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**CAPITAL REGION PLANNING COMMISSION,
A COMPONENT UNIT OF THE CITY
OF BATON ROUGE, LAHARRIS OF EAST BATON BOULEVARD**
**COMPONENT UNIT FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS**
**AS OF AND FOR THE YEAR ENDED
JUNE 30, 1997**

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

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INDEPENDENT AUDITORS' REPORT

The Commissioners of the
Capital Region Planning Commission
Baton Rouge, Louisiana

We have audited the accompanying general-purpose financial statements of the Capital Region Planning Commission (the Commission), Louisiana, a component unit of the City of Baton Rouge/Parish of East Baton Rouge, as of and for the year ended June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Capital Region Planning Commission, Louisiana, as of June 30, 1997, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also based our report dated September 21, 1997, on our examination of the Commission's internal control over financial reporting and our view of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Commission taken as a whole. The accompanying schedule of expenditures of federal awards and schedule of indirect cost allocation plan are presented for purposes of additional analysis, the first of which is required by U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. Neither schedule is a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Hender & Co.

Baton Rouge, Louisiana
September 21, 1997

CAPITAL REGION PLANNING COMMISSION, LISBORG

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

AS OF JUNE 30, 1987

	Governmental Fund Type		Fiduciary Fund Type	Joint Group	Fund "Miscellaneous Obj."
	General	Special Revenue	Agency	General Fund Account	
ASSETS AND OTHER DEBITS:					
Cash	\$11,156	\$	\$	\$	\$11,156
Investments	240,884		600,246		811,130
Grant Funds Receivable		100,218			100,218
Accrued Interest Receivable	14,833				14,833
Due From Special Revenue Funds	130,735				130,735
Fund Assets				150,000	150,000
Total Assets and Other Debits	\$487,208	\$100,218	\$600,246	\$150,000	\$1,337,772
LIABILITIES, FUND EQUITY AND OTHER CREDITS:					
Liabilities:					
Accounts Payable	144,015	\$	\$	\$	144,015
Due To General Fund		150,218			150,218
Deferred Revenues		1,785			1,785
Unearned Compensation Due To Employees			600,246		600,246
Other Liabilities	1,556				1,556
Compensated Absences Payable	30,214				30,214
Total Liabilities	\$176,045	\$152,003	\$600,246	\$	\$928,504
Fund Equity:					
Investments in General Fund Assets				250,000	250,000
Fund Reserves	405,163				405,163
Total Fund Equity and Other Credits	405,163	\$	\$	250,000	655,163
Total Liabilities, Fund Equity and Other Credits	\$581,208	\$152,003	\$600,246	\$250,000	\$1,393,772

This accompanying note is an integral part of the financial statements.

