

**LAFAYETTE CITY-PARISH  
CONSOLIDATED GOVERNMENT**

**FINANCIAL REPORT**

**YEAR ENDED OCTOBER 31, 2009**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

ANNUAL FINANCIAL REPORT  
YEAR ENDED OCTOBER 31, 2009

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Tynes E. Mixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Marshall W. Guidry, CPA  
Alan M. Taylor, CPA  
James R. Roy, CPA  
Robert J. Metz, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA, CVA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Wanda F. Arcement, CPA  
Kristin B. Dauzat, CPA  
Richard R. Anderson Sr., CPA  
Carolyn C. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Harry J. Clostio, CPA 2007

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-6660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8881

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

## INDEPENDENT AUDITORS' REPORT

WEB SITE:  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

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, 2009, 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 Lafayette Public Power Authority, an enterprise fund, 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 15<sup>th</sup> Judicial District, Lafayette Parish Bayou Vermilion District, and Lafayette Parish Communication District, component units, which represent 13.46% and 22.88%, respectively, of the assets and operating revenues of the business-type activities totals and 91.65% and 72.85%, respectively, of the assets and program and general revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Lafayette Public Power Authority, 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 15<sup>th</sup> 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, 2009, 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 16, 2010, 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.

The Management's Discussion and Analysis and budgetary comparison schedules on pages 3 through 13 and 85 through 87, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures to the Management's Discussion and Analysis, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Management's Discussion and Analysis. However, we did not audit the information and express no opinion on it. 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 basic financial statements taken 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 express no opinion on them.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The other supplementary information on pages 91 through 181 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards included on pages 187 through 189 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 of the Lafayette City-Parish Consolidated Government. Such information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

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

Lafayette, Louisiana  
April 16, 2010

## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the financial statements that begin on page 16.

### FINANCIAL HIGHLIGHTS

- Assets of the LCG primary government exceeded its liabilities at the close of the most recent fiscal year by \$877.7 million (*net assets*). Of this amount, 5.9%, or \$51.8 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 \$10.4 million (1.2%) during 2009. Governmental activities' net assets increased \$17.5 million during 2009, while business-type activities' net assets decreased \$7.0 million.
- As of the close of the fiscal year, the LCG's governmental funds reported combined ending fund balances of \$266.3 million, an increase of \$53.7 million in comparison with the prior year. Approximately 73.9% of this total amount, \$196.8 million, is available for spending at the LCG's discretion (*unreserved fund balance*).
- Resources available for appropriation in the General Fund were \$1.4 million under budget. Expenditures and transfers were \$7.9 million under budget for the year, resulting in a total increase of \$6.5 million.
- At October 31, 2009, unreserved fund balance for the General Fund was \$31.0 million, or 32.6% of total 2009 General Fund expenditures and transfers out.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

#### **Government-Wide Financial Statements**

The government-wide financial statements (see 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.

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.

**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, 2009 have been capitalized. The LCG has capitalized all purchased capital assets and all donated non-infrastructure general capital assets. Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time in the 2002 financial statements based on the date of acquisition and the life span of the asset.

## **Notes to the Financial Statements**

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the condensed Statement of Net Assets for 2009, with comparative figures from 2008:

TABLE 1  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
CONDENSED STATEMENT OF NET ASSETS  
October 31, 2009 and 2008  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Assets:</b>						
Current and other assets	\$ 306.6	\$ 265.0	\$ 73.3	\$ 87.2	\$ 379.9	\$ 352.2
Restricted assets	-	-	195.2	260.0	195.2	260.0
Capital assets	<u>524.2</u>	<u>516.1</u>	<u>656.0</u>	<u>608.6</u>	<u>1,180.2</u>	<u>1,124.7</u>
Total assets	<u>\$ 830.8</u>	<u>\$ 781.1</u>	<u>\$ 924.5</u>	<u>\$ 955.8</u>	<u>\$ 1,755.3</u>	<u>\$ 1,736.9</u>
<b>Liabilities:</b>						
Current liabilities	\$ 16.6	\$ 25.6	\$ 29.5	\$ 43.1	\$ 46.1	\$ 68.7
Long-term liabilities	<u>439.2</u>	<u>397.9</u>	<u>392.4</u>	<u>403.1</u>	<u>831.6</u>	<u>801.0</u>
Total liabilities	<u>\$ 455.8</u>	<u>\$ 423.5</u>	<u>\$ 421.9</u>	<u>\$ 446.2</u>	<u>\$ 877.7</u>	<u>\$ 869.7</u>
<b>Net assets:</b>						
Invested in capital assets, net of debt	\$ 252.3	\$ 242.1	\$ 327.3	\$ 308.6	\$ 579.6	\$ 550.7
Restricted	130.4	121.1	115.8	156.7	246.2	277.8
Unrestricted	<u>(7.7)</u>	<u>(5.6)</u>	<u>59.5</u>	<u>44.3</u>	<u>51.8</u>	<u>38.7</u>
Total net assets	<u>\$ 375.0</u>	<u>\$ 357.6</u>	<u>\$ 502.6</u>	<u>\$ 509.6</u>	<u>\$ 877.6</u>	<u>\$ 867.2</u>

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

The LCG's *combined* net assets at year end total \$877.6 million. Approximately 66.0% (\$579.6 million) of the LCG's net assets as of October 31, 2009, reflects the LCG's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The LCG uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 28.1% (\$246.2 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 5.9% (\$51.8 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 \$7.7 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 \$59.5 million at October 31, 2009.

The following Table 2 provides a summary of the changes in net assets for the year ended October 31, 2009, with comparative figures from 2008:

TABLE 2  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
CONDENSED STATEMENT OF CHANGES IN NET ASSETS  
For the Years Ended October 31, 2009 and 2008  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenue -						
	\$ 21.1	\$ 19.0	\$ 287.8	\$ 306.2	\$ 308.9	\$ 325.2
Operating grants and contributions	16.9	12.8	0.3	3.6	17.2	16.4
Capital grants and contributions	5.3	1.1	0.4	1.6	5.7	2.7
General revenues -						
Sales taxes	73.5	78.5	-	-	73.5	78.5
Other taxes	65.8	53.1	-	-	65.8	53.1
Grants and contributions not restricted to specific programs	3.9	4.0	-	-	3.9	4.0
Other	7.7	14.6	4.9	16.5	12.6	31.1
Total revenues	<u>\$ 194.2</u>	<u>\$ 183.1</u>	<u>\$ 293.4</u>	<u>\$ 327.9</u>	<u>\$ 487.6</u>	<u>\$ 511.0</u>
Expenses:						
General government	\$ 44.0	\$ 36.1	\$ -	\$ -	\$ 44.0	\$ 36.1
Public safety	50.9	53.9	-	-	50.9	53.9
Traffic and transportation	10.0	7.3	-	-	10.0	7.3
Streets and drainage	24.8	22.3	-	-	24.8	22.3
Urban redevelopment and housing	1.9	1.6	-	-	1.9	1.6
Economic development and assistance	1.4	1.4	-	-	1.4	1.4
Culture and recreation	21.4	19.3	-	-	21.4	19.3
Health and welfare	2.4	1.8	-	-	2.4	1.8
Economic opportunity	1.4	1.6	-	-	1.4	1.6
Conservation of natural resources	0.1	0.1	-	-	0.1	0.1
Intergovernmental	3.8	2.1	-	-	3.8	2.1
Unallocated depreciation	14.4	13.4	-	-	14.4	13.4
Combined utilities system	-	-	200.7	216.1	200.7	216.1
Communications system	-	-	10.5	5.3	10.5	5.3
Coal-fired electric plant	-	-	58.1	57.6	58.1	57.6
Animal shelter and control	-	-	1.2	1.0	1.2	1.0
Solid waste collection	-	-	12.3	9.6	12.3	9.6
Interest on long-term debt	17.9	18.2	-	-	17.9	18.2
Total expenses	<u>\$ 194.4</u>	<u>\$ 179.1</u>	<u>\$ 282.8</u>	<u>\$ 289.6</u>	<u>\$ 477.2</u>	<u>\$ 468.7</u>
Increase (decrease) in net assets before transfers	\$ (0.2)	\$ 4.0	\$ 10.6	\$ 38.3	\$ 10.4	\$ 42.3
Transfers	17.6	18.0	(17.6)	(18.0)	-	-
Increase in net assets	17.4	22.0	(7.0)	20.3	10.4	42.3
Net assets, November 1	<u>357.6</u>	<u>335.6</u>	<u>509.6</u>	<u>489.3</u>	<u>867.2</u>	<u>824.9</u>
Net assets, October 31	<u>\$ 375.0</u>	<u>\$ 357.6</u>	<u>\$ 502.6</u>	<u>\$ 509.6</u>	<u>\$ 877.6</u>	<u>\$ 867.2</u>



The LCG's total revenues were \$487.6 million and the total cost of all programs and services was \$477.2 million. Therefore, net assets increased \$10.4 million from operations during the year. Our analysis below separately describes the operations of governmental and business-type activities.

*Governmental Activities* net assets increased \$17.4 million in 2009. The cost of all governmental activities this year was \$194.4 million. As shown in the Statement of Activities on page 17, the amount that our taxpayers financed was \$151.1 million because some of the cost was paid by those who directly benefited from the programs (\$21.1 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$22.2 million). Program revenues only covered 22.3% 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 \$50.9 million of resources applied thereto. Following that is general government, streets and drainage, and culture and recreation.

The government's net assets increased \$10.4 million during the current fiscal year. *Governmental Activities* net assets increased \$17.4 million. Some factors affecting the change in net assets for governmental activities were:

- (1) A decrease of \$1.5 million in funds restricted for future capital outlay
- (2) A net increase in capital assets of \$10.2 million
- (3) An increase of \$7.7 million in tax revenues due to increased property assessments, offset by decreased retail sales
- (4) An increase in expenditures of \$15.3 million compared to last year
- (5) An increase in program revenues of \$10.4 million compared to last year

*Business-Type Activities* net assets decreased by \$7.0 million in 2009. Charges for services make up 98.1% 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. LPPA net assets increased \$7.9 million while LUS net assets decreased \$8.0 million and the Communications System's decreased 5.4 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 \$266.3 million, an increase of \$53.7 million in comparison with the prior year. Approximately 73.9% of this total amount (\$196.8 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 (\$18.3 million), (2) payment of debt service (\$44.3 million), (3) loans to low-income recipients (\$6.8 million), and (4) other miscellaneous commitments (\$.1 million).

The General Fund is the chief operating fund of the Lafayette Consolidated Government. At the end of the fiscal year, total fund balance of the General Fund was \$31.0 million, all of which was unreserved. Compared with total fund balance of \$34.0 million at the end of 2008, fund balance decreased approximately \$2.9 million during 2009. Key factors contributing to this change were as follows:

- (1) An increase in tax revenues of \$1.5 million, including sales tax transfers from the sales tax trust funds
- (2) A decrease in revenues and transfers, net of tax revenues of \$3.9 million
- (3) An increase in expenditures and transfers of \$2.6 million
- (4) Unexpended appropriations of \$6.5 million

Fund balance in the Sales Tax Capital Improvement Fund had an increase of \$1.6 million in 2009, due to unexpended appropriations.

*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 \$505.0 million, an decrease of \$5.9 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 \$8.0 million in net assets, after transferring \$18.7 million to the General Fund as a payment in-lieu-of-tax. All three divisions of the Utilities System generated net losses in the current year. The Lafayette Public Power Authority increased its net assets by \$7.9 million, while the Communications System decreased its net assets by \$5.4 million.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The difference between the original General Fund budget and the final amended budget was an increase in appropriations of \$8.1 million. The majority of the appropriation increases were needed to provide funding for the pay plan adjustment as well as funding to the Lafayette Airport Commission for construction of the Cargo Apron. These were offset somewhat by a decrease in the amount budgeted for the annual installment of the settlement due for fire and police pay. Revenues budgeted decreased \$1.0 million and were spread out over a number of revenue accounts, the most significant of which being a decrease in investment earnings projection of \$6.6 million. The net result was a \$9.1 million net increase funded from prior year available fund balance.

When actual results for 2009 are compared with the final budget, revenue collections, including transfers, fell short of budget by \$1.5 million; and expenditures and transfers were \$7.9 million less than appropriated, a positive variance of \$6.4 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) Sales tax collections were about \$1.0 million short of budget projections.
- (2) Charges for services fell short of budget projections by \$.7 million.
- (3) Approximately \$6.5 million represented unexpended operating appropriations, half of which represent salary and retirement appropriations due to the high level of vacant positions in public safety and public works throughout the year.
- (4) A positive variance of \$1.2 million in appropriations represented uninsured losses and accrued sick and annual leave.
- (5) Miscellaneous departmental operations make up the remainder of the unexpended appropriations, including incomplete grant programs.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets:** The Lafayette Consolidated Government's investment in capital assets for its governmental and business-type activities as of October 31, 2009, amounts to \$1,180.2 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 \$55.5 million, or 4.9%.

TABLE 3  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
CAPITAL ASSETS  
(NET OF DEPRECIATION)  
October 31, 2009 and 2008  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 31.4	\$ 31.4	\$ 16.3	\$ 15.7	\$ 47.7	\$ 47.1
Land improvements	0.7	0.3	-	-	0.7	0.3
Buildings and improvements	75.1	67.8	0.1	0.1	75.2	67.9
Equipment	25.7	23.9	16.4	16.8	42.1	40.7
Infrastructure	348.1	320.8	-	-	348.1	320.8
Utility plant and equipment	-	-	496.9	497.5	496.9	497.5
Utility plant and acquisition adjustments	-	-	-	17.0	15.3	17.0
Fiber Optics	-	-	45.3	7.2	45.3	7.2
Construction in progress	43.2	71.9	65.7	54.3	108.9	126.2
Total	<u>\$ 524.2</u>	<u>\$ 516.1</u>	<u>\$ 656.0</u>	<u>\$ 608.6</u>	<u>\$ 1,180.2</u>	<u>\$ 1,124.7</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: East Pont Des Mouton Road Widening, Camellia Sound Abatement, Louisiana Avenue Extension, Rue de Belier Extension, and Doc Duhon/Robley Extension
- Completion of various other street, drainage and recreation and parks improvements, including greens restoration at Vieux Chenes Golf Course
- Completions of the new South Library facility
- Various drainage improvements including Ile des Cannes laterals

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 \$796.3 million. Of this amount, \$47.4 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  
LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
SUMMARY OF OUTSTANDING DEBT AT YEAR-END  
October 31, 2009 and 2008  
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Claims payable	\$ 13.1	\$ 15.8	\$ -	\$ -	\$ 13.1	\$ 15.8
Compensated absences	13.9	11.4	6.4	4.9	20.3	16.3
Capital leases	-	0.1	-	-	-	0.1
OPEB payable	1.9	1.0	-	-	1.9	1.0
Parish general obligation bonds	46.4	47.8	-	-	46.4	47.8
Parish certificates of indebtedness	1.0	1.1	-	-	1.0	1.1
City sales tax revenue bonds	320.9	277.5	-	-	320.9	277.5
Taxable refunding bonds	42.0	43.2	-	-	42.0	43.2
Utilities revenue bonds	-	-	196.8	197.9	196.8	197.9
Communications System revenue bonds	-	-	113.8	114.0	113.8	114.0
Lafayette Public Power Authority revenue bonds	-	-	75.4	86.3	75.4	86.3
<b>Total</b>	<u>\$ 439.2</u>	<u>\$ 397.9</u>	<u>\$ 392.4</u>	<u>\$ 403.1</u>	<u>\$ 831.6</u>	<u>\$ 801.0</u>

The Lafayette Consolidated Government's total debt increased during the year by \$30.6 million. This is the net result of issuing new sales tax debt and scheduled principal payments on bonded debt.

During 2009, the City of Lafayette issued \$61.6 million of Public Improvement Sales Tax Bonds, Series 2009A and 2009B for streets and drainage improvements.

As of October 31, 2009, LCG bonds are rated by three of the major rating services as follows:

	Underlying Ratings			Insured Ratings	
	Moody's Investment Services	Standard and Poors	Fitch	Moody's Investment Services	Standard and Poors
City of Lafayette Sales Tax Revenue Bonds - 1961 and 1985 Taxes	A1	AA	AA-	Aaa	AAA
Lafayette Parish General Obligation Bonds	Aa3	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 Sales Tax Revenue Bonds were reviewed during 2009 by three rating agencies. Standard and Poor's increased the City's rating to AA, while Moody's rating was unchanged at A1. Fitch rated these bonds for the first time in 2009. The remainder of the Government's bonds ratings were last reviewed by Standard and Poor's during 2007.

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

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

Ad valorem Taxes:

Assessed Valuation, 2008 tax roll (FY 2009) \$1,119,738,724

Debt Limit: 10% of Assessed Valuation (for any one purpose) \$ 111,973,872

Debt Limit: 35% of Assessed Valuation (aggregate, all purposes) \$ 391,908,553

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, 2008 tax roll (FY 2009) \$1,836,348,723

Debt Limit: 10% of Assessed Valuation (for any one purpose) \$ 183,634,872

Debt outstanding \$ 46,405,000

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 2010 budget. One of those factors is the Lafayette economy. The Lafayette MSA unemployment rate in April 2009 was 4.3%, the 11<sup>th</sup> lowest in the nation. This compares to a rate of 6.2% for the State of Louisiana and 8.9% for the United States. Per capita income has steadily risen increasing by 5% to \$43,062 in 2008, 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 31% of revenues. For the first time in ten years, the City's sales tax declined in 2009 by 4.6%. The FY 2010 budget was prepared with a zero growth assumption. However, for the period of November 2009 through March 2010, there has been a 7% decrease over the same period in the previous year. The average annual increase over the past five years has been 4.7%. The Parish sales tax dropped 14.8% in 2009. The decrease for the first five months of FY 2010 compared to the same period in FY 2009 is about 21%. The FY 2010 budget includes a projected increase of 3.5%. The average annual increase over the last five years for the Parish sales tax is 7.2%.

Another major revenue source to the City General Fund is the Utilities System's payment in-lieu-of-tax (ILOT), which makes up 22% of the City General Fund's revenues. The ILOT for fiscal year 2009 was \$18.7 million and is projected at \$19 million for the 2010 budget.

Amounts available for appropriation in the General Fund FY 2010 budget are \$111.0 million, a decrease of 2% over the final 2009 budget of \$114.0 million. The major reasons for that decrease are due to lower sales tax projection and lower interest earnings on investments. The major components of the change in appropriations were a 2% general pay increase implemented for employees, reduction of the annual installment of the settlement due on fire and police pay, the deletion of some vacant positions, and the reduction of various other operating accounts.

The FY 2010 budget estimates that the LCG's budgetary General Fund balance is expected to decrease by \$6.1 million by the close of 2010.

As for business-type activities, the Utilities System budget includes rate increases in the base rate for retail electric, water, and wastewater services. However, fuel and purchase power costs for the electric system decreased 40% due to lower fuel prices. 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 2010 on the Communications System, which began serving retail customers in March, 2009. The 2010 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, 2009

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 8,454,028	\$ -	\$ 8,454,028	\$ 51,968,625
Investments	263,321,041	18,557,245	281,878,286	18,939,090
Accounts receivable, net	1,608,077	21,266,201	22,874,278	3,919,482
Loans receivable, net	4,327,827	-	4,327,827	-
Taxes receivable	-	-	-	1,830,612
Assessments receivable	644,629	-	644,629	-
Accrued interest receivable	1,139,754	1,284	1,141,038	55,393
Internal balances	1,674,833	(1,674,833)	-	-
Due from primary government	-	-	-	1,641,222
Due from component units	12,562	-	12,562	-
Due from other governmental agencies	20,435,737	3,616,360	24,052,097	3,862,499
Due from external parties	1,037	-	1,037	55,848
Other receivables	-	30,842	30,842	435,000
Inventories, net	240,645	23,753,141	23,993,786	159,493
Prepaid items	467,587	336,730	804,317	317,902
Other assets	-	-	-	7,692
Restricted assets:				
Cash	-	15,909,633	15,909,633	3,709,509
Investments	-	178,574,305	178,574,305	54,551,457
Receivables	-	715,809	715,809	253,136
Deferred debits	4,254,005	7,435,678	11,689,683	66,348
Capital assets:				
Non-depreciable	74,619,000	82,010,078	156,629,078	18,295,308
Depreciable, net	449,566,587	573,973,945	1,023,540,532	74,891,960
Total assets	<u>\$ 830,767,349</u>	<u>\$ 924,506,418</u>	<u>\$ 1,755,273,767</u>	<u>\$ 234,960,576</u>
<b>LIABILITIES</b>				
Cash overdraft	\$ -	1,762,180	\$ 1,762,180	\$ 1,803,128
Accounts payable	4,069,582	11,338,309	15,407,891	2,059,811
Accrued liabilities	3,481,130	2,213,158	5,694,288	880,943
Contracts payable	2,498,632	4,396,982	6,895,614	-
Retainage payable	2,017,303	1,232,033	3,249,336	-
Other payables	246,242	-	246,242	171,229
Due to primary government	-	-	-	12,562
Due to component units	1,641,222	-	1,641,222	-
Due to other governmental agencies	453,420	-	453,420	22,170
Deferred revenue	357,886	1,394	359,280	3,928,618
Accrued interest payable	1,786,727	1,863,237	3,649,964	-
Customer deposits	-	6,619,698	6,619,698	115,147
Long-term liabilities:				
Portion due or payable within one year	28,913,540	13,328,850	42,242,390	4,332,114
Portion due or payable after one year	410,279,721	379,105,331	789,385,052	66,252,826
Total liabilities	<u>\$ 455,745,405</u>	<u>\$ 421,861,172</u>	<u>\$ 877,606,577</u>	<u>\$ 79,578,548</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	\$ 252,348,739	\$ 327,276,978	579,625,717	\$ 81,084,176
Restricted for:				
Capital projects	40,850,004	-	40,850,004	3,195,516
Debt service	45,152,043	115,851,218	161,003,261	3,920,618
Other	44,359,363	-	44,359,363	841,761
Unrestricted	(7,688,205)	59,517,050	51,828,845	66,339,957
Total net assets	<u>\$ 375,021,944</u>	<u>\$ 502,645,246</u>	<u>\$ 877,667,190</u>	<u>\$ 155,382,028</u>
Total liabilities and net assets	<u>\$ 830,767,349</u>	<u>\$ 924,506,418</u>	<u>\$ 1,755,273,767</u>	<u>\$ 234,960,576</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, 2009

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
Function/Program	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-Type Activities	Total	
Primary government:								
Governmental activities -								
General government	\$ 44,024,681	\$ 9,384,702	\$ 5,394,671	\$ -	\$ (29,245,308)	\$ -	\$ (29,245,308)	\$ -
Public safety	50,881,856	6,207,963	1,418,719	-	(43,255,174)	-	(43,255,174)	-
Traffic and transportation	9,944,846	483,431	1,962,362	-	(7,499,053)	-	(7,499,053)	-
Streets and drainage	24,835,499	-	4,455,318	5,269,921	(15,110,260)	-	(15,110,260)	-
Urban redevelopment and housing	1,843,020	-	888,684	-	(954,336)	-	(954,336)	-
Culture and recreation	21,389,815	5,049,405	186,419	-	(16,153,991)	-	(16,153,991)	-
Health and welfare	2,388,434	-	196,567	-	(2,191,867)	-	(2,191,867)	-
Economic opportunity	1,360,926	-	1,320,756	-	(40,170)	-	(40,170)	-
Economic development and assistance	1,405,057	-	1,057,436	-	(347,621)	-	(347,621)	-
Conservation of natural resources	103,477	-	-	-	(103,477)	-	(103,477)	-
Intergovernmental	3,803,272	-	-	-	(3,803,272)	-	(3,803,272)	-
Unallocated depreciation	14,431,590	-	-	-	(14,431,590)	-	(14,431,590)	-
Interest on long-term debt	17,942,395	-	-	-	(17,942,395)	-	(17,942,395)	-
Total governmental activities	194,354,868	21,125,501	16,880,932	5,269,921	(151,078,514)	-	(151,078,514)	-
Business-type activities -								
Electric	165,973,827	170,199,704	295,317	109,541	-	4,630,735	4,630,735	-
Water	14,394,710	14,380,180	-	26,083	-	11,553	11,553	-
Sewer	20,308,577	21,536,286	-	17,124	-	1,244,833	1,244,833	-
Coal-fired electric plant	58,141,613	65,840,205	-	-	-	7,698,592	7,698,592	-
Animal shelter control program	1,164,015	240,404	-	207,546	-	(716,065)	(716,065)	-
Solid waste collection services	12,319,264	11,525,956	-	21,953	-	(771,355)	(771,355)	-
Communications system	10,497,920	4,061,048	-	-	-	(6,436,872)	(6,436,872)	-
Total business-type activities	282,799,926	287,783,783	295,317	382,247	-	5,661,421	5,661,421	-
Total primary government	477,154,794	308,909,284	17,176,249	5,652,168	(151,078,514)	5,661,421	(145,417,093)	-
Component units	\$ 56,379,252	\$ 35,793,221	\$ 6,728,857	\$ 4,143,651	\$ -	\$ -	\$ -	\$ (9,713,523)
General revenues:								
Taxes -								
Property					60,647,429	-	60,647,429	6,120,621
Sales					73,533,483	-	73,533,483	-
Occupational					1,907,554	-	1,907,554	-
Insurance premium					682,455	-	682,455	-
Franchise fees					2,361,940	-	2,361,940	-
Interest and penalties - delinquent taxes					150,566	-	150,566	-
Other					72,635	-	72,635	2,492,281
Grants and contributions not restricted								
to specific programs					3,909,313	-	3,909,313	854,558
Investment earnings					5,842,232	5,193,536	11,035,768	5,169,376
Gain (loss) on sale of capital assets					-	(406,838)	(406,838)	9,623
Miscellaneous					1,856,430	94,867	1,951,297	713,264
Transfers					17,578,617	(17,578,617)	-	-
Total general revenues and transfers					168,542,654	(12,697,052)	155,845,602	15,359,723
Changes in net assets					17,464,140	(7,035,631)	10,428,509	5,646,200
Net assets, beginning, as restated					357,557,804	509,680,877	867,238,681	149,735,828
Net assets, ending					\$375,021,944	\$502,645,246	\$ 877,667,190	\$155,382,028

**FUND FINANCIAL STATEMENTS (FFS)**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Balance Sheet - Governmental Funds

October 31, 2009

	General	1961 Sales Tax Trust	1985 Sales Tax Trust	Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 1,898,526	\$ 63	\$ -	\$ 1,633,185	\$ 9,470,030	\$ 13,001,804
Investments	32,808,111	-	-	28,283,104	189,660,219	250,751,434
Accounts receivable, net	425,113	-	-	-	811,861	1,236,974
Loans receivable	-	-	-	-	4,652,205	4,652,205
Allowance for doubtful accounts	-	-	-	-	(324,378)	(324,378)
Assessments receivable	-	-	-	-	644,629	644,629
Accrued interest receivable	118,562	-	-	102,208	873,565	1,094,335
Due from other funds	2,884,440	105,338	95,392	4,146,489	3,432,704	10,664,363
Due from component units	12,562	-	-	-	-	12,562
Due from other governmental agencies	1,140,647	2,901,823	2,480,408	3,613,728	4,683,476	14,820,082
Inventories, at cost	-	-	-	-	26,768	26,768
Prepaid items	-	-	-	-	6,900	6,900
Total assets	<u>\$39,287,961</u>	<u>\$3,007,224</u>	<u>\$2,575,800</u>	<u>\$37,778,714</u>	<u>\$213,937,979</u>	<u>\$296,587,678</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 4,703,908	\$ 4,703,908
Accounts payable	1,456,928	31,082	28,819	-	2,051,379	3,568,208
Accrued salaries and benefits	1,909,569	-	-	80,456	591,761	2,581,786
Accrued liabilities	828,738	-	-	-	-	828,738
Contracts payable	-	-	-	1,953,322	545,310	2,498,632
Retainage payable	-	-	-	638,220	1,379,083	2,017,303
Other payables	150,518	-	-	-	95,724	246,242
Due to other funds	2,274,632	2,976,142	2,546,981	7,005	3,542,453	11,347,213
Due to component units	1,641,222	-	-	-	-	1,641,222
Due to other governmental agencies	8,963	-	-	-	444,457	453,420
Deferred revenue	-	-	-	220,265	137,621	357,886
Total liabilities	<u>\$ 8,270,570</u>	<u>\$3,007,224</u>	<u>\$2,575,800</u>	<u>\$ 2,899,268</u>	<u>\$ 13,491,696</u>	<u>\$ 30,244,558</u>
<b>Fund balances:</b>						
<b>Reserved for -</b>						
Encumbrances	\$ 64,388	\$ -	\$ -	\$11,288,301	\$ 6,964,065	\$ 18,316,754
Debt service	-	-	-	-	44,368,876	44,368,876
Prepaid items	-	-	-	-	6,900	6,900
Housing	-	-	-	-	6,809,404	6,809,404
Noncurrent receivable	-	-	-	-	74,194	74,194
<b>Designated for -</b>						
Subsequent year's expenditures	7,529,054	-	-	2,670,914	1,202,856	11,402,824
Contingencies	10,500,000	-	-	-	-	10,500,000
Capital expenditures	-	-	-	13,640,421	100,549,671	114,190,092
Unreserved, undesignated	12,923,949	-	-	-	-	12,923,949
<b>Unreserved, undesignated, reported in -</b>						
Special Revenue Funds	-	-	-	-	31,798,504	31,798,504
Debt Service Funds	-	-	-	-	815,308	815,308
Capital Projects Funds	-	-	-	7,279,810	7,856,505	15,136,315
Total fund balances	<u>\$31,017,391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$34,879,446</u>	<u>\$200,446,283</u>	<u>\$266,343,120</u>
Total liabilities and fund balances	<u>\$39,287,961</u>	<u>\$3,007,224</u>	<u>\$2,575,800</u>	<u>\$37,778,714</u>	<u>\$213,937,979</u>	<u>\$296,587,678</u>

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, 2009

Total fund balances for governmental funds at October 31, 2009	\$ 266,343,120
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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	43,239,068	
Land improvements, net of \$38,222 accumulated depreciation	680,566	
Buildings and improvements, net of \$67,576,598 accumulated depreciation	74,923,166	
Vehicles, net of \$25,396,834 accumulated depreciation	17,191,041	
Movables, net of \$16,262,672 accumulated depreciation	8,223,422	
Infrastructure, net of \$208,003,441 accumulated depreciation	<u>348,087,891</u>	523,725,086

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, 2009:

Bonds and certificates of indebtedness payable	(410,305,200)	
Claims payable	(3,340,373)	
Compensated absences payable	(13,579,591)	
Accrued interest payable	<u>(1,786,727)</u>	(429,011,891)

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.

4,159,627

Some revenues were not considered measurable at year end and, therefore, are not available soon enough to pay for current period expenditures

5,551,997

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>4,254,005</u>
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Total net assets of governmental activities at October 31, 2009	<u>\$ 375,021,944</u>
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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, 2009

	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	\$ 20,780,487	\$ -	\$ -	\$ -	\$ 39,866,942	\$ 60,647,429
Sales and use	5,937,472	36,415,884	31,407,441	-	624,395	74,385,192
Utility System payments in lieu of taxes	18,660,233	-	-	-	-	18,660,233
Other	3,267,596	-	-	-	-	3,267,596
Licenses and permits	2,638,770	-	-	-	2,236,570	4,875,340
Intergovernmental -						
Federal grants	557,709	-	-	1,176,303	10,520,295	12,254,307
State funds:						
Grants	22,872	-	-	4,093,618	1,397,470	5,513,960
Parish transportation funds	-	-	-	-	1,570,061	1,570,061
State shared revenue	1,039,033	-	-	-	1,300,219	2,339,252
Other	191,091	-	-	-	4,191,495	4,382,586
Charges for services	6,456,569	-	-	-	6,836,131	13,292,700
Fines and forfeits	1,234,704	-	-	-	3,630,311	4,865,015
Investment earnings	649,156	18,295	15,766	590,491	4,221,662	5,495,370
Miscellaneous	1,265,072	-	-	138,451	456,499	1,860,022
<b>Total revenues</b>	<b>62,700,764</b>	<b>36,434,179</b>	<b>31,423,207</b>	<b>5,998,863</b>	<b>76,852,050</b>	<b>213,409,063</b>
<b>Expenditures:</b>						
Current -						
General government	26,037,899	311,072	287,510	2,415,390	13,529,653	42,581,524
Public safety	39,447,045	-	-	1,302,947	6,837,540	47,587,532
Traffic and transportation	2,575,893	-	-	950,978	5,297,160	8,824,031
Streets and drainage	10,051,415	-	-	8,660,897	4,989,701	23,702,013
Urban redevelopment and housing	382,317	-	-	-	1,044,549	1,426,866
Culture and recreation	546,858	-	-	568,315	17,729,046	18,844,219
Health and welfare	17,472	-	-	-	1,964,647	1,982,119
Economic opportunity	-	-	-	-	1,320,756	1,320,756
Economic development and assistance	19,050	-	-	-	1,057,436	1,076,486
Conservation of natural resources	103,477	-	-	-	-	103,477
Debt service -						
Principal retirement	1,285,000	-	-	-	19,460,000	20,745,000
Interest and fiscal charges	2,341,361	-	-	-	15,072,374	17,413,735
Capital outlay	-	-	-	13,758,041	17,029,075	30,787,116
<b>Total expenditures</b>	<b>82,807,787</b>	<b>311,072</b>	<b>287,510</b>	<b>27,656,568</b>	<b>105,331,937</b>	<b>216,394,874</b>
Excess (deficiency) of revenues over expenditures	(20,107,023)	36,123,107	31,135,697	(21,657,705)	(28,479,887)	(2,985,811)
<b>Other financing sources (uses):</b>						
Proceeds from issuance of debt	-	-	-	-	61,550,000	61,550,000
Transfers in	29,570,355	5,704,175	702,688	23,332,573	46,069,656	105,379,447
Transfers out	(8,599,665)	(41,827,282)	(31,838,385)	(57,382)	(24,141,941)	(106,464,655)
Transfers from component units	35,087	-	-	-	31,816	66,903
Transfers to component units	(3,831,983)	-	-	-	(38,192)	(3,870,175)
<b>Total other financing sources (uses)</b>	<b>17,173,794</b>	<b>(36,123,107)</b>	<b>(31,135,697)</b>	<b>23,275,191</b>	<b>83,471,339</b>	<b>56,661,520</b>
<b>Net change in fund balances</b>	<b>(2,933,229)</b>	<b>-</b>	<b>-</b>	<b>1,617,486</b>	<b>54,991,452</b>	<b>53,675,709</b>
Fund balances, beginning	33,950,620	-	-	33,261,960	145,454,831	212,667,411
Fund balances, ending	\$ 31,017,391	\$ -	\$ -	\$ 34,879,446	\$ 200,446,283	\$ 266,343,120

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, 2009

Total net changes in fund balances at October 31, 2009 per statement of revenues, expenditures and changes in fund balances	\$ 53,675,709
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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	\$ 30,787,116	
Depreciation expense for the year ended October 31, 2009	<u>(22,635,951)</u>	8,151,165

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

Sales taxes	(856,216)
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Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal and transfer to paying agent are expenditures in the governmental funds but reduce the liability in the statement of activities.

Bond proceeds	(61,550,000)	
Principal payments	<u>20,745,000</u>	(40,805,000)

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	(364,761)	
Bond issue costs incurred in the current year	1,079,435	
Net bond premium, discount amortized	664,451	
Loss on refunding amortized	<u>(537,475)</u>	841,650

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.	(290,875)
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Differences between amounts reported as expenses in the statement of activities and those reported as expenditures in the fund financial statements.

