

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

2. Questioned Costs (Continued)

CAUSE OF CONDITION: Unknown.

EFFECT OF CONDITION: Federal program expenditures included costs which were not applicable to the program.

RECOMMENDATION: All expenditures should be carefully reviewed to ensure costs allocated to a federal program are applicable to that program.

MANAGEMENT'S RESPONSE: The late fee for the phone bill was an over/oversight. The accounting department charges fees such as these to the General Fund. We will discontinue the purchase of Christmas cards or charge this expense to the General Fund.

3. Late Filing of Audit Report

CONDITION: The Louisiana Legislative Auditor requires audit reports to be filed within six months of the year-end of the governments. The audit report as of and for the year ended June 30, 1996 was filed approximately February 28, 1997.

REASON/IMPROVEMENT NEEDED: To comply with state regulations.

CAUSE OF CONDITION: Due to unexpected additional workload and staff shortage of auditor for the 1996 year.

EFFECT OF CONDITION: Violation of state regulation.

RECOMMENDATION: Future audit reports should be filed within six months of year-end.

MANAGEMENT'S RESPONSE: In late August 1996, we notified the auditor that our financial records for the period July 1, 1995-June 30, 1996 were in order and we were prepared for the field work to begin. The "Cause of Condition" stated above.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

1. Time Records
(All Programs)

CONDITION: The District administers several federal programs. Costs are charged to the federal programs by two means. First, costs are charged to a federal program for any item that is specifically for that program. Secondly, costs that are shared by several programs such as the use of the building are allocated to the various programs through the indirect cost allocation plan. Salaries are allocated through the indirect cost plan. The allocation of salaries is based upon management's analysis of the approximate time spent by each employee working in a program.

REASON IMPROVEMENT NEEDED: U. S. Office of Management and Budget Circular A-87 requires written employee time records whenever payroll cost is allocated to multiple federal programs. This regulation is precipitated by the need to have each federal program bear the proper cost of employees working in the program.

CAUSE OF CONDITION: Unknown.

EFFECT OF CONDITION: The payroll cost allocation percentage charged to each federal program is not based on actual time records but on an estimate of time spent by each employee in each program.

RECOMMENDATION: Written time records should be maintained for all employees working on multiple federal programs.

MANAGEMENT'S RESPONSE: Weekly time records are maintained for all employees based on estimated hours figured during budgeting. We will devise a plan for employees to provide detail time records of direct labor on federal/state programs.

2. Questioned Costs
(All Federal Programs Except Farmers Home Administration)

CONDITION: The following charges to federal programs were noted from a sample of sixty disbursements:

Payment of late fee on Century Collect phone bill	\$ 18.58
Payment for Christmas cards	246.24

REASON IMPROVEMENT NEEDED: Costs allocated to a federal program should be only those costs applicable to that program.

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

STATUS OF PRIOR ALERT FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

1. Cash Management Requirements

This finding has been resolved.



ALLEN, GREEN & ROBINETTE, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS
224 S. PERRAND STREET
MONROE, LOUISIANA 71201

THOMAS J. ALLEN, CPA
A PROFESSIONAL ACCOUNTANT/CERTIFIED

THOMAS J. GREEN, CPA
SCOTT T. ROBINETTE, CPA

NEW OFFICE
POST OFFICE BOX 6075
MONROE, LA 71219-0075
TELEPHONE (504) 335-4477
FAX (504) 335-4500

INDEPENDENT AUDITORY REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

We have audited the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 1995, and have issued our report thereon dated February 11, 1997.

In connection with our audit of the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated, and with our consideration of the District's control structure used in administering federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-118, "Audit of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1995.

As required by OMB Circular A-118, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, claims for advances and reimbursements and amounts claimed or used for matching that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these 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 North Delta Regional Planning and Development District, Incorporated had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed two material instances of noncompliance which are described in findings #1 and #2 of the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the management of the District, its significant state agency, other agencies granting funds to the District and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
February 11, 1997



ALLEN, GREEN & ROBINETTE, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS
500 FERRAND STREET
MONROE, LOUISIANA 70001

ERNEST L. ALLEN, CPA
A FELLOW MEMBER, NATIONAL ASSOCIATION

MARVIN J. GREEN, CPA
ERNEST L. ROBINETTE, CPA

NEW OFFICE
POST OFFICE BOX 6076
MONROE, LA 70114-0076
TELEPHONE (504) 885-4400
FAX (504) 885-4984

INDEPENDENT AUDITORY REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

We have audited the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated (the District), as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997.

We have also audited the District's compliance with the requirements governing types of services allowed or unallowed, eligibility, special reports, special tests and provisions required by the *Compliance Supplement for Single Audits of State and Local Governments*, and claims for advances and reimbursements that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of the District is responsible for the District'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 of compliance with these requirements in accordance with generally accepted auditing standards; Government Auditing Standards issued by the Comptroller General of the United States, and 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 District's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the District complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, special reports, special tests and provisions required by the *Compliance Supplement for Single Audits of State and Local Governments*, and claims for advances and reimbursements that are applicable to its major federal financial assistance program for the year ended June 30, 1996.

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

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 consider to be material weaknesses as defined above.

This report is intended for the management of the District, its significant audit agencies, other agencies granting funds to the District and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record, and its distribution is not limited.



ALLEN, GREEN & ROBBETTE, L.L.P.

