

<u>"Americans With Disability Act" Self-Evaluation and Transition Plan City of Thibodaux</u>	<u>St. Charles Parish Building Codes</u>	<u>St. James Parish LCHG/Road Improvement</u>	<u>LCHOG St. John Parish Wallace Fund</u>	<u>LCHOG St. John Parish Disaster Recovery Fund</u>
\$3,684	\$ 47	\$ 20,191	\$ 3,351	\$ 5,188
<u>-</u>	<u>-</u>	<u>338</u>	<u>-</u>	<u>-</u>
<u>3,684</u>	<u>47</u>	<u>20,469</u>	<u>3,351</u>	<u>5,188</u>
2,182	-	12,685	3,218	433
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,189</u>
353	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,343	47	7,803	194	267
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,884</u>	<u>47</u>	<u>20,488</u>	<u>3,352</u>	<u>5,901</u>
<u>(222)</u>	<u>-</u>	<u>(122)</u>	<u>-</u>	<u>(783)</u>
<u>372</u>		<u>19</u>		<u>789</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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 structure and its operation that we considered to be material weaknesses as defined above.

This report is intended for the information of the Board of Commissioners, management and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

Monroe, La.,
September 17, 1996.

SPECIAL REPORTS OF INDEPENDENT AUDITORS

<u>"Parishes"</u> <u>Solid</u> <u>Waste</u> <u>Program</u>	<u>Lafourche</u> <u>Parish</u> <u>Recreation</u> <u>District No.</u> <u>8/Glaucos</u>	<u>Commissioner's</u> <u>Administration</u> <u>of EDAs/RLP</u> <u>Fund</u>	<u>City of</u> <u>Thibodaux</u> <u>Fair Housing</u> <u>Analysis</u>	<u>Lafourche</u> <u>Parish</u> <u>Thoroughbred/</u> <u>Supercharger</u>	<u>Total</u>
\$ 1,940	\$ 4		\$ 1,500	\$ 2,237	\$ 60,539
-	-		-	-	338
<u>1,940</u>	<u>4</u>		<u>1,500</u>	<u>2,237</u>	<u>60,877</u>
1,198		\$ 31,452	949	1,380	68,450
-		-	-	-	3,199
-		2,056	-	-	2,459
-		380	-	-	380
742		24,760	581	837	45,828
-		613	-	-	613
<u>1,940</u>		<u>59,261</u>	<u>1,530</u>	<u>2,217</u>	<u>122,989</u>
-	4	(59,261)	(30)	-	(62,112)
	(4)	<u>59,261</u>	<u>30</u>		<u>62,112</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - MEMBER CITIES
AND PARISHES PROJECTS FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1998

	LCDBG Lafourche Parish Leviatown Fund	LCDBG Lafourche Parish Disaster Recovery Fund	City of Thibodaux Consolidated Strategy Fund	Port of South Louisiana EDA Grant Application
Revenues				
Intergovernmental	\$ 9,356	\$ 1,320	\$ 27	\$ 475
Miscellaneous	-	-	-	-
Total revenues	<u>9,356</u>	<u>1,320</u>	<u>27</u>	<u>475</u>
Expenditures				
Economic development and assistance:				
Personal services	9,802	1,090		353
Contractual services	-	-		-
Materials and supplies	-	-		-
Repairs and maintenance	-	-		-
Other services and charges	3,354	722		133
Capital expenditures	-	-		-
Total expenditures	<u>9,356</u>	<u>1,812</u>		<u>486</u>
Excess (deficiency) of revenues over expenditures	-	<u>(492)</u>	<u>27</u>	<u>67</u>
Other Financing Sources (Uses)				
Operating transfers in (out):				
General Fund		<u>292</u>	<u>(37)</u>	<u>(67)</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-
Fund Balances				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Burgan & Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.,
Thibodaux, Louisiana.

We have audited the general purpose financial statements of the South Central Planning & Development Commission, Inc. (the Commission) as of and for the year ended June 30, 1996, and have issued our report thereon dated September 17, 1996. We have also audited the Commission's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated September 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements of the Commission are free of material misstatement and about whether the Commission complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the Commission in order to determine our auditing procedures for the purpose of expressing our opinions on the Commission's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 17, 1996.

The management of the Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - MEMBER CITIES
AND PARISHES PROJECTS FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	Update Parish Code of Ordinances		"Restricting"	
	St. James Parish	St. John the Baptist Parish	St. John the Baptist Parish School Board	St. John the Baptist Parish
Revenues				
Intergovernmental	\$ 1,000	\$ 1,600		\$ 8,536
Miscellaneous	-	-		-
Total revenues	<u>1,000</u>	<u>1,600</u>		<u>8,536</u>
Expenditures				
Economic development and assistance:				
Personal services	385	1,100	\$ 1,363	4,769
Contractual services	-	-	-	-
Materials and supplies	-	80	-	19
Repairs and maintenance	-	-	-	-
Other services and charges	358	674	804	2,997
Capital expenditures	-	-	-	-
Total expenditures	<u>743</u>	<u>1,854</u>	<u>2,167</u>	<u>7,785</u>
Excess (deficiency) of revenues over expenditures	<u>257</u>	<u>(254)</u>	<u>(2,166)</u>	<u>760</u>
Other Financing Sources (Uses)				
Operating transfers in (out):				
General Fund	<u>(57)</u>	<u>254</u>	<u>2,166</u>	<u>(760)</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
MEMBER CITIES AND PARISHES PROJECTS FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 60,229	\$ 60,579	\$ 350
Miscellaneous	-	338	338
Total revenues	<u>60,229</u>	<u>60,877</u>	<u>648</u>
Expenditures			
Economic development and assistance:			
Personal services	68,183	68,470	(287)
Contractual services	5,198	5,199	(1)
Materials and supplies	603	2,499	(1,896)
Repairs and maintenance	-	380	(380)
Other services and charges	47,785	45,828	1,957
Capital expenditures	612	612	-
Total expenditures	<u>122,379</u>	<u>122,988</u>	<u>(609)</u>
Deficiency of revenues over expenditures	<u>(62,005)</u>	<u>(62,112)</u>	<u>(7)</u>
Other Financing Sources			
Operating transfer in:			
General Fund	62,105	62,112	7
Excess of Revenues and Other Sources Over Expenditures	-	-	-
Fund Balance			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND
ACTUAL - (LAPIND) ENTERPRISE ZONES FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 6,820	\$ 6,820	\$ -
Expenditures			
Economic development and assistance:			
Personal services	3,900	2,446	1,454
Other services and charges	2,900	1,890	1,010
Total expenditures	6,820	4,336	2,484
Excess of revenues over expenditures	-	2,484	-
Other Financing Uses			
Operating transfers out:			
General Fund	-	(2,484)	-
Excess of Revenues Over Expenditures and Other Uses	-	-	-
Fund Balance			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
NONPOINT SOURCE POLLUTION IMPLEMENTATION FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 35,485	\$ 35,485	\$ -
Expenditures			
Economic development and assistance:			
Personal services	35,350	36,400	(1,050)
Material and supplies	1,537	259	1,278
Other services and charges	22,255	22,441	(186)
Total expenditures	<u>59,142</u>	<u>59,142</u>	-
Deficiency of revenues over expenditures	<u>(23,657)</u>	<u>(23,657)</u>	-
Other Financing Sources			
Operating transfers in: General Fund	<u>23,657</u>	<u>23,657</u>	-
Excess of Revenues and Other Sources Over Expenditures	-	-	-
Fund Balance			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories.