Compensated absences	(2,420,680)	
Claims	<u>1,227,117</u>	(1,193,563)

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

	<u>(2,058,730)</u>
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Total changes in net assets at October 31, 2009 per statement of activities	<u>\$ 17,464,140</u>
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The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Assets - Proprietary Funds  
October 31, 2009

	Business -Type Activities - Enterprise Funds					Governmental
	Utilities	Communications	Lafayette	Other		Activities
	System	System	Public Power	Enterprise	Total	Internal
			Authority	Funds		Service Funds
ASSETS						
CURRENT ASSETS						
Cash	\$ -	\$ 357,381	\$ 583,540	\$ 20,889	\$ 961,810	\$ 724,690
Investments	7,603,502	300,000	10,300,000	353,743	18,557,245	12,569,607
Accounts receivable, net	19,298,034	79,163	8,566	1,880,438	21,266,201	371,103
Note receivable	319,349	-	-	-	319,349	-
Accrued interest receivable	6	-	-	1,278	1,284	45,419
Due from other funds	4,741,221	1,546,558	-	831,357	7,119,136	39,141
Due from other governmental agencies	3,538,581	77,779	-	-	3,616,360	-
Other	30,573	269	-	-	30,842	-
Inventories, net	4,425,975	671,080	18,656,086	-	23,753,141	213,877
Prepaid items	54,531	282,199	-	-	336,730	460,687
Total current assets	40,011,772	3,314,429	29,548,192	3,087,705	75,962,098	14,424,524
NONCURRENT ASSETS						
Restricted assets:						
Cash	1,285,945	977,476	13,646,212	-	15,909,633	-
Investments	105,744,520	39,888,600	32,941,185	-	178,574,305	-
Receivables	424,011	136,732	155,066	-	715,809	-
Total restricted assets	107,454,476	41,002,808	46,742,463	-	195,199,747	-
CAPITAL ASSETS						
Land	12,295,085	652,901	201,964	3,147,688	16,297,638	-
Buildings and site improvements, net	-	-	-	119,354	119,354	170,644
Equipment, net	-	-	15,147,256	1,267,808	16,415,064	289,857
Utility plant and equipment, net	472,829,997	44,966,597	24,393,859	-	542,190,453	-
Utility plant acquisition adjustments, net	15,249,074	-	-	-	15,249,074	-
Construction in process	17,738,301	37,661,998	10,312,141	-	65,712,440	-
Total capital assets	518,112,457	83,281,496	50,055,220	4,534,850	655,984,023	460,501
OTHER ASSETS						
Note receivable	10,782,957	-	-	-	10,782,957	-
DEFERRED DEBITS						
	2,515,311	3,958,307	962,060	-	7,435,678	-
Total assets	\$ 678,876,973	\$ 131,557,040	\$ 127,307,935	\$ 7,622,555	\$ 945,364,503	\$ 14,885,025

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



	Business -Type Activities - Enterprise Funds					Governmental
	Utilities	Communications	Lafayette	Other		Activities
	System	System	Public Power	Enterprise	Total	Internal
			Authority	Funds		Service Funds
LIABILITIES						
CURRENT LIABILITIES (payable from current assets)						
Cash overdraft	\$ 1,086,547	\$ -	\$ -	\$1,637,443	\$ 2,723,990	\$ 568,558
Accounts payable	5,992,845	35,845	3,748,460	1,561,159	11,338,309	437,716
Accrued liabilities	1,971,370	186,060	-	55,728	2,213,158	65,461
Contracts payable	337,605	4,059,377	-	-	4,396,982	-
Retainage payable	552,684	679,349	-	-	1,232,033	-
Note payable - interfund loan	-	319,349	-	-	319,349	-
Other payables	-	-	-	-	-	5,145
Deferred revenue	-	-	-	1,394	1,394	-
Due to other funds	2,406,698	2,761,827	1,304,619	-	6,473,144	1,246
Unpaid claims liability	-	-	-	-	-	4,800,224
Capital lease payable	-	-	-	-	-	21,565
Accrued compensated absences	1,442,236	90,621	-	65,993	1,598,850	187,442
Other employee benefits payable	-	-	-	-	-	1,315,123
Total	<u>13,789,985</u>	<u>8,132,428</u>	<u>5,053,079</u>	<u>3,321,717</u>	<u>30,297,209</u>	<u>7,402,480</u>
CURRENT LIABILITIES (payable from restricted assets)						
Revenue bonds payable	-	-	11,730,000	-	11,730,000	-
Interest coupons payable	-	49,219	1,814,018	-	1,863,237	-
Customers' deposits	6,619,698	-	-	-	6,619,698	-
Total	<u>6,619,698</u>	<u>49,219</u>	<u>13,544,018</u>	<u>-</u>	<u>20,212,935</u>	<u>-</u>
Total current liabilities	<u>20,409,683</u>	<u>8,181,647</u>	<u>18,597,097</u>	<u>3,321,717</u>	<u>50,510,144</u>	<u>7,402,480</u>
NONCURRENT LIABILITIES						
Revenue bonds payable	196,771,828	113,828,901	66,703,826	-	377,304,555	-
Unamortized loss on bond refunding	-	-	(3,003,119)	-	(3,003,119)	-
Note payable - interfund loan	-	10,782,957	-	-	10,782,957	-
Claims payable	-	-	-	-	-	4,911,694
Capital lease payable	-	-	-	-	-	21,287
Accrued compensated absences	4,642,600	43,621	-	117,674	4,803,895	123,351
Other employee benefits payable	-	-	-	-	-	587,411
Total noncurrent liabilities	<u>201,414,428</u>	<u>124,655,479</u>	<u>63,700,707</u>	<u>117,674</u>	<u>389,888,288</u>	<u>5,643,743</u>
Total liabilities	<u>\$ 221,824,111</u>	<u>\$ 132,837,126</u>	<u>\$ 82,297,804</u>	<u>\$ 3,439,391</u>	<u>\$ 440,398,432</u>	<u>\$ 13,046,223</u>
NET ASSETS						
Invested in capital assets, net of related debt	\$ 332,214,224	\$ (4,734,011)	\$ (4,738,085)	\$ 4,534,850	\$ 327,276,978	\$ 460,501
Restricted for:						
Debt service	91,885,056	3,213,059	20,753,103	-	115,851,218	-
Unrestricted	<u>32,953,582</u>	<u>240,866</u>	<u>28,995,113</u>	<u>(351,686)</u>	<u>61,837,875</u>	<u>1,378,301</u>
Total net assets (deficit)	<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>
Total liabilities and net assets	<u>\$ 678,876,973</u>	<u>\$ 131,557,040</u>	<u>\$ 127,307,935</u>	<u>\$ 7,622,555</u>	<u>\$ 945,364,503</u>	<u>\$ 14,885,025</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Reconciliation of the Propriety Funds Statement of Net Assets  
to the Statement of Net Assets  
October 31, 2009

Total net assets - enterprise funds at October 31, 2009	\$ 504,966,071
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>(2,320,825)</u>
Total net assets of business-type activities at October 31, 2009	<u>\$ 502,645,246</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, 2009

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
Operating revenues:						
Charges for services	\$ 199,398,066	\$ 3,966,853	\$ 65,840,205	\$ 11,391,403	\$ 280,596,527	\$ 25,288,224
Miscellaneous	6,718,104	94,195	-	374,957	7,187,256	2,585,417
Total operating revenues	<u>206,116,170</u>	<u>4,061,048</u>	<u>65,840,205</u>	<u>11,766,360</u>	<u>287,783,783</u>	<u>27,873,641</u>
Operating expenses:						
Production, collection and cost of services	124,642,232	4,970,414	48,817,138	12,644,972	191,074,756	31,330,374
Distribution and treatment	21,110,885	-	193,872	-	21,304,757	-
Administrative and general	24,022,709	1,703,217	2,473,890	595,768	28,795,584	-
Transfer to City in lieu of taxes	18,660,233	-	-	-	18,660,233	-
Depreciation and amortization	20,267,180	2,899,139	3,621,611	212,323	27,000,253	92,173
Total operating expenses	<u>208,703,239</u>	<u>9,572,770</u>	<u>55,106,511</u>	<u>13,453,063</u>	<u>286,835,583</u>	<u>31,422,547</u>
Operating income (loss)	<u>(2,587,069)</u>	<u>(5,511,722)</u>	<u>10,733,694</u>	<u>(1,686,703)</u>	<u>948,200</u>	<u>(3,548,906)</u>
Nonoperating revenues (expenses):						
Investment earnings	3,669,219	946,137	559,568	6,174	5,181,098	359,948
Interest expense	(9,352,638)	(800,120)	(3,035,102)	-	(13,187,860)	-
FEMA grant revenue - federal	265,785	-	-	-	265,785	-
FEMA grant revenue - state	29,532	-	-	-	29,532	-
Hurricane expenses	(295,317)	-	-	-	(295,317)	-
Loss on disposal of capital assets	-	-	(362,223)	(44,615)	(406,838)	(14,266)
Other, net	84,803	-	10,064	-	94,867	-
Total nonoperating revenues (expenses)	<u>(5,598,616)</u>	<u>146,017</u>	<u>(2,827,693)</u>	<u>(38,441)</u>	<u>(8,318,733)</u>	<u>345,682</u>
Income (loss) before contributions and transfers	<u>(8,185,685)</u>	<u>(5,365,705)</u>	<u>7,906,001</u>	<u>(1,725,144)</u>	<u>(7,370,533)</u>	<u>(3,203,224)</u>
Capital contributions	152,748	-	-	229,499	382,247	15,533
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081,616</u>	<u>1,081,616</u>	<u>-</u>
Change in net assets	<u>(8,032,937)</u>	<u>(5,365,705)</u>	<u>7,906,001</u>	<u>(414,029)</u>	<u>(5,906,670)</u>	<u>(3,187,691)</u>
Net assets, beginning, as restated	<u>465,085,799</u>	<u>4,085,619</u>	<u>37,104,130</u>	<u>4,597,193</u>	<u>510,872,741</u>	<u>5,026,493</u>
Net assets (deficit), ending	<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>

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, 2009

Total net changes in fund balances at October 31, 2009 per statement of revenues, expenditures and changes in fund balances	\$ (5,906,670)
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>(1,128,961)</u>
Total changes in net assets at October 31, 2009 per statement of activities	<u>\$ (7,035,631)</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, 2009

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$204,647,628	\$ 3,887,690	\$ 65,921,415	\$ 10,979,717	\$ 285,436,450	\$ 5,866,090
Receipts from insured	-	-	-	-	-	19,647,647
Payments to suppliers for goods and services	(150,909,971)	(4,057,053)	(49,128,079)	(10,248,603)	(214,343,706)	(9,853,553)
Payments to employees and for employee related costs	(26,821,030)	(2,942,924)	(297,484)	(1,764,261)	(31,825,699)	(2,294,244)
Payments for claims	-	-	-	-	-	(20,287,746)
Internal activity - payments to other funds	(18,660,233)	-	-	(411,986)	(19,072,219)	-
Other receipts	6,718,104	94,195	-	374,957	7,187,256	2,585,417
Net cash provided (used) by operating activities	14,974,498	(3,018,092)	16,495,852	(1,070,176)	27,382,082	(4,336,389)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Increase in cash overdraft	1,086,547	-	-	483,961	1,570,508	140,086
Increase in customer deposits, net of refunds	444,015	-	-	-	444,015	-
Interest paid on customer deposits	(14,855)	-	-	-	(14,855)	-
Cash paid to other funds	(41,811)	(1,778,220)	-	(72,534)	(1,892,565)	(124,609)
Transfers in	-	-	-	1,081,616	1,081,616	-
Net cash provided (used) by noncapital financing activities	1,473,896	(1,778,220)	-	1,493,043	1,188,719	15,477
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Principal payments on bonds/leases	(915,000)	-	(11,100,000)	-	(12,015,000)	(19,962)
Principal payments on interfund loan	-	(497,436)	-	-	(497,436)	-
Proceeds from note receivable	497,436	-	-	-	497,436	-
Interest paid	(9,451,595)	(1,359,973)	(3,892,752)	-	(14,704,320)	-
Purchase and construction of fixed assets	(28,341,102)	(45,708,794)	(6,964,502)	(258,152)	(81,272,550)	(40,085)
Net cash used by capital and related financing activities	(38,210,261)	(47,566,203)	(21,957,254)	(258,152)	(107,991,870)	(60,047)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest earnings	3,302,739	1,820,935	704,973	6,251	5,834,898	463,362
Sales (purchases) of investments	(421,547)	31,008,348	20,357,480	(160,952)	50,783,329	3,760,906
Other	84,803	-	10,064	-	94,867	-
Net cash provided (used) by investing activities	2,965,995	32,829,283	21,072,517	(154,701)	56,713,094	4,224,268
Net increase (decrease) in cash and cash equivalents	(18,795,872)	(19,533,232)	15,611,115	10,014	(22,707,975)	(156,691)
Balances, beginning of the year	75,139,333	47,947,171	26,463,979	10,875	149,561,358	881,381
Balances, end of the year	\$ 56,343,461	\$ 28,413,939	\$ 42,075,094	\$ 20,889	\$ 126,853,383	\$ 724,690

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Statement of Cash Flows - Proprietary Funds (Continued)  
For the Year Ended October 31, 2009

	Business -Type Activities - Enterprise Funds					Governmental Activities Internal Service Funds
	Utilities System	Communications System	Lafayette Public Power Authority	Other Enterprise Funds	Total	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
Operating income (loss)	\$ (2,587,069)	\$ (5,511,722)	\$ 10,733,694	\$ (1,686,703)	\$ 948,200	\$ (3,548,906)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation and amortization	20,267,180	2,899,139	3,621,611	212,323	27,000,253	92,173
Provision for bad debts	(67,054)	-	-	14,099	(52,955)	-
Other	-	-	2,284,100	-	2,284,100	-
Change in assets and liabilities:						
Receivables	5,316,616	(79,163)	3,153	(425,785)	4,814,821	225,513
Due from other governments	54,370	-	30,882	-	85,252	-
Other	(30,573)	-	-	-	(30,573)	-
Inventories	(121,309)	62,974	(2,350,429)	-	(2,408,764)	175,747
Prepaid expenses and clearing accounts	410,121	(282,199)	-	-	127,922	(297,903)
Accounts payable	(9,115,450)	(268,488)	2,172,841	950,619	(6,260,478)	(983,013)
Accrued liabilities	(427,304)	75,471	-	-	-	-
Deferred revenue	-	-	-	(134,729)	(134,729)	-
Compensated absences	1,274,970	85,896	-	-	1,360,866	-
Net cash provided (used) by operating activities	\$ 14,974,498	\$ (3,018,092)	\$ 16,495,852	\$ (1,070,176)	\$ 27,382,082	\$ (4,336,389)
Noncash investing, capital and financing activities:						
Capital assets contributed from other funds	\$ 152,748	\$ -	\$ -	\$ 229,499	\$ 534,995	\$ 15,533
Increase (decrease) in fair value of investments	\$ 292,327	\$ (557,948)	\$ (84,631)	\$ 711	\$ (349,541)	\$ 26,528
Loss on disposal of capital assets	\$ -	\$ -	\$ 362,223	\$ 3,772	\$ 365,995	\$ (14,266)
Cash and cash equivalents, beginning of period						
Cash - unrestricted	\$ 1,274,569	\$ 364,735	\$ 8,972,357	\$ 10,875	\$ 10,622,536	\$ 881,381
Investments - unrestricted	13,400,000	4,598,125	-	-	17,998,125	-
Cash - restricted	879,644	561,942	17,491,622	-	18,933,208	-
Investments - restricted	116,886,208	86,974,909	-	-	203,861,117	-
Less: Investments with maturity in excess of 90 days	(57,301,088)	(44,552,540)	-	-	(101,853,628)	-
Total	75,139,333	47,947,171	26,463,979	10,875	149,561,358	881,381
Cash and cash equivalents, end 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	(58,290,506)	(13,109,518)	-	-	(71,400,024)	-
Total	56,343,461	28,413,939	42,075,094	20,889	126,853,383	724,690
Net increase (decrease)	\$ (18,795,872)	\$ (19,533,232)	\$ 15,611,115	\$ 10,014	\$ (22,707,975)	\$ (156,691)

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, 2009

	Metrocode Retirement Fund	Investment Trust Fund	Agency Funds
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
<b>ASSETS</b>			
Cash	\$ -	\$ -	\$ 11,477,954
Investments	-	14,495,477	798,437
Accrued interest receivable	-	52,378	2,885
Due from other agencies	<u>-</u>	<u>-</u>	<u>140,311</u>
Total assets	<u>-</u>	<u>14,547,855</u>	<u>12,419,587</u>
<b>LIABILITIES</b>			
Cash overdraft	-	967,635	-
Accrued liabilities	-	-	591,297
Due to other governmental agencies	-	-	1,009,723
Due to other funds	-	-	1,037
Other payables	<u>-</u>	<u>-</u>	<u>10,817,530</u>
Total liabilities	<u>-</u>	<u>967,635</u>	<u>12,419,587</u>
<b>NET ASSETS</b>			
Held in trust for pool participants	<u>\$ -</u>	<u>\$ 13,580,220</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, 2009

	Metrocode Retirement Fund	Investment Trust Fund
	<u>Fund</u>	<u>Fund</u>
ADDITIONS		
Investment income:		
Net increase in fair value of investments	\$ -	\$ 33,310
Interest	<u>-</u>	<u>299,146</u>
Total investment income	<u>-</u>	<u>332,456</u>
Individual account transactions:		
Participant deposits	-	7,310,073
Transfer from Codes and Permits Special Revenue Fund	<u>3,592</u>	<u>-</u>
Total additions	<u>3,592</u>	<u>7,642,529</u>
DEDUCTIONS		
Benefits paid	3,592	-
Distributions to participants	<u>-</u>	<u>6,749,456</u>
Total deductions	<u>3,592</u>	<u>6,749,456</u>
Change in net assets held in trust for:		
Pool participants	-	893,073
Net assets, beginning	<u>-</u>	<u>12,687,147</u>
Net assets, ending	<u>\$ -</u>	<u>\$ 13,580,220</u>

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, 2009

	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	\$ 948,660	\$ 100	\$ 77,049	\$ -	\$ 3,420,387	\$4,234,494	\$ 615,170	\$11,026,722
Investments	-	-	1,336,777	-	-	-	-	-
Accounts receivable, net	-	-	-	-	556,504	-	32,342	378,470
Taxes receivable	189,835	-	-	-	-	-	-	1,356,527
Accrued interest receivable	-	-	4,830	-	-	-	-	-
Due from primary government	-	1,594,961	-	-	-	-	-	-
Due from other governmental agencies	79,824	308,342	-	-	597,919	-	-	1,439,574
Due from external parties	-	-	-	-	-	55,848	-	-
Other receivables	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	95,765	-	-	-
Prepaid items	-	-	-	-	-	-	-	235,075
Deposits	-	-	-	-	7,692	-	-	-
Restricted assets:								
Cash	-	-	-	-	-	-	-	1,024,209
Investments	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Deferred debits	-	-	-	-	-	-	-	38,575
Capital assets:								
Non-depreciable	21,000	-	-	-	-	62,500	-	16,182,132
Depreciable, net	64,783	44,445	-	-	-	588,091	163,297	51,695,976
Total assets	<u>\$ 1,304,102</u>	<u>\$ 1,947,848</u>	<u>\$ 1,418,656</u>	<u>\$ -</u>	<u>\$ 4,678,267</u>	<u>\$4,940,933</u>	<u>\$ 810,809</u>	<u>\$83,377,260</u>
<b>LIABILITIES AND NET ASSETS</b>								
<b>Liabilities:</b>								
Cash overdraft	\$ -	\$ 1,786,581	\$ -	\$ 16,547	\$ -	\$ -	\$ -	\$ -
Accounts payable	7,750	25,854	-	-	259,370	-	17,916	853,641
Accrued liabilities	1,962	90,968	118,859	1,371	289,455	-	-	-
Other payables	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	1,458	-	-	-
Deferred revenue	-	-	-	-	1,578,679	-	-	330,932
Deposits	-	-	-	-	-	-	-	2,500
Long-term liabilities:								
Portion due or payable within one year	152,438	-	-	-	374,572	-	-	565,000
Portion due or payable after one year	2,315	-	-	-	1,230,037	-	-	945,550
Total liabilities	<u>\$ 164,465</u>	<u>\$ 1,903,403</u>	<u>\$ 118,859</u>	<u>\$ 17,918</u>	<u>\$ 3,733,571</u>	<u>\$ -</u>	<u>\$ 17,916</u>	<u>\$ 2,697,623</u>
<b>Net assets:</b>								
Invested in capital assets, net of related debt	\$ 85,783	\$ 44,445	\$ -	\$ -	\$ (1,425,405)	\$ 650,591	\$ 163,297	\$66,518,840
Restricted for:								
Capital projects	-	-	-	-	2,549,305	-	-	646,211
Debt service	-	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	504,833	-	-
Unrestricted (deficit)	1,053,854	-	1,299,797	(17,918)	(179,204)	3,785,509	629,596	13,514,586
Total net assets	<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>
Total liabilities and assets	<u>\$ 1,304,102</u>	<u>\$ 1,947,848</u>	<u>\$ 1,418,656</u>	<u>\$ -</u>	<u>\$ 4,678,267</u>	<u>\$4,940,933</u>	<u>\$ 810,809</u>	<u>\$83,377,260</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
\$ 1,155,375	\$ 1,057,343	\$ 5,322,043	\$ 8,395,966	\$ 705,582	\$2,610,011	\$ 3,060,862	\$ 8,475,648	\$ 863,213	\$ 51,968,625
-	-	17,120,484	-	-	-	-	-	481,829	18,939,090
240,598	146,102	-	349,700	1,875,073	329,944	10,749	-	-	3,919,482
-	-	-	-	-	-	-	284,250	-	1,830,612
-	-	33,674	7,607	-	9,282	-	-	-	55,393
-	-	-	-	-	-	-	46,261	-	1,641,222
-	-	-	48,477	-	130,085	1,089,790	20,128	148,360	3,862,499
-	-	-	-	-	-	-	-	-	55,848
-	-	425,000	-	-	10,000	-	-	-	435,000
-	32,061	-	7,327	-	-	24,340	-	-	159,493
18,313	7,361	-	22,385	-	7,049	216	24,854	2,649	317,902
-	-	-	-	-	-	-	-	-	7,692
1,747,279	601,093	-	-	336,928	-	-	-	-	3,709,509
-	-	54,551,457	-	-	-	-	-	-	54,551,457
-	-	253,136	-	-	-	-	-	-	253,136
-	27,773	-	-	-	-	-	-	-	66,348
21,905	1,492,097	315,674	-	110,000	-	90,000	-	-	18,295,308
7,586,476	5,190,350	-	1,252,261	284,963	111,314	2,830,812	5,033,905	45,287	74,891,960
<u>\$10,769,946</u>	<u>\$ 8,554,180</u>	<u>\$78,021,468</u>	<u>\$10,083,723</u>	<u>\$ 3,312,546</u>	<u>\$3,207,685</u>	<u>\$ 7,106,769</u>	<u>\$ 13,885,046</u>	<u>\$ 1,541,338</u>	<u>\$234,960,576</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,803,128
104,666	78,432	7,241	54,485	51,725	310,228	26,988	258,517	2,998	2,059,811
68,740	14,821	226,564	-	3,661	-	21,920	41,894	728	880,943
-	-	-	171,229	-	-	-	-	-	171,229
-	-	-	-	-	-	-	12,562	-	12,562
-	-	-	15,102	-	-	5,610	-	-	22,170
-	-	-	-	-	-	1,363,702	655,305	-	3,928,618
85,222	27,425	-	-	-	-	-	-	-	115,147
126,397	252,000	1,902,634	349,253	539,820	-	70,000	-	-	4,332,114
5,761,857	3,702,347	51,345,136	1,266,606	266,664	-	1,675,000	57,314	-	66,252,826
<u>\$ 6,146,882</u>	<u>\$ 4,075,025</u>	<u>\$53,481,575</u>	<u>\$ 1,856,675</u>	<u>\$ 861,870</u>	<u>\$ 310,228</u>	<u>\$3,163,220</u>	<u>\$ 1,025,592</u>	<u>\$ 3,726</u>	<u>\$ 79,578,548</u>
\$ 1,846,524	\$ 3,453,058	\$ 315,674	\$ 1,252,261	\$ 365,295	\$ 111,314	\$ 2,623,307	\$ 5,033,905	\$ 45,287	\$ 81,084,176
-	-	-	-	-	-	-	-	-	3,195,516
1,432,956	601,093	1,330,259	-	-	-	556,310	-	-	3,920,618
-	-	-	-	336,928	-	-	-	-	841,761
1,343,584	425,004	22,893,960	6,974,787	1,748,453	2,786,143	763,932	7,825,549	1,492,325	66,339,957
<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>\$10,769,946</u>	<u>\$ 8,554,180</u>	<u>\$78,021,468</u>	<u>\$10,083,723</u>	<u>\$ 3,312,546</u>	<u>\$3,207,685</u>	<u>\$ 7,106,769</u>	<u>\$ 13,885,046</u>	<u>\$ 1,541,338</u>	<u>\$234,960,576</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Activities - All Discretely Presented Component Units  
For the Year Ended October 31, 2009

	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	\$ 458,460	\$3,435,396	\$ 184,270	\$ 147,507	\$10,288,921	\$2,056,978	\$297,391	\$ 9,991,348
Program Revenues:								
Charges for services	-	842,917	-	-	7,239,469	472,634	298,841	7,106,398
Operating grants and contributions	38,192	2,594,670	-	127,000	750,000	1,766,898	-	204,172
Capital grants and contributions	-	-	-	-	100,000	-	-	2,978,452
Net program revenues (expenses)	<u>(420,268)</u>	<u>2,191</u>	<u>(184,270)</u>	<u>(20,507)</u>	<u>(2,199,452)</u>	<u>182,554</u>	<u>1,450</u>	<u>297,674</u>
General revenues:								
Taxes-								
Property	348,694	-	-	-	-	-	-	2,338,763
Hotel/motel	-	-	-	-	2,492,281	-	-	-
Grants and contributions not restricted to specific programs	-	-	-	-	-	-	-	15,707
Investment earnings	40,223	-	28,858	1,014	21,409	19,433	628	235,385
Gain (loss) on disposal of capital assets	-	-	-	-	-	(669)	-	11,519
Miscellaneous	-	-	-	-	129,909	-	-	-
Total general revenues	<u>388,917</u>	<u>-</u>	<u>28,858</u>	<u>1,014</u>	<u>2,643,599</u>	<u>18,764</u>	<u>628</u>	<u>2,601,374</u>
Change in net assets	(31,351)	2,191	(155,412)	(19,493)	444,147	201,318	2,078	2,899,048
Net assets, beginning	<u>1,170,988</u>	<u>42,254</u>	<u>1,455,209</u>	<u>1,575</u>	<u>500,549</u>	<u>4,739,615</u>	<u>790,815</u>	<u>77,780,589</u>
Net assets (deficit), ending	<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>

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
\$ 2,937,211	\$ 1,237,950	\$ 2,959,317	\$ 8,656,381	\$ 2,167,261	\$ 3,272,823	\$ 2,039,250	\$ 3,280,392	\$ 2,968,396	\$ 56,379,252
2,856,817	1,286,095	-	6,750,107	42,214	2,792,702	811,157	3,187,355	2,106,515	35,793,221
-	-	-	151,305	-	659,953	63,373	373,294	-	6,728,857
-	198,000	-	-	-	-	-	867,199	-	4,143,651
<u>(80,394)</u>	<u>246,145</u>	<u>(2,959,317)</u>	<u>(1,754,969)</u>	<u>(2,125,047)</u>	<u>179,832</u>	<u>(1,164,720)</u>	<u>1,147,456</u>	<u>(861,881)</u>	<u>(9,713,523)</u>
-	-	-	-	2,338,757	-	1,094,407	-	-	6,120,621
-	-	-	-	-	-	-	-	-	2,492,281
-	-	-	-	94,271	-	-	-	744,580	854,558
41,778	25,682	4,382,411	82,409	15,151	53,716	47,433	143,681	30,165	5,169,376
-	-	-	-	-	-	-	(1,227)	-	9,623
<u>6,701</u>	<u>46,020</u>	<u>10,915</u>	<u>462,052</u>	<u>-</u>	<u>-</u>	<u>13,397</u>	<u>42,770</u>	<u>1,500</u>	<u>713,264</u>
<u>48,479</u>	<u>71,702</u>	<u>4,393,326</u>	<u>544,461</u>	<u>2,448,179</u>	<u>53,716</u>	<u>1,155,237</u>	<u>185,224</u>	<u>776,245</u>	<u>15,359,723</u>
(31,915)	317,847	1,434,009	(1,210,508)	323,132	233,548	(9,483)	1,332,680	(85,636)	5,646,200
<u>4,654,979</u>	<u>4,161,308</u>	<u>23,105,884</u>	<u>9,437,556</u>	<u>2,127,544</u>	<u>2,663,909</u>	<u>3,953,032</u>	<u>11,526,774</u>	<u>1,623,248</u>	<u>149,735,828</u>
<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>

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  
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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  
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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 2009, the Government's operating appropriation was \$50,308. The Task Force's financial statements can be obtained at the following:

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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 2009, 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 Services Enterprise 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 therefrom 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  
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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 amount related to external agencies and component units with different fiscal years (i.e., external portion of the pool) is reported in the Investment Trust Fund.

Interfund receivables and payables:

Short-term cash borrowings between funds 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, 2009 for the Utilities System Fund was \$803,872 and the Environmental Services Disposal Fund was \$73,022.

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  
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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 FASB #71). These costs will be recovered by future rates of the System and will be amortized over the period they will be used in the rate determination.

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)

	<u>Years</u>
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, 2009 for the proprietary funds and business-type activities was \$17,462,949. Of this amount, \$13,187,860 was charged to expense while the remaining \$4,275,089 was capitalized as part of construction in the Utilities and Communications System funds.

Total interest incurred for the year ended October 31, 2009 for the governmental funds was \$17,413,735 and for governmental activities was \$17,942,395. 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 \$246,212,628 of restricted net assets of which \$73,116,008 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, 2009.

(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, 2009.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Investments:

As of October 31, 2009, the primary government, excluding LPPA, a blended component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>Investment Maturities</u>		
	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>One - Five Years</u>
Repurchase agreements	\$128,400,000	\$128,400,000	\$ -
U.S. Treasuries	69,379,042	69,379,042	-
U.S. Instrumentalities	231,156,296	119,320,453	111,835,843
State Investment Pool - (LAMP)	3,569,982	3,569,982	-
Total	<u>\$432,505,320</u>	<u>\$320,669,477</u>	<u>\$ 111,835,843</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, 2009. 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 53.45% of the Government's total investments at October 31, 2009.

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, 2009.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

As of October 31, 2009, 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	65%	\$ 27,845,342	\$ 27,845,342	\$ -
U.S. Instrumentalities	35%	15,395,843	6,432,815	8,963,028
Total	100%	<u>\$ 43,241,185</u>	<u>\$ 34,278,157</u>	<u>\$ 8,963,028</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 100% 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, 2009.