Monroe, Louisiana
February 13, 1997

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

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 Controls

Cash
Expenditures for goods and services
and accounts payable

Single audits and similar grant programs
Payroll and related liabilities

Administrative Controls

General requirements:
Political activity
Civil rights
Cash management
Federal financial reports
Allowable cost/expense principles
Drug-Free Workplace Act
Administrative requirements

Specific Requirements:
Types of services allowed or excluded
Eligibility
Matching, level of effort or cost-sharing
Special reports
Special tests and provisions
Amounts claimed or used for matching
Claims for advances and reimbursements

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

During the year ended June 30, 1996, the District expended 64 percent of its total Federal financial assistance under major federal financial assistance programs and the following major financial assistance programs: Title III B - Area Agency Administration, Title III B - Supportive Services, Title III C-1 - Congregate Meals, Title III C-2 - Home Delivered Meals.

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, requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the District's major federal financial assistance programs, which is identified in the accompanying Schedule of Federal Financial Assistance and the administrative nonmajor programs. 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 reportable 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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period



ALLEN, GREEN & ROBINETTE, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS
5014 FERRAND STREET
MONROE, LOUISIANA 70501

ERNEST L. ALLEN, CPA
A PROFESSIONAL CORPORATION

THOMAS J. GREEN, CPA
ROBERT T. ROBINETTE, CPA

5014 FERRAND
5014 FERRAND, SUITE 500
MONROE, LA 70501-4005
504-335-0000 (248) 444-4444
FAX: (504) 335-0000

INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

We have audited the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997. We have also audited the compliance of the District with requirements applicable to major federal financial assistance programs and have issued our report thereon dated February 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Standards of Stress 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 and about whether the Districts complied with laws and regulations, noncompliance 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 District's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated and on the compliance of the District 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 February 11, 1997.

The management of the North Delta Regional Planning and Development District, Incorporated 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with 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.

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana**

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-135**

The following pages contain information on internal control and compliance with laws and regulations required by OMB Circular A-135. The report on internal accounting and administrative controls relates to matters that would be significant and/or material to federal assistance programs. The report on compliance with laws and regulations is, likewise, related to items of compliance with laws and regulations relating to federal financial assistance programs.



ALLEN, GREEN & ROBINETTE, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

2618 PERRAND STREET
MONROE, LOUISIANA 70501

ERNEST L. ALLEN, CPA
A PROFESSIONAL ACCOUNTING CORPORATION
TERRY W. J. GREEN, CPA
ROBERT T. ROBINETTE, CPA

MAIL ADDRESS
POST OFFICE BOX 6075
MONROE, LA 70116-0675
TELEPHONE (225) 336-4411
FAX (225) 336-0333

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

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

We have audited the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the North Delta Regional Planning and Development District, Incorporated is the responsibility of management of the District. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the District'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 here under Government Auditing Standards.

This report is intended for the management of the District, its cognizant audit agency, other agencies granting funds to the District and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
February 11, 1997

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

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 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 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 consider to be material weaknesses as defined above.

This report is intended for the management of the District, its cognate audit agency, other agencies granting funds to the District and the Legislative Auditor of the state of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Allen Green & Robinette

ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
February 13, 1997



ALLEN GREEN & ROBINETTE, L.L.P.

CERTIFIED-PUBLIC ACCOUNTANTS
244 PERRAND STREET
MONROE, LOUISIANA 70001

ERNEST L. ALLEN, CPA
CHIEF FINANCIAL OFFICER/CONTROLLER
TIMOTHY J. GREEN, CPA
SERVISE S. ROBINETTE, CPA

NEW ORLEANS
FIRST OFFICE: 824 BARRÉ
MONROE, LA 70001
TELEPHONE (504) 388-4421
FAX (504) 388-8888

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

We have audited the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the North Delta Regional Planning and Development District, Incorporated 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, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections 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.

In planning and performing our audit of the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the general purpose financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT, INCORPORATED**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1998**

Schedule 2

FEDERAL DONOR/ PASS-THROUGH DONOR / PROGRAM NAME	PASS-THROUGH DONOR'S I.D. NUMBER	CFDA NUMBER	PROGRAM ON AWARD AMOUNT	EXPENDITURES
United States Department of Agriculture				
<i>Pass Through Programs:</i>				
Louisiana Governor's Office of				
Elderly Affairs:				
Food Distribution:				
U.S.D.A. - Cash in Lieu of Commodities	N/A	18.058	\$ 105,447	\$ 105,447
<i>Direct Programs:</i>				
Farmer's Home Administration - Intermediate Relocating Program**	N/A	18.107	_____	215,800**
Total United States Department of Agriculture			\$ 105,447	\$ 215,447
United States Department of Transportation				
<i>Pass Through Programs:</i>				
Discrete Council of Governments:				
Highway Planning and Construction:				
Federal Highway Administration	730-21-8007	20.205	\$ 97,399	\$ 97,399
Federal Transit Administration	LA-80-8003	20.807	8,821	8,821
Federal Transit Administration	LA-80-8004	20.507	11,561	11,561
Total United States Department of Transportation			\$ 117,881	\$ 117,881
United States Environmental Protection Agency				
<i>Pass Through Programs:</i>				
Office of Solid Waste and				
Emergency Response:				
Solid Waste Management Assistance	2502-05-05	81.608	\$ 13,179	\$ 13,179
Other Federal Assistance				
United States (Department) of Health & Human Services				
Title VI - Community Elder Rights	N/A	N/A	\$ 3,179	\$ 3,179
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 628,955	\$ 628,955

** Major federal financial assistance programs.

** The District is indebted to the Department of Agriculture (Farmer's Home Administration) for a note of \$1,572,811 at year end.