CAPITAL REGION PLANNING COMMISSION, LEHIGH VALLEY

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES**

FOR THE YEAR ENDED JUNE 30, 2000

	General Fund	Special Revenue Funds	Combined/ Actual Total/ "Miscellaneous Fund"	Budget	Percent Variance/ Explanation
REVENUES					
Grant Funds Earned	\$	\$674,620	\$674,621	\$674,700	87% (1.7%)
In-Road Collections	44,800		41,000	42,000	0
Interest and Miscellaneous Income	40,819		40,819	40,000	4 (1.9%)
Local Member Assessments	88,220		84,213	77,500	5,600
Outside Agency Local Month	3,500		3,444	34,000	(27) (79%)
State Funding	11,000		11,000	11,000	0 (0%)
Total Revenues	188,340	674,620	674,307	1,000,200	(32) (-3.2%)
EXPENDITURES					
Consulting and Contracted		116,200	116,215	100,000	16 (14%)
Fees and Subscriptions	3,500	400	3,704	3,000	704 (19)
Equipment Purchases	48,200		48,210	49,000	(790)
Equipment and Facilities Maintenance	18,540		17,544	18,200	(656)
Insurance	26,200		26,245	26,000	245 (1%)
Legal and Accounting	2,000		1,480	1,000	480 (48%)
Miscellaneous	18,000	1,221	20,119	19,700	419 (2.1%)
Office Supplies	8,114	800	8,914	11,000	(2,086)
Payroll Taxes	4,370		4,350	5,000	(630)
Personnel	175,074	281,823	456,898	500,000	(43,102)
Professional Services		3,000	3,004	3,000	4 (0%)
Printing	2,500	4,211	6,711	8,000	(1,289)
Rent - Related	48,000		41,000	48,000	0
Telephone	4,375		4,350	5,000	(650)
Vehicle and Travel Expenses	3,000	3,339	6,339	14,000	(7,661)
Total Expenditures	361,000	415,374	776,374	1,080,700	(30) (-3.4%)
Indirect Cost Allocations	(179,657)	(18,627)			
Total Expenditures, Net of Including Indirect Cost Allocations	181,343	786,603	776,374	1,080,700	29) (-3.4%)
Excess (Deficiency) of Revenues over Expenditures	67,000	(111,983)	14,933	1,200	2 (0.1%)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In		11,200	10,000		
Operating Transfers (Out)	(101,500)		(141,000)		
Receipts from Sale of Fixed Assets	500		500		0%
All Other Financing Sources (Used)	(100,500)	(11,500)	500		0%
Excess of Revenues and Other Sources over Expenditures and Other Uses	35,500	0	35,933	1,200	(4) (-0.3%)
Fund Balances, Beginning of Period	390,718	0	390,718	390,718	0
Fund Balances, End of Period	\$426,218	\$0	\$426,651	\$401,918	(24) (-5.6%)

The accompanying notes to financial statements form an integral part of this statement.

CAPITAL REGION PLANNING COMMISSION, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL

The accounting and reporting policies of the Capital Region Planning Commission, Louisiana, a component unit of the City of Bossier Parish of Red River Parish, continue to generally accepted accounting principles as applicable to governments.

The following is a summary of the significant general accounting policies:

FINANCIAL REPORTING ENTITY

This report includes all funds and account groups that are within the oversight responsibility of the Commission or Board of Commissioners. Control by or dependence on the Commission was determined on the basis of budget adoption and other general oversight responsibility. The Commission is a component unit of the City of Bossier Parish of Red River Parish. The Commission does not act as an oversight unit for any component units.

BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the Capital Region Planning Commission, Louisiana, are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the manner in which spending activities are controlled. The various funds are grouped in the financial statements in this report as follows:

GOVERNMENTAL FUND TYPES

General Fund - The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

PROFANE FUND TYPE

Agency Fund - The agency fund is used to account for assets held by the Commission in a custodial capacity (assets equal liabilities), and does not involve measurement of results of operations. Specifically, this fund accounts for assets held by the Commission which are due to employees under the Commission's deferred compensation plan.

ACCOUNT GROUP

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

General Fund Assets Account Group - The General Fund Assets Account Group is used to account for fund assets used in governmental fund type operations, rather than in the governmental fund type.

CAPITAL REGION PLANNING COMMISSION, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available to an outflow event.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

REVENUE AND BUDGETARY ACCOUNTING

The Commission budget, prepared in accordance with generally accepted accounting principles, is prepared by the executive director on an organization-wide basis, and formally approved and adopted by the Board of Commissioners. The budget may be amended during the year at the Commissioners' discretion. These appropriations lapse at year-end and any unexpended appropriations are reallocated in the subsequent year. Accordingly, encumbrances are not provided for in the general purpose financial statements.

GENERAL FUND ASSETS

All fund assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and capitalized in the General Fund Assets Account Group at historical cost. Depreciated fixed assets are reported at estimated fair market value on the date received.

No depreciation is provided on general fund assets except for the computation of indirect cost allocations.

ACCUMULATED COMPENSATION FOR FUTURE ABSENCES

The Commission's full-time employees who work year-round are granted vacation in varying amounts up to a maximum of 21 days per year. The cumulative amount of annual leave which can be carried forward in the amount earned over the last two years of employment. The Commission's policy specifically prohibits the payment of any accumulated sick leave at separation and consequently no sick leave is accrued. Based on the unexpended absence reductions over the past five years, the entire balance is considered current which is reflected as a liability of the general fund.