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, 2009 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	\$2,845,512	\$ 107,606
LPPA	73,911	-
	<u>\$2,919,423</u>	<u>\$ 107,606</u>

(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, 2009, taxes of 17.84 mills were levied on property with assessed valuations totaling \$1,119,738,724 and were dedicated as follows:

General corporate purposes	5.42 mills
Maintenance of public streets	1.25 mills
Maintenance of public buildings	1.13 mills
Recreation and parks	1.86 mills
Maintenance and operation of fire and police departments	8.18 mills

Total taxes levied were \$19,976,139. Taxes receivable at October 31, 2009 totaled \$562,762, 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 2008 and were billed to the taxpayers by the Assessor in November of 2008 for the period November 1, 2008 through October 31, 2009. 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, 2009, taxes of 30.06 mills were levied on property with assessed valuations totaling \$1,836,348,723 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	19.50 mills
Debt service contingency	3.50 mills
Health unit maintenance	.99 mills
Mosquito control	1.50 mills

Total taxes levied during 2008 for 2009, exclusive of homestead exemptions, were \$41,259,382. Taxes receivable at October 31, 2009 totaled \$659,871, 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, 2009:

Fund financial statements:

Governmental funds -

Lafayette Parish School Board:

Sales and use taxes collected but not remitted \$ 5,876,557

Other 60,024

Lafayette Parish Sheriff's Department

Police attendance fees 20,059

Other 50

Federal:

Grant funds 3,023,986

State of Louisiana:

Refunds for housing juveniles at the Juvenile Detention Home 10,522

Federal pass-through grant funds 866,514

State grant funds 4,432,976

Other state shared revenue 454,436

Other 14,364

Other:

Reimbursements due for other costs 3,244

Other 57,350

Total amount reported in governmental funds \$ 14,820,082

Proprietary funds -

FEMA grant funds \$ 3,256,837

State grant funds 359,523

Total amount reported in proprietary funds \$ 3,616,360

Government-wide financial statements;

Total amount reported in governmental funds \$ 14,820,082

Total amount reported in proprietary funds 3,616,360

Additional sales and use taxes due from Lafayette Parish School Board 5,615,655

\$ 24,052,097



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, 2009:

Bond reserve and capital additions fund	\$ 91,979,423
Bond construction fund	9,154,208
Customers' deposits	<u>6,320,845</u>
Total	<u>\$ 107,454,476</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>73,376,376</u>
Total	<u>\$ 91,979,423</u>

Restricted assets of LPPA were applicable to the following at October 31, 2009:

Cash with paying agent	\$ 13,544,018
Bond reserve and contingency fund	20,753,103
Bond construction fund	7,945,342
Fuel cost stability fund	<u>4,500,000</u>
Total	<u>\$ 46,742,463</u>

Restricted assets of the Communications Services Enterprise Fund were applicable to the following at October 31, 2009:

Construction account	\$ 37,740,530
Debt service account	3,262,156
Capital additions account	<u>122</u>
Total	<u>\$ 41,002,808</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, 2009 was as follows:

	Balance 11/01/08	Additions	Deletions	Balance 10/31/09
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 31,348,393	\$ 31,539	\$ -	\$ 31,379,932
Construction in progress	71,931,963	24,882,014	53,574,909	43,239,068
Other capital assets:				
Land improvements	349,236	369,552	-	718,788
Buildings and improvements	133,547,539	10,189,715	8,048	143,729,206
Vehicles	42,155,389	4,020,270	3,125,717	43,049,942
Movables	23,975,063	3,162,795	1,873,200	25,264,658
Infrastructure	514,313,585	41,777,748	-	556,091,333
Totals	<u>817,621,168</u>	<u>84,433,633</u>	<u>58,581,874</u>	<u>843,472,927</u>
Less accumulated depreciation				
Land improvements	20,207	18,015	-	38,222
Buildings and improvements	65,754,235	2,889,211	8,048	68,635,398
Vehicles	25,657,088	3,218,241	3,100,522	25,774,807
Movables	16,532,544	2,171,067	1,868,139	16,835,472
Infrastructure	193,571,851	14,431,590	-	208,003,441
Total accumulated depreciation	<u>301,535,925</u>	<u>22,728,124</u>	<u>4,976,709</u>	<u>319,287,340</u>
Governmental activities, capital assets, net	<u>\$ 516,085,243</u>	<u>\$ 61,705,509</u>	<u>\$ 53,605,165</u>	<u>\$ 524,185,587</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 15,673,213	\$ 626,360	\$ 1,935	\$ 16,297,638
Construction in progress	54,336,473	76,403,918	65,027,951	65,712,440
Other capital assets:				
Buildings and improvements	3,037,416	-	-	3,037,416
Electric plant	558,747,295	15,997,863	1,977,918	572,767,240
Water plant	112,797,083	4,430,830	113,356	117,114,557
Sewer plant	181,121,107	2,771,032	212,351	183,679,788
Fiber optics	7,972,104	40,982,353	-	48,954,457
Electric plant acquisitions	60,611,809	-	-	60,611,809
Equipment	19,115,001	500,912	319,002	19,296,911
Totals	<u>1,013,411,501</u>	<u>141,713,268</u>	<u>67,652,513</u>	<u>1,087,472,256</u>
Less accumulated depreciation				
Buildings and improvements	2,897,065	20,997	-	2,918,062
Electric plant	268,782,002	16,972,813	1,615,693	284,139,122
Water plant	39,855,775	2,541,566	113,356	42,283,985
Sewer plant	46,447,401	4,043,138	212,351	50,278,188
Fiber optics	809,217	2,815,079	-	3,624,296
Electric plant acquisitions	43,617,154	1,745,581	-	45,362,735
Equipment	2,358,146	800,833	277,134	2,881,845
Total accumulated depreciation	<u>404,766,760</u>	<u>28,940,007</u>	<u>2,218,534</u>	<u>431,488,233</u>
Business-type activities, capital assets, net	<u>\$ 608,644,741</u>	<u>\$ 112,773,261</u>	<u>\$ 65,433,979</u>	<u>\$ 655,984,023</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	\$ 1,202,679
Public safety	2,747,768
Traffic and transportation	1,035,792
Streets and drainage	993,079
Urban redevelopment and housing	47,633
Culture and recreation	1,921,848
Health and welfare	79,762
Economic development and assistance	168,261
Economic opportunity	7,539
Capital assets held by internal service funds are charged to various functions based their usage of the assets	92,173
Infrastructure depreciation is unallocated	14,431,590
Total	<u>\$22,728,124</u>

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

Electric	\$ 17,582,320
Water	2,541,566
Wastewater	4,043,138
Fiber optics	2,815,079
Coal-fired electric plant	1,745,581
Animal shelter control program	36,221
Solid waste collection services	176,102
Total	<u>\$28,940,007</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, 2009 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	11/01/00	03/01/10	4.875 - 7.00	\$ 435,000
	12/01/01	03/01/26	4.00 - 5.75	18,600,000
	01/01/03	03/01/27	4.25 - 7.00	9,285,000
	02/20/03	03/01/18	2.50 - 4.30	9,750,000
	11/01/03	03/01/28	4.00 - 6.00	6,645,000
	03/22/05	03/01/24	3.25 - 5.00	40,460,000
	06/01/05	03/01/30	4.00 - 6.00	23,090,000
	09/07/06	03/01/25	4.00 - 5.00	10,195,000
	08/01/07	03/01/32	4.25 - 7.00	16,800,000
	07/07/09	03/01/34	1.94 - 7.23	34,250,000
Total 1961 Sales Tax				<u>169,510,000</u>
1985 Sales Tax	11/01/00	05/01/10	4.875 - 7.00	570,000
	12/01/01	03/01/26	4.00 - 5.75	12,985,000
	01/01/03	05/01/27	4.25 - 6.25	12,680,000
	11/01/03	05/01/28	4.00 - 5.75	15,450,000
	02/03/04	05/01/15	3.00 - 5.00	12,160,000
	05/01/04	05/01/20	2.00 - 4.30	2,690,000
	03/22/05	05/01/24	3.00 - 5.00	20,960,000
	06/01/05	05/01/30	4.00 - 5.50	2,190,000
	09/07/06	05/01/25	4.00 - 5.00	13,130,000
	11/30/06	05/01/23	4.00 - 5.00	31,345,000
	08/01/07	05/01/32	4.50 - 6.00	2,100,000
	07/07/09	05/01/34	1.94 - 7.23	27,300,000
Total 1985 Sales Tax				<u>153,560,000</u>
Total sales tax revenue bonds				<u>323,070,000</u>
Taxable refunding bonds:				
Series 2002	11/07/02	05/01/28	1.85 - 5.75	<u>41,940,000</u>
Total City of Lafayette				<u>\$365,010,000</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

	Issue Date	Final Maturity Date	Interest Rates	Balance Outstanding
Lafayette Parish Government -				
General obligation bonds:				
Series 2001	12/21/01	03/01/26	4.00 – 5.75	\$ 13,810,000
Series 2003	12/01/03	03/01/28	3.00 – 5.25	19,250,000
Series 2005	06/01/05	03/01/30	4.00 – 5.00	<u>13,345,000</u>
				46,405,000
Certificates of Indebtedness:				
Series 1999	12/14/99	12/01/19	5.75	<u>1,025,000</u>
Total Lafayette Parish Government				47,430,000
Add: unamortized bond premiums, net of discounts				4,100,850
Less: unamortized loss on refundings				<u>(6,235,650)</u>
Total bond indebtedness				<u>\$410,305,200</u>
Other liabilities:				
Capital leases				42,852
Accrued compensated absences				13,890,384
OPEB payable				1,902,534
Claims payable				<u>13,052,291</u>
Total other liabilities				<u>28,888,061</u>
Total governmental activity debt				<u>\$439,193,261</u>
Business-type activities:				
City of Lafayette -				
Utilities revenue bonds:				
Series 1996	12/11/96	11/01/17	2.95	\$ 8,350,000
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				4,431,828
Series 2007				<u>3,423,901</u>
Total City of Lafayette				310,600,729
LPPA -				
Revenue bonds, net				<u>75,430,707</u>
Total bond indebtedness				386,031,436
Accrued compensated absences				<u>6,402,745</u>
Total business-type activity debt				<u>\$392,434,181</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, 2009 follows:

City of Lafayette –

Year Ended October 31	Sales Tax		
	Principal	Interest	Total
2010	\$ 14,825,000	\$ 15,304,346	\$ 30,129,346
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 - 2019	83,880,000	53,725,301	137,605,301
2020 - 2024	90,045,000	32,644,088	122,689,088
2025 - 2029	47,190,000	14,114,050	61,304,050
2030 - 2032	24,195,000	4,101,672	28,296,672
	<u>\$323,070,000</u>	<u>\$175,955,469</u>	<u>\$499,025,469</u>

Year Ended October 31	Taxable Refunding Bonds		
	Principal	Interest	Total
2010	\$ 1,340,000	\$ 2,284,575	\$ 3,624,575
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 - 2019	9,435,000	8,581,353	18,016,353
2020 - 2024	12,410,000	5,520,348	17,930,348
2025 - 2028	12,740,000	1,515,987	14,255,987
	<u>\$41,940,000</u>	<u>\$26,361,728</u>	<u>\$68,301,728</u>

Year Ended October 31	Communications		
	Principal	Interest	Total
2010	\$ -	\$ 5,494,331	\$ 5,494,331
2011	-	5,494,331	5,494,331
2012	3,190,000	5,494,331	8,684,331
2013	3,320,000	5,366,731	8,686,731
2014	3,450,000	5,233,931	8,683,931
2015 - 2019	19,730,000	23,691,119	43,421,119
2020 - 2024	25,105,000	18,312,719	43,417,719
2025 - 2029	32,070,000	11,347,369	43,417,369
2030 - 2032	23,540,000	2,513,700	26,053,700
	<u>\$ 110,405,000</u>	<u>\$82,948,562</u>	<u>\$ 193,353,562</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

Year Ended October 31	Utilities		
	Principal	Interest	Total
2010	\$ -	\$ 9,751,496	\$ 9,751,496
2011	940,000	9,728,773	10,668,773
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 - 2019	48,855,000	40,194,966	89,049,966
2020 - 2024	57,380,000	26,679,900	84,059,900
2025 - 2029	73,995,000	9,687,975	83,682,975
	<u>\$ 192,340,000</u>	<u>\$ 124,852,048</u>	<u>\$ 317,192,048</u>

Lafayette Parish Government -

Year Ended October 31	General Obligation Bonds		
	Principal	Interest	Total
2010	\$ 1,470,000	\$ 2,062,252	\$ 3,532,252
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 - 2019	10,715,000	7,565,684	18,280,684
2020 - 2024	13,965,000	4,842,609	18,807,609
2025 - 2029	12,520,000	1,436,943	13,956,943
2030 - 2032	1,020,000	22,950	1,042,950
	<u>\$ 46,405,000</u>	<u>\$ 23,460,940</u>	<u>\$ 69,865,940</u>

Year Ended October 31	Certificates of Indebtedness		
	Principal	Interest	Total
2010	\$ 70,000	\$ 56,925	\$ 126,925
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 - 2019	515,000	112,269	627,269
2020 - 2024	120,000	3,450	123,450
	<u>\$ 1,025,000</u>	<u>\$ 356,356</u>	<u>\$ 1,381,356</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, 2009, the following bonds are considered defeased:

Primary government:	
Sales tax revenue	<u>\$22,620,000</u>
Discretely presented component units:	
Lafayette Public Trust Financing Authority	<u>\$18,720,000</u>

Blended Component unit

LPPA revenue bonds outstanding at October 31, 2009 are as follows:

	<u>Issue Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
Series 2002	9/1/2002	2.85 – 4.00	\$ 4,760,000
Series 2003	08/04/03	5.00	37,480,000
Series 2007	12/05/07	3.50 – 5.00	<u>33,605,000</u>
			75,845,000
Add: unamortized premium			2,588,826
Less: unamortized loss on refunding			<u>(3,003,119)</u>
Net revenue bonds outstanding			<u>\$75,430,707</u>

The annual debt service requirements on all LPPA bonds outstanding at October 31, 2009 follows:

<u>Year Ended October 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 11,730,000	\$ 3,347,526	\$ 15,077,526
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 - 2019	3,295,000	7,036,269	10,331,269
2020 - 2024	4,045,000	6,261,309	10,306,309
2025 - 2029	5,035,000	5,243,938	10,278,938
2030 - 2033	<u>18,530,000</u>	<u>1,910,000</u>	<u>20,440,000</u>
	<u>\$ 75,845,000</u>	<u>\$31,882,812</u>	<u>\$107,727,812</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, 2009:

	Balance 11/01/08	Additions	Reductions	Balance 10/31/09
Governmental activities:				
City of Lafayette -				
Sales tax revenue bonds	\$279,520,000	\$ 61,550,000	\$18,000,000	\$ 323,070,000
Taxable refunding bonds	43,225,000	-	1,285,000	41,940,000
Lafayette Parish -				
General obligation bonds	47,800,000	-	1,395,000	46,405,000
Certificates of Indebtedness	1,090,000	-	65,000	1,025,000
Unamortized bond premiums, net of discounts	4,765,301	-	664,451	4,100,850
Unamortized loss on refunding	(6,773,125)	-	(537,475)	(6,235,650)
Total bond indebtedness	369,627,176	61,550,000	20,871,976	410,305,200
Other liabilities:				
Capital leases	62,814	-	19,962	42,852
Compensated absences	11,438,261	2,452,123	-	13,890,384
OPEB payable	959,824	942,710	-	1,902,534
Claims liabilities	15,798,188	18,550,530	21,296,427	13,052,291
Governmental activities long-term debt	<u>\$397,886,263</u>	<u>\$ 83,495,363</u>	<u>\$42,188,365</u>	<u>\$ 439,193,261</u>
Business-type activities:				
Primary government -				
Utilities revenues bonds:				
Series 1996	\$ 9,265,000	\$ -	\$ 915,000	\$ 8,350,000
Series 2004	183,990,000	-	-	183,990,000
	193,255,000	-	915,000	192,340,000
Add: Series 2004 issue premium	4,695,013	-	263,185	4,431,828
Total utilities revenue bonds	197,950,013	-	1,178,185	196,771,828
Communications revenue bonds:				
Series 2007	110,405,000	-	-	110,405,000
Add: Series 2007 issue premium	3,605,271	-	181,370	3,423,901
Total communications revenue bonds	114,010,271	-	181,370	113,828,901
Compensated absences	4,919,433	1,483,312	-	6,402,745
Total primary government	316,879,717	1,483,312	1,359,555	317,003,474
Component unit -				
LPPA revenue debt	86,945,000	-	11,100,000	75,845,000
Add unamortized premium	3,359,648	-	770,822	2,588,826
Less deferred amount on refunding	(4,051,477)	-	(1,048,358)	(3,003,119)
Total LPPA revenue debt	86,253,171	-	10,822,464	75,430,707
Business-type activities long-term debt	<u>\$403,132,888</u>	<u>\$ 1,483,312</u>	<u>\$12,182,019</u>	<u>\$ 392,434,181</u>

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, 2009, 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	<u>\$ 131,172,000</u>	<u>\$ 78,278,000</u>

(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  
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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  
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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, 2009 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. 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.

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.

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

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, 2009, the Lafayette Consolidated Government's portion of health care funding cost for retired employees totaled \$1,301,864 and life totaled \$13,259. 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, closed 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, 2009 is \$2,274,947 for post-employment benefits, as set forth below:

	Medical	Life	Total
Normal Cost	\$ 710,346	\$ 13,436	\$ 723,782
30-year UAL amortization amount	<u>1,518,717</u>	<u>32,448</u>	<u>1,551,165</u>
Annual required contribution	<u>\$ 2,229,063</u>	<u>\$ 45,884</u>	<u>\$ 2,274,947</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, 2009:

	Medical	Life	Total
Annual required contribution	\$ 2,229,063	\$ 45,884	\$ 2,274,947
Interest on Net OPEB Obligation (Asset)	37,088	1,305	38,393
ARC adjustment	<u>(53,620)</u>	<u>(1,887)</u>	<u>(55,507)</u>
OPEB Cost	2,212,531	45,302	2,257,833
Contributions made	<u>(1,301,864)</u>	<u>(13,259)</u>	<u>(1,315,123)</u>
Change in Net OPEB Obligation	910,667	32,043	942,710
Beginning Net OPEB Obligation (Asset), 11/1/08	<u>927,199</u>	<u>32,625</u>	<u>959,824</u>
Ending Net OPEB Obligation (Asset), 10/31/09	<u>\$ 1,837,866</u>	<u>\$ 64,668</u>	<u>\$ 1,902,534</u>

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

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 and 2009 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	45,884	28.9%	32,625
Total		<u>\$2,274,947</u>		<u>\$ 959,824</u>
October 31, 2009-				
	Medical	\$2,212,531	58.8%	\$ 1,837,866
	Life	45,302	29.3%	64,668
Total		<u>\$2,257,833</u>		<u>\$ 1,902,534</u>

Fiscal year 2008 was the year of implementation of GASB Statement No. 45 and the Lafayette Consolidated Government elected to implement prospectively; therefore, prior year comparative data is only available for 2008. In future years, three-year trend information will be presented.

**Funded Status and Funding Progress:** In the fiscal year ending October 31, 2009, 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, 2008, the Actuarial Accrued Liability (AAL) was \$26,823,528, which is defined as that portion, as determined by a particular actuarial cost method (Lafayette Consolidated Government uses the 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 2009, the entire actuarial accrued liability of \$26,823,528 was unfunded.

	<u>Medical</u>	<u>Life</u>	<u>Total</u>
Actuarial Accrued Liability (AAL)	\$26,262,096	\$ 561,432	\$26,823,528
Actuarial Value of Plan Assets	-	-	-
Unfunded Act Accrued Liability (UAAL)	<u>26,262,096</u>	<u>561,432</u>	<u>26,823,528</u>
Funded Ratio (Act Val. Assets/AAL)	0%	0%	0%
Covered payroll (active plan members)	<u>\$96,065,818</u>	<u>\$96,065,818</u>	<u>\$96,065,818</u>
UAAL as a percentage of covered payroll	27%	1%	28%

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. Because GASB Statement No. 45 allows biannual valuations, there was no actuarial valuation performed since November 1, 2007. Therefore, only two years are presented in the schedule at this time.

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

**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 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:** Since this was the first actuarial valuation, 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:

Age	% Turnover
18 - 25	25.0%
26 - 40	18.0%
41 - 54	14.0%
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

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

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 (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, 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.

Zero trend has been assumed for valuing life insurance.

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 the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above 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.

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.

(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:



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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:

	2009	2008
Unpaid claims liability, beginning	\$ 10,044,470	\$ 8,068,480
Current year claims and changes in estimates	1,667,747	4,090,010
Claims paid	<u>(3,192,366)</u>	<u>(2,114,020)</u>
Unpaid claims liability, ending	<u>\$ 8,519,851</u>	<u>\$ 10,044,470</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, 2009 are applicable to utility and non-utility activity as follows:

Net assets:	
Utilities	\$ (356,150)
Communications	(21,249)
Other	<u>(6,672,062)</u>
Total	<u>\$ (7,049,461)</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 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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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:

	2009	2008
Claims liability, beginning	\$ 1,186,228	\$ 1,100,333
Current year claims and changes in estimates	17,101,219	12,395,947
Claims paid	<u>(17,095,380)</u>	<u>(12,310,052)</u>
Claims liability, ending	<u>\$ 1,192,067</u>	<u>\$ 1,186,228</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, 2009, \$838,738 has been recorded as a liability/expenditure in the fund financial statements of the City of Lafayette – General Fund, and \$3,340,373 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 (2009 collections \$36,415,884) 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.

Proceeds of the tax have been pledged and dedicated to the retirement of various Public Street and Drainage Bonds with outstanding principal balances totaling \$169,510,000 at October 31, 2009.

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

- B. Proceeds of the 1985 1% sales and use tax levied by the City of Lafayette (2009 collections \$31,407,441) 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 \$153,560,000 at October 31, 2009.

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 \$5,937,472 for the period ended October 31, 2009.

(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:

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 is 13.50%. 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, 2009, 2008 and 2007 were \$2,847,592, \$2,618,113, and \$3,030,286, 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 12.75% through December 31, 2008 and 12.25% beginning January 1, 2009. 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, 2009, 2008 and 2007 were \$4,744,355, \$3,923,302, and \$3,522,578, respectively, equal to the required contribution each year.

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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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 Statute. The rate was 9.50% through June 30, 2009 and 11.00% beginning July 1, 2009. The Government's contributions to the System for the years ended October 31, 2009, 2008 and 2007 were \$1,331,130, \$1,445,909, and \$1,529,535, 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 12.50% through June 30, 2009 and 14.00% beginning July 1, 2009. 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, 2009, 2008 and 2007 were \$1,353,212, \$1,233,788, and \$1,309,739, 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.

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.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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

The following funds reported deficits at October 31, 2009:

Enterprise funds:	
Communications System	\$(1,280,086)
Internal service funds:	
Self-Insurance	(7,049,461)
Nonmajor governmental funds:	
2009 Parish General Obligation Bonds	(10,321)

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.

(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.

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

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, 2009.

(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
Total	<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.

(22) Compensation of Council

A detail of compensation paid to individual council members for the period ended October 31, 2009 follows:

Jared Bellard	\$ 23,170
Donald Bertrand	23,170
Kenneth Boudreaux	25,398
Jay Castille	23,170
Raymond Dore	9,714
Michelle Ezell	13,456
Keith Patin	23,170
Brandon Shelvin	25,398
Purvis Morrison	23,170
William Theriot	23,170
	<u>\$212,986</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(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, 2008 (fiscal year included in this report):

<u>Year Ended December 31</u>	
2009	\$ 2,027,125
2010	1,980,954
2011	1,911,408
2012	1,824,491
2013	1,563,591
Thereafter	<u>13,513,240</u>
Total minimum future rentals	<u>\$ 22,820,809</u>

Certain rentals included above relate to tenants with scheduled annual CPI adjustments. Those annual adjustments could not be determined. Therefore, the 2008 rents were used for all years.

(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 \$61,519.

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, 2009:

<u>Year Ended October 31</u>	
2010	\$ 24,131
2011	<u>22,120</u>
	46,251
Less: amount representing interest	<u>(3,399)</u>
Present value of future minimum lease payments	<u>\$ 42,852</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(25) Interfund Balances

Interfund balances at October 31, 2009 consist of the following:

	<u>Due from</u>	<u>Due to</u>
Major funds:		
General Fund	\$ 2,884,440	\$ 2,274,632
1961 Sales Tax Trust	105,338	2,976,142
1985 Sales Tax Trust	95,392	2,546,981
Sales Tax Capital Improvements	4,146,489	7,005
Nonmajor governmental funds:		
Special revenue funds	2,656,833	734,815
Debt service funds	775,871	2,126,924
Capital projects funds	-	680,714
Enterprise funds:		
Utilities System	4,741,221	2,406,698
Communications System	1,546,558	2,761,827
Lafayette Public Power Authority	-	1,304,619
Other	831,357	-
Internal service funds	39,141	1,246
Fiduciary Funds	-	1,037
	<u>\$17,822,640</u>	<u>\$17,822,640</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.

(26) Interfund Transfers

Internal transfers for the year ended October 31, 2009 consist of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds:		
General Fund	\$ 29,570,355	\$ 8,599,665
1961 Sales Tax Trust	5,704,175	41,827,282
1985 Sales Tax Trust	702,688	31,838,385
Sales Tax Capital Improvements	23,332,573	57,382
Nonmajor governmental funds:		
Special revenue funds	9,290,352	8,297,902
Debt service funds	34,836,538	7,692,843
Capital projects funds	1,942,766	8,151,196
Enterprise funds:		
Utilities System	-	-
Other	1,081,616	-
Fiduciary Funds	3,592	-
	<u>\$106,464,655</u>	<u>\$106,464,655</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

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, 2009 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	\$ 12,562	\$ 1,641,222
Component Units:		
Criminal Court	1,594,961	-
Lafayette Parish Communication District	46,261	12,562
	<u>\$ 1,653,784</u>	<u>\$ 1,653,784</u>

(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, 2009 are classified as external transactions in the government-wide statement of activities:

General Fund:	
Transfer to Criminal Court to subsidize operations	\$(1,594,960)
Transfer to Cajundome Commission to subsidize operations	(685,650)
Transfer to Airport Commission to subsidize operations	(1,324,373)
Transfer to Police Pension and Relief Fund to subsidize operations	(127,000)
Transfer from City Court of Lafayette as budgeted for salary increases	35,087
Transfer to Lafayette Parish Communications District to fund operations	(100,000)
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	31,816
Total	<u>\$ (3,803,272)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

(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, (viii) 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 provide for annual payments of \$218,629 beginning June 29, 2008 and ending June 29, 2027.

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 total note payable is \$203,578 with a rate of 4.16% and a five year term. The terms of the note provide for annual payments of \$45,935 beginning October 31, 2008 and ending October 31, 2012.

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 total note payable is \$9,073,734 with a rate of 5.08% per annum for 25 years. The terms of the note provide for annual payments of \$648,975 beginning November 1, 2008 and ending November 1, 2032.

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 Services Enterprise Fund.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Basic Financial Statements (Continued)

The annual debt service requirements to maturity of these notes outstanding at October 31, 2009 follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 319,349	\$ 594,190	\$ 913,539
2011	336,170	577,369	913,539
2012	352,058	561,481	913,539
2013	326,632	540,973	867,605
2014	344,397	523,208	867,605
2015-2019	2,024,685	2,313,337	4,338,022
2020-2024	2,641,227	1,696,795	4,338,022
2025-2029	2,983,858	903,659	3,887,517
2030-2033	1,773,930	133,339	1,907,269
	<u>\$11,102,306</u>	<u>\$7,844,351</u>	<u>\$18,946,657</u>

(30) Prior Period Adjustment – Communications System

During the current year, it was determined that certain expenses incurred during the fiscal years ending October 31, 2008 and 2007 were incorrectly charged to operations rather than capitalized as fiber optics construction in progress. To correct this error, the beginning net assets (deficit) of the Communications System Fund of \$(862,616), as originally reported, has been increased to \$4,085,619. In addition, beginning net assets for business-type activities of \$504,732,642, as originally reported, has been increased to \$509,680,877. Had the error not been made, the loss before contributions and transfers in the Communications System Fund for 2008 would have been decreased by \$3,960,226. Additionally, the change in net assets for business-type activities for 2008 would have been increased accordingly.

(31) Subsequent Event Review

The Government's management has evaluated subsequent events through April 16, 2010, 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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Ad valorem	\$ 20,593,400	\$ 20,654,424	\$ 20,780,487	\$ 126,063
Sales and use	6,426,000	6,269,000	5,937,472	(331,528)
Utility System payments in lieu of taxes	19,000,000	18,660,233	18,660,233	-
Other	3,112,844	3,184,454	3,267,596	83,142
Licenses and permits	2,429,016	2,429,016	2,638,770	209,754
Intergovernmental -				
Federal grants	-	856,061	557,709	(298,352)
State grants	-	-	22,872	22,872
State funds: - state shared revenue	1,192,300	1,192,300	1,039,033	(153,267)
Other	135,980	438,165	191,091	(247,074)
Charges for services	7,398,050	7,148,714	6,456,569	(692,145)
Fines and forfeits	1,322,700	922,700	1,234,704	312,004
Investment earnings	1,548,000	948,000	649,156	(298,844)
Miscellaneous	1,421,637	1,344,003	1,265,072	(78,931)
Total revenues	<u>64,579,927</u>	<u>64,047,070</u>	<u>62,700,764</u>	<u>(1,346,306)</u>
Expenditures:				
Current -				
General government	26,204,046	29,377,982	26,037,899	3,340,083
Public safety	40,290,761	40,973,787	39,447,045	1,526,742
Traffic and transportation	2,881,682	2,867,651	2,575,893	291,758
Streets and drainage	10,394,211	11,292,933	10,051,415	1,241,518
Urban redevelopment and housing	397,626	398,049	382,317	15,732
Culture and recreation	498,049	610,822	546,858	63,964
Health and welfare	18,839	18,839	17,472	1,367
Economic development and assistance	19,051	19,051	19,050	1,000
Conservation of natural resources	107,300	115,045	103,477	11,568
Debt service:				
Principal retirement	1,285,000	1,285,000	1,285,000	-
Interest and fiscal charges	2,369,417	2,369,417	2,341,361	28,056
Total expenditures	<u>84,465,982</u>	<u>89,328,576</u>	<u>82,807,787</u>	<u>6,520,789</u>
Deficiency of revenues over expenditures	<u>(19,886,055)</u>	<u>(25,281,506)</u>	<u>(20,107,023)</u>	<u>5,174,483</u>
Other financing sources (uses):				
Transfers in	30,213,587	29,741,223	29,570,355	(170,868)
Transfers out	(8,424,149)	(9,917,875)	(8,599,665)	1,318,210
Transfers from component units	-	-	35,087	35,087
Transfers to component units	(2,230,936)	(3,931,624)	(3,831,983)	99,641
Total other financing sources (uses)	<u>19,558,502</u>	<u>15,891,724</u>	<u>17,173,794</u>	<u>1,282,070</u>
Net change in fund balance	<u>(327,553)</u>	<u>(9,389,782)</u>	<u>(2,933,229)</u>	<u>6,456,553</u>
Fund balance, beginning	<u>19,853,413</u>	<u>34,819,261</u>	<u>33,950,620</u>	<u>(868,641)</u>
Fund balance, ending	<u>\$ 19,525,860</u>	<u>\$ 25,429,479</u>	<u>\$ 31,017,391</u>	<u>\$ 5,587,912</u>

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

Budgetary Comparison Schedule  
For the Year Ended October 31, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 37,817,431	\$ 37,089,406	\$ 36,415,884	\$ (673,522)
Investment earnings	<u>75,000</u>	<u>15,000</u>	<u>18,295</u>	<u>3,295</u>
Total revenues	37,892,431	37,104,406	36,434,179	(670,227)
Expenditures:				
Current -				
General government	<u>250,000</u>	<u>275,000</u>	<u>311,072</u>	<u>(36,072)</u>
Excess of revenues over expenditures	<u>37,642,431</u>	<u>36,829,406</u>	<u>36,123,107</u>	<u>(706,299)</u>
Other financing sources (uses):				
Transfers in	600,000	700,000	5,704,175	5,004,175
Transfers out	<u>(38,242,431)</u>	<u>(37,529,406)</u>	<u>(41,827,282)</u>	<u>(4,297,876)</u>
Total other financing sources (uses)	<u>(37,642,431)</u>	<u>(36,829,406)</u>	<u>(36,123,107)</u>	<u>706,299</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, 2009

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes -				
Sales and use	\$ 33,082,637	\$ 32,140,930	\$ 31,407,441	\$ (733,489)
Investment earnings	<u>75,000</u>	<u>18,000</u>	<u>15,766</u>	<u>(2,234)</u>
Total revenues	33,157,637	32,158,930	31,423,207	(735,723)
Expenditures:				
Current -				
General government	<u>235,000</u>	<u>260,000</u>	<u>287,510</u>	<u>(27,510)</u>
Excess of revenues over expenditures	<u>32,922,637</u>	<u>31,898,930</u>	<u>31,135,697</u>	<u>(763,233)</u>
Other financing sources (uses):				
Transfers in	500,000	600,000	702,688	102,688
Transfers out	<u>(33,422,637)</u>	<u>(32,498,930)</u>	<u>(31,838,385)</u>	<u>660,545</u>
Total other financing sources (uses)	<u>(32,922,637)</u>	<u>(31,898,930)</u>	<u>(31,135,697)</u>	<u>763,233</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, 2009

<u>Fiscal Year Ended</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liabilities (AAL)</u>	<u>Unfunded Actuarial Accrued Liabilities (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
10/31/07	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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	28.0%

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 funds have actual expenditures in excess of budgeted expenditures for the year ended October 31, 2009:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Negative Variance</u>
1961 Sales Tax Trust Fund	<u>\$250,000</u>	<u>\$275,000</u>	<u>\$311,072</u>	<u>\$ (36,072)</u>
1985 Sales Tax Trust Fund	<u>\$235,000</u>	<u>\$260,000</u>	<u>\$287,510</u>	<u>\$ (27,510)</u>

## **OTHER SUPPLEMENTARY INFORMATION**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana  
General Funds

Combining Balance Sheet  
October 31, 2009

	City	Parish	Total
<b>ASSETS</b>			
Cash	\$ 1,421,314	\$ 477,212	\$ 1,898,526
Investments	24,528,663	8,279,448	32,808,111
Accounts receivable, net	396,254	28,859	425,113
Accrued interest receivable	88,645	29,917	118,562
Due from other funds	2,884,440	-	2,884,440
Due from component units	6,281	6,281	12,562
Due from other governmental agencies	478,658	661,989	1,140,647
Total assets	<u>\$29,804,255</u>	<u>\$ 9,483,706</u>	<u>\$ 39,287,961</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,232,843	\$ 224,085	\$ 1,456,928
Accrued salaries and benefits	1,847,542	62,027	1,909,569
Accrued liabilities	828,738	-	828,738
Other payables	141,088	9,430	150,518
Due to other funds	1,921,204	353,428	2,274,632
Due to component units	46,261	1,594,961	1,641,222
Due to other governmental agencies	8,963	-	8,963
Total liabilities	<u>\$ 6,026,639</u>	<u>\$ 2,243,931</u>	<u>\$ 8,270,570</u>
Fund balances:			
Reserved for encumbrances	\$ 41,025	\$ 23,363	\$ 64,388
Unreserved -			
Designated for subsequent year's expenditures	6,595,360	933,694	7,529,054
Designated for contingencies	7,000,000	3,500,000	10,500,000
Undesignated	10,141,231	2,782,718	12,923,949
Total fund balances	<u>\$23,777,616</u>	<u>\$ 7,239,775</u>	<u>\$ 31,017,391</u>
Total liabilities and fund balances	<u>\$29,804,255</u>	<u>\$ 9,483,706</u>	<u>\$ 39,287,961</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, 2009

	City	Parish	Total
Revenues:			
Taxes -			
Ad valorem	\$ 17,855,175	\$ 2,925,312	\$ 20,780,487
Sales and use	-	5,937,472	5,937,472
Utility System payments in lieu of taxes	18,660,233	-	18,660,233
Other	2,130,755	1,136,841	3,267,596
Licenses and permits	2,245,189	393,581	2,638,770
Intergovernmental -			
Federal grants	442,317	115,392	557,709
State grants	-	22,872	22,872
State funds: - state shared revenue	199,055	839,978	1,039,033
Other	25,726	165,365	191,091
Charges for services	5,655,234	801,335	6,456,569
Fines and forfeits	1,227,389	7,315	1,234,704
Investment earnings	607,170	41,986	649,156
Miscellaneous	1,203,233	61,839	1,265,072
Total revenues	<u>50,251,476</u>	<u>12,449,288</u>	<u>62,700,764</u>
Expenditures:			
Current:			
General government	22,510,233	3,527,666	26,037,899
Public safety	38,552,413	894,632	39,447,045
Traffic and transportation	2,575,893	-	2,575,893
Streets and drainage	10,017,015	34,400	10,051,415
Urban redevelopment and housing	382,317	-	382,317
Culture and recreation	384,155	162,703	546,858
Health and welfare	-	17,472	17,472
Economic development and assistance	-	19,050	19,050
Conservation of natural resources	-	103,477	103,477
Debt service:			
Principal retirement	1,285,000	-	1,285,000
Interest and fiscal charges	2,341,361	-	2,341,361
Total expenditures	<u>78,048,387</u>	<u>4,759,400</u>	<u>82,807,787</u>
Excess (deficiency) of revenues over expenditures	<u>(27,796,911)</u>	<u>7,689,888</u>	<u>(20,107,023)</u>
Other financing sources (uses):			
Transfers in	29,570,355	-	29,570,355
Transfers out	(7,636,804)	(962,861)	(8,599,665)
Internal transfers	5,308,493	(5,308,493)	-
Transfers from component units	35,087	-	35,087
Transfers to component units	(912,650)	(2,919,333)	(3,831,983)
Total other financing sources (uses)	<u>26,364,481</u>	<u>(9,190,687)</u>	<u>17,173,794</u>
Net change in fund balances	(1,432,430)	(1,500,799)	(2,933,229)
Fund balances, beginning	<u>25,210,046</u>	<u>8,740,574</u>	<u>33,950,620</u>
Fund balances, ending	<u>\$ 23,777,616</u>	<u>\$ 7,239,775</u>	<u>\$ 31,017,391</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