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT, INCORPORATED**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1998**

Schedule T

FEDERAL GRANTOR PASS-THROUGH GRANTOR / PROGRAM NAME	PASS-THROUGH GRANTOR'S I.D. NUMBER	FY/CH NUMBER	PROGRAM OR AWARD AMOUNT	EXPENDITURES
United States Department of Commerce				
Direct Program				
Economic Development - Grants for Public Works and Development Facilities				
	06-0511827-88	11,200	\$ 26,000	\$ 26,000
	06-0511827-90	11,200	26,000	26,000
Total United States Department of Commerce			\$ 52,000	\$ 52,000
United States Department of Health & Human Services				
Flow Through Programs				
Louisiana Governor's Office of Elderly Affairs				
Special Programs for the Aging - Title III, Part A - Long-Term Care Demonstration				
	NA	00,842	\$ 26,408	\$ 26,408
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				
Title III - Area Agency Administration				
	NA	00,044	\$ 81,261	\$ 81,261
Title III B - Supportive Services				
	NA	00,044	179,870	179,870
Total			\$ 280,489	\$ 280,489
Special Programs for the Aging - Title III C - Nutrition Services				
Title III C-1 - Congregate Meals				
	NA	83,048	\$ 100,140	\$ 100,140
Title III C-2 - Home Delivered Meals				
	NA	83,048	87,888	87,888
Total			\$ 200,812	\$ 200,812
Special Programs for the Aging - Title III Part D - In Home Services				
	NA	83,048	\$ 4,897	\$ 4,897
Title III F - Preventive Health				
	NA	83,048	18,758	18,758
Total			\$ 23,655	\$ 23,655
Total United States Department of Health and Human Services			\$ 538,956	\$ 538,956

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**

**SPECIAL REVENUE AND AGENCY FUNDS
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS
(Schedule of Expenditures - Budget and Actual)
For the Year Ended June 30, 1999**

Schedule 4

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
U.S.D.A.			
Grants to Subrecipients:			
East Carroll COA	\$ 11,000	\$ 10,587	\$ (414)
Franklin COA	21,027	21,884	857
Jackson COA	17,027	22,785	5,758
Richland COA	23,073	19,828	(3,245)
Union COA	30,880	25,715	(5,165)
	<u>\$ 100,000</u>	<u>\$ 100,441</u>	<u>\$ (551)</u>
Total			

TYPE III - DISEASE & HEALTH

Grants to Subrecipients:

East Carroll COA	\$ 1,000	\$ 1,000	\$ 0
Franklin COA	3,347	3,347	0
Jackson COA	2,474	2,474	0
Richland COA	2,618	2,618	0
Union COA	3,304	3,304	0
North Louisiana Legal Assistance	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 13,662</u>	<u>\$ 13,662</u>	<u>\$ 0</u>

(COA/C) (DEMO)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**

**SPECIAL REVENUE AND AGENCY FUNDS
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS
Schedule of Revenues - Budget and Actual
For the Year Ended June 30, 1998**

Schedule 2

TITLE (ID)			VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
TITLE 000			
Grants to Subrecipients:			
East Carroll COA	\$ 800	\$ 800	0
Franklin COA	1,050	1,050	0
Jackson COA	1,020	1,020	0
Richmond COA	1,771	1,771	0
Union COA	1,411	1,411	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 6,752	\$ 6,752	0
REGION CENTER			
Grants to Subrecipients:			
East Carroll COA	\$ 18,500	\$ 18,500	0
Franklin COA	24,081	24,081	0
Jackson COA	20,000	20,000	0
Richmond COA	23,078	23,078	0
Union COA	22,989	22,989	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 108,648	\$ 108,648	0
MISCellaneous Grants			
Grants to Subrecipients:			
East Carroll COA	\$ 4,500	\$ 4,500	0
Franklin COA	4,500	4,500	0
Jackson COA	4,500	4,500	0
Richmond COA	4,500	4,500	0
Union COA	4,500	4,500	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 22,500	\$ 22,500	0

(CONTINUED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**

**SPECIAL REVENUE AND AGENCY FUNDS
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS
Schedule of Expenditures - Budget and Actual
For the Year Ended June 30, 1996**

Schedule B

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE B-B SUPPORTIVE SERVICES			
Grants to Subrecipients:			
East Carroll COA	\$ 26,193	\$ 26,193	\$ 0
Franklin COA	52,738	52,738	0
Jackson COA	46,491	46,491	0
Richland COA	46,028	46,028	0
Union COA	62,558	62,558	0
North Louisiana Legal Assistance	11,258	11,258	0
Total	\$ 265,186	\$ 265,186	\$ 0
TITLE B-C-1			
Grants to Subrecipients:			
East Carroll COA	\$ 62,671	\$ 62,671	\$ 0
Franklin COA	66,593	66,593	0
Jackson COA	66,383	66,383	0
Richland COA	36,685	36,685	0
Union COA	47,786	47,786	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 260,118	\$ 260,118	\$ 0
TITLE B-C-2			
Grants to Subrecipients:			
East Carroll COA	\$ 62,136	\$ 62,136	\$ 0
Franklin COA	31,034	31,034	0
Jackson COA	67,843	67,843	0
Richland COA	96,000	96,000	0
Union COA	79,800	79,800	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 337,813	\$ 337,813	\$ 0

(CONTINUED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**

**SPECIAL REVENUE AND AGENCY FUNDS
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS
Schedule of Expenditures - Budget and Actual
For the Year Ended June 30, 1998**

Schedule B

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
AREA AGENCY ON AGING			
Administration			
Salaries	\$ 28,200	\$ 27,813	387
Fringe	7,377	7,268	109
Travel	4,817	4,852	(35)
Operating Services	14,837	14,243	594
Operating Supplies	1,245	1,217	28
Other Costs	2,147	2,875	(728)
Total	\$ 58,623	\$ 58,068	\$ 555
OMBUDSMAN			
Administration			
Salaries	\$ 12,788	\$ 11,845	(943)
Fringe	1,738	1,738	0
Travel	8,882	8,421	461
Operating Services	4,825	4,828	(3)
Operating Supplies	335	332	3
Other Costs	7,855	7,855	0
Total	\$ 34,423	\$ 34,421	\$ 2
TITLE VI COMMUNITY ELDER RIGHTS			
Health and Welfare	\$ 5,578	\$ 5,578	0
AGENCY FUNDS			
Operating Services	\$ 7,855	\$ 8,852	(1,000)