Accounting

- Cash receipts
- Cash disbursements
- Employee compensation
- Federal revenues and receivables
- Federal program payables

General Requirements

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

Specific Requirements

- Types of services
- Matching level of effort
- Eligibility
- Reporting
- Special requirements - compliance supplement

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all the internal control structure categories listed on the previous page, we obtained an understanding of the design of relevant policies and procedures and determined whether they had been placed in operation, and we assessed control risk.

Federal Financial Assistance			Other Revenues		Expenditures
Received - Cash Basis	Accrued (Deferred) 6/30/95	Accrued Basis	Accrued Basis	Local	
\$ 54,900	\$ 444	\$ -	\$ 54,056	\$ 18,000	\$ 72,000
480,350	-	(45,354)	415,000	14,777	418,437 + (1)
<u>18,750</u>	<u>-</u>	<u>277</u>	<u>18,987</u>	<u>6,452</u>	<u>25,444</u> *
530,000	444	(45,113)	489,044	40,173	516,866
<u>3,333</u>	<u>-</u>	<u>5,643</u>	<u>9,000</u>	<u>9,000</u>	<u>18,000</u>
<u>\$ 536,033</u>	<u>\$ 444</u>	<u>\$ (39,446)</u>	<u>\$ 497,044</u>	<u>\$ 49,173</u>	<u>\$ 534,866</u>

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
LONG-TERM ECONOMIC DETERIORATION ECONOMIC
ADJUSTMENT ASSISTANCE FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$ 18,957	\$ 18,987	\$ 30
Interest earned	<u>96</u>	<u>96</u>	<u>-</u>
Total revenues	<u>19,053</u>	<u>19,083</u>	<u>30</u>
Expenditures			
Economic development and assistance:			
Personal services	11,543	11,677	(134)
Material and supplies	1,800	1,645	155
Other services and charges	7,922	7,982	(60)
Capital expenditures	<u>4,149</u>	<u>4,140</u>	<u>-</u>
Total expenditures	<u>25,414</u>	<u>25,444</u>	<u>(30)</u>
Deficiency of revenues over expenditures	<u>(6,352)</u>	<u>(6,361)</u>	<u>(9)</u>
Other Financing Sources			
Operating transfers in:			
General Fund	<u>6,352</u>	<u>6,361</u>	<u>9</u>
Excess of Revenues and Other Sources Over Expenditures	-	-	-
Fund Balance			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

During the year ended June 30, 1996, South Central Planning & Development Commission, Inc. expended 82.59 percent of its total federal financial assistance under major federal financial assistance programs, Sudden and Severe Economic Dislocation Adjustment Resolving Loan Fund and Long-Term Economic Deterioration Economic Adjustment Assistance.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing activities that are applicable to the Commission's major federal financial assistance program which is identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that non-compliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operation that we considered to be material weaknesses as defined above.

This report is intended solely for the information of the Board of Commissioners, managers and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Heena, La.,
September 17, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN
AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.,
Tulahoma, Louisiana.

We have audited the general purpose financial statements of the South Central Planning & Development Commission, Inc. (the Commission), as of and for the year ended June 30, 1996, and have issued our report thereon dated September 17, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, Audit of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements of the Commission are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Commission is the responsibility of the Commission's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Board of Commissioners, management and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
September 17, 1996.



Emergent Business

**INDEPENDENT AUDITOR'S SINGLE AUDIT OPINION ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.,
Tribouaux, Louisiana.

We have audited the general purpose financial statements of South Central Planning & Development Commission, Inc., (the Commission), as of and for the year ended June 30, 1996, and have issued our report thereon dated September 17, 1996. We have also audited the Commission's compliance with the requirements governing types of services allowed, eligibility, matching, level of effort, cost-sharing, and special reporting requirements that are applicable to its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended June 30, 1996. The management of the Commission is responsible for the Commission's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying Schedule of Findings and Questioned Costs (Schedule 1). We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the Commission complied, in all material respects, with the requirements governing types of services allowed, eligibility, matching, level of effort, cost-sharing, and special reporting requirements that are applicable to its major federal financial assistance programs for the year ended June 30, 1996.



Emergent Systems

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS
APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.,
Thibodaux, Louisiana.