General Fund - City of Lafayette

Budgetary Comparison Schedule

For the Year Ended October 31, 2009

With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem	\$17,723,000	\$17,757,279	\$17,855,175	\$ 97,896	\$14,369,914
Utility system payments in lieu of taxes	19,000,000	18,660,233	18,660,233	-	18,799,006
Other	2,104,200	2,104,200	2,130,755	26,555	2,334,342
Licenses and permits	2,117,800	2,117,800	2,245,189	127,389	2,241,189
Intergovernmental -					
Federal grants	-	479,040	442,317	(36,723)	327,787
State funds: - state shared revenue	200,000	200,000	199,055	(945)	211,098
Other	2,000	3,422	25,726	22,304	11,964
Charges for services	6,608,050	6,358,714	5,655,234	(703,480)	5,145,214
Fines and forfeits	1,312,700	912,700	1,227,389	314,689	2,722,920
Investment earnings	1,240,000	840,000	607,170	(232,830)	1,365,569
Miscellaneous	1,396,637	1,319,003	1,203,233	(115,770)	1,070,126
Total revenues	<u>51,704,387</u>	<u>50,752,391</u>	<u>50,251,476</u>	<u>(500,915)</u>	<u>48,599,129</u>
Expenditures:					
Current -					
General government	22,836,183	24,873,018	22,510,233	2,362,785	20,879,828
Public safety	39,496,281	40,050,404	38,552,413	1,497,991	38,052,237
Traffic and transportation	2,731,682	2,717,651	2,575,893	141,758	2,046,582
Streets and drainage	10,294,211	11,192,933	10,017,015	1,175,918	8,925,332
Urban redevelopment and housing	397,626	398,049	382,317	15,732	437,340
Culture and recreation	361,049	403,132	384,155	18,977	362,268
Debt service:					
Principal retirement	1,285,000	1,285,000	1,285,000	-	1,240,000
Interest and fiscal charges	2,369,417	2,369,417	2,341,361	28,056	3,600,740
Total expenditures	<u>79,771,449</u>	<u>83,289,604</u>	<u>78,048,387</u>	<u>5,241,217</u>	<u>75,544,327</u>
Deficiency of revenues over expenditures	<u>(28,067,062)</u>	<u>(32,537,213)</u>	<u>(27,796,911)</u>	<u>4,740,302</u>	<u>(26,945,198)</u>
Other financing sources (uses):					
Transfers in	35,320,426	35,046,336	34,878,848	(167,488)	35,317,432
Transfers out	(7,788,952)	(8,906,789)	(7,636,804)	1,269,985	(9,192,415)
Transfers from component units	-	-	35,087	35,087	94,008
Transfers to component units	(721,378)	(971,378)	(912,650)	58,728	(736,324)
Total other financing sources (uses)	<u>26,810,096</u>	<u>25,168,169</u>	<u>26,364,481</u>	<u>1,196,312</u>	<u>25,482,701</u>
Net change in fund balance	(1,256,966)	(7,369,044)	(1,432,430)	5,936,614	(1,462,497)
Fund balance, beginning	<u>15,253,813</u>	<u>25,480,583</u>	<u>25,210,046</u>	<u>(270,537)</u>	<u>26,672,543</u>
Fund balance, ending	<u>\$13,996,847</u>	<u>\$18,111,539</u>	<u>\$23,777,616</u>	<u>\$ 5,666,077</u>	<u>\$25,210,046</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with	
	Original	Final		Final Budget	
	Budget	Budget	Actual	Positive	2008
				(Negative)	Actual
<b>Elected Officials:</b>					
City Council -					
Personnel costs	\$ 609,617	\$ 684,134	\$ 657,630	\$ 26,504	\$ 618,059
Transportation	12,900	11,400	5,818	5,582	5,166
Materials and supplies	11,000	11,000	10,645	355	10,741
Telephone	20,750	20,750	17,962	2,788	11,238
Publications and recording	65,000	65,000	41,878	23,122	52,190
Travel and meetings	50,000	52,000	15,645	36,355	13,939
Printing and postage	38,250	38,250	19,597	18,653	20,660
Professional services	20,000	20,000	11,365	8,635	14,315
Uninsured losses	12,846	8,272	8,272	-	10,539
Professional fees	189,200	219,200	215,819	3,381	183,700
Vehicle subsidy leases	7,000	7,000	6,378	622	6,456
Tourist promotion	13,000	13,000	4,532	8,468	4,472
Training	5,000	5,000	4,047	953	4,629
Other	12,000	11,500	5,954	5,546	8,884
Total City Council	1,066,563	1,166,506	1,025,542	140,964	964,988
President's Office -					
Operations:					
Personnel costs	404,851	446,786	441,245	5,541	390,635
Transportation	5,500	8,000	7,570	430	10,893
Expense allowance	3,600	3,600	3,600	-	3,600
Materials and supplies	6,000	4,850	4,342	508	7,383
Travel and meetings	11,000	11,000	9,562	1,438	13,964
Telephone	15,500	14,000	10,498	3,502	7,526
Printing and postage	4,000	3,700	2,340	1,360	1,370
Vehicle subsidy leases	6,600	6,600	6,000	600	6,046
Municipal dues	2,000	1,700	155	1,545	155
Contractual services	197,550	197,550	196,224	1,326	166,816
Tourist promotion	28,500	25,045	10,259	14,786	20,870
Other	10,000	14,205	8,898	5,307	7,571
	695,101	737,036	700,693	36,343	636,829

(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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
CAO - Administration & Emergency Operations:					
Personnel costs	329,321	353,525	349,907	3,618	334,915
Transportation	2,000	2,000	570	1,430	2,237
Materials and supplies	2,700	2,380	2,229	151	2,752
Travel and meetings	5,900	6,487	3,613	2,874	4,582
Telephone and utilities	5,500	6,100	5,390	710	4,779
Printing and postage	1,400	820	114	706	460
Municipal dues	350	350	114	236	149
Vehicle subsidy leases	14,500	14,400	12,955	1,445	13,218
Uninsured losses	-	-	-	-	248
Tourist promotion	350	350	-	350	350
Other	950	963	355	608	385
	<u>362,971</u>	<u>387,375</u>	<u>375,247</u>	<u>12,128</u>	<u>364,075</u>
CAO - Criminal Justice Support Services:					
Personnel costs	315,697	362,428	399,094	(36,666)	304,048
Transportation	4,500	3,500	1,480	2,020	1,836
Materials and supplies	23,000	26,204	21,345	4,859	12,375
Travel and meetings	3,000	2,021	1,663	358	4,408
Telephone	16,800	32,500	34,160	(1,660)	28,183
Printing and postage	12,400	11,775	4,327	7,448	3,635
Contractual services	32,863	34,528	32,843	1,685	30,918
Maintenance	2,300	1,300	-	1,300	665
Training	9,546	4,946	3,538	1,408	4,433
Tourist/customer relations	1,500	3,000	2,198	802	3,933
Equipment rental	400	-	-	-	-
Uniforms	2,600	1,900	1,000	900	3,594
Uninsured losses	-	3,323	3,323	-	2,135
External appropriations	-	8,383	-	8,383	121,961
Other	2,000	225	-	225	250
	<u>426,606</u>	<u>496,033</u>	<u>504,971</u>	<u>(8,938)</u>	<u>522,374</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with	
	Original	Final		Final Budget	2008
	Budget	Budget	Actual	Positive (Negative)	Actual
CAO - International Trade:					
Personnel costs	222,965	280,166	269,121	11,045	208,386
Transportation	4,100	2,000	1,786	214	2,787
Materials and supplies	16,800	11,404	10,929	475	15,551
Travel and meetings	15,783	23,256	23,247	9	15,372
Telephone	9,600	6,700	6,350	350	9,963
Printing and postage	4,900	2,300	2,194	106	4,731
Contractual services	12,461	17,161	16,935	226	14,259
Maintenance	6,700	13,200	6,758	6,442	4,379
Training	500	270	250	20	110
Tourist/customer relations	42,256	22,258	21,152	1,106	47,648
Utilities	20,400	20,400	18,307	2,093	18,876
Municipal dues	1,900	3,622	3,534	88	1,978
Uniforms	100	450	127	323	93
Other	3,000	3,979	3,979	-	6,904
	<u>361,465</u>	<u>407,166</u>	<u>384,669</u>	<u>22,497</u>	<u>351,037</u>
CAO - Small Business Support					
Services:					
Personnel costs	34,826	37,344	37,095	249	35,579
Materials and supplies	300	300	-	300	65
Telephone	400	400	332	68	313
Printing and postage	400	400	65	335	128
Training	3,000	3,000	1,031	1,969	1,348
Other	200	200	40	160	38
	<u>39,126</u>	<u>41,644</u>	<u>38,563</u>	<u>3,081</u>	<u>37,471</u>
Total President's Office	<u>1,885,269</u>	<u>2,069,254</u>	<u>2,004,143</u>	<u>65,111</u>	<u>1,911,786</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
City Court -					
Operations:					
Personnel costs	1,506,922	1,617,635	1,436,499	181,136	1,406,868
Transportation	2,600	2,600	-	2,600	-
Materials and supplies	25,534	22,272	20,947	1,325	19,111
Telephone and utilities	83,000	83,000	74,234	8,766	83,207
Maintenance	5,600	8,226	8,023	203	5,368
Contractual services	128,000	128,000	126,735	1,265	126,636
Printing and postage	10,500	11,125	11,117	8	11,474
Uninsured losses	-	2,729	2,729	-	6,151
Other	9,066	9,077	7,269	1,808	4,172
	<u>1,771,222</u>	<u>1,884,664</u>	<u>1,687,553</u>	<u>197,111</u>	<u>1,662,987</u>
City Marshal:					
Personnel costs	1,084,956	1,225,288	1,196,427	28,861	1,118,148
Transportation	85,000	85,000	66,273	18,727	96,489
Telephone	7,000	8,000	7,330	670	8,741
Employee related claims	74,000	23,840	24,208	(368)	103,262
Uninsured losses	19,171	22,767	22,767	-	41,244
	<u>1,270,127</u>	<u>1,364,895</u>	<u>1,317,005</u>	<u>47,890</u>	<u>1,367,884</u>
Total City Court	<u>3,041,349</u>	<u>3,249,559</u>	<u>3,004,558</u>	<u>245,001</u>	<u>3,030,871</u>
Legal Department -					
Personnel costs	194,979	214,430	206,173	8,257	188,748
Materials and supplies	18,100	18,100	17,789	311	16,804
Telephone	9,500	9,500	4,318	5,182	10,020
Professional services	98,640	98,640	93,708	4,932	103,572
Printing and binding	900	900	391	509	277
Legal fees	608,900	608,800	637,157	(28,357)	611,676
Uninsured losses	31,918	122,654	122,654	-	11,995
Other	5,200	3,300	2,533	767	302
Total Legal Department	<u>968,137</u>	<u>1,076,324</u>	<u>1,084,723</u>	<u>(8,399)</u>	<u>943,394</u>
Total Elected Officials	<u>6,961,318</u>	<u>7,561,643</u>	<u>7,118,966</u>	<u>442,677</u>	<u>6,851,039</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
<b>Office of Finance and Management:</b>					
Associate Chief					
Administrator's Office -					
Personnel costs	313,572	362,468	354,825	7,643	264,134
Training	5,300	5,300	1,423	3,877	1,851
Materials and supplies	2,600	2,600	1,324	1,276	2,057
Telephone	3,900	3,900	4,003	(103)	3,202
Travel and meetings	500	500	116	384	343
Printing and postage	1,400	1,400	925	475	326
Vehicle subsidy leases	6,500	6,500	6,000	500	6,046
Dues and licenses	1,800	1,800	1,460	340	1,490
Uninsured losses	8,480	13,789	13,789	-	43,781
Other	84,500	72,333	3,157	69,176	2,862
	<u>428,552</u>	<u>470,590</u>	<u>387,022</u>	<u>83,568</u>	<u>326,092</u>
Accounting -					
Personnel costs	1,351,302	1,593,904	1,485,197	108,707	1,275,586
Training	4,000	4,200	4,061	139	4,217
Materials and supplies	16,500	20,000	18,959	1,041	15,330
Telephone	12,000	13,000	12,937	63	12,756
Maintenance	600	400	-	400	783
Printing and postage	31,000	27,500	27,440	60	28,668
Contractual services	3,000	2,000	1,761	239	2,373
Other	1,300	1,300	605	695	754
	<u>1,419,702</u>	<u>1,662,304</u>	<u>1,550,960</u>	<u>111,344</u>	<u>1,340,467</u>
Budget Management -					
Personnel costs	428,097	508,732	411,734	96,998	380,586
Training	1,500	1,500	-	1,500	55
Materials and supplies	5,000	5,000	4,062	938	3,583
Telephone	4,600	4,600	3,306	1,294	3,438
Maintenance	500	500	-	500	-
Printing and postage	9,000	9,000	8,264	736	7,949
	<u>448,697</u>	<u>529,332</u>	<u>427,366</u>	<u>101,966</u>	<u>395,611</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
Purchasing and Property Management-					
Personnel costs	542,436	618,344	554,015	64,329	543,982
Transportation	1,700	2,200	1,730	470	2,003
Training	1,900	-	-	-	529
Materials and supplies	6,000	6,800	6,723	77	7,471
Telephone	6,200	7,100	7,054	46	6,321
Printing and postage	19,000	20,000	20,085	(85)	15,954
Maintenance	1,400	-	-	-	380
Other	1,300	1,400	662	738	330
	<u>579,936</u>	<u>655,844</u>	<u>590,269</u>	<u>65,575</u>	<u>576,970</u>
General Accounts -					
External appropriations	250,897	289,597	250,128	39,469	250,128
Duplication costs	130,500	130,500	100,648	29,852	121,747
Professional services	137,300	144,435	102,720	41,715	102,309
Accrued leave	1,000,000	1,000,000	668,208	331,792	715,985
Insurance and bonds	661,758	661,758	561,660	100,098	550,097
Uninsured losses	-	499	499	-	-
Unemployment	32,000	32,000	30,625	1,375	27,841
Dues and licenses	40,000	40,000	32,839	7,161	36,002
Utilities - street lighting	1,500,000	1,600,000	1,528,550	71,450	1,513,306
Group insurance - retirees	441,956	441,956	441,956	-	487,224
Debt service	3,654,417	3,654,417	3,626,361	28,056	4,840,740
Election	198,500	198,500	15,867	182,633	34,590
Tourist promotion	-	-	-	-	22,643
	<u>8,047,328</u>	<u>8,193,662</u>	<u>7,360,061</u>	<u>833,601</u>	<u>8,702,612</u>
Total Office of Finance and Management	<u>10,924,215</u>	<u>11,511,732</u>	<u>10,315,678</u>	<u>1,196,054</u>	<u>11,341,752</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
<b>Administrative Services Department:</b>					
Director's Office -					
Personnel costs	140,803	159,199	156,721	2,478	144,944
Training	4,000	4,000	175	3,825	1,276
Materials and supplies	2,300	2,300	954	1,346	354
Telephone	2,000	2,000	1,887	113	2,016
Travel and meetings	2,100	2,100	992	1,108	395
Printing and postage	300	300	7	293	303
Vehicle subsidy leases	6,500	6,500	6,000	500	6,046
Uninsured losses	7,394	23,289	23,289	-	18,172
Other	100	100	-	100	105
	<u>165,497</u>	<u>199,788</u>	<u>190,025</u>	<u>9,763</u>	<u>173,611</u>
Records Management:					
Personnel costs	66,944	68,526	67,814	712	65,978
Training	4,000	4,200	4,023	177	570
Materials and supplies	3,000	2,700	2,657	43	2,740
Telephone	900	900	418	482	651
Transportation	600	390	389	1	538
Travel and meetings	100	25	15	10	39
Printing and postage	-	45	24	21	3,581
Other	1,200	4,660	4,656	4	-
	<u>76,744</u>	<u>81,446</u>	<u>79,996</u>	<u>1,450</u>	<u>74,097</u>
Information Services -					
Personnel costs	2,297,622	2,622,225	2,450,213	172,012	2,035,652
Training	105,000	105,000	55,417	49,583	35,368
Materials and supplies	32,500	30,600	24,956	5,644	33,543
Telephone	351,000	351,000	188,498	162,502	131,770
Travel and meetings	7,500	7,500	1,858	5,642	3,671
Vehicle subsidy leases	7,000	7,000	6,000	1,000	6,046
Printing and postage	2,500	2,500	838	1,662	869
Professional services	700,000	700,000	642,837	57,163	432,892
Maintenance	83,500	83,500	76,840	6,660	69,424
Publications and recording	6,500	8,400	8,306	94	6,167
Other	9,500	9,500	6,565	2,935	7,646
	<u>3,602,622</u>	<u>3,927,225</u>	<u>3,462,328</u>	<u>464,897</u>	<u>2,763,048</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
Administrative Operations -					
Human Resources:					
Personnel costs	434,543	519,676	514,756	4,920	438,654
Materials and supplies	10,000	10,000	9,178	822	7,483
Telephone	7,792	7,792	5,582	2,210	5,395
Printing and postage	4,800	5,400	4,681	719	4,764
Training	8,000	6,600	3,713	2,887	1,794
Maintenance	500	500	295	205	510
Professional services	38,500	38,500	36,379	2,121	35,832
Other	2,700	2,750	1,627	1,123	1,671
	<u>506,835</u>	<u>591,218</u>	<u>576,211</u>	<u>15,007</u>	<u>496,103</u>
Communications:					
Personnel costs	156,831	186,412	179,816	6,596	162,520
Transportation	12,550	12,550	5,807	6,743	11,309
Materials and supplies	1,300	1,300	1,264	36	2,307
Telephone	3,430	4,430	3,422	1,008	2,928
Printing and postage	2,900	2,900	2,142	758	2,254
Maintenance	13,050	12,850	6,413	6,437	5,156
Other	2,600	2,550	2,287	263	2,100
	<u>192,661</u>	<u>222,992</u>	<u>201,151</u>	<u>21,841</u>	<u>188,574</u>
Total Administrative Operations	<u>699,496</u>	<u>814,210</u>	<u>777,362</u>	<u>36,848</u>	<u>684,677</u>
Risk Management -					
Administration fees	<u>645,871</u>	<u>723,683</u>	<u>707,808</u>	<u>15,875</u>	<u>644,295</u>
Total Administrative Services Department	<u>5,190,230</u>	<u>5,746,352</u>	<u>5,217,519</u>	<u>528,833</u>	<u>4,339,728</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2008 Actual
<b>Police Department:</b>					
Administration -					
Personnel costs	1,235,636	1,369,003	1,326,993	42,010	1,230,093
Training	30,000	25,000	21,399	3,601	18,351
Materials and supplies	44,014	52,850	38,891	13,959	60,234
Telephone	-	12,623	7,139	5,484	6,285
Municipal dues	3,075	16,784	16,784	-	7,149
Jailer services	285,000	285,100	285,061	39	285,031
Employee related claims	1,535,500	494,680	502,323	(7,643)	1,595,130
Uninsured losses	1,498,875	1,211,971	1,211,971	-	1,175,960
Rent	3,300	3,300	3,300	-	3,000
Contractual services	111,250	126,619	116,636	9,983	82,518
Uniforms	8,600	8,600	8,600	-	3,060
Travel and meetings	4,000	5,160	5,000	160	483
Other	2,500	500	443	57	611
	<u>4,761,750</u>	<u>3,612,190</u>	<u>3,544,540</u>	<u>67,650</u>	<u>4,467,905</u>
Patrol -					
Personnel costs	10,267,734	11,016,861	10,665,461	351,400	9,681,021
Materials and supplies	31,550	37,776	23,498	14,278	49,762
Other	71,000	101,059	97,929	3,130	69,204
	<u>10,370,284</u>	<u>11,155,696</u>	<u>10,786,888</u>	<u>368,808</u>	<u>9,799,987</u>
Services -					
Personnel costs	3,814,387	4,210,741	3,735,381	475,360	3,470,804
Uniforms	212,500	190,725	167,122	23,603	186,902
Training	141,500	134,500	112,817	21,683	114,496
Transportation	1,802,500	1,381,788	1,188,016	193,772	1,652,310
Materials and supplies	172,716	183,931	154,137	29,794	182,715
Telephone and utilities	408,200	415,730	374,421	41,309	328,645
Travel and meetings	3,000	2,900	2,685	215	3,080
Printing and postage	19,500	20,857	20,648	209	17,621
Maintenance	67,200	71,575	60,227	11,348	41,717
Professional services	9,900	19,750	18,196	1,554	15,605
External appropriations	195,000	213,794	213,876	(82)	165,347
Other	48,200	22,292	16,897	5,395	17,354
	<u>6,894,603</u>	<u>6,868,583</u>	<u>6,064,423</u>	<u>804,160</u>	<u>6,196,596</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
<b>Criminal Investigation -</b>					
Personnel costs	2,332,940	2,776,985	2,668,077	108,908	2,521,564
Materials and supplies	18,800	29,888	27,391	2,497	21,085
Undercover investigations	60,000	55,700	50,308	5,392	50,094
Coroner's fees	123,325	123,325	93,122	30,203	101,694
Contractual services	14,000	11,208	8,585	2,623	44,947
Vehicle subsidy leases	101,600	113,764	113,630	134	110,648
Other	10,930	10,513	10,513	-	16,487
	<u>2,661,595</u>	<u>3,121,383</u>	<u>2,971,626</u>	<u>149,757</u>	<u>2,866,519</u>
<b>Total Police Department</b>	<u>24,688,232</u>	<u>24,757,852</u>	<u>23,367,477</u>	<u>1,390,375</u>	<u>23,331,007</u>
<b>Fire Department:</b>					
<b>Administration -</b>					
Personnel costs	188,159	210,326	209,620	706	193,277
Transportation	6,000	6,000	6,187	(187)	8,970
Materials and supplies	5,500	2,300	2,291	9	2,550
Travel and meetings	5,000	5,000	4,441	559	5,631
Printing and postage	1,800	1,700	1,374	326	1,026
Employee related claims	1,473,833	474,813	482,150	(7,337)	1,234,118
Uninsured losses	225,262	202,934	202,934	-	308,999
Other	1,900	1,080	1,007	73	635
	<u>1,907,454</u>	<u>904,153</u>	<u>910,004</u>	<u>(5,851)</u>	<u>1,755,206</u>
<b>Emergency Operations -</b>					
Personnel costs	10,266,934	11,590,894	11,508,355	82,539	10,296,703
Transportation	459,000	460,000	473,893	(13,893)	457,757
Uniforms	70,250	66,120	63,984	2,136	17,162
Materials and supplies	67,837	74,167	58,034	16,133	57,420
Maintenance	30,000	34,500	33,702	798	29,692
Utilities	160,000	158,500	157,102	1,398	175,083
Professional services	22,700	28,000	26,843	1,157	17,618
Other	2,000	1,500	1,317	183	1,765
	<u>11,078,721</u>	<u>12,413,681</u>	<u>12,323,230</u>	<u>90,451</u>	<u>11,053,200</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget	2008
	Original Budget	Final Budget	Actual	Positive (Negative)	Actual
Technical Operations -					
Personnel costs	1,585,891	1,746,282	1,735,271	11,011	1,652,187
Training	30,000	31,200	26,823	4,377	23,579
Transportation	52,660	44,162	41,169	2,993	54,089
Materials and supplies	23,550	25,031	22,391	2,640	67,713
Maintenance	31,500	27,650	26,317	1,333	19,713
Telephone and utilities	70,000	72,500	77,181	(4,681)	74,257
Printing and postage	3,900	3,520	3,405	115	1,085
Tourist/customer relations	17,323	17,323	12,969	4,354	14,831
Professional services	4,200	4,200	4,126	74	4,052
Other	2,850	2,850	2,050	800	1,318
	<u>1,821,874</u>	<u>1,974,718</u>	<u>1,951,702</u>	<u>23,016</u>	<u>1,912,824</u>
Total Fire Department	<u>14,808,049</u>	<u>15,292,552</u>	<u>15,184,936</u>	<u>107,616</u>	<u>14,721,230</u>
<b>Department of Public Works:</b>					
Director's Office -					
Personnel costs	165,626	185,481	185,158	323	168,338
Vehicle subsidy leases	6,900	6,900	6,695	205	6,708
Materials and supplies	900	900	533	367	719
Telephone and utilities	48,100	47,900	40,001	7,899	48,340
Travel and meetings	3,600	3,600	1,531	2,069	2,631
Municipal dues	900	1,100	1,085	15	910
Printing and postage	600	600	47	553	80
Training	2,800	2,800	1,162	1,638	1,120
Uninsured losses	<u>584,240</u>	<u>523,069</u>	<u>523,069</u>	<u>-</u>	<u>750,743</u>
	<u>813,666</u>	<u>772,350</u>	<u>759,281</u>	<u>13,069</u>	<u>979,589</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
Operations -					
Administration:					
Personnel costs	446,695	499,389	492,496	6,893	470,196
Transportation	12,500	10,400	8,741	1,659	8,005
Materials and supplies	7,500	10,300	8,779	1,521	10,047
Travel and meetings	2,000	600	524	76	715
Telephone	42,000	44,000	42,655	1,345	40,275
Printing and postage	4,000	2,500	1,494	1,006	1,190
Maintenance	20,200	14,200	2,049	12,151	10,870
Professional services	8,000	11,000	10,966	34	6,634
Training	3,200	2,800	2,712	88	1,192
Other	2,200	800	504	296	454
	<u>548,295</u>	<u>595,989</u>	<u>570,920</u>	<u>25,069</u>	<u>549,578</u>
Drainage:					
Personnel costs	3,038,844	3,362,289	2,849,898	512,391	2,396,331
Transportation	741,750	807,750	775,673	32,077	777,245
Materials and supplies	21,200	21,200	11,913	9,287	15,516
Equipment rental	60,000	140,000	111,386	28,614	43,717
Uniforms	10,000	13,000	10,371	2,629	7,065
Utilities	13,000	13,000	13,561	(561)	14,499
Printing and postage	2,000	2,000	156	1,844	377
Training	16,000	16,000	2,558	13,442	5,298
Maintenance	10,000	10,000	7,930	2,070	5,557
Professional services	500,000	470,000	446,100	23,900	445,104
Other	8,000	8,000	2,711	5,289	3,856
	<u>4,420,794</u>	<u>4,863,239</u>	<u>4,232,257</u>	<u>630,982</u>	<u>3,714,565</u>
Engineering:					
Personnel costs	372,190	428,239	351,955	76,284	271,728
Uniforms	550	550	550	-	400
Transportation	15,000	10,330	9,268	1,062	15,629
Materials and supplies	3,000	4,400	3,202	1,198	2,531
Printing and postage	200	70	-	70	21
Maintenance	5,900	6,400	5,993	407	5,818
Other	2,100	2,100	1,789	311	549
	<u>398,940</u>	<u>452,089</u>	<u>372,757</u>	<u>79,332</u>	<u>296,676</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	2008 Actual
Streets/Bridges:					
Personnel costs	2,383,466	2,763,216	2,490,584	272,632	2,083,827
Uniforms	9,000	10,500	9,241	1,259	8,394
Transportation	713,250	709,250	709,226	24	837,808
Materials and supplies	64,200	63,480	57,591	5,889	55,171
Maintenance	33,000	34,500	33,230	1,270	23,026
Professional services	767,400	769,900	630,556	139,344	244,840
Training	4,000	6,000	4,141	1,859	6,587
External appropriations	78,500	90,900	90,707	193	72,229
Utilities	42,000	40,500	39,934	566	38,673
Rent	8,000	8,000	6,500	1,500	5,500
Other	9,700	13,020	10,090	2,930	8,869
	<u>4,112,516</u>	<u>4,509,266</u>	<u>4,081,800</u>	<u>427,466</u>	<u>3,384,924</u>
 Total Operations	 <u>9,480,545</u>	 <u>10,420,583</u>	 <u>9,257,734</u>	 <u>1,162,849</u>	 <u>7,945,743</u>
 Facility Maintenance -					
Personnel costs	524,974	597,359	584,909	12,450	515,361
Materials and supplies	228,590	223,990	216,871	7,119	202,371
Telephone and utilities	673,500	700,900	610,968	89,932	716,194
Maintenance	266,500	330,750	310,483	20,267	288,334
Transportation	35,000	30,000	24,496	5,504	35,177
Professional services	70,500	77,900	75,244	2,656	73,698
Uniforms	2,610	2,260	2,059	201	2,491
Printing and postage	500	700	342	358	156
Other	16,600	2,300	1,319	981	2,088
	<u>1,818,774</u>	<u>1,966,159</u>	<u>1,826,691</u>	<u>139,468</u>	<u>1,835,870</u>
 Total Department of Public Works	 <u>12,112,985</u>	 <u>13,159,092</u>	 <u>11,843,706</u>	 <u>1,315,386</u>	 <u>10,761,202</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with	
	Original	Final		Final Budget	
	Budget	Budget	Actual	Positive	2008
				(Negative)	Actual
Traffic and Transportation					
Department:					
Personnel costs	1,940,043	2,050,545	1,966,954	83,591	1,636,132
Training	22,600	19,922	18,333	1,589	6,613
Transportation	101,400	98,799	75,656	23,143	117,798
Materials and supplies	95,800	51,452	39,717	11,735	60,605
Telephone and utilities	150,300	152,200	136,036	16,164	148,900
Printing and postage	10,600	11,309	8,505	2,804	1,566
Uniforms	2,800	2,892	2,870	22	2,908
Maintenance	12,400	11,700	11,401	299	4,487
Professional services	4,100	5,800	5,441	359	27,444
Uninsured losses	371,439	291,984	291,984	-	28,141
Vehicle subsidy leases	7,000	7,600	8,032	(432)	7,578
Travel and meetings	6,100	5,900	4,413	1,487	1,748
Other	7,100	7,548	6,551	997	2,662
Total Traffic and Transportation Department	2,731,682	2,717,651	2,575,893	141,758	2,046,582
Community Development					
Department:					
Administration -					
Personnel costs	214,418	206,873	194,933	11,940	216,410
Materials and supplies	1,700	1,700	686	1,014	162
Telephone	2,600	2,600	2,512	88	3,011
Vehicle subsidy leases	6,500	6,500	6,000	500	6,046
Uninsured losses	32,574	40,542	40,542	-	75,859
Professional services	137,334	137,334	137,334	-	135,644
Other	2,500	2,500	310	2,190	208
	397,626	398,049	382,317	15,732	437,340

(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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
Senior Center -					
Personnel costs	247,827	289,910	279,031	10,879	248,928
Transportation	10,000	5,000	5,081	(81)	7,705
Materials and supplies	7,000	10,100	9,695	405	7,838
Telephone and utilities	29,300	35,500	30,989	4,511	36,854
Printing and postage	6,400	5,700	5,064	636	6,488
Maintenance	5,500	4,100	2,521	1,579	2,197
Contractual services	44,722	44,722	44,624	98	44,291
Tourist/customer relations	8,200	7,200	6,474	726	6,921
Other	2,100	900	676	224	1,046
	<u>361,049</u>	<u>403,132</u>	<u>384,155</u>	<u>18,977</u>	<u>362,268</u>
Acadiana Recovery Center -					
Contractual services	<u>62,923</u>	<u>62,923</u>	<u>58,349</u>	<u>4,574</u>	<u>62,922</u>
WIA Program administration -					
Contractual services	<u>5,034</u>	<u>5,034</u>	<u>5,034</u>	<u>-</u>	<u>5,034</u>
Government and Business Relations -					
Contractual services	<u>-</u>	<u>11,831</u>	<u>4,554</u>	<u>7,277</u>	<u>-</u>
Total Community Development Department	<u>826,632</u>	<u>880,969</u>	<u>834,409</u>	<u>46,560</u>	<u>867,564</u>
Planning, Zoning, and Codes Department:					
Code Enforcement -					
Personnel costs	218,259	233,199	231,836	1,363	96,815
Transportation	18,000	18,000	17,447	553	2,192
Materials and supplies	3,600	5,600	5,015	585	8,456
Telephone	4,000	4,000	3,967	33	1,284
Printing and postage	2,000	2,000	1,108	892	118
Other	13,700	11,700	3,824	7,876	1,898
	<u>259,559</u>	<u>274,499</u>	<u>263,197</u>	<u>11,302</u>	<u>110,763</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget	2008
	Original Budget	Budget	Actual	Positive (Negative)	Actual
Planning and Zoning -					
Personnel costs	626,174	731,366	726,630	4,736	642,576
Transportation	8,000	7,000	3,612	3,388	7,436
Materials and supplies	12,100	12,100	9,694	2,406	10,732
Telephone	12,000	12,000	11,147	853	11,314
Printing and postage	19,000	17,000	12,689	4,311	11,840
Travel and meetings	10,000	9,000	4,001	4,999	3,689
Uninsured losses	87,553	55,222	55,222	-	16,571
Vehicle subsidy leases	6,000	6,000	6,000	-	6,046
Professional services	2,000	2,000	1,614	386	1,063
Publication and recordation	36,800	36,800	26,952	9,848	27,266
Dues and licenses	2,200	2,200	1,731	469	1,516
Maintenance	2,500	2,500	554	1,946	635
Other	5,750	5,750	3,140	2,610	1,320
	<u>830,077</u>	<u>898,938</u>	<u>862,986</u>	<u>35,952</u>	<u>742,004</u>
Total Planning, Zoning and Codes Department	<u>1,089,636</u>	<u>1,173,437</u>	<u>1,126,183</u>	<u>47,254</u>	<u>852,767</u>
<b>Municipal Civil</b>					
<b>Service:</b>					
Personnel costs	362,139	411,375	409,248	2,127	370,253
Materials and supplies	3,400	3,700	3,225	475	2,600
Telephone	3,500	3,500	2,717	783	2,929
Printing and postage	4,200	5,380	3,966	1,414	2,506
Publication and recordation	29,967	29,467	20,568	8,899	30,991
Professional services	500	50	-	50	-
Legal fees	20,500	20,120	11,048	9,072	11,400
Training	5,000	5,000	4,712	288	2,698
Vehicle subsidy leases	6,000	6,000	6,000	-	6,046
Other	3,264	3,732	2,136	1,596	2,033
Total Municipal Civil Service	<u>438,470</u>	<u>488,324</u>	<u>463,620</u>	<u>24,704</u>	<u>431,456</u>
Total expenditures	<u>\$ 79,771,449</u>	<u>\$ 83,289,604</u>	<u>\$ 78,048,387</u>	<u>\$ 5,241,217</u>	<u>\$ 75,544,327</u>

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

Budgetary Comparison Schedule  
For the Year Ended October 31, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem	\$ 2,870,400	\$ 2,897,145	\$ 2,925,312	\$ 28,167	\$ 2,395,105
Sales and use	6,426,000	6,269,000	5,937,472	(331,528)	6,966,247
Other	1,008,644	1,080,254	1,136,841	56,587	1,090,027
Licenses and permits	311,216	311,216	393,581	82,365	318,009
Intergovernmental -					
Federal grants	-	377,021	115,392	(261,629)	43,508
State grants	-	-	22,872	22,872	-
State funds: - state shared revenue	992,300	992,300	839,978	(152,322)	994,611
Other	133,980	434,743	165,365	(269,378)	150,848
Charges for services	790,000	790,000	801,335	11,335	807,502
Fines and forfeits	10,000	10,000	7,315	(2,685)	10,645
Investment earnings	308,000	108,000	41,986	(66,014)	291,001
Miscellaneous	25,000	25,000	61,839	36,839	60,218
Total revenues	<u>12,875,540</u>	<u>13,294,679</u>	<u>12,449,288</u>	<u>(845,391)</u>	<u>13,127,721</u>
Expenditures:					
Current -					
General government	3,367,863	4,504,964	3,527,666	977,298	3,003,570
Public safety	794,480	923,383	894,632	28,751	862,837
Traffic and transportation	150,000	150,000	-	150,000	3,297
Streets and drainage	100,000	100,000	34,400	65,600	-
Culture and recreation	137,000	207,690	162,703	44,987	120,370
Health and welfare	18,839	18,839	17,472	1,367	17,472
Economic development and assistance	19,051	19,051	19,050	1	19,051
Conservation of natural resources	107,300	115,045	103,477	11,568	93,951
Total expenditures	<u>4,694,533</u>	<u>6,038,972</u>	<u>4,759,400</u>	<u>1,279,572</u>	<u>4,120,548</u>
Excess of revenues over expenditures	<u>8,181,007</u>	<u>7,255,707</u>	<u>7,689,888</u>	<u>434,181</u>	<u>9,007,173</u>
Other financing sources (uses):					
Transfers in	133	3,380	-	(3,380)	18,884
Transfers out	(5,742,169)	(6,319,579)	(6,271,354)	48,225	(6,456,626)
Transfers to component units	(1,509,558)	(2,960,246)	(2,919,333)	40,913	(1,467,781)
Sale of capital assets	-	-	-	-	1,324,372
Total other financing sources (uses)	<u>(7,251,594)</u>	<u>(9,276,445)</u>	<u>(9,190,687)</u>	<u>85,758</u>	<u>(6,581,151)</u>
Net change in fund balance	929,413	(2,020,738)	(1,500,799)	519,939	2,426,022
Fund balance, beginning	<u>4,599,600</u>	<u>9,338,678</u>	<u>8,740,574</u>	<u>(598,104)</u>	<u>6,314,552</u>
Fund balance, ending	<u>\$ 5,529,013</u>	<u>\$ 7,317,940</u>	<u>\$ 7,239,775</u>	<u>\$ (78,165)</u>	<u>\$ 8,740,574</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with	
	Original	Final		Final Budget	2008
	Budget	Budget	Actual	Positive	Actual
				(Negative)	
<b>Office of Finance and Management:</b>					
General Accounts -					
General government:					
Dues and subscriptions	\$ 16,100	\$ 16,100	\$ 15,864	\$ 236	\$ 15,864
Publication and recordation	35,000	35,000	22,146	12,854	28,048
Printing and binding	5,000	5,000	2,089	2,911	3,706
Charges for collection	210,800	261,682	254,569	7,113	179,308
External appropriations	85,700	85,700	85,700	-	85,700
Group insurance	30,906	30,906	30,906	-	43,632
Election expense	198,500	198,500	108,103	90,397	47,281
Accrued leave	300,000	300,000	216,931	83,069	112,421
Assessor's office	-	513,657	158,750	354,907	-
Other	16,400	16,400	4,882	11,518	29,601
Public safety:					
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	35,480	6,520	39,415
Health and welfare:					
Parish Service Officer	18,839	18,839	17,472	1,367	17,472
Economic development and assistance					
ARDD-Acadiana Regional Dev. Dist	19,051	19,051	19,050	1	19,051
Total Office of Finance and Management	1,055,296	1,619,835	1,048,942	570,893	698,499
<b>Elected Officials:</b>					
District Courts -					
Judges:					
General government -					
Personnel costs	725,765	770,507	788,779	(18,272)	772,131
Contractual services	268,600	268,600	196,932	71,668	219,706
Repairs and maintenance	500	500	85	415	-
Insurance	14,700	14,700	14,308	392	13,171
Other	1,600	1,600	375	1,225	357
Total District Courts	1,011,165	1,055,907	1,000,479	55,428	1,005,365