(CONTINUED)

Schedule B

AGENCY FUNDS

TITLE III C-1	TITLE III C-2	TITLE III D	SEWER CENTER	U.S.A.	MISCELLANEOUS GRANT	TITLE III DISEASE & HEALTH	TOTAL
\$ 100,140	\$ 27,800	\$ 4,807	\$ 0	\$ 188,447	\$ 0	\$ 12,734	\$ 444,884
55,760	344,612	800	100,843	0	22,500	3,139	524,714
0	0	0	0	0	0	0	0
\$ 248,800	\$ 311,892	\$ 5,707	\$ 100,843	\$ 188,447	\$ 22,500	\$ 15,873	\$ 1,179,102
0	0	0	0	0	0	0	50,480
0	0	0	0	0	0	0	8,248
0	0	0	0	0	0	0	13,818
0	0	0	0	0	0	0	28,718
0	0	0	0	0	0	0	1,000
0	0	0	0	0	0	0	10,148
53,871	55,120	882	18,528	18,507	4,500	1,831	178,068
65,332	31,834	1,890	24,081	21,804	4,500	3,247	184,084
66,563	27,545	1,890	26,023	22,760	4,500	2,474	211,115
38,585	69,886	1,171	23,018	18,000	4,500	2,810	223,408
47,789	32,880	1,611	23,088	28,715	4,500	5,884	229,063
0	0	0	0	0	0	0	71,558
\$ 248,800	\$ 311,892	\$ 5,707	\$ 100,843	\$ 188,447	\$ 22,500	\$ 15,873	\$ 1,179,178
0	0	0	0	0	0	0	1578
0	0	0	0	0	0	0	379
0	0	0	0	0	0	0	0

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**

**SPECIAL REVENUE AND AGENCY FUNDS
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS
Combining Schedule of Program Revenues/Receipts,
Expenditures/Disbursements and Changes in Fund Balances
For the Year Ended June 30, 1993**

	SPECIAL REVENUE FUNDS				
	AREA AGENCY OR SOURCE	UNEMPLOYMENT	WELFARE COMMUNITY ELDER RIGHTS	AID TO FAMILIES	WELFARE (SUPPORTIVE) SERVICES
REVENUES / RECEIPTS					
Governor's Office of Elderly Affairs:					
Federal Sources	\$ 51,001	\$ 26,408	\$ 3,118	\$ 0	\$ 179,876
State Sources	57,158	3,009	0	7,895	60,167
Other Revenue	0	0	0	2,880	0
Total Revenues	\$ 108,159	\$ 29,417	\$ 3,118	\$ 2,880	\$ 240,043
EXPENDITURES / DISBURSEMENTS					
Health and Welfare:					
Salaries	\$ 37,615	\$ 11,545	\$ 1,422	\$ 0	\$ 0
Fringe	7,281	1,716	249	0	0
Travel	4,882	6,421	525	0	0
Operating Services	15,243	4,329	188	8,654	0
Operating Supplies	1,207	500	88	0	0
Other Costs	2,876	7,085	65	0	0
Grants to Subrecipients:					
East Carroll COA	0	0	0	0	29,760
Franklin COA	0	0	0	0	52,730
Jackson COA	0	0	0	0	49,411
Madison COA	0	0	0	0	49,830
Green COA	0	0	0	0	52,389
North Louisiana Legal Assistance	0	0	0	0	11,296
Total Expenditures	\$ 68,801	\$ 20,447	\$ 1,725	\$ 8,654	\$ 233,106
EXCESS (Deficiency) OF REVENUES/RECEIPTS OVER EXPENDITURES/DISBURSEMENTS	\$ 39,358	\$ 8,970	\$ 1,393	\$ 0	\$ 6,937
FUND BALANCES AT BEGINNING OF YEAR	0	0	0	0	0
FUND BALANCES AT END OF YEAR	\$ 39,358	\$ 8,970	\$ 1,393	\$ 0	\$ 6,937

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

THIS PAGE INTENTIONALLY LEFT BLANK

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Morrison, Louisiana

Schedule 4

AGENCY FUNDS
Comparing Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 1999

	<u>Balance,</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance,</u> <u>June 30, 1999</u>
TOTAL AGENCY FUNDS				
Assets				
Cash	\$ 764	\$ 0	\$ 0	\$ 764
Receivables	40,862	21,873	40,862	21,873
Due From Other Funds	<u>0</u>	<u>1,857,895</u>	<u>1,857,895</u>	<u>0</u>
Total Assets	<u>\$ 41,626</u>	<u>\$ 1,879,768</u>	<u>\$ 1,879,768</u>	<u>\$ 22,437</u>
Liabilities				
Due To Other Governmental Units	<u>\$ 41,626</u>	<u>\$ 1,879,768</u>	<u>\$ 1,879,768</u>	<u>\$ 0</u>