INDIRECT COST ALLOCATIONS

Allowable indirect costs are initially charged to the General Fund during the year. The Commission uses the prime cost rate in estimating indirect costs to be charged to the special revenue funds during the year for billing purposes. At the end of each year the actual indirect cost rate and changes in the special revenue funds are compared and appropriate adjustments are made. Allowable indirect costs exclude equipment purchases and payroll benefit costs, but provide for depreciation of general fund assets computed over estimated useful lives of three to ten years. The indirect costs are then allocated to the special revenue funds based on direct salaries.

CAPITAL BUDGETING PLANNING COMMISSION, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5 - DEFERRED COMPENSATION PLAN (CONTINUED)

The plan administrator offers a variety of investment alternatives directly to the participant. Commission employees have collectively selected a fund which consists of investments in insurance companies a.) rated "A" or above as to status paying ability by Moody's rating service, b.) similarly rated by other major rating services, or c.) approved by the plan administrator's internal credit analysis function where no rating service is available. No more than 25% of the portfolio is invested with any single insurance company. The rates of return about the fund's inception in 1984 range from 6.92 to 11.75% per annum.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held paid or made available to the employee or other beneficiary are solely the property and rights of the Commission (nothing being retained) in the provisions of benefits under the plan), subject only to the status of the Commission's general creditors. Participants' rights under the plan are equal to those of general creditors of the Commission. In an event equal to the fair market value of the deferred amount for each participant.

Commission management believes that it is unlikely that it will see the assets in satisfy claims of general creditors in the future. Plan assets and the related liability to employees are reported in the agency fund as market value.

NOTE 6 - GENERAL FIXED ASSETS

Depreciation is not provided for in the financial statements, however, depreciation is used in computing the indirect cost allocation rate. Estimated useful lives of fixed assets are 3 - 10 years, depending on the type of equipment. General fixed assets and their related changes for the year ended June 30, 1990 are as follows:

	Furniture and Equipment	Vehicles	Total
General fixed assets,			
June 30, 1988	\$166,123	537,683	\$703,806
Additions	28,567	10,751	39,318
Retirements			
General fixed assets			
June 30, 1990	\$194,690	537,634	\$732,324

NOTE 7 - FEDERAL FINANCIAL ASSISTANCE

The Commission participates in a number of federally-assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. As of December 23, 1989 there were no questions or disallowed costs as a result of any governmental grant audits. The next compliance audit is scheduled for the end of December 1990.

**SUPPLEMENTARY SCHEDULE OF
INDIRECT COST ALLOCATION PLAN**

CAPITAL BUDGET PLANNING COMMISSION, LOUISIANA

SUPPLEMENTARY SCHEDULE OF INDIRECT COST ALLOCATION PLAN

FOR THE YEAR ENDED JUNE 30, 1997

	General and Administrative Expenditures	Adjustment in order to Allocate Cost	Allocable General and Administrative Cost
Expenditures:			
Depreciation	\$	\$44,370	\$44,370
Books and Subscriptions	2,348		2,348
Equipment Purchases	48,259	(48,259)	0
Equipment and Facilities Maintenance	11,243		11,243
Insurance	56,345	(48,300)	7,845
Legal and Accounting	7,450		7,450
Miscellaneous	18,698		18,698
Office Supplies	8,151		8,151
Payroll Taxes	4,279		4,279
Postage	173,679	(83,744)	89,935
Publishing	2,558		2,558
Rent - Initial	41,000		41,000
Telephone	4,376		4,376
Vehicle and Travel Expense	3,018		3,018
Total Expenditures	\$384,500	(\$425,994)	\$158,506

*Reconciliation of
Allocable General and Administrative
Costs to General Fund Expenditures:*