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

Budgetary Comparison Schedule -Detail of Expenditures (Continued)  
For the Year Ended October 31, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
District Attorney -					
General government:					
Personnel costs	935,826	1,101,977	1,014,431	87,546	954,652
Travel	40,000	40,000	23,829	16,171	24,598
Contractual services	17,500	17,500	17,207	293	17,050
Insurance	15,100	15,100	14,839	261	12,437
Other	-	-	-	-	24
	<u>1,008,426</u>	<u>1,174,577</u>	<u>1,070,306</u>	<u>104,271</u>	<u>1,008,761</u>
Justice of the Peace and Constables -					
General government:					
Personnel costs	119,513	119,513	117,147	2,366	116,507
Training	10,500	10,500	7,685	2,815	9,052
Supplies and materials	800	800	-	800	-
	<u>130,813</u>	<u>130,813</u>	<u>124,832</u>	<u>5,981</u>	<u>125,559</u>
CAO - Criminal Justice Support Services -					
General government:					
Rent	20,300	20,300	20,300	-	18,000
Other	2,200	2,200	2,200	-	-
	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>	<u>18,000</u>
Registrar of Voters -					
General government:					
Personnel costs	133,130	138,819	124,436	14,383	118,349
Telephone	4,000	4,000	2,296	1,704	2,271
Vehicle subsidy leases	5,400	5,400	5,340	60	5,381
Supplies and materials	3,800	3,800	3,088	712	3,529
Other	25,400	23,522	19,191	4,331	12,637
	<u>171,730</u>	<u>175,541</u>	<u>154,351</u>	<u>21,190</u>	<u>142,167</u>
Total Elected Officials	<u>2,344,634</u>	<u>2,559,338</u>	<u>2,372,468</u>	<u>186,870</u>	<u>2,299,852</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget Positive (Negative)	2008 Actual
	Original Budget	Final Budget	Actual		
<b>Parishwide Fire Protection:</b>					
Public safety -					
Transportation	30,000	30,000	8,647	21,353	11,220
2% fire insurance rebate -					
Milton	23,952	27,470	27,470	-	25,987
Judice	26,402	31,433	31,433	-	28,950
Carencro	49,605	59,126	59,126	-	55,732
Duson	9,679	15,346	15,346	-	11,522
Scott	57,516	64,190	64,190	-	62,078
Broussard	35,646	39,962	39,962	-	39,045
Youngsville	35,255	43,286	43,286	-	41,018
External appropriations -					
Milton	40,000	63,750	62,872	878	40,000
Judice	40,000	40,000	40,000	-	40,000
Carencro	44,400	40,000	40,000	-	40,000
Duson	40,000	40,000	40,000	-	40,000
Scott	57,025	83,820	83,820	-	84,870
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	100,000	140,000	140,000	-	140,000
Total Parishwide Fire Protection	<u>675,480</u>	<u>804,383</u>	<u>782,152</u>	<u>22,231</u>	<u>746,422</u>
<b>Department of Public Works:</b>					
Capital improvements -					
Streets and drainage	<u>100,000</u>	<u>100,000</u>	<u>34,400</u>	<u>65,600</u>	<u>-</u>
<b>Traffic and Transportation</b>					
<b>Department:</b>					
Parking -					
Traffic and transportation	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>3,297</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, 2009  
With Comparative Actual Amounts for the Year Ended October 31, 2008

	2009			Variance with Final Budget	2008
	Original Budget	Final Budget	Actual	Positive (Negative)	Actual
<b>Parks and Recreation Department:</b>					
Operations and Maintenance -					
Culture and recreation:					
Equipment purchases	60,000	121,000	84,651	36,349	6,181
Repairs and maintenance	32,000	43,761	38,535	5,226	33,118
Supplies	25,000	25,000	22,964	2,036	16,927
Gravel	7,000	9,000	7,748	1,252	6,863
Field lighting projects	13,000	8,929	8,805	124	57,281
Total Parks and Recreation Department	137,000	207,690	162,703	44,987	120,370
<b>Community Development Department:</b>					
Federal Programs Administration -					
General government:					
Personnel costs	35,099	39,686	40,114	(428)	31,100
Telephone and utilities	300	500	422	78	109
External appropriations	87,124	440,395	213,686	226,709	126,373
Other	2,300	2,100	1,036	1,064	575
Total Community Development Department	124,823	482,681	255,258	227,423	158,157
<b>Others:</b>					
County Agent -					
Conservation of natural resources:					
Transportation	5,000	5,000	3,797	1,203	7,514
Travel and meeting	1,000	500	152	348	516
Telephone	14,000	14,000	13,053	947	12,656
Repairs and maintenance	700	4,670	970	3,700	2,219
Uninsured losses	-	2,745	2,745	-	-
Materials and supplies	3,000	4,530	4,301	229	3,330
Uniforms	2,000	2,000	1,044	956	444
Office expense	5,000	5,000	3,672	1,328	4,893
Contractual services	75,000	75,000	72,771	2,229	61,737
Other	1,600	1,600	972	628	642
Total Others	107,300	115,045	103,477	11,568	93,951
Total expenditures	\$ 4,694,533	\$ 6,038,972	\$ 4,759,400	\$ 1,279,572	\$ 4,120,548

## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type

October 31, 2009

With Comparative Totals for October 31, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals	
				2009	2008
<b>ASSETS</b>					
Cash	\$ 3,229,225	\$ 821,168	\$ 5,419,637	\$ 9,470,030	\$ 6,439,361
Investments	50,910,599	44,721,064	94,028,556	189,660,219	142,298,920
Accounts receivable, net	744,751	-	67,110	811,861	385,967
Loans receivable	4,652,205	-	-	4,652,205	3,787,985
Allowance for doubtful accounts	(324,378)	-	-	(324,378)	(389,611)
Assessments receivable	-	644,629	-	644,629	800,567
Accrued interest receivable	185,099	348,704	339,762	873,565	1,543,977
Due from other funds	2,656,833	775,871	-	3,432,704	3,882,886
Due from other governmental agencies	4,523,122	-	160,354	4,683,476	6,112,936
Inventories, at cost	26,768	-	-	26,768	35,278
Prepaid items	6,900	-	-	6,900	13,115
Total assets	<u>\$ 66,611,124</u>	<u>\$ 47,311,436</u>	<u>\$ 100,015,419</u>	<u>\$ 213,937,979</u>	<u>\$ 164,911,381</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Cash overdraft	\$ 4,703,908	\$ -	\$ -	\$ 4,703,908	\$ 3,242,282
Accounts payable	2,051,379	-	-	2,051,379	5,554,831
Accrued salaries and benefits	591,761	-	-	591,761	484,858
Contracts payable	-	-	545,310	545,310	3,121,124
Retainage payable	72,803	-	1,306,280	1,379,083	2,097,213
Other payables	95,396	328	-	95,724	74,642
Due to other funds	734,815	2,126,924	680,714	3,542,453	1,964,902
Due to other governmental agencies	444,457	-	-	444,457	2,709,632
Deferred revenue	137,621	-	-	137,621	207,066
Total liabilities	<u>\$ 8,832,140</u>	<u>\$ 2,127,252</u>	<u>\$ 2,532,304</u>	<u>\$ 13,491,696</u>	<u>\$ 19,456,550</u>
<b>Fund balances:</b>					
<b>Reserved for -</b>					
Encumbrances	\$ 1,991,788	\$ -	\$ 4,972,277	\$ 6,964,065	\$ 16,145,046
Debt service	-	44,368,876	-	44,368,876	45,370,367
Prepaid items	6,900	-	-	6,900	13,115
Housing	6,809,404	-	-	6,809,404	5,796,613
Noncurrent receivable	74,194	-	-	74,194	109,113
<b>Designated for -</b>					
Subsequent years expenditures	1,202,856	-	-	1,202,856	2,077,648
Capital expenditures	15,895,338	-	84,654,333	100,549,671	49,120,128
Unreserved, undesignated	31,798,504	815,308	7,856,505	40,470,317	26,822,801
Total fund balances	<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>
Total liabilities and fund balances	<u>\$ 66,611,124</u>	<u>\$ 47,311,436</u>	<u>\$ 100,015,419</u>	<u>\$ 213,937,979</u>	<u>\$ 164,911,381</u>

## 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, 2009

With Comparative Totals for the Year Ended October 31, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals	
				2009	2008
Revenues:					
Taxes -					
Ad valorem	\$ 34,678,076	\$ 5,188,866	\$ -	\$ 39,866,942	\$ 30,880,214
Sales and use	624,395	-	-	624,395	343,076
Licenses and permits	2,236,570	-	-	2,236,570	2,210,638
Intergovernmental -					
Federal grants	10,520,295	-	-	10,520,295	11,223,012
State funds:					
Grants	1,397,470	-	-	1,397,470	730,895
Parish transportation funds	1,570,061	-	-	1,570,061	1,643,086
State shared revenue	1,300,219	-	-	1,300,219	1,126,153
Other	2,700,331	-	1,491,164	4,191,495	1,195,928
Charges for services	6,836,131	-	-	6,836,131	6,965,286
Fines and forfeits	3,630,311	-	-	3,630,311	554,164
Investment earnings	1,435,014	1,398,232	1,388,416	4,221,662	7,199,974
Miscellaneous	456,499	-	-	456,499	1,097,102
Total revenues	<u>67,385,372</u>	<u>6,587,098</u>	<u>2,879,580</u>	<u>76,852,050</u>	<u>65,169,528</u>
Expenditures:					
Current -					
General government	11,421,719	186,923	1,921,011	13,529,653	8,892,892
Public safety	6,837,540	-	-	6,837,540	6,290,157
Traffic and transportation	5,297,160	-	-	5,297,160	3,933,183
Streets and drainage	4,989,701	-	-	4,989,701	9,108,709
Urban redevelopment and housing	1,044,549	-	-	1,044,549	1,126,023
Culture and recreation	17,729,046	-	-	17,729,046	16,503,225
Health and welfare	1,964,647	-	-	1,964,647	1,694,999
Economic opportunity	1,320,756	-	-	1,320,756	1,577,660
Economic development and assistance	1,057,436	-	-	1,057,436	1,198,625
Debt service -					
Principal retirement	-	19,460,000	-	19,460,000	18,525,000
Interest and fiscal charges	-	15,072,374	-	15,072,374	18,939,967
Capital outlay	<u>1,411,500</u>	<u>-</u>	<u>15,617,575</u>	<u>17,029,075</u>	<u>29,028,148</u>
Total expenditures	<u>53,074,054</u>	<u>34,719,297</u>	<u>17,538,586</u>	<u>105,331,937</u>	<u>116,818,588</u>
Excess (deficiency) of revenues over expenditures	<u>14,311,318</u>	<u>(28,132,199)</u>	<u>(14,659,006)</u>	<u>(28,479,887)</u>	<u>(51,649,060)</u>
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	61,550,000	61,550,000	-
Transfers in	9,290,352	34,836,538	1,942,766	46,069,656	41,975,410
Transfers out	(8,297,902)	(7,692,843)	(8,151,196)	(24,141,941)	(10,437,367)
Transfers from component units	31,816	-	-	31,816	32,117
Transfers to component units	<u>(38,192)</u>	<u>-</u>	<u>-</u>	<u>(38,192)</u>	<u>(38,192)</u>
Total other financing sources (uses)	<u>986,074</u>	<u>27,143,695</u>	<u>55,341,570</u>	<u>83,471,339</u>	<u>31,531,968</u>
Net change in fund balances	15,297,392	(988,504)	40,682,564	54,991,452	(20,117,092)
Fund balances, beginning	<u>42,481,592</u>	<u>46,172,688</u>	<u>56,800,551</u>	<u>145,454,831</u>	<u>165,571,923</u>
Fund balances, ending	<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>

## LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
October 31, 2009

	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	\$ 597	\$ 1,209	\$ 39,212	\$ -	\$ -
Investments	10,352	20,977	680,305	-	-
Accounts receivable, net	-	-	-	-	-
Loans receivable	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-
Accrued interest receivable	37	76	2,458	-	-
Due from other funds	-	-	47,228	-	2,327
Due from other governmental agencies	-	-	-	3,144	15,545
Inventories, at cost	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 10,986</u>	<u>\$ 22,262</u>	<u>\$ 769,203</u>	<u>\$ 3,144</u>	<u>\$ 17,872</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Cash overdraft	\$ -	\$ -	\$ -	\$ 1,636	\$ 16,502
Accounts payable	-	-	127	-	649
Accrued salaries and benefits	-	-	-	-	721
Retainage payable	-	-	-	-	-
Other payables	-	-	-	-	-
Due to other funds	-	-	-	1,508	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127</u>	<u>\$ 3,144</u>	<u>\$ 17,872</u>
<b>Fund balances:</b>					
<b>Reserved for -</b>					
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid items	-	-	-	-	-
Housing	-	-	769,076	-	-
Noncurrent receivable	-	-	-	-	-
<b>Designated for -</b>					
Subsequent years expenditures	-	-	-	-	-
Capital expenditures	-	-	-	-	-
Unreserved, undesignated	10,986	22,262	-	-	-
Total fund balances	<u>\$ 10,986</u>	<u>\$ 22,262</u>	<u>\$ 769,076</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$ 10,986</u>	<u>\$ 22,262</u>	<u>\$ 769,203</u>	<u>\$ 3,144</u>	<u>\$ 17,872</u>

F.T.A. Planning Grant No. <u>741-28-0006</u>	F.H.W.A. Road Study Grant No. <u>736-28-0042</u>	F.H.W.A. I49/MPO Grant No. <u>736-28-0043</u>	F.H.W.A. Planning Grant No. <u>736-28-0048</u>	F.H.W.A. Planning Grant No. <u>736-28-0051</u>	F.H.W.A. Planning Grant No. <u>700-28-0208</u>	F.H.W.A. I49/MPO Grant No. <u>700-28-0217</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11	-	138	3,316	9,440	-	6,867
530	44,705	2,347	-	57,182	4,653	44,751
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 541</u>	<u>\$ 44,705</u>	<u>\$ 2,485</u>	<u>\$ 3,316</u>	<u>\$ 66,622</u>	<u>\$ 4,653</u>	<u>\$ 51,618</u>
\$ 498	\$ 42,070	\$ 2,485	\$ 3,138	\$ 52,199	\$ 4,653	\$ 41,629
-	2,635	-	178	919	-	924
-	-	-	-	12,168	-	7,869
-	-	-	-	-	-	-
-	-	-	-	-	-	-
43	-	-	-	1,336	-	1,196
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 541</u>	<u>\$ 44,705</u>	<u>\$ 2,485</u>	<u>\$ 3,316</u>	<u>\$ 66,622</u>	<u>\$ 4,653</u>	<u>\$ 51,618</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 541</u>	<u>\$ 44,705</u>	<u>\$ 2,485</u>	<u>\$ 3,316</u>	<u>\$ 66,622</u>	<u>\$ 4,653</u>	<u>\$ 51,618</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
October 31, 2009

	Emergency Shelter Grant	Drug- Free Schools Grant	Justice Dept. Federal Equitable Sharing	Parking Program	Health Unit Maintenance	Traffic Safety
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ 5,669	\$ 13,776	\$ 201,889	\$ 160,932
Investments	-	17	98,358	233,803	3,502,698	2,792,112
Accounts receivable, net	-	-	-	84	-	187,977
Loans receivable	-	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-	-
Accrued interest receivable	-	-	356	845	12,657	10,089
Due from other funds	-	-	-	-	-	-
Due from other governmental agencies	41,333	12,677	-	-	-	-
Inventories, at cost	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$41,333</u>	<u>\$12,694</u>	<u>\$ 104,383</u>	<u>\$ 248,508</u>	<u>\$ 3,717,244</u>	<u>\$3,151,110</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Cash overdraft	\$10,644	\$ 8,701	\$ -	\$ -	\$ -	\$ -
Accounts payable	29,920	985	-	17,796	11	1,254
Accrued salaries and benefits	-	-	-	15,575	765	-
Retainage payable	-	-	-	-	-	-
Other payables	-	-	-	4,979	86	-
Due to other funds	769	3,008	-	210,158	-	-
Due to other governmental agencies	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	<u>\$41,333</u>	<u>\$12,694</u>	<u>\$ -</u>	<u>\$ 248,508</u>	<u>\$ 862</u>	<u>\$ 1,254</u>
<b>Fund balances:</b>						
Reserved for -						
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid items	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Noncurrent receivable	-	-	-	-	-	-
Designated for -						
Subsequent years expenditures	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-
Unreserved, undesignated	-	-	104,383	-	3,716,382	3,149,856
Total fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,383</u>	<u>\$ -</u>	<u>\$ 3,716,382</u>	<u>\$3,149,856</u>
Total liabilities and fund balances	<u>\$41,333</u>	<u>\$12,694</u>	<u>\$ 104,383</u>	<u>\$ 248,508</u>	<u>\$ 3,717,244</u>	<u>\$3,151,110</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
\$ 71,180	\$ -	\$ -	\$ 202,472	\$ 2	\$ 27,875	\$ -	\$ 1,696
1,233,211	32,203	2,058	3,508,653	37	483,622	-	-
-	-	-	26,328	-	-	-	-
-	-	-	-	109,112	-	-	-
-	-	-	-	-	-	-	-
4,456	116	-	12,678	1,910	1,748	-	-
-	-	502	-	-	34,175	6,505	43,310
16,467	61,380	91,116	252,631	-	3,244	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,325,314</u>	<u>\$93,699</u>	<u>\$ 93,676</u>	<u>\$ 4,002,762</u>	<u>\$111,061</u>	<u>\$ 550,664</u>	<u>\$ 6,505</u>	<u>\$ 45,006</u>
\$ -	\$ 8,472	\$ 85,647	\$ -	\$ -	\$ -	\$ 6,505	\$ -
9,453	16,984	1,241	56,051	-	431	-	22,362
30,418	17,721	4,620	46,118	-	-	-	22,644
-	-	-	3,000	-	-	-	-
100	-	-	-	-	-	-	-
-	34,175	2,168	-	-	6,504	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 39,971</u>	<u>\$77,352</u>	<u>\$ 93,676</u>	<u>\$ 105,169</u>	<u>\$ -</u>	<u>\$ 6,935</u>	<u>\$ 6,505</u>	<u>\$ 45,006</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	74,194	-	-	-
-	-	-	626,029	-	23,300	-	-
8,031	-	-	-	-	-	-	-
1,277,312	16,347	-	3,271,564	36,867	520,429	-	-
<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>\$ 1,325,314</u>	<u>\$93,699</u>	<u>\$ 93,676</u>	<u>\$ 4,002,762</u>	<u>\$111,061</u>	<u>\$ 550,664</u>	<u>\$ 6,505</u>	<u>\$ 45,006</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
October 31, 2009

	Golf Courses	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Lafayette Parish Public Library	Courthouse and Jail Maintenance	BNSF Train Derailment
<b>ASSETS</b>						
Cash	\$ -	\$ 284,331	\$ 360,430	\$ 1,104,875	\$ 106,631	\$ -
Investments	-	4,933,024	6,253,320	19,165,681	1,850,007	-
Accounts receivable, net	-	-	-	141,937	-	82,314
Loans receivable	-	-	-	-	-	-
Allowance for doubtful accounts	-	-	-	-	-	-
Accrued interest receivable	-	17,825	22,595	69,253	6,685	-
Due from other funds	607,702	-	-	-	-	-
Due from other governmental agencies	-	442,499	-	-	53,015	-
Inventories, at cost	-	-	-	-	-	-
Prepaid items	-	-	-	6,900	-	-
Total assets	<u>\$607,702</u>	<u>\$ 5,677,679</u>	<u>\$ 6,636,345</u>	<u>\$ 20,488,646</u>	<u>\$ 2,016,338</u>	<u>\$ 82,314</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Cash overdraft	\$517,141	\$ -	\$ -	\$ -	\$ -	\$ 82,314
Accounts payable	38,476	17,751	127,614	86,118	107,436	-
Accrued salaries and benefits	44,606	977	-	114,101	-	-
Retainage payable	-	18,113	-	-	32,150	-
Other payables	7,479	357	244	387	201	-
Due to other funds	-	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-	-
Deferred revenue	-	-	-	25,361	-	-
Total liabilities	<u>\$607,702</u>	<u>\$ 37,198</u>	<u>\$ 127,858</u>	<u>\$ 225,967</u>	<u>\$ 139,787</u>	<u>\$ 82,314</u>
<b>Fund balances:</b>						
Reserved for -						
Encumbrances	\$ -	\$ 1,863,330	\$ 35,189	\$ 9,225	\$ 84,044	\$ -
Prepaid items	-	-	-	6,900	-	-
Housing	-	-	-	-	-	-
Noncurrent receivable	-	-	-	-	-	-
Designated for -						
Subsequent years expenditures	-	297,283	-	-	256,244	-
Capital expenditures	-	2,850,126	3,153,567	9,280,202	603,412	-
Unreserved, undesignated	-	629,742	3,319,731	10,966,352	932,851	-
Total fund balances	<u>\$ -</u>	<u>\$ 5,640,481</u>	<u>\$ 6,508,487</u>	<u>\$ 20,262,679</u>	<u>\$ 1,876,551</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$607,702</u>	<u>\$ 5,677,679</u>	<u>\$ 6,636,345</u>	<u>\$ 20,488,646</u>	<u>\$ 2,016,338</u>	<u>\$ 82,314</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
\$ -	\$ 200,367	\$ -	\$ -	\$ 180	\$ -	\$ -	\$ 42,560
58	3,476,282	-	-	-	-	-	200,000
-	-	71,782	-	32,607	2,347	-	49,901
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	12,561	-	-	-	-	-	-
74	-	19,391	327,393	180,830	1,026,922	-	19
289,530	-	14,364	49,150	-	522,282	45,210	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 289,662</u>	<u>\$3,689,210</u>	<u>\$ 105,537</u>	<u>\$ 376,543</u>	<u>\$ 213,617</u>	<u>\$ 1,551,551</u>	<u>\$ 45,210</u>	<u>\$ 292,480</u>
\$ 211,522	\$ -	\$ -	\$ -	\$ -	\$ 1,395,188	\$ 23,003	\$ -
50,852	230,591	51,826	356,827	106,258	104,807	7,685	292,480
27,214	-	5,261	-	106,692	51,556	14,522	-
-	-	-	19,540	-	-	-	-
-	-	48,450	176	667	-	-	-
74	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 289,662</u>	<u>\$ 230,591</u>	<u>\$ 105,537</u>	<u>\$ 376,543</u>	<u>\$ 213,617</u>	<u>\$ 1,551,551</u>	<u>\$ 45,210</u>	<u>\$ 292,480</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,458,619	-	-	-	-	-	-
<u>\$ -</u>	<u>\$3,458,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 289,662</u>	<u>\$3,689,210</u>	<u>\$ 105,537</u>	<u>\$ 376,543</u>	<u>\$ 213,617</u>	<u>\$ 1,551,551</u>	<u>\$ 45,210</u>	<u>\$ 292,480</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Special Revenue Funds (Continued)  
October 31, 2009

	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	\$ -	\$ -	\$ -	\$ 37,195	\$ 59,597
Investments	-	11,074	45,529	645,310	895,190
Accounts receivable, net	-	-	-	-	-
Loans receivable	-	-	-	201,682	1,741,080
Allowance for doubtful accounts	-	-	-	(26,770)	-
Accrued interest receivable	-	-	164	2,332	3,235
Due from other funds	26,929	135,009	-	-	-
Due from other governmental agencies	-	434,583	176,187	-	-
Inventories, at cost	-	26,768	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 26,929</u>	<u>\$ 607,434</u>	<u>\$ 221,880</u>	<u>\$ 859,749</u>	<u>\$2,699,102</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Cash overdraft	\$ 19,137	\$ 304,988	\$ 49,082	\$ -	\$ -
Accounts payable	1,818	121,213	7,452	-	50,177
Accrued salaries and benefits	5,974	35,303	-	-	-
Retainage payable	-	-	-	-	-
Other payables	-	-	-	-	-
Due to other funds	-	26,768	155,469	-	-
Due to other governmental agencies	-	108,241	-	-	-
Deferred revenue	-	10,921	9,877	-	-
Total liabilities	<u>\$ 26,929</u>	<u>\$ 607,434</u>	<u>\$ 221,880</u>	<u>\$ -</u>	<u>\$ 50,177</u>
<b>Fund balances:</b>					
Reserved for -					
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid items	-	-	-	-	-
Housing	-	-	-	859,749	2,573,738
Noncurrent receivable	-	-	-	-	-
Designated for -					
Subsequent years expenditures	-	-	-	-	-
Capital expenditures	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	75,187
Total fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 859,749</u>	<u>\$2,648,925</u>
Total liabilities and fund balances	<u>\$ 26,929</u>	<u>\$ 607,434</u>	<u>\$ 221,880</u>	<u>\$ 859,749</u>	<u>\$2,699,102</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>Federal Home Loan Bank</u>	<u>Total</u>
\$ 62,236	\$ 50	\$ 15,993	\$ 17,998	\$ -	\$ 210,273	\$ -	\$ 3,229,225
246,990	-	277,471	312,257	-	-	-	50,910,599
-	27,780	-	-	-	121,694	-	744,751
2,600,331	-	-	-	-	-	-	4,652,205
(297,608)	-	-	-	-	-	-	(324,378)
892	-	1,003	1,128	-	-	-	185,099
-	2,874	-	-	25,978	149,893	-	2,656,833
50,000	-	-	-	1,794,597	-	-	4,523,122
-	-	-	-	-	-	-	26,768
-	-	-	-	-	-	-	6,900
<u>\$2,662,841</u>	<u>\$30,704</u>	<u>\$ 294,467</u>	<u>\$ 331,383</u>	<u>\$ 1,820,575</u>	<u>\$481,860</u>	<u>\$ -</u>	<u>\$ 66,611,124</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,816,754	\$ -	\$ -	\$ 4,703,908
56,000	27,464	-	-	-	46,614	-	2,051,379
-	3,240	-	-	-	23,696	-	591,761
-	-	-	-	-	-	-	72,803
-	-	-	-	-	32,270	-	95,396
-	-	-	-	-	291,639	-	734,815
-	-	294,467	41,749	-	-	-	444,457
-	-	-	-	3,821	87,641	-	137,621
<u>\$ 56,000</u>	<u>\$30,704</u>	<u>\$ 294,467</u>	<u>\$ 41,749</u>	<u>\$ 1,820,575</u>	<u>\$481,860</u>	<u>\$ -</u>	<u>\$ 8,832,140</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,991,788
-	-	-	-	-	-	-	6,900
2,606,841	-	-	-	-	-	-	6,809,404
-	-	-	-	-	-	-	74,194
-	-	-	-	-	-	-	1,202,856
-	-	-	-	-	-	-	15,895,338
-	-	-	289,634	-	-	-	31,798,504
<u>\$2,606,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,778,984</u>
<u>\$2,662,841</u>	<u>\$30,704</u>	<u>\$ 294,467</u>	<u>\$ 331,383</u>	<u>\$ 1,820,575</u>	<u>\$481,860</u>	<u>\$ -</u>	<u>\$ 66,611,124</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, 2009

	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	-	-	-	3,144	31,777
State funds:					
Grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Other	-	3,114	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	778	466	15,192	-	-
Miscellaneous	-	-	82,007	-	-
Total revenues	<u>778</u>	<u>3,580</u>	<u>97,199</u>	<u>3,144</u>	<u>31,777</u>
Expenditures:					
Current -					
General government	-	-	-	3,930	39,721
Public safety	-	-	-	-	-
Traffic and transportation	-	-	-	-	-
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	-	133,125	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>133,125</u>	<u>3,930</u>	<u>39,721</u>
Excess (deficiency) of revenues over expenditures	<u>778</u>	<u>3,580</u>	<u>(35,926)</u>	<u>(786)</u>	<u>(7,944)</u>
Other financing sources (uses):					
Transfers in	-	-	219,374	786	7,944
Transfers out	-	-	(36,100)	-	-
Transfers from component units	-	-	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>183,274</u>	<u>786</u>	<u>7,944</u>
Net change in fund balances	778	3,580	147,348	-	-
Fund balances (deficit), beginning	<u>10,208</u>	<u>18,682</u>	<u>621,728</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$10,986</u>	<u>\$ 22,262</u>	<u>\$ 769,076</u>	<u>\$ -</u>	<u>\$ -</u>

<u>F.T.A. Planning Grant No. 741-28-0006</u>	<u>F.H.W.A. Road Study Grant No. 736-28-0042</u>	<u>F.H.W.A. I49/MPO Grant No. 736-28-0043</u>	<u>F.H.W.A. Planning Grant No. 736-28-0048</u>	<u>F.H.W.A. Planning Grant No. 736-28-0051</u>	<u>F.H.W.A. Planning Grant No. 700-28-0208</u>	<u>F.H.W.A. I49/MPO Grant No. 700-28-0217</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
530	183,908	9,315	194,492	96,200	44,126	176,086
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	351	-
<u>530</u>	<u>183,908</u>	<u>9,315</u>	<u>194,492</u>	<u>96,200</u>	<u>44,477</u>	<u>176,086</u>
662	183,908	11,644	243,330	120,180	55,509	220,107
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>662</u>	<u>183,908</u>	<u>11,644</u>	<u>243,330</u>	<u>120,180</u>	<u>55,509</u>	<u>220,107</u>
<u>(132)</u>	<u>-</u>	<u>(2,329)</u>	<u>(48,838)</u>	<u>(23,980)</u>	<u>(11,032)</u>	<u>(44,021)</u>
132	-	2,329	48,838	23,980	11,032	44,021
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>132</u>	<u>-</u>	<u>2,329</u>	<u>48,838</u>	<u>23,980</u>	<u>11,032</u>	<u>44,021</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, 2009

	Emergency Shelter Grant	Drug- Free Schools Grant	Justice Dept. Federal Equitable Sharing	Parking Program	Health Unit Maintenance	Traffic Safety
Revenues:						
Taxes -						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 1,467,813	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental -						
Federal grants	148,037	48,530	-	-	-	-
State funds:						
Grants	-	-	-	-	-	-
Parish transportation funds	-	-	-	-	-	-
State shared revenue	-	-	-	-	59,787	-
Other	-	-	22,332	-	-	1,000
Charges for services	-	-	-	549,182	-	-
Fines and forfeits	-	-	-	295,137	-	3,070,396
Investment earnings	-	-	2,676	4,878	73,486	33,790
Miscellaneous	-	-	-	3,083	-	-
Total revenues	<u>148,037</u>	<u>48,530</u>	<u>25,008</u>	<u>852,280</u>	<u>1,601,086</u>	<u>3,105,186</u>
Expenditures:						
Current -						
General government	-	-	-	642,122	59,358	-
Public safety	-	-	-	-	-	-
Traffic and transportation	-	-	-	-	-	1,388,131
Streets and drainage	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	148,037	48,530	-	-	396,175	-
Economic opportunity	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-
Capital outlay	-	-	55,610	-	-	-
Total expenditures	<u>148,037</u>	<u>48,530</u>	<u>55,610</u>	<u>642,122</u>	<u>455,533</u>	<u>1,388,131</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(30,602)</u>	<u>210,158</u>	<u>1,145,553</u>	<u>1,717,055</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(210,158)	-	-
Transfers from component units	-	-	-	-	-	-
Transfers to component units	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(210,158)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(30,602)	-	1,145,553	1,717,055
Fund balances (deficit), beginning	-	-	134,985	-	2,570,829	1,432,801
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,383</u>	<u>\$ -</u>	<u>\$ 3,716,382</u>	<u>\$ 3,149,856</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>
\$ 1,675,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	2,236,570	-	-	-	-
101,664	-	125,233	1,493,746	-	-	-	-
-	244,440	-	497,915	-	-	-	-
-	-	-	-	-	-	-	-
38,654	-	-	-	-	-	-	-
-	486,900	-	-	-	-	50,721	-
121,805	-	-	76,203	-	47,673	-	59,223
-	-	-	-	-	-	-	-
30,772	-	-	66,829	3,696	8,906	-	36
423	(417)	-	7,352	-	1,199	-	-
<u>1,968,624</u>	<u>730,923</u>	<u>125,233</u>	<u>4,378,615</u>	<u>3,696</u>	<u>57,778</u>	<u>50,721</u>	<u>59,259</u>
154,998	700,878	125,233	3,852,698	-	50,638	52,924	-
1,247,704	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,379,016
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,157	-	-	20,125	-	-	-	-
<u>1,408,859</u>	<u>700,878</u>	<u>125,233</u>	<u>3,872,823</u>	<u>-</u>	<u>50,638</u>	<u>52,924</u>	<u>1,379,016</u>
<u>559,765</u>	<u>30,045</u>	<u>-</u>	<u>505,792</u>	<u>3,696</u>	<u>7,140</u>	<u>(2,203)</u>	<u>(1,319,757)</u>
-	-	-	-	-	108,511	6,505	1,319,757
-	(115,015)	-	(503,592)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(38,192)	-	-	-
<u>-</u>	<u>(115,015)</u>	<u>-</u>	<u>(503,592)</u>	<u>(38,192)</u>	<u>108,511</u>	<u>6,505</u>	<u>1,319,757</u>
559,765	(84,970)	-	2,200	(34,496)	115,651	4,302	-
725,578	101,317	-	3,895,393	145,557	428,078	(4,302)	-
<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>