(CONCLUDED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

Schedule B

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 1994

	Balance, July 1, 1993	Additions	Deductions	Balance, June 30, 1994
SENIOR CENTER				
Assets				
Due From Other Funds	\$ _____ 0	\$ 100,043	100,043	\$ _____ 0
Liabilities				
Due To Other Governmental Units	\$ _____ 0	\$ 100,043	100,043	\$ _____ 0
U.S.D.A. GARDENWAY				
Assets				
Cash	\$ 794	0	0	\$ 794
Receivables	10,000	21,012	10,000	21,012
Due From Other Funds	\$ _____ 0	\$ 180,447	180,447	\$ _____ 0
Total Assets	\$ 11,794	\$ 201,509	\$ 170,447	\$ 42,856
Liabilities				
Due To Other Governmental Units	\$ 11,794	\$ 180,509	170,447	\$ 21,756
MISCELLANEOUS DEPT				
Assets				
Due From Other Funds	\$ _____ 0	\$ 20,000	20,000	\$ _____ 0
Liabilities				
Due To Other Governmental Units	\$ _____ 0	\$ 20,000	20,000	\$ _____ 0
TITLE III DISEASE & HEALTH				
Assets				
Due From Other Funds	\$ _____ 0	\$ 10,000	10,000	\$ _____ 0
Liabilities				
Due To Other Governmental Units	\$ _____ 0	\$ 10,000	10,000	\$ _____ 0

(CONTINUED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Baton Rouge, Louisiana

Schedule 4

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 1994

	Balance, July 1, 1993	Additions	Deductions	Balance, June 30, 1994
<u>TITLE III-B-SUPPORTIVE SERVICES</u>				
Assets				
Due From Other Funds	\$ _____ 0	\$ 328,180	_____ 328,180	\$ _____ 0
Liabilities				
Due To Other Governmental Units	\$ _____ 0	\$ 328,180	_____ 328,180	\$ _____ 0
<u>TITLE III - C-1-CONGREGATE MEALS</u>				
Assets				
Due From Other Funds	\$ _____ 0	\$ 245,800	_____ 245,800	\$ _____ 0
Liabilities				
Due To Other Governmental Units	\$ _____ 0	\$ 245,800	_____ 245,800	\$ _____ 0
<u>TITLE III - C-2-HOME DELIVERED MEALS</u>				
Assets				
Due From Other Funds	\$ _____ 0	\$ 211,881	_____ 211,881	\$ _____ 0
Liabilities				
Due To Other Governmental Units	\$ _____ 0	\$ 211,881	_____ 211,881	\$ _____ 0
<u>TITLE III - D-IN-HOME SERVICES</u>				
Assets				
Due From Other Funds	\$ _____ 0	\$ 0.793	_____ 0.793	\$ _____ 0
Liabilities				
Due To Other Governmental Units	\$ _____ 0	\$ 0.793	_____ 0.793	\$ _____ 0

(continued)

Schedule B

SENIOR CENTER	U.S.O.A. CASH/PAID	MISCELLANEOUS	TITLE II	TOTAL	
		GRANT FUND	(HEALTH & HEALTH)		
1	0 1	794 5	0 1	0 1	794
	0	21,972	0	0	21,972
<u>1</u>	<u>0 1</u>	<u>22,766 5</u>	<u>0 1</u>	<u>0 1</u>	<u>22,768</u>
1	0 1	21,992 2	0 1	0 1	21,993
1	0 1	22,592 1	0 1	0 1	22,593

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Baton Rouge, Louisiana

AGENCY FUNDS
Consolidating Statement of Assets and Liabilities
June 30, 1998

	TITLE 84-B (SUPPORTIVE SERVICES)	TITLE 84-C (CONSERVATE MEALS)	TITLE 84-D (HOME DELIVERED MEALS)	TITLE 84-E (BROWN SERVICES)
Assets				
Cash	\$	0 \$	0 \$	0 \$
Receivables - Intergovernmental	0	0	0	0
Total Assets	\$	0 \$	0 \$	0 \$
Liabilities				
Due to Other Governmental Units	\$	0 \$	0 \$	0 \$
Total Liabilities	\$	0 \$	0 \$	0 \$

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994**

AGENCY FUNDS (Continued)

U.S.D.A. CASH-IN-LAW FUND

The U.S.D.A. Cash-in-Law Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District for further distribution to the five parish Councils on Aging on a per-capita basis for such congregate and home-delivered meal services provided to an eligible participant so that United States food and commodities may be purchased to supplement those programs.

MISCELLANEOUS GRANT FUND

The Miscellaneous Grant Fund is a supplemental grant of the Senior Center Grant Fund and is funded in the Senior Center section of the state budget. This program must be expended and accounted for under the same guidelines and regulations as the Senior Center Program funds. Only the services which are allowed to be performed through the Senior Center are applicable. This supplemental grant was awarded because of cuts in funding at the state level and other senior center grants. It is presented with the Senior Center Fund.

TITLE III DISEASE AND HEALTH

The Preventive Health Fund provides assistance to communities in order to demonstrate preventive health care methods designed to help keep people healthy and reduce the frequency of health-care.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1986**

AGENCY FUNDS

TITLE III-B SUPPORTIVE SERVICES FUND

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which passes through the funds to the District for further distribution to the five parish Councils on Aging. This program provides meals services, in-home services, community services, legal services and transportation for the elderly.

TITLE III-C.1 CONGREGATE MEALS FUND

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District for further distribution to the five parish Councils on Aging. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

TITLE III-C.2 HOME-DELIVERED MEALS FUND

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of the Elderly Affairs, which passes through the funds to the District for further distribution to the five parish Councils on Aging. These funds are used to provide nutritional meals to home-bound elderly persons.

TITLE III-D IN-HOME SERVICES FUND

Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn passes through the funds to the District for further distribution to the five parish Councils on Aging. These funds are used to provide telephone counseling and chore maintenance to the frail and elderly persons who are home-bound.

SENIOR CENTER FUND

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Louisiana Governor's Office of Elderly Affairs which passes through the funds to the District for further distribution to the five parish Councils on Aging. This program provides community service centers at which the elderly receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and within the community.