We have audited the general purpose financial statements of South Central Planning & Development Commission, Inc. (the Commission) as of and for the year ended June 30, 1996, and have issued our report thereon dated September 17, 1996.

We have applied procedures to test the Commission's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996.

- Political Activity
- Civil Rights
- Drug-Free Workplace
- Allowable Costs/Costs Principles
- Cash Management
- Federal Financial Reports
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Commission had not complied, in all material respects, with these requirements.



Bourgeois Bennett

INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.
Thibodaux, Louisiana.

We have audited the general purpose financial statements of South Central Planning & Development Commission, Inc. (the Commission) as of and for the year ended June 30, 1996 and have issued our report thereon dated September 17, 1996.

In connection with our audit of the general purpose financial statements of the Commission and with our consideration of the Commission's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed; recipient eligibility; budgets, staffing, reporting and matching level of effort that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Commission had not complied, in all material respects, with those requirements. Also, the results of our test did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Board of Commissioners, management and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

Thibodaux, La.,
September 17, 1996.

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
(LAPDD) SOLID WASTE MANAGEMENT FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$ 7,210	\$ 7,210	\$ -
Expenditures			
Economic development and assistance:			
Personal services	5,963	4,413	1,550
Other services and charges	3,747	2,797	950
Total expenditures	9,710	7,210	2,500
Excess (deficiency) of revenues over expenditures	(2,500)	-	2,500
Other Financing Sources			
Operating transfers in:			
Grant Fund	2,500	-	(2,500)
Excess of Revenues and Other Sources Over Expenditures	-	-	-
Fund Balance			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

Recipient State Agency/ Grant Program	Grant Number	Grant Period	Catalog Number
Department of Commerce -			
Economic Development			
Administration			
Support for Planning Organizations	08-05-11070-05/96	1/01/95 - 06/30/96	11.302
Sudden and Severe Economic Dislocation Adjustment Revolving Loan Fund	08-08-02502	7/01/94 - 6/30/97	11.307
Long-Term Economic Deterioration Economic Adjustment Assistance	08-08-03003	9/30/95 - 9/29/96	11.307
Total Department of Commerce			
Department of the Interior -			
National Park Service			
Pass Through Payments:			
Recreation and Tourism, State of Louisiana: Office of Cultural Development: Historic Preservation	22-95-10048	7/01/95 - 6/30/96	15.904
Totals			

* Major program.

(1) Expenditures include a transfer out of \$3,427.

This report is intended for the information of the Board of Commissioners, management, various federal and state audit agencies, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Bougie Bennett, L.L.C.

Certified Public Accountants.

Home, La.,
September 17, 1996.

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

South Central Planning & Development Commission, Inc.
Thibodaux, Louisiana

June 30, 1996

Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1984

All Federal grant awards of the South Central Planning & Development Commission, Inc. are included in the scope of the OMB Circular A-128, Single Audit Act of 1984. The Economic Development Administration is the state cognizant audit agency for the single audit.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Accrued revenue at year end represents the Federal portion of project costs incurred but not yet reimbursed. Deferred revenues at year end represents funds received in excess of reimbursable expenditures incurred.

Note 3 - FINDINGS AND QUESTIONED COSTS

The findings of noncompliance are disclosed in Schedule 1. The potential reimbursement effects of the findings are not ascertainable.

Note 4 - RECLASSIFICATION

The Commission has decided not to include funds received from certain subrecipients for services the Commission provided for the administration of the grants.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**South Central Planning & Development Commission, Inc.**

For the year ended June 30, 1996

Grant Program	Findings	Questioned Costs
EDA-Revolving Loan Fund	<p>1. Finding - While testing compliance with certain requirements for the revolving loan fund, it was noted that one loan repayment is made directly to the Commission.</p> <p>Criteria - The Commission's EDA Title IX Revolving Loan Fund Plan (Part II Section D1) states that the Commission will use a bank in the district to receive loan payments.</p> <p>Effect of Finding - The Commission is not following procedures as set forth in the Revolving Loan Fund Plan.</p> <p>Cause of Finding - The Commission decided to collect the loan repayments directly.</p> <p>Recommendation - The Commission should follow the procedures as outlined in the Revolving Loan Fund Plan or amend the Plan to adhere to current practices.</p> <p>Grantee's Response - The District has officially amended the RLF plan at a Loan Administration Board meeting on September 24, 1996 to allow the agency to collect the loan payments directly. This practice has already been approved by EDA verbally and a copy of the amended plan will be forwarded to the federal agency.</p>	\$ -0-
EDA-Revolving Loan Fund	<p>2. Finding - While testing compliance with certain requirements for the revolving loan fund, it was noted that funds were not being disbursed within 30 days of receipt.</p>	\$ -0-

Grant
Program

Findings

Questioned
Costs

2. (Continued)

Criteria - The Commission's EDA Title IX Revolving Loan Fund Compliance Requirements state that grant funds should only be requested when the intent is to disburse funds within 14 days of receipt. If grant funds are requested and the loan disbursement is subsequently delayed, a grantee may hold the funds up to 30 days from the date of receipt, but should return the funds if disbursement of the grant funds is unlikely within the 30 day period.

Effect of Finding - The Commission is not following compliance requirements of the EDA Revolving Loan Fund.

Cause of Finding - The Commission did not disburse or return funds requested from EDA within 30 days of receipt. The disbursements were not made within 30 days of receipt because of delays in loan closing that the Commission was unable to control.

Recommendation - The Commission should follow grant compliance requirements as stated in the Title IX Economic Adjustment Program Revolving Loan Fund Administrative Manual or obtain a waiver of the 30 day requirement from EDA.

Grantee's Response - The District has attempted to adhere to this requirement at all times. Unfortunately our agency has experienced difficulty in closing loans on schedule due to unforeseen delays on the part of the loan applicant or bank. In the future, SCHDC intends to request an advance of funds as close to the anticipated loan closing date as possible and plans to make every effort possible to disburse all loan funds within thirty days of receipt.