(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, 2009

	Golf Courses	Road and Bridge Maintenance	Parishwide Drainage Maintenance	Lafayette Parish Public Library	Courthouse and Jail Maintenance	BNSF Train Derailment
Revenues:						
Taxes -						
Ad valorem	\$ -	\$ 6,181,673	\$ 4,952,160	\$ 9,574,755	\$3,468,988	\$ -
Sales and use	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental -						
Federal grants	-	-	-	-	-	-
State funds:						
Grants	-	-	-	106,175	-	-
Parish transportation funds	-	1,570,061	-	-	-	-
State shared revenue	-	251,981	91,256	269,462	135,973	-
Other	-	-	946,184	-	208,975	-
Charges for services	1,801,767	-	-	32,592	-	-
Fines and forfeits	-	-	-	134,102	-	-
Investment earnings	-	119,048	150,056	424,532	55,824	-
Miscellaneous	3,147	2,560	1,856	68,092	-	-
Total revenues	<u>1,804,914</u>	<u>8,125,323</u>	<u>6,141,512</u>	<u>10,609,710</u>	<u>3,869,760</u>	<u>-</u>
Expenditures:						
Current -						
General government	2,400	224,699	178,370	658,990	1,480,541	-
Public safety	-	-	-	-	-	-
Traffic and transportation	-	98,991	-	-	-	-
Streets and drainage	-	1,379,624	1,895,917	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Culture and recreation	2,410,216	-	-	5,260,124	-	-
Health and welfare	-	-	-	-	-	-
Economic opportunity	-	-	-	-	-	-
Economic development and assistance	-	-	-	-	-	-
Capital outlay	-	17,188	495,411	136,166	283,998	-
Total expenditures	<u>2,412,616</u>	<u>1,720,502</u>	<u>2,569,698</u>	<u>6,055,280</u>	<u>1,764,539</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(607,702)</u>	<u>6,404,821</u>	<u>3,571,814</u>	<u>4,554,430</u>	<u>2,105,221</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	607,702	-	-	-	-	-
Transfers out	-	(4,468,839)	(950,471)	-	(1,177,799)	-
Transfers from component units	-	31,816	-	-	-	-
Transfers to component units	-	-	-	-	-	-
Total other financing sources (uses)	<u>607,702</u>	<u>(4,437,023)</u>	<u>(950,471)</u>	<u>-</u>	<u>(1,177,799)</u>	<u>-</u>
Net change in fund balances	-	1,967,798	2,621,343	4,554,430	927,422	-
Fund balances (deficit), beginning	-	3,672,683	3,887,144	15,708,249	949,129	-
Fund balances, ending	<u>\$ -</u>	<u>\$ 5,640,481</u>	<u>\$ 6,508,487</u>	<u>\$ 20,262,679</u>	<u>\$ 1,876,551</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>
\$ -	\$2,222,922	\$ -	\$3,053,957	\$2,080,502	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	624,395
-	-	-	-	-	-	-	-
1,563,688	-	-	-	-	1,961,362	142,366	-
-	-	-	-	-	-	417,290	-
-	-	-	-	-	-	-	-
-	-	-	119,655	-	333,451	-	-
-	-	-	195,400	-	-	35,705	-
-	-	302,879	-	608,340	483,431	65,654	-
-	-	130,676	-	-	-	-	-
(170)	79,184	35	15,829	4,094	-	-	844
970	-	3,805	54,307	22,166	10,052	-	-
<u>1,564,488</u>	<u>2,302,106</u>	<u>437,395</u>	<u>3,439,148</u>	<u>2,715,102</u>	<u>2,788,296</u>	<u>661,015</u>	<u>625,239</u>
289,494	110,191	37,041	110,007	-	360,200	-	625,239
-	-	663,461	4,262,427	-	-	661,015	-
-	-	-	-	-	3,810,038	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,841,646	-	-	-
-	1,371,905	-	-	-	-	-	-
1,320,756	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	4,282	392,563	-	-	-	-
<u>1,610,250</u>	<u>1,482,096</u>	<u>704,784</u>	<u>4,764,997</u>	<u>5,841,646</u>	<u>4,170,238</u>	<u>661,015</u>	<u>625,239</u>
<u>(45,762)</u>	<u>820,010</u>	<u>(267,389)</u>	<u>(1,325,849)</u>	<u>(3,126,544)</u>	<u>(1,381,942)</u>	<u>-</u>	<u>-</u>
45,556	-	267,389	1,325,849	3,126,544	1,381,922	-	-
(45,556)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>267,389</u>	<u>1,325,849</u>	<u>3,126,544</u>	<u>1,381,922</u>	<u>-</u>	<u>-</u>
(45,762)	820,010	-	-	-	(20)	-	-
45,762	2,638,609	-	-	-	20	-	-
<u>\$ -</u>	<u>\$3,458,619</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, 2009

	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	-	1,556,148	389,972	-	-
State funds:					
Grants	-	-	-	-	-
Parish transportation funds	-	-	-	-	-
State shared revenue	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	149,786	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	127	-	(129)	20,395	75,187
Miscellaneous	-	7,418	193,725	-	-
Total revenues	<u>149,913</u>	<u>1,563,566</u>	<u>583,568</u>	<u>20,395</u>	<u>75,187</u>
Expenditures:					
Current -					
General government	174,349	-	-	-	-
Public safety	-	-	-	-	-
Traffic and transportation	-	-	-	-	-
Streets and drainage	-	-	-	-	-
Urban redevelopment and housing	-	506,130	400,294	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic opportunity	-	-	-	-	-
Economic development and assistance	-	1,057,436	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>174,349</u>	<u>1,563,566</u>	<u>400,294</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(24,436)</u>	<u>-</u>	<u>183,274</u>	<u>20,395</u>	<u>75,187</u>
Other financing sources (uses):					
Transfers in	24,436	-	36,100	-	-
Transfers out	-	-	(219,374)	-	-
Transfers from component units	-	-	-	-	-
Transfers to component units	-	-	-	-	-
Total other financing sources (uses)	<u>24,436</u>	<u>-</u>	<u>(183,274)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	20,395	75,187
Fund balances (deficit), beginning	-	-	-	839,354	2,573,738
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 859,749</u>	<u>\$2,648,925</u>

LPTFA - First Time Homebuyer	War Memorial	Hurricane Katrina	Hurricane Rita	Hurricane Gustav	Heymann Performing Arts Center	Federal Home Loan Bank	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,678,076
-	-	-	-	-	-	-	624,395
-	-	-	-	-	-	-	2,236,570
-	-	-	-	2,249,971	-	-	10,520,295
-	-	-	-	131,650	-	-	1,397,470
-	-	-	-	-	-	-	1,570,061
-	-	-	-	-	-	-	1,300,219
750,000	-	-	-	-	-	-	2,700,331
-	-	-	-	-	2,537,596	-	6,836,131
-	-	-	-	-	-	-	3,630,311
137,006	111,120	-	(1,709)	-	2,236	-	1,435,014
-	-	-	(32,914)	-	22,317	5,000	456,499
<u>887,006</u>	<u>111,120</u>	<u>-</u>	<u>(34,623)</u>	<u>2,381,621</u>	<u>2,562,149</u>	<u>5,000</u>	<u>67,385,372</u>
41,958	305,475	-	-	304,925	-	-	11,421,719
-	-	-	-	2,933	-	-	6,837,540
-	-	-	-	-	-	-	5,297,160
-	-	-	-	1,714,160	-	-	4,989,701
-	-	-	-	-	-	5,000	1,044,549
-	-	-	-	80,244	2,757,800	-	17,729,046
-	-	-	-	-	-	-	1,964,647
-	-	-	-	-	-	-	1,320,756
-	-	-	-	-	-	-	1,057,436
-	-	-	-	-	-	-	1,411,500
<u>41,958</u>	<u>305,475</u>	<u>-</u>	<u>-</u>	<u>2,102,262</u>	<u>2,757,800</u>	<u>5,000</u>	<u>53,074,054</u>
<u>845,048</u>	<u>(194,355)</u>	<u>-</u>	<u>(34,623)</u>	<u>279,359</u>	<u>(195,651)</u>	<u>-</u>	<u>14,311,318</u>
-	194,355	-	-	-	487,290	-	9,290,352
-	-	-	-	(279,359)	(291,639)	-	(8,297,902)
-	-	-	-	-	-	-	31,816
-	-	-	-	-	-	-	(38,192,000)
<u>-</u>	<u>194,355</u>	<u>-</u>	<u>-</u>	<u>(279,359)</u>	<u>195,651</u>	<u>-</u>	<u>986,074</u>
845,048	-	-	(34,623)	-	-	-	15,297,392
<u>1,761,793</u>	<u>-</u>	<u>-</u>	<u>324,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,481,592</u>
<u>\$2,606,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,634</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,778,984</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Debt Service Funds  
October 31, 2009

	1961 Sales Tax Bonds		1986 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
<b>ASSETS</b>				
Cash	\$ 40,772	\$ 98,598	\$ 63,506	\$ 72,346
Investments	5,155,070	14,664,303	4,500,000	17,048,591
Assessments receivable:				
Current	-	-	-	-
Delinquent	-	-	-	-
Accrued interest receivable	46,069	115,837	4	174,678
Due from other funds	<u>203,584</u>	<u>67,912</u>	<u>504,367</u>	<u>8</u>
 Total assets	 <u>\$ 5,445,495</u>	 <u>\$ 14,946,650</u>	 <u>\$ 5,067,877</u>	 <u>\$ 17,295,623</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Other payables	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>203,575</u>	<u>166,129</u>	<u>504,361</u>	<u>544,753</u>
Total liabilities	<u>\$ 203,575</u>	<u>\$ 166,129</u>	<u>\$ 504,361</u>	<u>\$ 544,753</u>
 <b>Fund balances:</b>				
Reserved for -				
Debt service	\$ 5,241,920	\$ 14,780,521	\$ 4,563,516	\$ 16,750,870
Unreserved, undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 5,241,920</u>	<u>\$ 14,780,521</u>	<u>\$ 4,563,516</u>	<u>\$ 16,750,870</u>
 Total liabilities and fund balances	 <u>\$ 5,445,495</u>	 <u>\$ 14,946,650</u>	 <u>\$ 5,067,877</u>	 <u>\$ 17,295,623</u>

Assessment Bonds		Contingencies Sinking Fund	Certificates of Indebtedness, Series 1999 Sinking Fund	Total
Paving	Sewer			
\$ 22,162	\$ 353,250	\$ 164,693	\$ 5,841	\$ 821,168
384,497	9,907	2,857,359	101,337	44,721,064
-	627,385	-	-	627,385
-	17,244	-	-	17,244
1,389	36	10,325	366	348,704
-	-	-	-	775,871
<u>\$ 408,048</u>	<u>\$ 1,007,822</u>	<u>\$ 3,032,377</u>	<u>\$ 107,544</u>	<u>\$ 47,311,436</u>
\$ -	\$ -	\$ 328	\$ -	\$ 328
-	708,106	-	-	2,126,924
<u>\$ -</u>	<u>\$ 708,106</u>	<u>\$ 328</u>	<u>\$ -</u>	<u>\$ 2,127,252</u>
\$ -	\$ -	\$ 3,032,049	\$ -	\$ 44,368,876
408,048	299,716	-	107,544	815,308
<u>\$ 408,048</u>	<u>\$ 299,716</u>	<u>\$ 3,032,049</u>	<u>\$ 107,544</u>	<u>\$ 45,184,184</u>
<u>\$ 408,048</u>	<u>\$ 1,007,822</u>	<u>\$ 3,032,377</u>	<u>\$ 107,544</u>	<u>\$ 47,311,436</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, 2009

	1961 Sales Tax Bonds		1986 Sales Tax Bonds	
	Sinking Fund	Reserve Fund	Sinking Fund	Reserve Fund
Revenues:				
Taxes -				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Investment earnings	53,484	541,293	57,565	658,817
Total revenues	53,484	541,293	57,565	658,817
Expenditures:				
Current -				
General government	-	-	-	-
Debt service -				
Principal retirement	10,190,000	-	7,810,000	-
Interest and fiscal charges	6,465,796	-	6,413,998	-
Total expenditures	16,655,796	-	14,223,998	-
Excess (deficiency) of revenues over expenditures	(16,602,312)	541,293	(14,166,433)	658,817
Other financing sources (uses):				
Transfers in	14,050,748	2,996,031	15,260,237	2,400,690
Transfers out	(166,129)	(5,870,304)	(476,861)	(1,179,549)
Total other financing sources (uses)	13,884,619	(2,874,273)	14,783,376	1,221,141
Net change in fund balances	(2,717,693)	(2,332,980)	616,943	1,879,958
Fund balances, beginning	7,959,613	17,113,501	3,946,573	14,870,912
Fund balances, ending	\$ 5,241,920	\$ 14,780,521	\$ 4,563,516	\$ 16,750,870



Assessment Bonds		Contingencies Sinking Fund	Certificates of Indebtedness, Series 1999 Sinking Fund	Total
Paving	Sewer			
\$ -	\$ -	\$ 5,188,866	\$ -	\$ 5,188,866
8,053	1,149	76,512	1,359	1,398,232
8,053	1,149	5,265,378	1,359	6,587,098
-	-	186,923	-	186,923
-	-	1,395,000	65,000	19,460,000
-	-	2,131,174	61,406	15,072,374
-	-	3,713,097	126,406	34,719,297
8,053	1,149	1,552,281	(125,047)	(28,132,199)
-	-	-	128,832	34,836,538
-	-	-	-	(7,692,843)
-	-	-	128,832	27,143,695
8,053	1,149	1,552,281	3,785	(988,504)
399,995	298,567	1,479,768	103,759	46,172,688
\$ 408,048	\$ 299,716	\$ 3,032,049	\$ 107,544	\$ 45,184,184

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Capital Projects Funds  
October 31, 2009

	1993 Sales Tax	1997A Sales Tax	1997B Sales Tax	1998 Sales Tax	1999A Sales Tax	1999B Sales Tax
<b>ASSETS</b>						
Cash	\$ 2,180	\$ 14,999	\$ 35,366	\$ 4,973	\$ 3,753	\$ 38,275
Investments	37,814	260,218	613,589	86,284	65,118	664,057
Accounts receivable, net	-	-	67,110	-	-	-
Accrued interest receivable	137	940	2,217	312	235	2,400
Due from other governmental agencies	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$40,131</u></b>	<b><u>\$276,157</u></b>	<b><u>\$718,282</u></b>	<b><u>\$91,569</u></b>	<b><u>\$69,106</u></b>	<b><u>\$704,732</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Contracts payable	\$ -	\$ -	\$ 1,754	\$ 697	\$ -	\$ -
Retainage payable	-	-	-	-	-	-
Due to other funds	41	224	529	81	61	570
<b>Total liabilities</b>	<b><u>\$ 41</u></b>	<b><u>\$ 224</u></b>	<b><u>\$ 2,283</u></b>	<b><u>\$ 778</u></b>	<b><u>\$ 61</u></b>	<b><u>\$ 570</u></b>
<b>Fund balances:</b>						
Reserved for -						
Encumbrances	\$18,363	\$267,881	\$248,092	\$21,569	\$ 2,561	\$176,093
Designated for capital expenditures	-	6,752	467,907	69,222	66,159	372,185
Unreserved, undesignated	21,727	1,300	-	-	325	155,884
<b>Total fund balances</b>	<b><u>\$40,090</u></b>	<b><u>\$275,933</u></b>	<b><u>\$715,999</u></b>	<b><u>\$90,791</u></b>	<b><u>\$69,045</u></b>	<b><u>\$704,162</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$40,131</u></b>	<b><u>\$276,157</u></b>	<b><u>\$718,282</u></b>	<b><u>\$91,569</u></b>	<b><u>\$69,106</u></b>	<b><u>\$704,732</u></b>

2000A Sales Tax	2000B Sales Tax	2001A Sales Tax	2001B Sales Tax	2003A Sales Tax	2003B Sales Tax	2003C Sales Tax
\$ 7,154	\$ 20,526	\$ 39,535	\$ 65,950	\$ 27,994	\$ 147,706	\$ 15,909
124,111	356,120	685,909	1,144,201	485,677	2,562,640	276,022
-	-	-	-	-	-	-
448	1,287	2,478	4,135	1,755	9,260	997
-	-	-	-	-	-	-
<u>\$ 131,713</u>	<u>\$ 377,933</u>	<u>\$ 727,922</u>	<u>\$ 1,214,286</u>	<u>\$ 515,426</u>	<u>\$ 2,719,606</u>	<u>\$ 292,928</u>
\$ -	\$ 659	\$ -	\$ 48,450	\$ -	\$ -	\$ -
-	-	452,547	306,829	47,743	-	19,169
102	305	590	997	468	2,197	244
<u>\$ 102</u>	<u>\$ 964</u>	<u>\$ 453,137</u>	<u>\$ 356,276</u>	<u>\$ 48,211</u>	<u>\$ 2,197</u>	<u>\$ 19,413</u>
\$ 59,021	\$ 100,750	\$ 107,051	\$ 483,370	\$ 72,987	\$ 55,469	\$ 223,153
27,568	262,109	147,917	325,361	113,831	2,510,939	4,462
45,022	14,110	19,817	49,279	280,397	151,001	45,900
<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>\$ 131,713</u>	<u>\$ 377,933</u>	<u>\$ 727,922</u>	<u>\$ 1,214,286</u>	<u>\$ 515,426</u>	<u>\$ 2,719,606</u>	<u>\$ 292,928</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Balance Sheet  
Nonmajor Capital Projects Funds (Continued)  
October 31, 2009

	2003D Sales Tax	2005B Sales Tax	2005C Sales Tax	2007A Sales Tax	2007B Sales Tax	2009A Sales Tax
<b>ASSETS</b>						
Cash	\$ 135,619	\$ 264,106	\$ 23,770	\$ 656,976	\$ 84,161	\$ 1,448,000
Investments	2,352,937	4,582,131	412,399	11,398,277	1,460,165	25,122,240
Accounts receivable, net	-	-	-	-	-	-
Accrued interest receivable	8,502	16,557	1,490	41,187	5,276	90,777
Due from other governmental agencies	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 2,497,058</u></b>	<b><u>\$ 4,862,794</u></b>	<b><u>\$ 437,659</u></b>	<b><u>\$ 12,096,440</u></b>	<b><u>\$ 1,549,602</u></b>	<b><u>\$ 26,661,017</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Contracts payable	\$ 22,833	\$ -	\$ 82,705	\$ 13,601	\$ -	\$ 198,191
Retainage payable	78,086	27,088	155,297	-	-	-
Due to other funds	2,014	3,926	346	9,804	1,241	364,127
<b>Total liabilities</b>	<b><u>\$ 102,933</u></b>	<b><u>\$ 31,014</u></b>	<b><u>\$ 238,348</u></b>	<b><u>\$ 23,405</u></b>	<b><u>\$ 1,241</u></b>	<b><u>\$ 562,318</u></b>
<b>Fund balances:</b>						
Reserved for -						
Encumbrances	\$ 356,267	\$ 106,689	\$ 113,967	\$ 513,276	\$ 44	\$ 132,548
Designated for capital expenditures	2,026,148	3,973,833	53,394	10,726,727	1,333,157	25,966,151
Unreserved, undesignated	11,710	751,258	31,950	833,032	215,160	-
<b>Total fund balances</b>	<b><u>\$ 2,394,125</u></b>	<b><u>\$ 4,831,780</u></b>	<b><u>\$ 199,311</u></b>	<b><u>\$ 12,073,035</u></b>	<b><u>\$ 1,548,361</u></b>	<b><u>\$ 26,098,699</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 2,497,058</u></b>	<b><u>\$ 4,862,794</u></b>	<b><u>\$ 437,659</u></b>	<b><u>\$ 12,096,440</u></b>	<b><u>\$ 1,549,602</u></b>	<b><u>\$ 26,661,017</u></b>

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
\$ 1,330,570	\$ 8,675	\$ 110,238	\$ 177,226	\$ 350,024	\$ 405,952	\$ -	\$ 5,419,637
23,084,865	150,510	1,912,579	3,074,804	6,072,774	7,043,115	-	94,028,556
-	-	-	-	-	-	-	67,110
83,414	544	6,911	11,110	21,943	25,450	-	339,762
-	-	-	160,354	-	-	-	160,354
<u>\$24,498,849</u>	<u>\$ 159,729</u>	<u>\$2,029,728</u>	<u>\$ 3,423,494</u>	<u>\$6,444,741</u>	<u>\$7,474,517</u>	<u>\$ -</u>	<u>\$100,015,419</u>
\$ 4,535	\$ -	\$ 10,671	\$ 140,765	\$ 8,535	\$ 1,593	\$ 10,321	\$ 545,310
-	8,768	1,157	172,656	36,940	-	-	1,306,280
292,847	-	-	-	-	-	-	680,714
<u>\$ 297,382</u>	<u>\$ 8,768</u>	<u>\$ 11,828</u>	<u>\$ 313,421</u>	<u>\$ 45,475</u>	<u>\$ 1,593</u>	<u>\$ 10,321</u>	<u>\$ 2,532,304</u>
\$ 26,715	\$ -	\$ 140,284	\$ 1,059,127	\$ 97,848	\$ 589,152	\$ -	\$ 4,972,277
24,174,752	356	1,320,799	2,050,946	5,758,192	2,895,466	-	84,654,333
-	150,605	556,817	-	543,226	3,988,306	(10,321)	7,856,505
<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>\$24,498,849</u>	<u>\$ 159,729</u>	<u>\$2,029,728</u>	<u>\$ 3,423,494</u>	<u>\$6,444,741</u>	<u>\$7,474,517</u>	<u>\$ -</u>	<u>\$100,015,419</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, 2009

	1993 Sales Tax	1997A Sales Tax	1997B Sales Tax	1998 Sales Tax	1999A Sales Tax	1999B Sales Tax
Revenues:						
Investment earnings	\$ 1,165	\$ 5,490	\$ 14,066	\$ 2,535	\$ 1,403	\$ 14,467
Other	-	-	-	-	-	-
Total revenues	<u>1,165</u>	<u>5,490</u>	<u>14,066</u>	<u>2,535</u>	<u>1,403</u>	<u>14,467</u>
Expenditures:						
Current -						
General government	27,157	-	-	2,574	2,385	-
Capital outlay	<u>-</u>	<u>613</u>	<u>27,790</u>	<u>64,242</u>	<u>4,439</u>	<u>80,635</u>
Total expenditures	<u>27,157</u>	<u>613</u>	<u>27,790</u>	<u>66,816</u>	<u>6,824</u>	<u>80,635</u>
Excess (deficiency) of revenues over expenditures	<u>(25,992)</u>	<u>4,877</u>	<u>(13,724)</u>	<u>(64,281)</u>	<u>(5,421)</u>	<u>(66,168)</u>
Other financing sources (uses):						
Proceeds from issuance of debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	<u>(1,323)</u>	<u>(5,618)</u>	<u>(14,843)</u>	<u>(3,532)</u>	<u>(1,470)</u>	<u>(15,233)</u>
Total other financing sources (uses)	<u>(1,323)</u>	<u>(5,618)</u>	<u>(14,843)</u>	<u>(3,532)</u>	<u>(1,470)</u>	<u>(15,233)</u>
Net change in fund balances	(27,315)	(741)	(28,567)	(67,813)	(6,891)	(81,401)
Fund balances, beginning	<u>67,405</u>	<u>276,674</u>	<u>744,566</u>	<u>158,604</u>	<u>75,936</u>	<u>785,563</u>
Fund balances, ending	<u>\$40,090</u>	<u>\$275,933</u>	<u>\$715,999</u>	<u>\$90,791</u>	<u>\$69,045</u>	<u>\$704,162</u>

2000A Sales Tax	2000B Sales Tax	2001A Sales Tax	2001B Sales Tax	2003A Sales Tax	2003B Sales Tax	2003C Sales Tax
\$ 2,823	\$ 7,919	\$ 26,341	\$ 30,934	\$ 16,511	\$ 53,916	\$ 5,839
-	-	-	-	400	-	-
<u>2,823</u>	<u>7,919</u>	<u>26,341</u>	<u>30,934</u>	<u>16,911</u>	<u>53,916</u>	<u>5,839</u>
2,500	-	2,500	2,500	1,990	2,701	2,640
<u>9,348</u>	<u>58,860</u>	<u>2,435,719</u>	<u>1,569,057</u>	<u>549,561</u>	<u>10,700</u>	<u>26,035</u>
<u>11,848</u>	<u>58,860</u>	<u>2,438,219</u>	<u>1,571,557</u>	<u>551,551</u>	<u>13,401</u>	<u>28,675</u>
<u>(9,025)</u>	<u>(50,941)</u>	<u>(2,411,878)</u>	<u>(1,540,623)</u>	<u>(534,640)</u>	<u>40,515</u>	<u>(22,836)</u>
-	-	-	-	-	-	-
<u>(3,083)</u>	<u>(8,502)</u>	<u>(38,553)</u>	<u>(41,379)</u>	<u>(19,351)</u>	<u>(55,220)</u>	<u>(6,021)</u>
<u>(3,083)</u>	<u>(8,502)</u>	<u>(38,553)</u>	<u>(41,379)</u>	<u>(19,351)</u>	<u>(55,220)</u>	<u>(6,021)</u>
(12,108)	(59,443)	(2,450,431)	(1,582,002)	(553,991)	(14,705)	(28,857)
<u>143,719</u>	<u>436,412</u>	<u>2,725,216</u>	<u>2,440,012</u>	<u>1,021,206</u>	<u>2,732,114</u>	<u>302,372</u>
<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>

(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, 2009

	2003D Sales Tax	2005B Sales Tax	2005C Sales Tax	2007A Sales Tax	2007B Sales Tax	2009A Sales Tax
Revenues:						
Investment earnings	\$ 54,396	\$ 97,576	\$ 16,677	\$ 249,516	\$ 30,528	\$ 185,993
Other	-	-	-	1,000	-	1,350
Total revenues	<u>54,396</u>	<u>97,576</u>	<u>16,677</u>	<u>250,516</u>	<u>30,528</u>	<u>187,343</u>
Expenditures:						
Current -						
General government	-	2,500	2,500	2,337	-	1,002,887
Capital outlay	<u>760,410</u>	<u>33,443</u>	<u>1,137,665</u>	<u>1,181,026</u>	<u>7,489</u>	<u>2,974,833</u>
Total expenditures	<u>760,410</u>	<u>35,943</u>	<u>1,140,165</u>	<u>1,183,363</u>	<u>7,489</u>	<u>3,977,720</u>
Excess (deficiency) of revenues over expenditures	<u>(706,014)</u>	<u>61,633</u>	<u>(1,123,488)</u>	<u>(932,847)</u>	<u>23,039</u>	<u>(3,790,377)</u>
Other financing sources (uses):						
Proceeds from issuance of debt	-	-	-	-	-	34,250,000
Transfers in	-	-	-	-	-	-
Transfers out	<u>(62,595)</u>	<u>(101,091)</u>	<u>(22,084)</u>	<u>(261,435)</u>	<u>(31,380)</u>	<u>(3,057,018)</u>
Total other financing sources (uses)	<u>(62,595)</u>	<u>(101,091)</u>	<u>(22,084)</u>	<u>(261,435)</u>	<u>(31,380)</u>	<u>31,192,982</u>
Net change in fund balances	<u>(768,609)</u>	<u>(39,458)</u>	<u>(1,145,572)</u>	<u>(1,194,282)</u>	<u>(8,341)</u>	<u>27,402,605</u>
Fund balances, beginning	<u>3,162,734</u>	<u>4,871,238</u>	<u>1,344,883</u>	<u>13,267,317</u>	<u>1,556,702</u>	<u>(1,303,906)</u>
Fund balances, ending	<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>



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
\$ 172,878	\$ 3,154	\$ 76,288	\$ 67,030	\$ 127,951	\$ 123,020	\$ -	\$ 1,388,416
-	-	-	1,488,414	-	-	-	1,491,164
<u>172,878</u>	<u>3,154</u>	<u>76,288</u>	<u>1,555,444</u>	<u>127,951</u>	<u>123,020</u>	<u>-</u>	<u>2,879,580</u>
798,325	-	-	2,000	1,520	61,995	-	1,921,011
<u>14,387</u>	<u>13,825</u>	<u>1,377,239</u>	<u>2,685,305</u>	<u>236,679</u>	<u>347,954</u>	<u>10,321</u>	<u>15,617,575</u>
<u>812,712</u>	<u>13,825</u>	<u>1,377,239</u>	<u>2,687,305</u>	<u>238,199</u>	<u>409,949</u>	<u>10,321</u>	<u>17,538,586</u>
<u>(639,834)</u>	<u>(10,671)</u>	<u>(1,300,951)</u>	<u>(1,131,861)</u>	<u>(110,248)</u>	<u>(286,929)</u>	<u>(10,321)</u>	<u>(14,659,006)</u>
27,300,000	-	-	-	-	-	-	61,550,000
-	-	-	-	-	1,942,766	-	1,942,766
<u>(2,458,699)</u>	<u>-</u>	<u>(1,942,766)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,151,196)</u>
<u>24,841,301</u>	<u>-</u>	<u>(1,942,766)</u>	<u>-</u>	<u>-</u>	<u>1,942,766</u>	<u>-</u>	<u>55,341,570</u>
24,201,467	(10,671)	(3,243,717)	(1,131,861)	(110,248)	1,655,837	(10,321)	40,682,564
<u>-</u>	<u>161,632</u>	<u>5,261,617</u>	<u>4,241,934</u>	<u>6,509,514</u>	<u>5,817,087</u>	<u>-</u>	<u>56,800,551</u>
<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>

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, 2009

	<u>Project Authorization</u>	<u>Expenditures</u> Prior Years	<u>Current Year</u>	<u>Balance of Incomplete Projects</u>
Street projects:				
North St. Antoine Street Extension	\$ 83,441	\$ 75,440	\$ -	\$ 8,001
Drainage projects:				
Maryview Farm Road Drainage - Broadmoor Coulee - Phase II	<u>22,770</u>	<u>12,408</u>	<u>-</u>	<u>10,362</u>
	<u>\$ 106,211</u>	<u>\$ 87,848</u>	<u>\$ -</u>	<u>\$ 18,363</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, 2009

	<u>Project Authorization</u>	<u>Expenditures</u> <u>Prior</u> <u>Years</u>	<u>Current</u> <u>Year</u>	<u>Balance of</u> <u>Incomplete</u> <u>Projects</u>
Street projects:				
Duhon/Robley	\$ 19,561	\$ 19,497	\$ 64	\$ -
North St. Antoine Extension - Pont Des Mouton	222,852	86,180	-	136,672
Louisiana Avenue Extension - Phase II-C	<u>231,761</u>	<u>93,251</u>	<u>549</u>	<u>137,961</u>
	<u>\$474,174</u>	<u>\$198,928</u>	<u>\$ 613</u>	<u>\$ 274,633</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Rue de Belier Extension	\$ 500,000	\$ 490,310	\$ 5	\$ 9,685
South College Phase I	571,257	385,787	21	185,449
Louisiana Avenue Extension				
Phase II-C	114,155	-	8.00	114,147
Camellia Boulevard Extension	3,200,599	2,501,155	27,756	671,688
Citywide Sidewalks	3,000	2,137	-	863
	<u>\$ 4,389,011</u>	<u>\$3,379,389</u>	<u>\$27,790</u>	<u>\$ 981,832</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, 2009

	<u>Project Authorization</u>	<u>Expenditures</u>	<u>Current Year</u>	<u>Balance of Incomplete Projects</u>
	<u>Prior Years</u>			
Street projects:				
I-10 Frontage Roads -				
Southeast I-49/University	\$ 594,751	\$ 531,580	\$ 63,171	\$ -
I-10 Frontage Roads -				
Northeast I-10/Louisiana Avenue	44,330	33,768	-	10,562
Southeast I-10/Louisiana Avenue	<u>30,351</u>	<u>19,345</u>	<u>-</u>	<u>11,006</u>
	669,432	584,693	63,171	21,568
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 8B	80,000	79,988	-	12
Parks and Recreation projects:				
Neyland Park Multi-Purpose Center	2,200,000	2,199,580	374	46
Building projects:				
Vieux Chenes Operating and				
Maintenance Building	<u>500,000</u>	<u>-</u>	<u>697</u>	<u>499,303</u>
	<u>\$ 3,449,432</u>	<u>\$ 2,864,261</u>	<u>\$ 64,242</u>	<u>\$ 520,929</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Camellia Boulevard Extension	\$ 9,000,000	\$ 8,993,000	\$ 4,439	\$ 2,561
Louisiana Avenue Extension Phase II-C	60,449	-	-	60,449
South Domingue Extension Phase II	19,069	13,773	-	5,296
	<u>9,079,518</u>	<u>9,006,773</u>	<u>4,439</u>	<u>68,306</u>
Drainage projects:				
Comprehensive Drainage	<u>200,000</u>	<u>199,586</u>	<u>-</u>	<u>414</u>
	<u>\$ 9,279,518</u>	<u>\$ 9,206,359</u>	<u>\$ 4,439</u>	<u>\$ 68,720</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Rue de Belier Extension -				
Hwy. 93	\$ 1,525,000	\$1,524,912	\$ 80	\$ 8
Doc Duhon/Robley Drive Extension	508,545	484,264	24,281	-
South College Road Phase I -				
Pinhook	200,000	122	-	199,878
Pont Des Mouton East Phase I	616,905	615,324	1,560	21
Louisiana Avenue Extension -				
Phase II-C	530,858	475,973	44,247	10,638
Luke Street Extension	259,396	259,303	-	93
Camellia Boulevard Extension	306,885	-	-	306,885
	<u>3,947,589</u>	<u>3,359,898</u>	<u>70,168</u>	<u>517,523</u>
Drainage projects:				
Coulee Des Poche	1,050,000	1,023,580	-	26,420
McKinley/St. Mary Drainage	52,624	47,624	4,262	738
Broadmoor Coulee Phase II	9,802	-	6,205	3,597
	<u>1,112,426</u>	<u>1,071,204</u>	<u>10,467</u>	<u>30,755</u>
	<u>\$ 5,060,015</u>	<u>\$4,431,102</u>	<u>\$80,635</u>	<u>\$ 548,278</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, 2009

	<u>Project Authorization</u>	<u>Expenditures</u> Prior Years	<u>Current Year</u>	<u>Balance of Incomplete Projects</u>
Street projects:				
South College Road Extension Phase I	\$ 72,500	\$ -	\$ -	\$ 72,500
Camellia Boulevard	7,856,032	7,840,212	3,178	12,642.00
Eraste Landry Road	527,790	523,789	2,554	1,447
Duhon/Robley	<u>3,616</u>	<u>-</u>	<u>3,616</u>	<u>-</u>
	<u>\$ 8,459,938</u>	<u>\$8,364,001</u>	<u>\$9,348</u>	<u>\$ 86,589</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Doc Duhon/Robley	\$ 1,001,279	\$ 990,479	\$ 10,800	\$ -
South College Extension - Phase I	27,500	-	-	27,500
Frontage Road Study	100,000	49,360	45,977	4,663
Verot School - Pinhook/Vincent	263,119	18,889	-	244,230
	<u>1,391,898</u>	<u>1,058,728</u>	<u>56,777</u>	<u>276,393</u>
Drainage projects:				
Coulee Ile Des Cannes - Lateral 7	950,000	914,344	1,802	33,854
Fanny Drive Coulee	103,279	99,183	96	4,000
Coulee Des Poches	1,000,000	953,230	-	46,770
Walker Road Drainage	25,000	22,973	185	1,842
	<u>2,078,279</u>	<u>1,989,730</u>	<u>2,083</u>	<u>86,466</u>
	<u>\$ 3,470,177</u>	<u>\$ 3,048,458</u>	<u>\$ 58,860</u>	<u>\$ 362,859</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, 2009

	<u>Project Authorization</u>	<u>Expenditures</u> <u>Prior Years</u>	<u>Current Year</u>	<u>Balance of Incomplete Projects</u>
Street projects:				
Duhon/Robley	\$ 107,370	\$ 96,349	\$ 11,021	\$ -
Verot School - Pinhook/Vincent	147,917	-	-	147,917
Louisiana Avenue Extension - Phase II-C Mton/Marv	3,900,000	1,525,379	2,374,445	176
Camellia Boulevard Extension Phase II	<u>9,704,000</u>	<u>9,551,036</u>	<u>47,486</u>	<u>105,478</u>
	13,859,287	11,172,764	2,432,952	253,571
Drainage projects:				
Broadmoor Coulee Phase II & III	<u>4,164</u>	<u>-</u>	<u>2,767</u>	<u>1,397</u>
	<u>\$ 13,863,451</u>	<u>\$ 11,172,764</u>	<u>\$ 2,435,719</u>	<u>\$ 254,968</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, 2009