Schedule 2

	TELEVISION COMMUNITY BLOCK RIGHTS	SOLE WASTE PLANNING	ENTERPRISE ZONE (BID)	TOTAL
\$	3,178 \$	10,170 \$	0 \$	286,094
	0	0	10,481	41,991
	0	0	0	84,578
	0	0	0	27,811
\$	3,178 \$	10,170 \$	10,481 \$	400,474
\$	3,178 \$	0 \$	0 \$	178,004
	0	10,170	10,481	178,887
	0	0	0	181,480
\$	3,178 \$	10,170 \$	10,481 \$	400,474
\$	0 \$	0 \$	0 \$	1,804
	0	0	0	(870)
\$	0 \$	0 \$	0 \$	1,894

(CONCLUDED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana**

**ALL SPECIAL REVENUE FUNDS
(Consisting Statements of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1996)**

	<u>AUDIT</u>	<u>MEDICAID</u>	<u>RURAL</u>
	<u>FUND</u>	<u>WAFERS</u>	<u>DEVELOPMENT</u>
REVENUES			
Intergovernmental Revenues:			
Federal Sources	\$ 0 \$	\$ 0 \$	\$ 0
State Sources	1,000	0	1,285
Local Sources	0	0	0
Miscellaneous	1,000	1,000	0
Total Revenues	\$ 2,000 \$	\$ 1,000 \$	\$ 1,285
EXPENDITURES			
Current:			
Health and Welfare	\$ 1,000 \$	1,150 \$	\$ 0
Economic Development and Assistance	0	0	1,285
Transportation	0	0	0
Total Expenditures	\$ 1,000 \$	\$ 1,150 \$	\$ 1,285
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 0 \$	\$ 1,407 \$	\$ 0
FUND BALANCES (DE FICIT) AT BEGINNING OF YEAR	0	0	0
FUND BALANCES (DE FICIT) AT END OF YEAR	\$ 0 \$	\$ 1,407 \$	\$ 0

Schedule E

FEDERAL
FINANCING
ADMINISTRATION, EMBLEMAN, TRIADISTRICT, PROJECT CARE

\$	97,200 \$	28,408 \$	0 \$	0
	0	0,000	0	0
	24,850	0	0	0
	0	0	23,042	0
\$	121,742 \$	28,447 \$	23,042 \$	0

\$	0 \$	23,447 \$	0 \$	0
	0	0	21,715	0
	121,742	0	0	0
\$	121,742 \$	23,447 \$	21,715 \$	0

\$	0 \$	0 \$	607 \$	0
	0	0	1,022	0
\$	0 \$	0 \$	1,634 \$	0

(CONTINUED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

ALL SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1998

	AREA AGENCY OR ASING	(ECONOMIC DEVELOPMENT ADMINISTRATION)	COUNCIL OF GOVERNMENTS	FEDERAL TRANSIT AUTHORITY
REVENUES				
Intergovernmental Revenues:				
Federal Sources	\$ 21,397	\$ 58,800	\$ 0	\$ 20,182
State Sources	17,130	0	0	0
Local Sources	0	18,800	68,818	8,073
Miscellaneous	0	0	0	0
Total Revenues	\$ 38,527	\$ 77,600	\$ 68,818	\$ 28,155
EXPENDITURES				
Current:				
Health and Welfare	\$ 68,891	\$ 0	\$ 0	\$ 0
Economic Development and Assistance	0	18,800	0	0
Transportation	0	0	68,818	28,155
Total Expenditures	\$ 68,891	\$ 18,800	\$ 68,818	\$ 28,155
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (30,364)	\$ 0	\$ 0	\$ 0
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	0	13,216	0	0
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ (30,364)	\$ 13,216	\$ 0	\$ 0

Schedule 1

TYPE III COMMUNITY BLDERHOUSERS	SOLID WASTE PLANNING	ENTERPRISE ZONE (SEI)	TOTAL
\$	\$	\$	\$
0	758	0	91,000
0	0	1,747	46,007
0	0	0	118
0	0	0	398
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
0	758	1,747	187,524
\$	\$	\$	\$
0	0	523	60,541
0	0	924	84,154
0	0	0	24,004
0	758	0	83,742
0	0	0	3,425
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
0	758	1,747	188,138
0	0	0	1,088
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
0	0	0	1,088
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
0	758	1,747	187,524

(CONTINUED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

ALL SPECIAL REVENUE FUNDS
Combining Balance Sheet
June 30, 1998

	AUDIT FUND	MEDICARE PAYERS	RURAL DEVELOPMENT
Assets:			
Cash	\$ 0	\$ 1,364	\$ 25,600
Receivables	0	504	0
Interfund Receivables	0	0	0
Prepaid Expenses	0	1	0
Total Assets	\$ 0	\$ 2,170	\$ 25,600
LIABILITIES AND EQUITY			
Liabilities:			
Accounts, Salaries and Other Payables	\$ 0	\$ 18	\$ 118
Interfund Payable	0	0	0
Notes Payable	0	0	0
Deferred Revenue	0	0	25,818
Refunds Due to Grantor	0	0	0
Total Liabilities	\$ 0	\$ 18	\$ 25,818
Fund Balances:			
Unreserved	0	2,258	0
Total Equity (Deficit)	\$ 0	\$ 2,258	\$ 0
TOTAL, LIABILITIES AND EQUITY	\$ 0	\$ 2,276	\$ 25,818

Schedule 1

FEDERAL
 HIGHWAYS
 ADMINISTRATION COMMISSIONER THIR-DISTRICT PROJECT CARE

\$	0 \$	492 \$	22,882 \$	3,420
	22,928	0	4,810	0
	0	0	0	0
	<u>120</u>	<u>70</u>	<u>20</u>	<u>0</u>
\$	<u>23,028 \$</u>	<u>512 \$</u>	<u>27,712 \$</u>	<u>3,420</u>