Memphis, Tennessee

COMMUNICATIONS WITH ADVISORY BOARD

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.,
Thibodaux, Louisiana.

In fulfilling our responsibility as South Central Planning & Development Commission, Inc. auditors for the year ended June 30, 1996, we are required to communicate to the Board of Commissioners certain matters related to the conduct of our audit.

1) AUDITOR'S RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

Our audit was conducted in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, Audit of State and Local Governments which require that we plan and perform the audit to obtain reasonable assurance about whether the statements are free of material misstatements.

As required, separate letters have been issued on internal control and compliance with laws and regulations.

We have complied with the requirements of the Single Audit Act and OMB Circular A-128.

2) SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted nor required to be adopted for the year ended June 30, 1996.

3) SIGNIFICANT AUDIT ADJUSTMENTS

We did not initiate any significant audit adjustments during our recent audit. Year end adjustments were prepared and provided to management.

This information is intended solely for the use by the Board of Commissioners and management of South Central Planning & Development Commission, Inc. and should not be used for any other purpose.

Burgess Bennett, L.L.C.

Certified Public Accountants.

Houston, La.,
September 17, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.
Thibodaux, Louisiana.

We have audited the general purpose financial statements of the South Central Planning & Development Commission, Inc. (the Commission), as of and for the year ended June 30, 1996, and have issued our report thereon dated September 17, 1996. These general purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

Thibodaux, La.,
September 17, 1996.

This report is intended for the information of the Board of Commissioners, management and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

Bourgeois Bennett, L.L.C.

Certified Public Accountants

Houston, La.,
September 17, 1996.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Investments

Investments represent funds invested by the administrator of the deferred compensation plan to fund the plan. Investments are stated at cost which approximates market.

e) Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation is provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term obligations expected to be financed from Governmental Funds are accounted for in the General Long-Term Obligations Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligations Account Group.

f) Accumulated Vacation and Sick Leave

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Sick leave can be accumulated but does not vest and, therefore, a provision has not been made for sick leave. The amount of accumulated unpaid vacation as June 30, 1996 is reported in the General Long-Term Obligations Account Group. See Note 6.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Structure (Continued)

Governmental Funds

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.

Fiduciary Funds

Agency Fund - The Agency Fund is used to account for assets of the deferred compensation plan held by the Commission in a trustee capacity. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

c) 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 relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Member assessments are recognized as revenues in the period for which they are assessed. Grant and contract revenues are recognized when earned. Interest earned and other miscellaneous revenues are recognized when received. Expenditures are recorded when the liability is incurred as a current liability, except for vacation and sick leave which are recorded in the period in which paid. See Note 1(f).

The fiduciary fund (deferred compensation) is accounted for using the modified accrual basis of accounting.

NOTES TO FINANCIAL STATEMENTS

South Central Planning & Development Commission, Inc. Thibodaux, Louisiana

June 30, 1966

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the South Central Planning & Development Commission, Inc. conform to generally accepted accounting principles applicable to special districts as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

a) Reporting Entity

The South Central Planning & Development Commission, Inc. is incorporated under the provisions of Louisiana Revised Statutes 12:201 et. seq., as amended in 1968; provided, however, that its activities shall be consistent with the powers, duties, rights and liabilities as may be deemed necessary or proper to accomplish the purposes of a regional planning or an economic development district and use for charitable, educational and scientific research purposes.

The South Central Planning & Development Commission, Inc., although governed by a Board of Commissioners who are directly appointed by the governing bodies of the municipalities and parishes of which it serves, is considered a separate governmental entity because it is substantially autonomous. The entity was created under enabling legislation of the State of Louisiana. The Commission has no component units and the general purpose financial statements include all the fund types and account groups of the entity.

b) Fund Structure

The accounts of the Commission 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. Special district resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into three generic fund types and two broad fund categories as follows:

Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 400,737	\$ 407,097	\$ 340
337	5,441	5,214
<u>9,000</u>	<u>18,910</u>	<u>9,910</u>
615,984	631,448	15,464
<u>728,660</u>	<u>725,116</u>	<u>3,544</u>
(112,676)	(93,668)	19,008
112,676	110,609	(1,747)
-	(5,911)	(5,911)
<u>112,676</u>	<u>105,698</u>	<u>(7,658)</u>
-	11,350	11,350
-	-	-
<u>\$ -</u>	<u>\$ 11,350</u>	<u>\$ 11,350</u>

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	Governmental Fund Types		Total (Memorandum Only)
	General	Special Revenues	
Revenues			
Intergovernmental	\$ 151,716	\$ 607,097	\$ 758,813
Interest earned	2,903	5,441	8,344
Miscellaneous	11,640	18,910	30,550
Total revenues	166,259	631,448	797,707
Expenditures			
Economic development and assistance	29,604	723,116	754,780
Excess (deficiency) of revenues over expenditures	136,995	(92,666)	42,327
Other Financing Sources (Uses)			
Operating transfers in	6,827	110,929	117,756
Operating transfers out	(111,845)	(5,911)	(117,756)
Total other financing sources (uses)	(105,018)	105,018	-
Excess of Revenues and Other Sources Over Expenditures and Other Uses	31,977	11,350	42,327
Fund Balances			
Beginning of year	82,258	-	82,258
End of year	\$ 114,235	\$ 11,350	\$ 125,585

See notes to financial statements.

In accordance with Government Auditing Standards, we have issued a report dated September 17, 1996 on our consideration of the South Central Planning & Development Commission, Inc.'s internal control structure and a report dated September 17, 1996 on its compliance with laws and regulations.

Bougeois Bennett, LLC.

Certified Public Accountants

Houston, La.,
September 17, 1996.



Ernst & Young

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners,
South Central Planning & Development Commission, Inc.,
Thibodaux, Louisiana.