	<u>Project Authorization</u>	<u>Expenditures</u> <u>Prior Years</u>	<u>Current Year</u>	<u>Balance of Incomplete Projects</u>
Street projects:				
Rue de Belier Extension, Hwy. 93 - Phase I	\$ 4,417,082	\$2,559,973	\$1,422,189	\$ 434,920
Doc Duhon/Robley	1,511,000	1,507,012	3,988	-
Verot School-Pinhook/Vincent	258,811	-	-	258,811
Louisiana Avenue Extension - Phase II-C	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	6,226,893	4,066,985	1,426,177	733,731
Drainage projects:				
Broadmoor Coulee Phase II & III	142,880	-	142,880	-
Parks and Recreation projects:				
Recreation Center Improvements	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
	<u>\$ 6,444,773</u>	<u>\$4,066,985</u>	<u>\$1,569,057</u>	<u>\$ 808,731</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Doc Duhon/Robley	\$ 515,429	\$ 515,244	\$ 185	\$ -
East Pont Des Mouton Road Widening	827,000	810,404	16,596	-
Eraste Landry Road - Phase II	219,149	157,727	-	61,422
Louisiana Avenue Extension - Phase II-C	110,000	81,642	-	28,358
Camellia Sound Abatement	<u>770,000</u>	<u>140,182</u>	<u>532,780</u>	<u>97,038</u>
	<u>\$ 2,441,578</u>	<u>\$ 1,705,199</u>	<u>\$ 549,561</u>	<u>\$ 186,818</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
I-10 Frontage Road Northwest	\$ 9,000	\$ 8,220	\$ -	\$ 780
Camellia Boulevard Extension	4,400,875	3,589,438	10,700	800,737
	<u>4,409,875</u>	<u>3,597,658</u>	<u>10,700</u>	<u>801,517</u>
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 7	360,000	83,609	-	276,391
Walker Road Drainage	1,459,000	-	-	1,459,000
Comprehensive Drainage	100,000	70,500	-	29,500
	<u>1,919,000</u>	<u>154,109</u>	<u>-</u>	<u>1,764,891</u>
	<u>\$ 6,328,875</u>	<u>\$ 3,751,767</u>	<u>\$ 10,700</u>	<u>\$ 2,566,408</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 8-B	\$ 1,265,000	\$ 1,253,106	\$ 6,570	\$ 5,324
Steiner Road Drainage	16,507	8,749	296	7,462
Broadmoor Coulee Phase II & III	224,116	-	19,169	204,947
Sunbeam Coulee	100,000	90,118	-	9,882
	<u>\$ 1,605,623</u>	<u>\$ 1,351,973</u>	<u>\$ 26,035</u>	<u>\$ 227,615</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Doc Duhon/Robley Extension	\$ 4,822,535	\$4,757,074	\$ 65,461	\$ -
East Pont Des Mouton Road Widening	313,000	292,192	16,925	3,883
Verot School - Pinhook/Vincent	467,029	-	-	467,029
Rue De Belier Extension Phase I	2,213,918	1,704,779	86,012	423,127
Camellia Boulevard Extension	1,200,724	-	-	1,200,724
Louisiana Avenue Extension Phase II-C	<u>3,029,786</u>	<u>2,150,122</u>	<u>592,012</u>	<u>287,652</u>
	<u>\$ 12,046,992</u>	<u>\$ 8,904,167</u>	<u>\$ 760,410</u>	<u>\$ 2,382,415</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
East Pont Des Mouton Road Widening	\$ 25,000	\$ 19,596	\$ 5,395	\$ 9
Louisiana Avenue Extension				
Phase II-C	2,611,878	2,410,356	-	201,522
Luke Street Extension	608,336	608,324	-	12
Camellia Boulevard Extension	5,443,419	4,879,930	-	563,489
South Domingue Extension Phase I	4,666,500	4,665,708	792	-
West Pont Des Mouton Road Widening	2,013,500	1,994,172	14,243	5,085
	<u>15,368,633</u>	<u>14,578,086</u>	<u>20,430</u>	<u>770,117</u>
Drainage projects:				
Broadmoor Coulee Phase II & III	12,408	-	2,970	9,438
Sunbeam Coulee	3,563,000	251,990	10,043	3,300,967
	<u>3,575,408</u>	<u>251,990</u>	<u>13,013</u>	<u>3,310,405</u>
	<u>\$ 18,944,041</u>	<u>\$ 14,830,076</u>	<u>\$ 33,443</u>	<u>\$ 4,080,522</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, 2009

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Expenditures Current Year</u>	<u>Balance of Incomplete Projects</u>
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 8B-2	<u>\$ 2,100,000</u>	<u>\$ 794,974</u>	<u>\$ 1,137,665</u>	<u>\$ 167,361</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Road projects:				
Eraste Landry Road Extension	\$ 1,913,455	\$1,913,455	\$ -	\$ -
Duhon/Robley	117,524	-	117,524	-
South College Road Extension, Phase I	2,000,000	-	-	2,000,000
East Pont Des Mouton Road Widening	<u>8,200,000</u>	<u>780,747</u>	<u>1,027,844</u>	<u>6,391,409</u>
	<u>12,230,979</u>	<u>2,694,202</u>	<u>1,145,368</u>	<u>8,391,409</u>
Drainage projects:				
Broadmoor Coulee Phase II and III	84,252	-	35,658	48,594
Walker Road Drainage	1,300,000	-	-	1,300,000
Sunbeam Coulee Phase II	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
	<u>2,884,252</u>	<u>-</u>	<u>35,658</u>	<u>2,848,594</u>
	<u>\$ 15,115,231</u>	<u>\$2,694,202</u>	<u>\$1,181,026</u>	<u>\$11,240,003</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, 2009

	Project Authorization	Expenditures Prior Years	Current Year	Balance of Incomplete Projects
Road projects:				
I-10 Frontage Road Southeast Phase I	\$ 309,000	\$ 268,310	\$ 7,489	\$ 33,201
Drainage projects:				
Coulee Ile Des Cannes -				
Lateral 7	1,250,000	-	-	1,250,000
Belle Fontaine Drainage	50,000	-	-	50,000
	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>1,300,000</u>
	<u>\$ 1,609,000</u>	<u>\$ 268,310</u>	<u>\$ 7,489</u>	<u>\$1,333,201</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Road projects:				
Duhon/Robley Extension	\$ 3,010,000	\$1,204,684	\$1,805,316	\$ -
Duhon/Robley Extension Phase II & III	3,500,000	-	19,006	3,480,994
Louisiana Avenue Extension	100,000	429	38,934	60,637
Luke Street Extension - Phase 11-D	1,500,000	41,414	1,072	1,457,514
University Avenue Widening	500,000	-	-	500,000
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	-	-	1,500,000
	<u>22,227,797</u>	<u>1,246,527</u>	<u>1,864,328</u>	<u>19,116,942</u>
Drainage projects:				
McKinley/St. Mary Drainage	850,000	-	180	849,820
Broadmoor Coulee	100,000	-	-	100,000
Pembroke Drive	1,000,000	-	-	1,000,000
Bellefontaine Drive	361,048	-	-	361,048
Coulee Ile Des Cannes - Lateral 7	1,157,000	-	-	1,157,000
Sunbeam Coulee	2,426,952	-	1,108	2,425,844
	<u>5,895,000</u>	<u>-</u>	<u>1,288</u>	<u>5,893,712</u>
Building projects:				
Recreation Center	400,000	-	-	400,000
Hebert Municipal Golf Course	850,000	-	61,966	788,034
Vieux Chene Golf Course	1,150,000	57,379	1,047,251	45,370
	<u>2,400,000</u>	<u>57,379.00</u>	<u>1,109,217</u>	<u>1,233,404</u>
	<u>\$30,522,797</u>	<u>\$1,303,906</u>	<u>\$2,974,833</u>	<u>\$26,244,058</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Road projects:				
Louisiana Avenue Extension	\$ 13,119,000	\$ -	\$ -	\$ 13,119,000
Verot School Road - Pinhook/Vincent	1,200,000	-	-	1,200,000
North St. Antoine Extension	4,602,000	-	-	4,602,000
Streetscape	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>
	<u>20,921,000</u>	<u>-</u>	<u>-</u>	<u>20,921,000</u>
Drainage projects:				
Walker Road	1,200,000	-	-	1,200,000
W. Farrell Road Outfall	1,800,000	-	14,387	1,785,613
Sunbeam Coulee	<u>390,048</u>	<u>-</u>	<u>-</u>	<u>390,048</u>
	<u>3,390,048</u>	<u>-</u>	<u>14,387</u>	<u>3,375,661</u>
	<u>\$ 24,311,048</u>	<u>\$ -</u>	<u>\$ 14,387</u>	<u>\$ 24,296,661</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, 2009

	<u>Project Authorization</u>	<u>Expenditures Prior Years</u>	<u>Current Year</u>	<u>Balance of Incomplete Projects</u>
Construction projects:				
Courthouse Renovations -				
Judges	<u>\$ 105,780</u>	<u>\$ 91,599</u>	<u>\$ 13,825</u>	<u>\$ 356</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Construction projects:				
Regional Branch 38,000 Sq. Ft.	\$ 5,204,000	\$3,944,435	\$ 1,259,565	\$ -
Regional Branch 10,000 Sq. Ft.	1,045,000	930,562	114,438	-
Regional Branch 12,000 Sq. Ft.	<u>1,465,000</u>	<u>681</u>	<u>3,236</u>	<u>1,461,083</u>
	<u>\$ 7,714,000</u>	<u>\$4,875,678</u>	<u>\$1,377,239</u>	<u>\$1,461,083</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Simcoe Street Corridor	\$ 800,000	\$ 271,636	\$ 17	\$ 528,347
LaNeuveville Road	200,000	195,050	-	4,950
Landry Road	1,374,060	201,603	13,908	1,158,549
West Congress	48,000	35,094	-	12,906
Roads - Reconstruction - Phase I	<u>5,102,642</u>	<u>5,071,140</u>	<u>23,875</u>	<u>7,627</u>
	<u>7,524,702</u>	<u>5,774,523</u>	<u>37,800</u>	<u>1,712,379</u>
Drainage projects:				
Coulee Ile Des Cannes - Lateral 7	470,000	455,260	104	14,636
Webb Coulee - Terry Drive	300,000	27,651	-	272,349
Cypress Bayou	200,000	99,999	36,459	63,542
Edith Bayou	400,000	71,494	-	328,506
Ile Des Cannes - Phase V/Rch VI	5,045,726	1,584,207	2,416,880	1,044,639
Drainage Improvements	17,653	11,351.00	5,425	877
Beau Bassin Coulee	<u>145,000</u>	<u>-</u>	<u>145,000</u>	<u>-</u>
	<u>6,578,379</u>	<u>2,249,962</u>	<u>2,603,868</u>	<u>1,724,549</u>
Building projects:				
Lafayette Parish Courthouse Improvements	508,536	413,198	16,650	78,688
Parish Jail Facility Improvements	<u>2,261,851</u>	<u>2,234,864</u>	<u>26,987</u>	<u>-</u>
	<u>2,770,387</u>	<u>2,648,062</u>	<u>43,637</u>	<u>78,688</u>
	<u>\$16,873,468</u>	<u>\$10,672,547</u>	<u>\$2,685,305</u>	<u>\$3,515,616</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Drainage projects:				
Parish Drainage Improvements	\$ 2,157,348	\$ 6,441	\$ 85,590	\$2,065,317
Steiner Road Drainage	395,000	373,352	4,668	16,980
Cypress Bayou	351,019	205,998	53,082	91,939
	<u>2,903,367</u>	<u>585,791</u>	<u>143,340</u>	<u>2,174,236</u>
Road projects:				
Landry Road	155,940	104,820	2,345	48,775
LaNeuville Road	3,100,000	575,663	13,659	2,510,678
	<u>3,255,940</u>	<u>680,483</u>	<u>16,004</u>	<u>2,559,453</u>
Building projects:				
Parish Courthouse Improvements	1,041,464	-	820	1,040,644
Parish Jail Facility Improvements	3,049,165	2,958,120	76,515	14,530
Parish Recreation Improvements	682,470	615,293	-	67,177
	<u>4,773,099</u>	<u>3,573,413</u>	<u>77,335</u>	<u>1,122,351</u>
	<u>\$ 10,932,406</u>	<u>\$4,839,687</u>	<u>\$236,679</u>	<u>\$5,856,040</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, 2009

	<u>Project Authorization</u>	<u>Expenditures Prior Years</u>	<u>Current Year</u>	<u>Balance of Incomplete Projects</u>
Building projects:				
Regional Branch -				
South	\$ 6,555,597	\$ 6,218,299	\$260,634	\$ 76,664
North	2,478,637	1,994,622	7,520	476,495
Main Library Renovations	<u>3,268,000</u>	<u>256,741</u>	<u>79,800</u>	<u>2,931,459</u>
	<u>\$12,302,234</u>	<u>\$ 8,469,662</u>	<u>\$347,954</u>	<u>\$ 3,484,618</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, 2009

	Project Authorization	Expenditures		Balance of Incomplete Projects
		Prior Years	Current Year	
Street projects:				
Bayou Tortue Bridge	\$ 38,000	\$ -	\$ 10	\$ 37,990
Beau Bassin Road Bridge	56,000	-	20	55,980
Bruce Street Bridge	35,000	-	-	35,000
Cocodril Road Bridge	35,000	-	20	34,980
Espasie Road Bridge	47,000	-	1,875	45,125
Hoffpauir Road Bridge	45,000	-	1,555	43,445
Kidder Road Bridge	35,000	-	10	34,990
Leblanc Road Bridge	61,000	-	20	60,980
Mermentau Road Bridge	35,000	-	15	34,985
Petite Road Bridge	50,000	-	10	49,990
Rue Des Babineaux #1 Bridge	38,000	-	8	37,992
Rue Des Babineaux #2 Bridge	38,000	-	22	37,978
Rue Des Babineaux #3 Bridge	38,000	-	-	38,000
Sellers Road Bridge	38,000	-	-	38,000
South Dearborne Road Bridge	63,000	-	6,746	56,254
St. Esprit Road Bridge	34,000	-	10	33,990
	<u>\$ 686,000</u>	<u>\$ -</u>	<u>\$ 10,321</u>	<u>\$ 675,679</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Net Assets  
Nonmajor Enterprise Funds  
October 31, 2009  
With Comparative Totals for October 31, 2008

	2009			
	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds	2008
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 300	\$ 20,589	\$ 20,889	\$ 10,875
Investments	-	353,743	353,743	192,080
Accounts receivable, net	1,862,349	18,089	1,880,438	1,468,752
Accrued interest receivable	-	1,278	1,278	2,066
Due from other funds	831,357	-	831,357	758,823
Total current assets	<u>\$ 2,694,006</u>	<u>\$ 393,699</u>	<u>\$ 3,087,705</u>	<u>\$ 2,432,596</u>
<b>NONCURRENT ASSETS</b>				
Capital assets:				
Land	3,147,688	-	3,147,688	3,147,688
Buildings and site improvements, net	114,940	4,414	119,354	140,351
Equipment, net	902,199	365,609	1,267,808	1,016,098
Total noncurrent assets	<u>4,164,827</u>	<u>370,023</u>	<u>4,534,850</u>	<u>4,304,137</u>
Total assets	<u>\$ 6,858,833</u>	<u>\$ 763,722</u>	<u>\$ 7,622,555</u>	<u>\$ 6,736,733</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Cash overdraft	\$ 1,637,443	\$ -	\$ 1,637,443	\$ 1,153,482
Accounts payable	1,546,935	14,224	1,561,159	699,433
Accrued salaries and benefits	37,329	18,399	55,728	40,935
Deferred revenue	-	1,394	1,394	136,123
Accrued compensated absences	46,890	19,103	65,993	63,367
Total current liabilities	<u>3,268,597</u>	<u>53,120</u>	<u>3,321,717</u>	<u>2,093,340</u>
<b>NONCURRENT LIABILITIES</b>				
Accrued compensated absences	<u>117,674</u>	<u>-</u>	<u>117,674</u>	<u>46,200</u>
Total liabilities	<u>\$ 3,386,271</u>	<u>\$ 53,120</u>	<u>\$ 3,439,391</u>	<u>\$ 2,139,540</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	\$ 4,164,827	\$ 370,023	\$ 4,534,850	\$ 4,304,137
Unrestricted	(692,265)	340,579	(351,686)	293,056
Total net assets	<u>\$ 3,472,562</u>	<u>\$ 710,602</u>	<u>\$ 4,183,164</u>	<u>\$ 4,597,193</u>
Total liabilities and net assets	<u>\$ 6,858,833</u>	<u>\$ 763,722</u>	<u>\$ 7,622,555</u>	<u>\$ 6,736,733</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, 2009  
With Comparative Totals for the Year Ended October 31, 2008

	2009			
	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds	2008
Operating revenues:				
Charges for services	\$ 11,172,913	\$ 218,490	\$ 11,391,403	\$ 10,091,929
Miscellaneous	353,043	21,914	374,957	216,761
Total operating revenues	<u>11,525,956</u>	<u>240,404</u>	<u>11,766,360</u>	<u>10,308,690</u>
Operating expenses:				
Production, collection and cost of services	11,561,313	1,083,659	12,644,972	9,839,917
Administrative and general	551,633	44,135	595,768	554,427
Depreciation	176,102	36,221	212,323	177,756
Total operating expenses	<u>12,289,048</u>	<u>1,164,015</u>	<u>13,453,063</u>	<u>10,572,100</u>
Operating loss	<u>(763,092)</u>	<u>(923,611)</u>	<u>(1,686,703)</u>	<u>(263,410)</u>
Nonoperating revenues (expenses):				
Investment earnings	-	6,174	6,174	7,627
Net gain (loss) on disposal of assets	<u>(48,387)</u>	<u>3,772</u>	<u>(44,615)</u>	<u>(42,995)</u>
Total nonoperating revenues (expenses)	<u>(48,387)</u>	<u>9,946</u>	<u>(38,441)</u>	<u>(35,368)</u>
Loss before contributions and transfers	(811,479)	(913,665)	(1,725,144)	(298,778)
Capital contributions	21,953	207,546	229,499	95,653
Transfers in	<u>-</u>	<u>1,081,616</u>	<u>1,081,616</u>	<u>777,482</u>
Change in net assets	(789,526)	375,497	(414,029)	574,357
Net assets, beginning	<u>4,262,088</u>	<u>335,105</u>	<u>4,597,193</u>	<u>4,022,836</u>
Net assets, ending	<u>\$ 3,472,562</u>	<u>\$ 710,602</u>	<u>\$ 4,183,164</u>	<u>\$ 4,597,193</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the Year Ended October 31, 2009  
With Comparative Totals for the Year Ended October 31, 2008

	2009			
	Environmental Services Disposal	Animal Control Shelter	Total Nonmajor Enterprise Funds	2008
Cash flows from operating activities:				
Receipts from customers	\$ 10,766,435	\$ 213,282	\$ 10,979,717	\$ 10,740,990
Payments to suppliers for goods and services	(9,911,750)	(336,853)	(10,248,603)	(8,564,525)
Payments to employees and for employee related costs	(1,118,948)	(645,313)	(1,764,261)	(1,419,712)
Internal activity - payments to other funds	(280,205)	(131,781)	(411,986)	(440,042)
Other receipts	353,043	21,914	374,957	216,761
Net cash provided (used) by operating activities	(191,425)	(878,751)	(1,070,176)	533,472
Cash flows from capital financing activities:				
Purchase of capital assets	(220,002)	(38,150)	(258,152)	(592,475)
Cash flows from noncapital financing activities:				
Increase in cash overdraft	483,961	-	483,961	122,558
Cash paid to other funds	(72,534)	-	(72,534)	(865,007)
Transfers in	-	1,081,616	1,081,616	777,482
Net cash provided by noncapital financing activities	411,427	1,081,616	1,493,043	35,033
Cash flows from investing activities:				
Interest earnings	-	6,251	6,251	7,552
Sales (purchases) of investments	-	(160,952)	(160,952)	21,105
Net cash provided (used) by investing activities	-	(154,701)	(154,701)	28,657
Net increase in cash and cash equivalents	-	10,014	10,014	4,687
Balances, beginning of the year	300	10,575	10,875	6,188
Balances, end of the year	<u>\$ 300</u>	<u>\$ 20,589</u>	<u>\$ 20,889</u>	<u>\$ 10,875</u>
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating loss	\$ (763,092)	\$ (923,611)	\$ (1,686,703)	\$ (263,410)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Depreciation	176,102	36,221	212,323	177,756
Provision for bad debts	14,099	-	14,099	(4,729)
Change in assets and liabilities:				
Receivables	(420,577)	(5,208)	(425,785)	653,790
Accounts and other payables	936,772	13,847	950,619	(164,058)
Deferred revenue	(134,729)	-	(134,729)	134,123
Net cash provided (used) by operating activities	<u>\$ (191,425)</u>	<u>\$ (878,751)</u>	<u>\$ (1,070,176)</u>	<u>\$ 533,472</u>
Noncash investing, capital and financing activities:				
Capital assets contributed	\$ 21,953	\$ 207,546	\$ 229,499	\$ 95,653
Increase in fair value of investments	\$ -	\$ 711	\$ 711	\$ 230
Loss on disposal of capital assets	\$ -	\$ 3,772	\$ 3,772	\$ (43,361)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Net Assets  
Internal Service Funds  
October 31, 2009

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 177,341	\$ 1,754	\$ 59,573	\$ 486,022	\$ 724,690
Investments	3,075,503	28,258	1,033,565	8,432,281	12,569,607
Accounts receivable, net	738	13,910	44,237	312,218	371,103
Accrued interest receivable	11,113	102	3,735	30,469	45,419
Due from other funds	-	-	-	39,141	39,141
Inventories, net	196,416	17,461	-	-	213,877
Prepaid items	-	87,124	373,563	-	460,687
Total current assets	<u>3,461,111</u>	<u>148,609</u>	<u>1,514,673</u>	<u>9,300,131</u>	<u>14,424,524</u>
<b>NONCURRENT ASSETS</b>					
Capital assets:					
Buildings, net	170,644	-	-	-	170,644
Equipment, net	244,781	45,076	-	-	289,857
Total noncurrent assets	<u>415,425</u>	<u>45,076</u>	<u>-</u>	<u>-</u>	<u>460,501</u>
Total assets	<u>\$ 3,876,536</u>	<u>\$ 193,685</u>	<u>\$ 1,514,673</u>	<u>\$ 9,300,131</u>	<u>\$ 14,885,025</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Cash overdraft	\$ -	\$ -	\$ -	\$ 568,558	\$ 568,558
Accounts payable	375,364	5,228	43,037	14,087	437,716
Accrued salaries and benefits	54,268	3,728	-	7,465	65,461
Other payables	-	-	-	5,145	5,145
Due to other funds	-	-	1,246	-	1,246
Unpaid claims liability	-	-	3,608,157	1,192,067	4,800,224
Capital lease payable	-	21,565	-	-	21,565
Accrued compensated absences	176,485	10,957	-	-	187,442
Other postemployment benefits	-	-	-	1,315,123	1,315,123
Total current liabilities	<u>606,117</u>	<u>41,478</u>	<u>3,652,440</u>	<u>3,102,445</u>	<u>7,402,480</u>
<b>NONCURRENT LIABILITIES</b>					
Claims payable	-	-	4,911,694	-	4,911,694
Capital lease payable	-	21,287	-	-	21,287
Accrued compensated absences	70,469	52,882	-	-	123,351
Other postemployment benefits	-	-	-	587,411	587,411
Total noncurrent liabilities	<u>70,469</u>	<u>74,169</u>	<u>4,911,694</u>	<u>587,411</u>	<u>5,643,743</u>
Total liabilities	<u>\$ 676,586</u>	<u>\$ 115,647</u>	<u>\$ 8,564,134</u>	<u>\$ 3,689,856</u>	<u>\$ 13,046,223</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	\$ 415,425	\$ 45,076	\$ -	\$ -	\$ 460,501
Unrestricted (deficit)	2,784,525	32,962	(7,049,461)	5,610,275	1,378,301
Total net assets	<u>\$ 3,199,950</u>	<u>\$ 78,038</u>	<u>\$ (7,049,461)</u>	<u>\$ 5,610,275</u>	<u>\$ 1,838,802</u>
Total liabilities and net assets	<u>\$ 3,876,536</u>	<u>\$ 193,685</u>	<u>\$ 1,514,673</u>	<u>\$ 9,300,131</u>	<u>\$ 14,885,025</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, 2009

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
Operating revenues:					
Charges for services	\$ 5,427,167	\$ 439,760	\$ 5,577,842	\$ 13,843,455	\$ 25,288,224
Miscellaneous	<u>-</u>	<u>306</u>	<u>603,269</u>	<u>1,981,842</u>	<u>2,585,417</u>
Total operating revenues	<u>5,427,167</u>	<u>440,066</u>	<u>6,181,111</u>	<u>15,825,297</u>	<u>27,873,641</u>
Operating expenses:					
Cost of services rendered	5,751,642	445,903	5,263,301	19,869,528	31,330,374
Depreciation	<u>70,248</u>	<u>21,925</u>	<u>-</u>	<u>-</u>	<u>92,173</u>
Total operating expenses	<u>5,821,890</u>	<u>467,828</u>	<u>5,263,301</u>	<u>19,869,528</u>	<u>31,422,547</u>
Operating income (loss)	<u>(394,723)</u>	<u>(27,762)</u>	<u>917,810</u>	<u>(4,044,231)</u>	<u>(3,548,906)</u>
Nonoperating revenues (expenses):					
Investment earnings	55,156	481	12,438	291,873	359,948
Net gain (loss) on disposal of assets	<u>(14,266)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,266)</u>
Total nonoperating revenues (expenses)	<u>40,890</u>	<u>481</u>	<u>12,438</u>	<u>291,873</u>	<u>345,682</u>
Income (loss) before contributions	<u>(353,833)</u>	<u>(27,281)</u>	<u>930,248</u>	<u>(3,752,358)</u>	<u>(3,203,224)</u>
Capital contributions	<u>15,216</u>	<u>317</u>	<u>-</u>	<u>-</u>	<u>15,533</u>
Change in net assets	<u>(338,617)</u>	<u>(26,964)</u>	<u>930,248</u>	<u>(3,752,358)</u>	<u>(3,187,691)</u>
Net assets (deficit), beginning	<u>3,538,567</u>	<u>105,002</u>	<u>(7,979,709)</u>	<u>9,362,633</u>	<u>5,026,493</u>
Net assets (deficit), ending	<u>\$ 3,199,950</u>	<u>\$ 78,038</u>	<u>\$ (7,049,461)</u>	<u>\$ 5,610,275</u>	<u>\$ 1,838,802</u>



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended October 31, 2009

	Central Vehicle Maintenance	Central Printing	Self- Insurance	Group Hospital- ization	Total
Cash flows from operating activities:					
Receipts from customers	\$5,427,352	\$ 438,738	\$ -	\$ -	\$ 5,866,090
Receipts from insured	-	-	5,761,805	13,885,842	19,647,647
Payments to suppliers for goods and services	(4,095,130)	(158,807)	(4,028,529)	(1,571,087)	(9,853,553)
Payments to employees and for employee related costs	(1,826,292)	(194,233)	-	(273,719)	(2,294,244)
Payments for claims	-	-	(3,192,366)	(17,095,380)	(20,287,746)
Other receipts	-	306	603,269	1,981,842	2,585,417
Net cash provided (used) by operating activities	<u>(494,070)</u>	<u>86,004</u>	<u>(855,821)</u>	<u>(3,072,502)</u>	<u>(4,336,389)</u>
Cash flows from noncapital financing activities:					
Increase in cash overdraft	-	-	-	140,086	140,086
Cash received from (paid to) other funds	-	(87,124)	1,656	(39,141)	(124,609)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(87,124)</u>	<u>1,656</u>	<u>100,945</u>	<u>15,477</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(40,085)	-	-	-	(40,085)
Principal payments on capital lease	-	(19,962)	-	-	(19,962)
Net cash used by capital and related financing activities	<u>(40,085)</u>	<u>(19,962)</u>	<u>-</u>	<u>-</u>	<u>(60,047)</u>
Cash flows from investing activities:					
Interest earnings	77,950	771	23,482	361,159	463,362
Sales (purchases) of investments	<u>443,593</u>	<u>19,374</u>	<u>791,910</u>	<u>2,506,029</u>	<u>3,760,906</u>
Net cash provided by investing activities	<u>521,543</u>	<u>20,145</u>	<u>815,392</u>	<u>2,867,188</u>	<u>4,224,268</u>
Net decrease in cash and cash equivalents	(12,612)	(937)	(38,773)	(104,369)	(156,691)
Balances, beginning of the year	<u>189,953</u>	<u>2,691</u>	<u>98,346</u>	<u>590,391</u>	<u>881,381</u>
Balances, end of the year	<u>\$ 177,341</u>	<u>\$ 1,754</u>	<u>\$ 59,573</u>	<u>\$ 486,022</u>	<u>\$ 724,690</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (394,723)	\$ (27,762)	\$ 917,810	\$ (4,044,231)	\$ (3,548,906)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	70,248	21,925	-	-	92,173
Change in assets and liabilities:					
Receivables	185	(1,022)	183,963	42,387	225,513
Inventories	167,788	7,959	-	-	175,747
Prepaid items	-	75,660	(373,563)	-	(297,903)
Accounts and other payables	<u>(337,568)</u>	<u>9,244</u>	<u>(1,584,031)</u>	<u>929,342</u>	<u>(983,013)</u>
Net cash provided (used) by operating activities	<u>\$ (494,070)</u>	<u>\$ 86,004</u>	<u>\$ (855,821)</u>	<u>\$ (3,072,502)</u>	<u>\$ (4,336,389)</u>
Noncash investing, capital and financing activities:					
Capital assets contributed	\$ 15,216	\$ 317	\$ -	\$ -	\$ 15,533
Increase (decrease) in fair value of investments	\$ 3,901	\$ 119	\$ 4,804	\$ 17,704	\$ 26,528
Gain (loss) on disposal of capital assets	<u>\$ (14,266)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,266)</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Balance Sheet  
Component Units  
Criminal Court Fund  
October 31, 2009

ASSETS

Cash	\$ 100
Due from primary government	1,594,961
Due from other governmental agencies	<u>308,342</u>
Total assets	<u>\$ 1,903,403</u>

LIABILITIES

Cash overdraft	\$ 1,786,581
Accounts payable	25,854
Accrued liabilities	<u>90,968</u>
Total liabilities	<u>\$ 1,903,403</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, 2009

Total fund balance - governmental fund at October 31, 2009	\$ -
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 \$100,471 accumulated depreciation	<u>44,445</u>
Total net assets of governmental activities at October 31, 2009	<u>\$ 44,445</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Budgetary Comparison Schedule  
Component Units  
Criminal Court Fund  
For the Year Ended October 31, 2009

	Original Budget	Amended Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 31,500	\$ 31,500	\$ 43,218	\$ 11,718
Fines and forfeits	741,500	767,500	799,699	32,199
Miscellaneous	<u>1,069,595</u>	<u>1,162,205</u>	<u>999,710</u>	<u>(162,495)</u>
Total revenues	1,842,595	1,961,205	1,842,627	(118,578)
Expenditures:				
Current -				
General government	<u>3,352,153</u>	<u>3,597,079</u>	<u>3,437,587</u>	<u>159,492</u>
Deficiency of revenues over expenditures	(1,509,558)	(1,635,874)	(1,594,960)	40,914
Other financing sources:				
Transfers from primary government	<u>1,509,558</u>	<u>1,635,874</u>	<u>1,594,960</u>	<u>(40,914)</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, 2009

Net change in fund balance at October 31, 2009 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

\$ 10,155	
<u>(7,964)</u>	<u>2,191</u>

Depreciation expense for the year ended October 31, 2009

Total changes in net assets at October 31, 2009 per statement of activities \$ 2,191

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, 2009

	Electric	Water	Sewer	Total
Operating revenues:				
General customers	\$ 66,428,987	\$10,950,120	\$ 20,640,945	\$ 98,020,052
Municipality	748,875	93,782	140,439	983,096
Sales to other public utilities	1,334,735	-	-	1,334,735
Other sales to public authorities	3,821,629	2,787,276	504,878	7,113,783
Interdepartmental sales	908,547	70,754	34,131	1,013,432
Fuel clause adjustment	90,932,968	-	-	90,932,968
Miscellaneous	6,023,963	478,248	215,893	6,718,104
Total operating revenues	<u>170,199,704</u>	<u>14,380,180</u>	<u>21,536,286</u>	<u>206,116,170</u>
Operating expenses:				
Production and collection	116,611,161	4,418,125	3,612,946	124,642,232
Distributions and treatment	13,557,085	1,937,292	5,616,508	21,110,885
Customers' accounting and collecting	2,971,291	1,277,743	1,297,235	5,546,269
Sales promotion expenses	86,918	-	-	86,918
Administrative and general	9,852,750	3,620,785	4,915,987	18,389,522
Transfers to City in lieu of taxes	14,266,188	1,696,057	2,697,988	18,660,233
Amortization of utilities plant				
acquisition adjustments	1,745,581	-	-	1,745,581
Depreciation	<u>12,316,504</u>	<u>2,419,455</u>	<u>3,785,640</u>	<u>18,521,599</u>
Total operating expenses	<u>171,407,478</u>	<u>15,369,457</u>	<u>21,926,304</u>	<u>208,703,239</u>
Operating loss	<u>\$ (1,207,774)</u>	<u>\$ (989,277)</u>	<u>\$ (390,018)</u>	<u>(2,587,069)</u>
Nonoperating revenues (expenses):				
Investment earnings				3,669,219
Interest expense				(9,466,005)
Amortization of debt premium and issue costs, net				113,367
FEMA grant revenue				295,317
FEMA grant expenses				(295,317)
Other, net				<u>84,803</u>
Total nonoperating revenues (expenses)				<u>(5,598,616)</u>
Loss before contributions				(8,185,685)
Capital contributions				<u>152,748</u>
Change in net assets				(8,032,937)
Net assets, beginning				<u>465,085,799</u>
Net assets, ending				<u><u>\$457,052,862</u></u>

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

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Nixon, CPA\*

Tynes E. Nixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Marshall W. Guidry, CPA  
Alan M. Taylor, CPA  
James R. Roy, CPA  
Robert J. Metz, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA, CVA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr. CPA  
Wanda F. Arcement, CPA  
Kristin B. Dauzat, CPA  
Richard R. Anderson Sr., CPA  
Carolyn C. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Harry J. Clostio, CPA 2007

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70660  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE:  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

## 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, 2009, which collectively comprise the Government's basic financial statements and have issued our report thereon dated April 16, 2010. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Government's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Government's financial statements that is more than inconsequential will not be prevented or detected by the Government's internal control. We consider the deficiency described in the accompanying summary schedule of current and prior audit findings and corrective action plan as item 09-03 (IC) to be a significant deficiency in internal control over financial reporting.



A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Government's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be 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 16, 2010.

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 16, 2010

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

## OFFICES

183 South Beadle Rd. Lafayette, LA 70508 Phone (337) 232-4141 Fax (337) 232-8660	450 East Main Street New Iberia, LA 70560 Phone (337) 367-9204 Fax (337) 367-9208
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113 East Bridge St. Breaux Bridge, LA 70517 Phone (337) 332-4020 Fax (337) 332-2867	200 South Main Street Abbeville, LA 70510 Phone (337) 893-7944 Fax (337) 893-7946
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1234 David Dr. Ste 203 Morgan City, LA 70380 Phone (985) 384-2020 Fax (985) 384-3020	1013 Main Street Franklin, LA 70538 Phone (337) 828-0272 Fax (337) 828-0290
---	--

408 West Cotton Street Ville Platte, LA 70586 Phone (337) 363-2792 Fax (337) 363-3049	133 East Waddil St. Marksville, LA 71351 Phone (318) 253-9252 Fax (318) 253-8681
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332 West Sixth Avenue Oberlin, LA 70655 Phone (337) 639-4737 Fax (337) 639-4568	621 Main Street Pineville, LA 71360 Phone (318) 442-4421 Fax (318) 442-9833
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WEB SITE:  
[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

## 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, 2009. 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, 2009. 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 summary schedule of current and prior year audit findings and corrective action plan as item 09-01 (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, 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 control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned cost as item 09-02 (IC) to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. The significant deficiency in internal control over compliance described above is not considered to be a material weakness.