\$	3,020 \$	911 \$	1,190 \$	0
	18,548	0	0	0
	0	0	24,854	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,420</u>
\$	<u>21,568 \$</u>	<u>911 \$</u>	<u>26,794 \$</u>	<u>3,420</u>

	<u>0</u>	<u>0</u>	<u>1,854</u>	<u>0</u>
--	----------	----------	--------------	----------

\$	<u>0 \$</u>	<u>0 \$</u>	<u>1,854 \$</u>	<u>0</u>
----	-------------	-------------	-----------------	----------

\$	<u>21,568 \$</u>	<u>911 \$</u>	<u>27,712 \$</u>	<u>3,420</u>
----	------------------	---------------	------------------	--------------

(CONTINUED)

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Mer Rouge, Louisiana

ALL SPECIAL REVENUE FUNDS
Combining Balance Sheet
June 30, 1999

	AREA AGENCY OR AGENCY	ECONOMIC DEVELOPMENT ADMINISTRATION	COUNCIL OF GOVERNMENTS	FEDERAL TRANSIT AUTHORITY
Assets				
Cash	\$ 1,207	\$ 4,816	\$ 0	\$ 0
Receivables	0	377	10,148	4,203
Intertial Receivable	118	0	0	0
Prepaid Expenses	72	72	48	21
Total Assets	\$ 1,467	\$ 5,265	\$ 10,196	\$ 4,224
LIABILITIES AND EQUITY				
Liabilities				
Accounts, Salaries and Other Payables	\$ 1,468	\$ 1,189	\$ 1,000	\$ 682
Intertial Payable	0	0	8,100	4,680
Notes Payable	0	0	0	0
Defined Pensions	0	7,080	0	0
PollTolls Due to Other	0	0	0	0
Total Liabilities	\$ 1,468	\$ 8,278	\$ 9,100	\$ 5,362
Fund Balances:				
Unassigned	\$ 0	(3,013)	\$ 0	\$ 0
Total Equity (Deficit)	\$ 0	\$(3,013)	\$ 0	\$ 0
TOTAL LIABILITIES AND EQUITY	\$ 1,468	\$ 5,265	\$ 9,100	\$ 5,362

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

SPECIAL REVENUE FUNDS (Continued)

TITLE VII COMMUNITY ELDER RIGHTS

The Title VII Community Elder Rights grant is used to pay for the hiring of volunteers to provide the service of setting up workshops and other programs to assist the elderly in understanding their rights. The grant is used to hire professionals to train the volunteers.

SOLID WASTE PLANNING

The Solid Waste Planning Grant is used to help the various Regional Planning Districts to design a plan to help combat the increasing tons of waste and landfills and to help keep the environment clean.

ENTERPRISE ZONE GRANT

The Enterprise Zone grant is used to provide updated enterprise zone maps for eleven parishes and forty-seven towns in the North Delta district. The District also updates records and maps for zone maps.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

SPECIAL REVENUE FUNDS (Continued)

ORDEBACHMAN FUND

The Ordebachman Fund is used to account for the administration of funds that provide assistance to residents in nursing homes. These funds are provided by the U. S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which passes through the funds to the District.

TRI-DISTRICT FUND

The Tri-District Fund accounts for funds borrowed from the City of Metairie, Louisiana and then loaned out to area businesses to enhance economic activity.

PROJECT CARE FUND

The Project Care Fund provides resources to communities to demonstrate that community action on behalf of vulnerable elder persons can be effectively achieved through a coalition of a broad spectrum of interests within the community.

AUDIT FUND

The Audit Fund is used to account for funds received from the Louisiana Governor's Office of Elderly Affairs that are restricted in use as a supplement to pay for the cost of having an annual audit of the financial statements of the Area Agency on Aging and five related parish Councils on Aging.

MEDICAID WAIVERS

The Medicaid Waivers program set up by Medicaid sets aside funds to give to the various oversight bodies around the state, such as North Delta, to provide home health care to the elderly which prevents them from having to be placed in a nursing home.

RURAL DEVELOPMENT

The Rural Development Center Fund is used to account for the funds that are designed to encourage development in the rural areas around Ouachina Parish.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

SPECIAL REVENUE FUNDS

AREA AGENCY ON AGING FUND

The Area Agency on Aging Fund is used to account for the administration of special programs for the elderly. Administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District. These funds are used to pay for administrative costs associated with programs for the elderly.

ECONOMIC DEVELOPMENT ADMINISTRATION FUND

The Economic Development Administration Fund accounts for planning grants to promote economic development in the District. Seventy-five percent of the funds are provided by the United States Department of Commerce with the remaining twenty-five percent provided from local sources.

COUNCIL OF GOVERNMENTS FUND

The Council of Governments Fund accounts for local funds provided by the Ouachita Council of Governments. Revenues are used to fund public transportation projects within the parish.

FEDERAL TRANSIT AUTHORITY

The Federal Transit Authority Fund accounts for federal funds provided through the Ouachita Council of Governments for the planning of public transportation in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

FEDERAL HIGHWAYS ADMINISTRATION FUND

The Federal Highways Administration Fund accounts for federal funds provided through the Ouachita Council of Governments for highway planning in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 14 - INTERFUND ASSETS/LIABILITIES

Due from/to other funds:

Fund	Receivable Amount	Payable Amount
General	\$34,154	\$ 116
Special Revenue		
Area Agency on Aging	116	
Council of Governments		9,000
Federal Transit Authority		4,582
Federal Highways Administration		19,946
Emergency Zone (ERD)	—	828
	<u>\$34,270</u>	<u>\$24,472</u>

NOTE 15 - LITIGATION AND CLAIMS

Grant Disallowances

The District participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. District management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

NOTE 16 - ECONOMIC DEPENDENCY

The District receives the majority of its revenue from funds provided through grants or programs administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the District receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any action that will adversely affect the amount of funds the District will receive in the next fiscal year.