We have audited the accompanying general purpose financial statements of the South Central Planning & Development Commission, Inc. (the Commission) as of and for the year ended June 30, 1996 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; Governmental Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 South Central Planning & Development Commission, Inc. as of June 30, 1996 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedules listed as "Other Supplementary Information" in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the South Central Planning & Development Commission, Inc. 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Deferred Revenues

Member dues and restricted contributions for future periods received during the current year and unearned advances from grantor agencies are reported as deferred revenues, which amounted to \$127,947 for June 30, 1998. Dues and members' restricted contributions are considered revenues of the period for which assessed or designated by the members. Advances from grantor agencies are recognized as revenues in the period they are earned.

The Commission accounts for the receipt of its revolving loan grant and subsequent loan collections as revenue and loans made to beneficiaries of the program are accounted for as expenditures. An asset "economic loans receivable" is offset on the Balance Sheet by "deferred revenue."

h) Budgets and Budgetary Accounting

The Commission, under the terms of its charter, adopts an annual budget. This budget is for the General Fund and Special Revenue Funds. Special Revenue Funds, which at June 30, 1998 consisted of various government and government agencies' projects, are budgeted on a project by project basis as funding becomes available. The budget is amended during the year accordingly. The General Fund and Special Revenue Funds were amended during the year to reflect changes in budgeted revenues, expenditures and operating transfers as dictated by the circumstances.

Budgets for carryover grants and projects, which are to be performed over more than one accounting period, are reflected only to the extent they affect the current period being reported on. The General Fund budget expires at year end. Special Revenue Funds budgets for grant and other projects are in accordance with the terms of the contract or grant agreement and annually expire with the completion of the project or the expiration of the contract or grant agreement, whichever comes first.

Comparison of the budgeted and actual amounts as shown in Exhibit 3 in the accompanying financial report includes the General Fund and those Special Revenue Funds which are included in the annual operating budget and for which a budget-to-actual comparison is required.

Budgets for the General Fund and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - LOUISIANA DEPART-
MENT OF CULTURE, RECREATION AND TOURISM GRANT FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 9,000	\$ 9,000	\$ -
Miscellaneous	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Expenditures			
Economic development and assistance:			
Contract services	12,300	12,300	-
Materials and supplies	2,000	2,533	(533)
Other services and charges	<u>3,670</u>	<u>3,167</u>	<u>503</u>
Total expenditures	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	General Fund		Variance: Favorable (Unfavorable)
	Budget	Actual	
Revenues			
Intergovernmental	\$ 162,816	\$ 151,716	\$ (11,100)
Interest earned	3,900	2,983	(917)
Miscellaneous	11,839	11,840	(199)
Total revenues	177,655	166,259	(11,396)
Expenditures			
Economic development and assistance	29,559	29,664	(105)
Excess (deficiency) of revenues over expenditures	148,096	136,595	(11,501)
Other Financing Sources (Uses)			
Operating transfers in	-	6,827	6,827
Operating transfers out	(112,626)	(111,843)	811
Total other financing sources (uses)	(112,626)	(105,016)	7,610
Excess of Revenues and Other Sources Over Expenditures and Other Uses	35,420	31,577	(3,843)
Fund Balances			
Beginning of year	82,258	82,258	-
End of year	<u>\$ 117,678</u>	<u>\$ 113,835</u>	<u>\$ (3,843)</u>

See notes to financial statements.

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INTRODUCTORY SECTION

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The 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.

Release Date: APR 12 1961

APR 12 6 23 PM '61
LEGISLATIVE AUDITOR

Financial Report

*South Central Planning &
Development Commission, Inc.*

Thibodaux, Louisiana

June 30, 1996

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June 30, 1996

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PRINCIPAL OFFICIALS

South Central Planning & Development Commission, Inc.

June 30, 1996

Officers

Barry Bonvillian
Chairman

Dale J. Hymel, Jr.
Vice Chairman

Warren J. Harring, Jr.
Secretary/Treasurer

Terrebonne Parish

St. James Parish

City of Thibodaux

Commissioners

Maria Triche

Ronald Jones

Abrin Sylvester

Aaron Calhoun

Jerry Jones

Wayne Watts

Chris Truogo

Ellis A. Alexander

Joseph Binet

Elton Ashort

Herbert Jackson

Arnold J. Labat

Leroy Labat

Perry Bailey

Philip Faugay

Wayne S. Ingram

Jervis Asuta

Herman Bourgeois

J. B. Tomersonal, Jr.

Elmore J. Troeschler

Darrel C. Jupiter

Assumption Parish

Assumption Parish

Assumption Parish

Lafourche Parish

Lafourche Parish

Lafourche Parish

St. Charles Parish

St. Charles Parish

St. Charles Parish

St. James Parish

St. James Parish

St. John the Baptist Parish

St. John the Baptist Parish

St. John the Baptist Parish

Terrebonne Parish

Terrebonne Parish

Town of Golden Meadow

Town of Greenercy

Town of Lakeport

Town of Latchar

Village of Napoleonville

Executive Director

Craig P. Russell

FINANCIAL SECTION

Note 10 - INDIRECT COST PLAN (Continued)

Provisional rates developed in accordance with the Department of Commerce guidelines for the period July 1, 1996 through June 30, 1997 are as follows:

Released time and fringe benefits	21.30%
Indirect costs	83.50%

Note 11 - ECONOMIC DEPENDENCY

The Commission received a majority of its revenue from funds provided by federal/state government grants, local government entities, contracts and member (local governments) dues. Certain grants, contracts and member dues are required to be appropriated each year by the various levels of government. If significant budget cuts are made at the federal/state and/or local government level, the amount of funds received by the Commission could be reduced significantly and have an adverse impact on its operations.

Note 12 - COMPENSATION OF COMMISSIONERS

Commissioners for the South Central Planning & Development Commission, Inc. received no compensation during the year ended June 30, 1996.

GENERAL FUND

To account for resources traditionally associated with special districts which are not required to be accounted for in another fund.

**COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS**

South Central Planning & Development Committee, Inc.