Allocable General and Administrative Costs	\$158,506
Add:	
Equipment Purchases	48,259
Payroll Taxes and Costs	
Deferred Compensation	48,300
Group Insurance	43,738
Deduct:	
Depreciation	(44,370)
General Fund Expenditures per Audit Report	\$384,500

CAPITAL REGION PLANNING COMMISSION, LOUISIANA

SUPPLEMENTARY SCHEDULE OF INDIRECT COST ALLOCATION PLAN

FOR THE YEAR ENDED JUNE 30, 1997

Direct Salaries:

FL 736-17-0312	\$173,847
FTA LA-80-8185	18,781
FTA LA-80-8183	21,751
FTA LA-80-8179	2,888
FTA LA-80-8175	42,265
EDA 88-05-11056-06	28,568
WER Planning	500
WER Policies	145
St. Francisville	2,708
Scheduling 737-08-0034	31,984

Total Direct Salaries \$285,833

Payroll Benefit Cost:

Fry Add	\$65,736
Insurance	48,869

Total Payroll Benefit Cost \$114,605

Indirect Cost Allocation Computation:

Overhead Rate	0.4108
Payroll Rate	0.3958

Indirect Cost Rate 1.2066

Overhead Rate Computation:

Adjusted Overhead Costs	258,907	=	0.9185
Total Direct Salaries	281,833		

Payroll Benefit Rate Computation:

Total Payroll Benefit Costs	114,605	=	0.3958
Total Direct Salaries	287,833		

SUPPLEMENTARY SINGLE AGENT REPORTS
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CAPITAL REGION PLANNING COMMISSION, LOUISIANA

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 1997

Federal Grantor/Pass Through Agency/Program Administration	CFDA Number	Fed. Share of Program Expenditures	Total Program Expenditures
D. A. DEPARTMENT OF TRANSPORTATION			
Pass through Louisiana Department of Transportation and Development			
Technical Studies Grant LA-80-0005	20-901	\$23,400	100,200
Highway Research, Planning, and Construction: State Project No. LA-700-27-0211 (major program) LA-700-05-0006 (Raterouting)	20-004 20-006	103,715 71,800	408,150 74,100
Pass through City of Baton Rouge/ Parish of East Baton Rouge			
Federal Transit Administration Technical Studies Grants			
FTA LA-80-0009	20-801	17,112	21,700
FTA LA-80-0170	20-801	79,000	89,800
FTA LA-80-0203	20-801	40,000	50,112
Subtotal, U. S. Department of Transportation		150,927	673,000
E. S. DEPARTMENT OF COMMERCE			
Economic Development Administration Area Planning, Assistance Program Award No. 88-05-11070-00			
Subtotal, U. S. Department of Commerce	11-902	32,000	60,200
ADDITIONAL PROGRAMS			
DEE - Bus Fees Office		0 5,401	100 9,487
Subtotal additional programs		5,401	9,587
Total Expenditures		\$214,525	\$756,887

See accompanying independent auditor's report.



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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Commissioners of
Capital Region Planning Commission
Baton Rouge, Louisiana

We have audited the financial statements of the Capital Region Planning Commission (the Commission), Louisiana, a component unit of the City of Baton Rouge/Parish of East Baton Rouge Parish, Louisiana, as of and for the year ended June 30, 2007. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 non-compliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting was not necessarily directed at matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Hender & Co.

September 21, 2007

Baton Rouge, Louisiana



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

The Commissioners of
Capital Region Planning Commission
Baton Rouge, Louisiana

Emphasis:

We have audited the compliance of the Capital Region Planning Commission (the Commission), Louisiana, a component unit of the City of Baton Rouge/Parish of East Baton Rouge, Louisiana, 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 June 30, 1997. The Commission's major federal program is identified in the accompanying schedule of expenditures of federal awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Commission's management. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These 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 Commission's compliance with these 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 on the Commission's compliance with these requirements.

In our opinion, the Commission 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 June 30, 1997.

Internal Control Over Compliance

The management of the Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major

Federal programs being audited may occur and not be observed within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses.

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

Hamsher & Co.

Evans Ridge, Louisiana
September 22, 1997