The Government's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned cost. 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 16, 2010

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended October 31, 2009

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	\$ 4,443	\$ -
	20.507	LA-90-X307	N/A	2,254	-
	20.507	LA-90-X320	N/A	209,405	-
	20.507	LA-90-X341	N/A	1,512,588	-
	20.507	LA-90-X251	N/A	45	-
	20.507	LA-90-X265	N/A	118,721	-
	20.507	LA-90-X277	N/A	1,436	-
	20.507	LA-90-X288	N/A	237	-
	20.507	LA-03-0065	N/A	40,595	-
	20.507	LA-48-X004	N/A	1,229,980	-
Federal Transit Formula Grants (ARRA)	20.507	LA-960004-00	N/A	623	-
				<u>3,120,327</u>	<u>-</u>
U.S. Department of Housing and Urban Development -					
HOME	14.239	M-06-MC-22-0202	N/A	7,867	-
HOME	14.239	M-07-MC-22-0202	N/A	82,145	-
HOME	14.239	M-08-MC-22-0202	N/A	299,938	108,241
HOME	14.239	M-09-MC-22-0202	N/A	22	-
				<u>389,972</u>	<u>108,241</u>
CDBG	14.218	B-04-MC-22-0003	N/A	65,831	-
CDBG	14.218	B-05-MC-22-0003	N/A	99,000	99,000
CDBG	14.218	B-06-MC-22-0003	N/A	88,910	-
CDBG	14.218	B-07-MC-22-0003	N/A	53,725	-
CDBG	14.218	B-08-MC-22-0003	N/A	1,112,089	-
CDBG	14.218	B-09-MC-22-0003	N/A	99,593	-
CDBG (ARRA)	14.218	B-09-MC-22-0003	N/A	938	-
				<u>1,520,086</u>	<u>99,000</u>
Housing Counseling Assistance Program	14.169	HC08-0898-027	N/A	36,062	-
U.S. Department of Interior -					
North America Wetlands Conservation	15.263	LA-N41	N/A	17,339	-
U.S. Department of Justice -					
Justice Assistance Grant Program	16.438	2005-DJ-BX-0813	N/A	7,452	-
Drug Enforcement Administration	N/A	N/A	N/A	14,269	-
FBI Safe Street Task Force	N/A	281D-NO-C71312	N/A	27,612	-
U.S. Department of Homeland Security -					
U.S. Customs Enforcement	N/A	N/A	N/A	1,238	-
Fire Prevention	97.044	EMW-2007-FP-02215	N/A	2,662	-
U.S. Department of Treasury					
United States Secret Service Grant	N/A	N/A	N/A	3,133	-
Total direct programs				<u>5,140,152</u>	<u>207,241</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended October 31, 2009

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
Pass-through Programs:					
U.S. Department of Housing and Urban Development -					
Louisiana Department of Social Services:					
Emergency Shelter Grant	14.231	N/A	665950	86,403	-
Emergency Shelter Grant	14.231	N/A	650109	33,418	-
				<u>119,821</u>	<u>-</u>
Homeless Prevention and Rapid Rehousing	N/A	N/A	N/A	<u>115,392</u>	<u>115,392</u>
Homeless Prevention and Rapid Rehousing (ARRA)	14.257	S09-MY-22-0004	N/A	<u>28,216</u>	<u>27,447</u>
U.S. Department of Labor -					
State Department of Labor:					
LA Workforce Commission -					
Adult Program	17.258	N/A	00/04LWIA41-1-B	78,323	-
Adult Program (ARRA)	17.258	N/A	00/04LWIA41-1-B	30,320	-
Youth Activities	17.259	N/A	00/04LWIA41-1-B	796,859	-
Youth Activities (ARRA)	17.259	N/A	00/04LWIA41-1-B	246,564	-
15 % Discretionary (ARRA)	17.260	N/A	00/04LWIA41-1-B	497	-
Dislocated Workers	17.260	N/A	00/04LWIA41-1-B	37,348	-
National Reserve-Dislocated Workers	17.260	N/A	00/04LWIA41-1-B	818	-
Dislocated Workers (ARRA)	17.260	N/A	00/04LWIA41-1-B	12,609	-
National Reserve-Hurricane Gustav	17.260	N/A	00/04LWIA41-1-B	281,915	-
				<u>1,485,253</u>	<u>-</u>
Disability Program Navigator	17.266	N/A	00/04LWIA41-1-B	<u>19,959</u>	<u>-</u>
U.S. Department of Transportation					
Federal Highway Administration -					
Louisiana Department of Transportation and Development:					
Highway Planning and Construction	20.205	PL-0011(032)	736-28-0048	194,492	-
Highway Planning and Construction	20.205	STP-2808(503)	700-28-0217	176,086	-
Highway Planning and Construction	20.205	PL-0011(033)	736-28-0051	96,200	-
Highway Planning and Construction	20.205	STP-2808(501)	736-28-0042	183,908	-
Highway Planning and Construction	20.205	STP-2808(502)	736-28-0043	9,315	-
Highway Planning and Construction	20.205	HP-T021(024)	700-28-0208	44,126	-
				<u>704,127</u>	<u>-</u>
Section 402 Funds	20.600	PT-09-41-00-00	673749	<u>53,967</u>	<u>-</u>
Federal Transit Administration -					
Louisiana Department of Transportation and Development:					
Metropolitan Planning Grants	20.505	LA-80-XO18	741-28-0006	530	-
Metropolitan Planning Grants	20.505	LA-80-X017	741-28-0004	31,777	-
Metropolitan Planning Grants	20.505	LA-80-X016	741-28-0003	3,144	-
				<u>35,451</u>	<u>-</u>

(continued)

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended October 31, 2009

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 -					
Louisiana Commission of Law Enforcement:					
Violence Against Women Act	16.588	N/A	M07-4-005	4,306	-
Violence Against Women Act	16.588	N/A	B06-4-005	5,985	-
				<u>10,291</u>	<u>-</u>
Byrne Grant	16.738	N/A	B06-4-018	10,010	-
Juvenile Detention Center Assistance	16.523	N/A	A05-8-035	3,852	-
U.S. Department of Homeland Security -					
Governor's Office of Homeland Security and Emergency Preparedness:					
Homeland Security Grant Program	97.067	2007-GE-T7-0019	X07-4-013	2,625	-
Homeland Security Grant Program	97.067	2008-GE-T8-0013	X08-4-013	5,249	-
				<u>7,874</u>	<u>-</u>
Disaster Grants	97.036	1607-DR-LA	1607-055-0002	200,537	-
Disaster Grants	97.036	1603-DR-LA	1603-055-0002	1,256,414	-
Disaster Grants	97.036	1603-DR-LA	1603-055-0001	8,666	-
Disaster Grants	97.036	1607-DR-LA	1607-055-0003	28,129	-
Disaster Grants	97.036	FEMA Disaster No. 1786	055-UPJK2-00 & 055-UPJH2-00	2,819,566	-
				<u>4,313,312</u>	<u>-</u>
U.S. Department of Education -					
Louisiana Department of Education:					
Drug Free Schools and Communities Act	84.186	N/A	683037	12,677	-
Drug Free Schools and Communities Act	84.186	Q186B070020	654889	35,853	-
				<u>48,530</u>	<u>-</u>
U.S. Department of Agriculture -					
Louisiana Department of Education:					
National School Lunch Program	10.555	N/A	N/A	33,144	-
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	58,474	-
Louisiana Department of Health and Hospitals:					
Temporary Assistance for Needy Families	93.558	N/A	N/A	142,366	-
Governor's Initiative Health Grant	93.243	N/A	655734	125,233	-
Social Services Block Grant	93.667	N/A	645961	64,668	-
Total indirect programs				<u>7,379,940</u>	<u>115,392</u>
TOTAL FEDERAL AWARDS				<u>\$ 12,520,092</u>	<u>\$ 322,633</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended October 31, 2009

(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	\$ 557,709
Sales Tax Capital Improvements	1,176,303
Nonmajor governmental funds:	
Special revenue funds	<u>10,520,295</u>
Total governmental funds	12,254,307
Proprietary funds	<u>265,785</u>
Total	<u>\$ 12,520,092</u>

(3) Federal Emergency Management Agency (FEMA) Expenditures

The schedule of expenditures of federal awards includes expenditures relative to Hurricane Gustav (CFDA No. 97.036) that are based upon management's estimates. The estimated amounts were calculated utilizing historical allowable percentages of expenditures as determined by FEMA.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended October 31, 2009

Part I. Summary of Auditor's Results:

1. The auditor's report expresses an unqualified opinion on the financial statements.
2. One significant deficiency in internal control was disclosed by the audit of the financial statements. This deficiency was not considered to be a material weakness.
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), Home Investment Partnership Program (14.239), Federal Transit Formula Grants (20.507), Work Investment Act Programs (17.258-17.260), and Homelessness Prevention and Rapid Re-Housing Program (ARRA) (14.257).
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 \$375,603.
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, 2009.

Internal Control –

See Internal Control Finding 09-03 (IC) on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT

Lafayette, Louisiana

Schedule of Findings and Questioned Costs

For the Year Ended October 31, 2009

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 TRANSPORTATION AND DEVELOPMENT:

Compliance Finding-

**09-01 (C)**

Federal Transit Formula Grants (20.507) –

Criteria

The Grants Management Common Rule prohibits non-federal entities from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g. grant or cooperative agreement) that are equal to or exceed \$25,000. When a non-federal entity enters into a covered transaction, they must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the *Excluded Parties List System* (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.

Condition

Lafayette Consolidated Government entered into covered transactions without verifying that the entities were not suspended or debarred or otherwise excluded.

Questioned Costs

There are no specific questioned costs relative to this finding.

Context

The proper verifications were not performed.

Cause

There is a lack of policies and procedures in place to ensure proper verifications is performed on vendors.

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
Lafayette, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended October 31, 2009

Effect

Lafayette Consolidated Government may have contracted with a party that was suspended or debarred or otherwise excluded.

Recommendation

Appropriate policies and procedures should be implemented to ensure that proper verification is performed on vendors.

Response

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.

U.S. DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT:

Internal Control Finding-

**09-02 (IC)**

(Refer to 09-01 (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, 2009

Ref. No	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken
CURRENT YEAR (10/31/09)			
<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>	No
<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
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.	Becky Lalumia, Chief Financial Officer	6/30/2010

(continued)

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, 2009

<u>Ref. No</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>
<u>CURRENT 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.)	No
<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
(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.	Becky Lalumia, Chief Financial Officer	6/30/2010
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.	Becky Lalumia, Chief Financial Officer	11/1/2010
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.	Becky Lalumia, Chief Financial Officer	11/1/2010

(continued)

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, 2009

<u>Ref. No</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>
PRIOR YEAR (10/31/08)			
<u>Compliance:</u>			
08-01 (C)	2008	Regarding the Community Development Block Grant (14.218) and the H.O.M.E. Investment Partnership (14.239) programs, which are under the federal grantor, U.S. Department of Housing and Urban Development, the Government did not comply with the Grants Management Common Rule Section 35, which requires that grantees not make any award or permit any award to any party which is debarred or suspended or is otherwise ineligible for participation in federal assistance programs under Executive Order 12549. The Government awarded contracts without verifying whether the contracting party was debarred or suspended. There were no questioned cost associated with this finding.	Yes
08-02 (C)	2008	State law requires audit reports to be completed and submitted six months after the fiscal year. The Government's audit report was not complete until after the deadline imposed by State law.	Yes
<u>Management Letter:</u>			
08-03 (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

Corrective Action Plan	Name of Contact Person	Anticipated Date of Completion
<p>It was noted that the verification of compliance with 24 CFR 570.609 and 24 CFR 85.35 was not located in the files reviewed by the auditors. However, no awards were made to debarred or suspended parties. To ensure evidence of compliance, copies of the Excluded Parties List search will be included in the financial management file of each funded project. Contractors will be required to sign the Certification of Nonprocurement Debarment and Suspension for supplied by the auditors. Record of these completed forms will be kept in the Contract files located in the Government's Purchasing Division.</p>	<p>Melinda Felps, Accounting Manager</p>	<p>6/30/2009</p>
<p>The audit report was not completed this year within the required six month period due to extenuating circumstances. The audit firm that had been conducting the Lafayette Consolidated Government (LCG) audit for many years notified the LCG on the last day of the 07-08 fiscal year that they would not accept the engagement. The LCG then quickly moved to approve and appoint another firm on November 19, 2008. Because of this delay in the beginning of the audit and the additional obstacles of a new firm conducting the audit for the first time, LCG requested and received an extension of time in which to file the annual financial report from the Legislative Auditor. The request was granted on March 26, 2009 by the Legislative Auditor to file the report by July 31, 2009, with a compliance finding for late submission. The LCG will meet that deadline and does not anticipate any further delays in future reports.</p>	<p>Becky Lalumia, Chief Financial Officer</p>	<p>N/A</p>
<p>The LCG is in the process of implementing a new Enterprise Resource Planning Software system. The anticipated "go-live" date is September 1, 2009. 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>	<p>Becky Lalumia, Chief Financial Officer</p>	<p>9/1/2009</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>Management Letter (continued):</u>			
08-04 (ML)	2008	The Government should evaluate the reasonableness and necessity of meals purchased for meetings under the F.H.W.A. grants. Though there is proper documentation for each meal reimbursed by the granting agency, the frequency of meals purchased is a concern. Conversations with grant management indicated that one of the main resources for providing meals at certain meetings was to encourage attendance. Other alternatives should be examined to encourage meeting attendance. Management should consider a more conservative approach for meals purchased for meetings to ensure that all purchases are reasonable and necessary for grant operations.	Yes
08-05 (ML)	2008	Lafayette Utilities System general ledger fixed asset accounts should be reconciled to property management records' detailed listings on a quarterly basis.	No
08-06 (ML)	2007	Risk Management has its own software to track amounts paid, subrogations received and reserve amounts for each of the Government's claims. Each year, the information generated by this software is reconciled to the information in the Government's accounting records. When comparing the Risk Management yearly summary report to the Government's general ledger there were differences in expenditure amounts.	Yes

Corrective Action Plan	Name of Contact Person	Anticipated Date of Completion
Lafayette Consolidated Government has reevaluated the reasonableness of providing sandwiches/meals for noontime or evening meetings for various Metropolitan Planning Organization (MPO) committee meetings. These committees typically meet once per month, however, there are approximately five committees. the lunch/evening meal consists of quarter sandwiches, wraps, and/or pizza. Attendees, who are volunteers for the various MPO committees, are attending during their lunch hour or after hours from their normal work day. They are taking time to volunteer service to these committees which represents a relatively large commitment of time on their behalf. The LCG believes continuation of providing light meals helps ensure quorums are present so that the business associated with each committee can proceed. Therefore, it is the LCG's assessment, that the current approach is an eligible expense, documentation is provided, and the cost of such meals represents less than 1% of the MPO planning budget.	Melinda Felps, Accounting Manager	N/A
Lafayette Consolidated Government is replacing its financial management and purchasing division software applications with a new Enterprise Resource Planning System. The anticipated "go-live" date is September 1, 2009. With the 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. This finding is not expected to re-occur.	Becky Lalumia, Chief Financial Officer	9/1/2009
Risk Management's monthly transactional reports are being properly reconciled to the accounting records on a monthly basis. The annual summary report is used by Risk Management for purposes and analysis which may not be applicable to the financial reporting. Management understands that differences may be present. LCG will schedule a meeting with its auditors to review the reports in question and any deficiencies noted will be corrected before the end of the current fiscal year.	Melinda Felps, Accounting Manager	6/30/2009

## **OTHER SUPPLEMENTARY DATA**

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

SUMMARY OF AD VALOREM TAX  
ASSESSMENTS AND COLLECTIONS

Year Ended October 31, 2009

	L a f a y e t t e P a r i s h										
	City of Lafayette	Recreation & Parks Fund	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
	<u>TOTAL</u>										
Total assessed valuation-2008 roll :											
Original roll	1,130,838,190										
Homestead exemption	-										
Additions to roll	1,739,969										
Deletions from roll	(12,839,435)										
Net tax roll	<u>1,119,738,724</u>										
Millage	17.84	15.98	1.86	4.57	4.17	3.34	2.06	6.46	1.13	0.99	3.50
Taxes levied	19,976,139	17,893,425	2,082,714	2,963,629	6,265,130	5,018,043	3,094,800	9,705,520	1,697,437	1,487,070	5,258,650
Collection of prior year taxes	<u>59,513</u>	<u>51,302</u>	<u>8,211</u>	-	-	-	-	-	-	-	-
	20,035,652	17,944,727	2,090,925	2,963,629	6,265,130	5,018,043	3,094,800	9,705,520	1,697,437	1,487,070	5,258,650
Taxes collected	<u>19,935,678</u>	<u>17,851,685</u>	<u>2,083,993</u>	<u>2,916,361</u>	<u>6,163,782</u>	<u>4,936,938</u>	<u>3,044,938</u>	<u>9,548,690</u>	<u>1,670,282</u>	<u>1,463,344</u>	<u>5,173,438</u>
Taxes receivable - 2008 roll	99,974	93,042	6,933	47,268	101,348	81,105	49,862	156,830	27,155	23,726	85,212
Prior years' rolls	<u>462,787</u>	<u>407,249</u>	<u>55,538</u>	-	-	-	-	-	-	-	-
Total taxes receivable, October 31, 2009	<u>562,761</u>	<u>500,291</u>	<u>62,471</u>	<u>47,268</u>	<u>101,348</u>	<u>81,105</u>	<u>49,862</u>	<u>156,830</u>	<u>27,155</u>	<u>23,726</u>	<u>85,212</u>
* General alimony tax											
Street maintenance tax	5.42										
Maintenance of public building	1.25										
Maintenance and operation of fire and police departments	1.13										
Total	<u>8.18</u>										
	<u>15.98</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,			
	2009	2008	2007	2006
<b>Expenditures</b>				
General Government	\$ 38,245,123	\$ 33,334,883	\$ 31,508,560	\$ 29,655,982
Public Safety	46,284,585	45,205,231	39,351,403	37,244,444
Streets and Drainage	15,041,116	18,034,041	11,391,876	10,578,504
Urban Redevelopment and Housing	1,426,866	1,594,824	2,615,796	2,568,622
Economic Opportunity	1,320,756	1,577,660	2,042,177	4,320,043
Culture and Recreation	18,275,904	16,985,863	16,146,992	15,464,671
Traffic and Transportation	7,873,053	5,983,062	5,575,017	5,226,526
Debt Service	38,158,735	42,305,707	38,036,323	38,835,619
Other	4,573,582	3,024,098	2,385,506	6,094,181
<b>Total expenditures</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

Fiscal Year Ended October 31,					
2005	2004	2003	2002	2001	2000
\$ 28,063,850	\$ 27,093,273	\$ 26,335,389	\$ 23,068,035	\$ 20,055,479	\$ 20,047,759 (2)
37,540,149	34,759,025	30,290,645	28,019,063	26,574,447	27,239,913
9,376,098	9,389,385	15,186,178	8,609,705	10,927,340	10,598,912
3,472,687	4,512,416	2,942,997	2,756,667	1,070,556	1,524,692
2,009,931	1,832,130	1,735,180	2,132,004	1,392,425	1,411,060
14,579,511	13,904,645	12,912,118	11,658,502	11,085,969	11,224,486
5,126,093	4,750,174	4,297,112	3,883,950	2,327,045	2,199,790
36,685,713	32,818,758	32,548,405	32,643,254	30,929,616	28,352,154
3,469,048	2,788,725	3,096,457	2,496,150	3,668,043	3,714,407
<u>\$ 140,323,080</u>	<u>\$ 131,848,531</u>	<u>\$ 129,344,481</u>	<u>\$ 115,267,330</u>	<u>\$ 108,030,920</u>	<u>\$ 106,313,173</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

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

	Fiscal Year Ended October 31,			
	2009	2008	2007	2006
<b>Revenues:</b>				
Taxes	\$ 138,300,217	\$ 129,461,636	\$ 123,297,759	\$ 118,900,030
Licenses and Permits	4,875,340	4,769,836	5,660,704	4,581,615
Intergovernmental	19,299,081	17,659,906	12,585,676	17,565,873
Charges for Services	13,292,700	12,918,002	12,185,706	12,102,789
Fines and Forfeitures	4,865,015	3,287,729	1,929,493	2,006,482
In Lieu of Taxes	18,660,233	18,799,006	18,890,738	16,687,779
Miscellaneous (2)	5,238,034	8,186,087	8,344,933	7,838,142
<b>Total Revenues</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

Fiscal Year Ended October 31,					
2005	2004	2003	2002	2001	2000
\$ 102,947,731	\$ 95,556,239	\$ 88,767,501	\$ 81,004,841	\$ 79,066,782	\$ 77,189,145
3,796,346	3,222,847	3,389,517	3,011,607	2,783,230	2,858,170
14,853,522	14,731,317	16,181,118	12,139,671	10,023,691	12,360,158
10,794,224	10,491,269	10,350,953	10,313,072	9,244,755	9,322,716
1,805,183	1,626,563	1,316,924	1,526,591	1,414,956	1,349,233
16,370,372	16,440,803	16,175,884	17,339,534	14,200,000	14,828,023
5,747,223	5,570,315	3,083,380	4,193,060	7,620,249	6,409,994
<u>\$ 156,314,601</u>	<u>\$ 147,639,353</u>	<u>\$ 139,265,277</u>	<u>\$ 129,528,376</u>	<u>\$ 124,353,663</u>	<u>\$ 124,317,439</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
Last Ten Fiscal Years

	Fiscal Year Ended October 31,			
	2009	2008	2007	2006
<b>Tax Revenues:</b>				
Ad Valorem Taxes-				
City	\$ 17,855,175	\$ 14,369,914	\$ 15,297,720	\$ 14,694,566
Parish	42,792,254	33,275,319	29,034,701	26,331,881
Interest and Penalty	150,566	160,744	138,608	148,486
Franchise Fees	2,434,575	2,596,406	2,357,387	2,142,010
Fire Insurance Rebate	682,455	667,219	658,449	610,843
Sales Taxes-				
City 1961 Sales Tax	36,415,884	38,057,298	37,075,912	36,361,501
City 1986 Sales Tax	31,407,441	33,025,413	32,433,958	32,071,919
Parish Sales Tax	6,561,867	7,309,323	6,301,024	6,538,824
<b>Total Tax Revenues</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

Fiscal Year Ended October 31,					
2005	2004	2003	2002	2001	2000
\$ 13,944,164	\$ 12,744,436	\$ 8,838,496	\$ 7,755,458	\$ 7,437,853	\$ 7,344,952
23,768,358	21,147,743	18,769,256	14,958,529	14,560,751	14,421,223
131,040	108,950	106,120	76,884	66,807	72,057
2,022,404	1,920,719	1,867,123	1,598,499	1,680,560	1,207,159
518,709	485,246	448,650	401,224	362,226	338,183
30,601,574	29,089,577	28,832,459	27,296,252	26,339,303	25,756,734
26,933,529	25,641,265	25,448,926	24,167,673	23,560,988	23,283,223
5,027,953	4,418,303	4,456,471	4,750,322	5,058,294	4,765,614
<u>\$ 102,947,731</u>	<u>\$ 95,556,239</u>	<u>\$ 88,767,501</u>	<u>\$ 81,004,841</u>	<u>\$ 79,066,782</u>	<u>\$ 77,189,145</u>

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years

	Fiscal Year Ended October 31,			
	2008	2008	2007	2006
<b>Property Tax :</b>				
<u>City of Lafayette-</u>				
Total Tax Levy	<u>\$ 19,976,139</u>	<u>\$ 16,080,086</u>	<u>\$ 15,364,744</u>	<u>\$ 14,700,982</u>
Current Tax Collections	19,879,164	16,016,904	15,286,648	14,632,302
Percent of Current Taxes Collected	<u>99.51%</u>	<u>99.61%</u>	<u>99.49%</u>	<u>99.53%</u>
Deliquent Tax Collections	59,514	29,825	11,073	62,264
Total Tax Collections	19,938,678	16,046,729	15,297,721	14,694,566
Percent of Total Tax Collections to Total Tax Levy	<u>99.81%</u>	<u>99.79%</u>	<u>99.56%</u>	<u>99.96%</u>
Outstanding Deliquent Taxes (1)	562,762	522,300	488,943	421,920
Percent of Deliquent Taxes to Total Tax Levy	<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>\$ 41,259</u>	<u>\$ 31,763</u>	<u>\$ 29,141</u>	<u>\$ 26,294</u>
Current Tax Collections	40,600	31,423	28,863	26,141
Percent of Current Taxes Collected	<u>98.40%</u>	<u>98.93%</u>	<u>99.05%</u>	<u>99.42%</u>
Deliquent Tax Collections	39	32	79	86
Total Tax Collections	40,639	31,455	28,942	26,227
Percent of Total Tax Collections to Total Tax Levy	<u>98.50%</u>	<u>99.03%</u>	<u>99.32%</u>	<u>99.75%</u>
Outstanding Deliquent Taxes (1)	4,387	3,766	3,490	3,291
Percent of Deliquent Taxes to Total Tax Levy	<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

Fiscal Year Ended October 31,					
<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
<u>\$ 13,983,606</u>	<u>\$ 12,761,664</u>	<u>\$ 8,872,551</u>	<u>\$ 7,736,435</u>	<u>\$ 7,481,341</u>	<u>\$ 7,303,763</u>
13,926,046 <u>99.59%</u>	12,714,444 <u>99.63%</u>	8,806,818 <u>99.26%</u>	7,695,846 <u>99.48%</u>	7,424,050 <u>99.23%</u>	7,251,777 <u>99.29%</u>
18,118	29,992	31,678	59,612	13,803	93,175
13,944,164 <u>99.72%</u>	12,744,436 <u>99.87%</u>	8,838,496 <u>99.62%</u>	7,755,458 <u>100.25%</u>	7,437,853 <u>99.42%</u>	7,344,952 <u>100.56%</u>
415,504 <u>2.97%</u>	376,062 <u>2.95%</u>	358,833 <u>4.04%</u>	324,779 <u>4.20%</u>	343,802 <u>4.60%</u>	300,314 <u>4.11%</u>
<u>\$ 23,784</u>	<u>\$ 21,362</u>	<u>\$ 19,115</u>	<u>\$ 15,165</u>	<u>\$ 14,761</u>	<u>\$ 14,240</u>
23,538 <u>98.97%</u>	21,022 <u>98.41%</u>	18,686 <u>97.76%</u>	14,856 <u>97.96%</u>	14,455 <u>97.93%</u>	14,025 <u>98.49%</u>
135	77	83	79	37	288
23,673 <u>99.53%</u>	21,099 <u>98.77%</u>	18,769 <u>98.19%</u>	14,959 <u>98.64%</u>	14,492 <u>98.18%</u>	14,313 <u>100.51%</u>
3,224	3,113	2,850	2,504	2,298	2,029
<u>13.56%</u>	<u>14.57%</u>	<u>14.91%</u>	<u>16.51%</u>	<u>15.57%</u>	<u>14.25%</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)

City of Lafayette			Lafayette Parish								Ratio of Total Assessed Value to Total Estimated Real Value
Fiscal Year	Assessed Value (3)	Estimated Actual Value	Real Property		Personal Property		Exemptions Real Property	Total			
			Assessed Value (3)	Estimated Real Value (2)	Assessed Value (3)	Estimated Real Value (2)		Assessed Value	Estimated Real Value (2)		
2000	552,896	N/A	510,253	4,020,794	258,503	1,723,362	232,534	536,222	5,744,156	9.34%	
2001	584,023	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	678,536	5,278,331	338,258	1,845,045	269,516	747,278	7,123,376	10.49%	
2003	692,626	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	724,473	5,556,708	382,389	2,139,969	275,869	830,993	7,696,677	10.80%	
2005	785,155	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	870,583	6,633,842	418,004	2,357,952	295,644	992,943	8,991,794	11.04%	
2007	862,703	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	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	1,245,552	9,603,206	590,797	2,691,805	333,919	1,502,430	12,295,011	12.22%	

## 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.

## 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				
	City of Lafayette		Lafayette Parish			Lafayette Parish School Board		Debt		Total
	Operating Millage	Debt Service Millage	Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Operating Millage	Debt Service Millage	
2000	13.21	-	13.21	22.01	3.68	25.69	33.56	0.80	33.21	106.47
2001	12.81	-	12.81	19.32	3.24	22.56	33.56	0.80	33.21	102.94
2002	11.49	-	11.49	23.53	3.10	26.63	33.56	0.80	34.24	106.72
2003	12.81	-	12.81	23.53	3.10	26.63	33.56	0.8	34.24	108.04
2004	17.81	-	17.81	25.76	2.50	28.26	33.56	0.76	34.54	114.93
2005	17.81	-	17.81	25.76	2.50	28.26	33.56	0.72	33.95	114.30
2006	17.81	-	17.81	29.02	2.90	29.02	33.56	0.69	34.84	115.92
2007	17.81	-	17.81	26.12	3.50	29.62	33.04	0.52	34.84	115.83
2008	17.81	-	17.81	26.39	3.50	29.89	33.56	0.19	35.32	116.77
2009	17.84	-	17.84	26.56	3.50	30.06	33.75	0	34.76	116.41

Table 6

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PRINCIPAL TAXPAYERS - LAFAYETTE PARISH  
October 31, 2009

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percent of Total Assessed Valuation</u>
A T & T (Bell South & Subsidiary)	Communications	\$ 29,025,640	1	1.58%
Stuller, Inc.	Manufacturing	19,776,480	2	1.08%
Baker Hughes	Oilfield Service	16,450,580	3	0.90%
Iberia Bank	Financial Services	13,811,610	4	0.75%
Walmart/Sam's	Retail Services	11,993,000	5	0.65%
Southwest Louisiana Electric(SLEMCO)	Utilities	11,344,150	6	0.62%
Franks Casing Crew & Rental Tools	Oilfield Service	10,970,230	7	0.60%
Petroleum Helicopters	Oilfield Service	10,244,240	8	0.56%
COX Communications	Communications	8,491,410	9	0.46%
Weatherford	Oilfield Services	8,469,010	10	0.46%
	Totals	<u>\$ 140,576,350</u>		<u>7.66%</u>

Source: Lafayette Parish Assessor

Parish's total assessed value for 2008/09 \$ 1,836,348,723



Table 7

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>
2000	51,381	27,238
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

Note:

(1) Includes assessments due currently and deferred

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF LEGAL DEBT MARGIN

October 31, 2009

City of Lafayette:

Net assessed value		<u>\$ 1,119,738,724</u>
Debt Limitation - 10% of total assessed value		111,973,872
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	<u>-</u>	
Total amount of debt applicable to debt limit		<u>-</u>
Legal debt margin		<u>\$ 111,973,872</u>

Lafayette Parish:

Net assessed value		<u>\$ 1,836,348,723</u>
Debt Limitation - 10% of total assessed value		183,634,872
Amount of debt applicable to debt limit-		
Total General Obligation Bonded Debt	\$ 46,405,000	
Less: Assets in debt service funds available for payment of principal	<u>3,032,049</u>	
Total amount of debt applicable to debt limit		<u>43,372,951</u>
Legal debt margin		<u>\$ 140,261,921</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) (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>
<u>City of Lafayette:</u>							
2000	110,257	\$ 552,896	\$233,175,000	\$33,494,713	\$199,680,287	36.12%	\$ 1,811
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	41,979,817	323,030,183	29.22%	2,602
<u>Lafayette Parish:</u>							
2000	190,503	\$ 581,044	\$ 7,245,000	\$ 420,165	\$ 6,824,835	1.17%	\$ 36
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

## 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>
2000	\$11,474,555	\$13,029,870	\$ -	\$24,504,425	\$ 106,313,173	23.05%
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%

**Notes:**

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

Table 11

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
October 31, 2009

Jurisdiction	General Obligation Debt Outstanding	Lafayette Parish Government		City of Lafayette	
		Percent	Share of Debt	Percent	Share of Debt
Governmental Unit:					
Lafayette Parish Government	\$ 47,430,000	100.00%	\$ 47,430,000	58.61%	\$ 27,798,991
Other Governmental Agencies:					
Bayou Vermilion District	1,675,000	100.00%	1,675,000	58.61%	981,727
Lafayette Economic Development Authority	390,000	100.00%	390,000	58.61%	228,581
	<u>\$ 49,495,000</u>		<u>\$ 49,495,000</u>		<u>\$29,009,299</u>
CITY POPULATION	124,153	58.61%			
PARISH POPULATION	211,827	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 *</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>	
2000	156,698,270	133,423,868	23,274,402	5,055,000	1,137,475	6,192,475	3.76
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

## Notes:

\* 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		Unemploy- ment		Estimated		Unemploy- ment		Enrollment	Attendance
	Population (5)	Per Capita Income (1)	Median Age (2)	Rate (1)	Population (5)	Per Capita Income (1) (6)	Median Age (2)	Rate (1)		
2000	110,257	N/A	N/A	4.2	190,503	25,903	N/A	3.7	29,972	28,185
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

## 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

Table 14

LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

PROPERTY VALUE and CONSTRUCTION

Last Ten Fiscal Years

Fiscal Year		New Commercial Construction		New Residential Construction	
		Number of Permits	Value (in Thousands)	Number of Permits	Value (in Thousands)
2000	(1)	118	71,720	630	82,934
2001	(1)	99	71,452	522	75,076
2002	(1)	91	70,405	732	98,618
2003	(1)	109	117,192	916	129,090
2004	(1)	97	75,129	881	138,615
2005	(1)	95	79,026	863	130,339
2006	(1)	100	88,519	1,077	145,517
2007	(1)	113	136,137	1,128	161,622
2008	(1)	104	95,550	776	104,270
2009	(1)	64	168,312	741	89,723

Source:

(1) Planning, Zoning and Codes Department

\* Totals are for the City and Parish of Lafayette.



LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT  
LAFAYETTE, LOUISIANA

MISCELLANEOUS STATISTICS  
October 31, 2009

Date of incorporation	1996
Form of government	President-Council
Number of employees (excluding police and fire)	1,274
Number of employees (other agencies)	376
Number of employees (fire and police)	557
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	325
Number of street lights	16,577
<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	1,718,701
Number of reference inquiries	111,058
Computer uses	411,181
Visits to a library	853,449
<u>Fire protection:</u>	
Number of stations	13
Number of Volunteer Fire Departments	7
Number of personnel and officers	257
Number of calls answered	9,974
Number of inspections conducted	3,347
<u>Police protection:</u>	
Number of stations	2
Number of personnel and officers	316
Number of patrol units	208
Number of law violations:	
Physical arrests	13,289
Traffic violations	26,857
Parking violations	12,657
<u>Electric System:</u>	
Miles of transmission lines	43
Miles of distribution lines	922
Number of meters in service	62,403
Daily average consumption in kilowatt hours	5,846,665
Maximum capacity of plants in kilowatts	502,000
<u>Sewerage system:</u>	
Miles of sanitary sewers	563
Number of treatment plants	4
Number of service connections	41,252
Daily average treatment in gallons	15,830,000
Maximum daily capacity of treatment plant in gallons	18,500,000
<u>Water system:</u>	
Miles of water mains	872
Number of service connections	51,529
Number of fire hydrants	5,956
Daily average consumption in gallons	21,700,000
Maximum daily capacity of plant in gallons	46,500,000