June 30, 1996

	Governmental Fund Types		Potential	Account Groups		Total (Majoration Only)
	General	Special Revenue	Fund Types Agency	General Fund Assets	General Long-Term Liabilities	
Assets						
Cash	\$ 281,326	\$ 96,593	\$ 369	\$ -	\$ -	\$ 378,288
Investments	-	-	48,318	-	-	48,318
Due from other governmental units	30,894	-	-	-	-	30,894
Accounts receivable						
Miscellaneous	770	-	-	-	-	770
Interim loans	-	407,877	-	-	-	407,877
Due from other funds	-	108	-	-	-	108
Prepaid expenses	3,144	-	-	-	-	3,144
Deposits	422	-	-	-	-	422
General fund assets	-	-	-	123,490	-	123,490
Amount to be provided for retirement of general long-term obligations	-	-	-	-	3,116	3,116
Totals	\$ 336,816	\$ 493,773	\$ 48,687	\$ 123,490	\$ 3,116	\$ 905,882
Liabilities						
Accounts payable and accrued expenses	\$ 14,726	\$ -	\$ -	\$ -	\$ -	\$ 14,726
Due to other funds	188	-	-	-	-	188
Deferred revenues	121,047	431,427	-	-	-	552,474
Deferred compensation	-	-	49,888	-	-	49,888
Compensated absences payable	-	-	-	-	3,116	3,116
Total liabilities	141,781	431,427	49,888		3,116	617,212
Fund Equity						
Investments in general fund assets				\$ 123,490		123,490
Fund balance						
Reserved for prepaid expenses	3,144	-	-	-	-	3,144
Designated for subsequent year operations	20,918	-	-	-	-	20,918
Designated for revolving loan fund administration	19,034	-	-	-	-	19,034
Undesignated	78,309	11,280	-	-	-	89,589
Total fund balance	123,405	11,280				134,685
Total fund equity	123,405	11,280		123,490		248,675
Totals	\$ 256,616	\$ 455,773	\$ 48,688	\$ 123,490	\$ 3,116	\$ 895,887

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 162,816	\$ 151,716	\$ (11,100)
Interest earned	3,080	2,903	(177)
Miscellaneous	11,839	11,680	(159)
Total revenues	<u>177,735</u>	<u>166,299</u>	<u>(11,436)</u>
Expenditures			
Economic development and assistance:			
Personal services	1,898	1,442	456
Materials and supplies	1,300	1,371	(271)
Repairs and maintenance	4,000	3,416	584
Other services and charges	4,561	3,664	(897)
Capital expenditures	18,800	17,771	1,029
Total expenditures	<u>29,559</u>	<u>29,664</u>	<u>(105)</u>
Excess of revenues over expenditures	<u>148,176</u>	<u>136,635</u>	<u>(11,541)</u>
Other Financing Sources (Uses)			
Operating transfers in	-	6,827	6,827
Operating transfers out	(112,876)	(111,845)	831
Total other financing sources (uses)	<u>(112,876)</u>	<u>(105,018)</u>	<u>7,858</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>35,420</u>	<u>31,577</u>	<u>(3,843)</u>
Fund Balance			
Beginning of year	<u>82,258</u>	<u>82,258</u>	<u>-</u>
End of year	<u>\$ 117,678</u>	<u>\$ 113,835</u>	<u>\$ (3,843)</u>

SPECIAL REVENUE FUNDS

Economic Development Administration Revolving Loan Fund - To account for receipts and uses of grant funds from United States Department of Commerce (Economic Development Administration) to administer a revolving loan program.

1995/1996 Economic Development Administration Grant Funds - To account for receipts and uses of grant funds received from the United States Department of Commerce (Economic Development Administration) which are restricted to uses as specified in the grants documents.

Louisiana Department of Culture, Recreation, and Tourism Grant Fund - To account for receipts and uses of grant funds received from the Louisiana Department of Culture, Recreation, and Tourism which are restricted to uses as specified in the grant document.

(LAPDD) Solid Waste Management Fund - To account for receipts and uses of funds provided by the Louisiana Association of Planning and Development Districts (LAPDD) from the U. S. Department of Energy's "Petroleum Violation Incentive Fund" to the Department of Natural Resources, State of Louisiana which have made sufficient funds available to the Department of Environmental Quality, State of Louisiana Intergovernmental Agreement No. PVE 00-95-01 to fund a "Solid Waste Management Data Collection" program by LAPDD of which the Commission is a member. Funds are restricted to uses as specified in the LAPDD contract.

Nonpoint Source Pollution Implementation Fund - To account for receipts and uses of EPA funds provided by the Department of Environmental Quality, State of Louisiana for "Extension of Urban Subcommittee to Localized Nonprofit Source Conditions: Bastrop and Terrebonne Basins" which are restricted to those uses as specified in the contract documents.

Long-Term Economic Disturbance Economic Adjustment Assistance Fund - To account for receipts and uses of funds provided by the United States Department of Commerce (Economic Development Administration) which are restricted to the uses specified in the grant documents.

(LAPDD) Enterprise Zones Fund - To account for receipts and uses of funds provided by the Louisiana Association of Planning and Development Districts (LAPDD) from the Louisiana Department of Economic Development which are restricted to uses specified in the LAPDD agreement.

Member Cities and Parishes Projects Fund - To account for receipts from and services provided directly to members and their component units to the extent they are limited to those specific uses.

OTHER SUPPLEMENTARY INFORMATION SECTION

BALANCE SHEET - GENERAL FUND

South Central Planning & Development Commission, Inc.

June 30, 1996

Assets	
Cash	\$ 201,326
Due from other governmental units	50,954
Accounts receivable - miscellaneous	770
Prepaid expenses	3,144
Deposits	<u>422</u>
Total	<u>\$ 256,616</u>
Liabilities	
Accounts payable and accrued expenses	\$ 14,726
Due to other funds	898
Deferred revenues	<u>127,947</u>
Total liabilities	<u>143,571</u>
Fund Balance	
Reserved for prepaid expenses	3,144
Designated for subsequent year expenditures	20,918
Designated for revolving loan fund administration	19,434
Undesignated	<u>70,399</u>
Total fund balance	<u>113,835</u>
Total	<u>\$ 256,616</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Economic Development Administration Revolving Loan Fund</u>	<u>1995/1996 Economic Development Administration Grant Funds</u>	<u>Louisiana Department of Culture, Recreation and Tourism Grant Fund</u>
Revenues			
Intergovernmental	\$ 415,000	\$ 54,856	\$ 9,000
Interest earned	9,200	140	-
Miscellaneous	<u>9,577</u>	<u>-</u>	<u>9,000</u>
Total revenues	429,777	54,996	18,000
Expenditures			
Economic development and assistance	<u>415,000</u>	<u>72,995</u>	<u>18,000</u>
Excess (deficiency) of revenues over expenditures	<u>14,777</u>	<u>(18,000)</u>	<u>-</u>
Other Financing Sources (Uses)			
Operating transfers in	-	18,799	-
Operating transfers out	<u>(3,427)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,427)</u>	<u>18,799</u>	<u>-</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	11,350	-	-
Fund Balances			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 11,350</u>	<u>\$ -</u>	<u>\$ -</u>

(LAFDC) Solid Waste Management Fund	Nonpoint Source Pollution Implementation Fund	Long-term Economic Deterioration Economic Adjustment Assistance Fund	(LAFDC) Enterprise Zones Fund	Member Cities and Parishes Projects Fund	Total
\$ 7,210	\$ 35,485	\$ 18,987	\$ 6,820	\$ 60,539	\$ 607,667
-	-	96	-	-	3,441
-	-	-	-	338	18,916
<u>7,210</u>	<u>35,485</u>	<u>19,083</u>	<u>6,820</u>	<u>60,877</u>	<u>631,448</u>
<u>7,210</u>	<u>35,162</u>	<u>23,444</u>	<u>4,336</u>	<u>122,989</u>	<u>723,116</u>
-	(23,657)	(6,361)	2,484	(62,112)	(93,648)
-	23,657	6,361	-	62,112	180,929
-	-	-	(2,484)	-	(45,910)
-	<u>23,657</u>	<u>6,361</u>	<u>(2,484)</u>	<u>62,112</u>	<u>185,818</u>
-	-	-	-	-	11,350
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,350</u>

Note 9 - DEFERRED COMPENSATION PLAN (Continued)

The Commission has the responsibility for withholding and remitting contributions from participants to the Plan. In addition, the Commission has a policy that provides for a matching of an employee's contribution based upon the term of employment and not to exceed three percent of includible compensation. The Commission is also responsible for remitting the Commission's contributions to the Plan. PEBSCO, One Nationwide Plaza, Columbus, Ohio, serves as administrator and is responsible for maintaining a deferred account with respect to each participant, investing the participant's account in accordance with the participant's investment specifications and reporting annually to the participant and Commission on the status of the Plan.

According to the South Central Planning & Development District Deferred Compensation Plan, Statement of Account provided by PEBSCO at June 30, 1996, plan assets were \$48,519 which represented various types of investments. In addition to the investments by the Trust there was \$269 of contributions in transit to the Trust which is classified as cash in the Agency Fund.

In accordance with the provisions of Internal Revenue Code Section 457, all assets of the plan, including all deferred amounts and all income attributable to such deferred amounts are the assets of the Commission and are subject to the claims of the Commission's general creditors.

The Commission has no liability for losses under the plan but it does have the duty of due care that would be required of an ordinary prudent investor. The Commission believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Note 10 - INDIRECT COST PLAN

The Commission maintains an approved indirect cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited. Cost rates used and applied to direct salaries for the year ended June 30, 1996 were as follows:

Released time and fringe benefits	56.82%
Indirect cost	61.28%

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - ECONOMIC
DEVELOPMENT ADMINISTRATION REVOLVING LOAN FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$ 415,000	\$ 415,000	\$ -
Interest earned	-	5,305	5,305
Miscellaneous	-	9,572	9,572
Total revenues	<u>415,000</u>	<u>429,777</u>	<u>14,777</u>
Expenditures			
Economic development and assistance:			
Other services and charges	<u>415,000</u>	<u>415,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>-</u>	<u>14,777</u>	<u>14,777</u>
Other Financing Uses			
Operating transfers out:			
General Fund	<u>-</u>	<u>(9,527)</u>	<u>(9,527)</u>
Excess of Revenues Over Expenditures and Other Uses	<u>-</u>	<u>11,350</u>	<u>11,350</u>
Fund Balance			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 11,350</u>	<u>\$ 11,350</u>

Note 8 - LEASE COMMITMENTS

On June 18, 1992, the Commission entered into a five year lease agreement for office facilities which expires June 12, 1997. The original lease terms provided for monthly rental payments of \$1,843. The lease was amended effective November 1, 1992 to include additional office space and revised monthly rental payments of \$2,500 each month. On July 26, 1995, the Commission entered into a 3 year lease agreement for a facility vehicle which expires July, 1998. The lease term provides for monthly rental payments of \$398. The Commission has also entered into lease agreements for office equipment. All office equipment contracts are on an annual basis with renewal options up to a maximum of three years total lease terms allowable on each lease from its inception. Future minimum lease payments under these agreements at June 30, 1996 were as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Office</u> <u>Facilities</u>	<u>Facility</u> <u>Vehicle</u>	<u>Office</u> <u>Equipment</u>	<u>Combined</u> <u>Totals</u>
1997	\$28,917	\$4,770	\$4,090	\$37,777
1998	—	4,770	2,730	7,500
Lease totals	\$28,917	\$9,540	\$7,620	\$46,077

Rental expenses incurred for the year ended June 30, 1996 were \$50,490 under the above and other equipment leases that are not material in amount.

Note 9 - DEFERRED COMPENSATION PLAN

As of January 1, 1986, all employees of the Commission have the option to participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

On April 25, 1991, the Commission elected to amend and restate the Plan in accordance with the NATIONAL ASSOCIATION OF COUNTIES DEFERRED COMPENSATION PROGRAM, THE DEFERRED COMPENSATION PLAN FOR PUBLIC EMPLOYEES effective July 1, 1991. All assets of the prior plan as of December 31, 1991 were rolled over into this plan.

Note 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended June 30, 1996 is as follows:

	<u>Beginning of Year</u>	<u>Additions</u>	<u>End of Year</u>
Furniture, fixtures and equipment	<u>\$189,586</u>	<u>\$22,324</u>	<u>\$211,910</u>

The general fixed assets at June 30, 1996 are all valued at their historical cost. There is no depreciation provided on general fixed assets either as an indirect cost in the indirect costs pool or as a direct cost of any fund.

Note 6 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

Long-term obligations at June 30, 1996 consisted of accumulated annual leave (vacation pay) which amounts are vested with employees.

A summary of changes in general long-term obligations for the year ended June 30, 1996 is as follows:

Accumulated unpaid annual leave, July 1, 1995	\$ 3,433
Net decrease in accumulated unpaid annual leave	<u>(2,317)</u>
Accumulated unpaid annual leave, June 30, 1996	<u>\$ 1,116</u>

Funding of accumulated annual leave is to be provided from reserves of various Funds to which indirect cost are allocated at the time paid. See Notes 1f and 1j.

Note 7 - INTERGOVERNMENTAL REVENUES

Member cities and parishes are assessed annual dues based upon population at the per capita rate of \$.28, prorated according to that portion of the year during which they were a member. Total dues, reported as General Fund intergovernmental revenues, for the year ended June 30, 1996 were \$64,781. During the year ended June 30, 1996, the Commission billed the member cities and parishes for their annual dues in January 1996 to be deferred until fiscal year ending June 30, 1997. The per capita rate of \$.28 was used for the January 1996 billing. Total deferred revenues relating to annual dues is \$121,793.

Note 2 - CASH AND INVESTMENTS (Continued)

At June 30, 1996, the Commission's cash (excluding the Deferred Compensation Fund) at financial institutions in excess of the FDIC insurance (\$157,675) was collateralized by securities held by an unaffiliated bank in the name of the financial institution pledged to the Commission. The Governmental Accounting Standards Board (GASB), which promulgates the Standards for accounting and financial reporting for state and local governments considers these funds uncollateralized.

Even though these funds are considered to be uncollateralized under the provisions of GASB Statement 5, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to subscribe and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Amounts due from other governmental units for projects administered during the year ended June 30, 1996 were as follows:

<i>Agencies</i>	<i>Amount</i>
United States Department of Commerce- Economic Development Administration	\$ 237
Louisiana Department of Culture, Recreation and Tourism	3,667
Louisiana Department of Environmental Quality	23,340
Louisiana Association of Planning & Economic District's	1,137
Lafourche Parish Council	7,979
St. Charles Parish Council	1,383
St. John the Baptist Parish Council	7,211
South Louisiana Economic Council	—5,880
Total	\$59,924

Of the amounts earned under the various projects \$12,741 were realized at June 30, 1996.

Note 4 - PREPAID EXPENSES

The Commission advanced funds for future office rent of \$2,500, and \$644 of various other items. Since these are to be allocated as indirect costs in future periods they have been classified as prepaid at June 30, 1996.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - 1995/1996
ECONOMIC DEVELOPMENT ADMINISTRATION GRANT FUND**

South Central Planning & Development Commission, Inc.

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$ 54,056	\$ 54,056	\$ -
Interest earned	131	140	9
Total revenues:	<u>54,187</u>	<u>54,196</u>	<u>9</u>
Expenditures			
Economic development and assistance:			
Personal services	43,934	44,364	(430)
Other services and charges	<u>28,315</u>	<u>28,831</u>	<u>(516)</u>
Total expenditures	<u>72,249</u>	<u>72,995</u>	<u>(746)</u>
Deficiency of revenues over expenditures	<u>(18,062)</u>	<u>(18,799)</u>	<u>(737)</u>
Other Financing Sources			
Operating transfers in:			
General Fund	<u>18,062</u>	<u>18,799</u>	<u>737</u>
Excess of Revenues and Other Sources Over Expenditures	-	-	-
Fund Balance			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Commission.

j) Reclassification

For 1996, the Commission has determined that it will present its financial statements in conformity with its budget. Accordingly, the LCDRHO - Lafourche Parish Disaster Recovery Fund, LCDSBG - St. John Parish Disaster Recovery Fund, LCDSBG - St. John Parish Wallace Fund, LCDSBG - Lafourche Parish Lawitown Fund and City of Thibodaux Consolidated Strategy Fund are now reported within the Member Cities and Parishes Projects Fund.

k) Total Columns on Combined Statements - Overview

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles.

Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - CASH AND INVESTMENTS

Cash balances at June 30, 1996 consisted of \$160 petty cash on hand, bank deposits of \$257,818 and \$369 classified as cash in the Agency Fund.

There were no investments other than the various fixed annuities and investment funds in the deferred compensation plan. See Note 9.

State law requires that deposits of all political subdivisions be fully collateralized in all items. Acceptable collateralizations include FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

**BALANCE SHEET - SPECIAL REVENUE FUND -
ECONOMIC DEVELOPMENT ADMINISTRATION
REVOLVING LOAN FUND**

South Central Planning & Development Commission, Inc.

June 30, 1996

Assets	
Cash	\$ 50,502
Receivable - economic loans	407,077
Due from other funds	<u>108</u>
Total	<u>\$ 463,777</u>
Liabilities	
Deferred revenues	\$ 432,417
Fund Balance	
Undesignated	<u>31,350</u>
Total	<u>\$ 463,777</u>