NOTE 17 - INCOME TAX STATUS

The District, a nonprofit corporation, has been granted tax-exempt status under Section 501(c)(6) of the Internal Revenue Code.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 12 - NOTES PAYABLE

In 1987, the District borrowed \$23,233 from the City of Plaquemine for a reforestation program to enhance economic development. Under the terms of the note payable, principal and interest at the rate of 6.25% were to be repaid in semi-annual installments through January 27, 1994. Principal and accrued interest totaling \$24,654 remain unpaid as June 30, 1996.

NOTE 13 - GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations transactions for the year ended June 30, 1996:

	<u>Enterprise Fund Notes Payable</u>	<u>GLTDAG Componant Advances</u>
Long-Term Obligations, July 1, 1995	\$ 1,035,714	\$ 14,880
Additions	-	-
Deductions	-	3,840
Principal Payment	<u>1,029,950</u>	<u> </u>
Total Long-Term Obligations, June 30, 1996	1,035,714	11,040
Less: Current Portion	<u>1,035,714</u>	<u> </u>
Net Long-Term Obligations, June 30, 1996	<u>\$ 1,890,278</u>	<u>\$ 11,040</u>

The notes payable shown above represents the District's drawdowns under a \$2 million intermediary reforestation program through the Farmers Home Administration (FmHA). Under this program, the District borrows funds from FmHA at 7% for 30 years then refines the funds to qualified borrowers at market rates of interest. As June 30, 1996, the District had drawn down all of the \$2 million and had loaned out \$1,999,080 of that amount. The terms of the program call for the District to pay only interest for the first three years of the program and then annual payments of \$82,260, which covers principal and interest, until the amount due the FmHA is fully paid. The first principal payment was made in January 1995. The amount due FmHA is secured by the loans made to qualified borrowers and the related underlying security devices. Debt service to maturity is as follows:

	<u>Principal</u>	<u>Interest</u>
1997	\$ 63,533	\$ 88,718
1998	64,367	88,890
1999	64,809	87,451
2000	64,457	86,800
2001	65,112	86,148
Thereafter	<u>1,540,224</u>	<u>121,212</u>
Total	<u>\$ 1,872,813</u>	<u>\$ 662,909</u>

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

	Balance, Beginning of year	Additions	Reductions	Balance, End of Year
Title III (1) - Supportive Services	\$ -	\$ 279,185	\$ 279,185	\$ -
Title III C-1 Congregate Meals	-	248,909	248,909	-
Title III C-2 Home Delivered Meals	-	811,669	811,669	-
Title III D- In-Home Services	-	5,783	5,783	-
Senior Center	-	109,640	109,640	-
U.S.D.A. Cash-in-lieu	17,776	135,359	125,439	9,696
Title III - Disease & Health	-	15,862	15,862	-
Miscellaneous Grant	-	22,590	22,590	-
	<u>\$12,776</u>	<u>\$1,098,518</u>	<u>\$1,073,508</u>	<u>\$32,668</u>

NOTE 11 - OPERATING LEASES

The District leased its office space under an operating lease which expired in February, 1995. The lease is currently operating as a month-to-month lease. For the year ended June 30, 1996, rent expense under this lease was \$21,808. The District leased office equipment under an operating lease which expired in March 1995. The lease is currently operating as a month-to-month lease. For the year ended June 30, 1996, rent expense under this lease was \$5,155. Also, the District entered into operating lease agreements for one automobile and various items of office equipment for two- to five-year terms, expiring in November 1997 and September 1999 with annual rentals due as shown below:

At June 30, 1996, future minimum rental commitments under operating leases having initial or noncancelable terms in excess of one year are as follows:

Year Ended June 30,		
1997		\$ 4,567
1998		2,084
1999		<u>1,583</u>
Total		<u>\$ 8,234</u>

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 6 - FIXED ASSETS

The changes in general fixed assets are as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Furniture and equipment	\$16,471	\$602	\$_____	\$17,073

NOTE 7 - RETIREMENT SYSTEMS

Substantially all employees of the District are eligible to be members of the Deferred Compensation Plan for Public Employees. Under this plan, participants may contribute up to five percent of their gross salary and the District contributes up to an additional three percent on their behalf.

The District's total payroll during the fiscal year ended June 30, 1996, was \$270,349. The current year contribution was calculated based on covered payroll of \$254,337, resulting in an employer contribution of \$7,636 and employee contributions of \$15,217. The employer and employee contributions were 3% and approximately 7%, respectively.

NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$17,039 at June 30, 1996, are as follows:

	General Fund	Special Revenue Funds	Enterprise Fund	Total
Salaries	\$1,785	\$ 1,629	\$ 567	\$ 3,981
Accounts	3,926	4,921	2,261	11,108
Total	\$5,711	\$6,550	\$2,828	\$15,089

NOTE 9 - COMPENSATED ABSENCES

As June 30, 1996, employees of the District have accumulated and vested \$11,009 of employee leave benefits, which was compared in accordance with GASB Codification Section 180. Of this amount, \$11,009 is recorded within the general long-term debt account group.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 4 - DEPOSITS AND INVESTMENTS

At year-end, the District's carrying amount of deposits was \$11,354 and the book balance was \$12,454. All of the deposits were fully insured by Federal depositary insurance (FDIAS Category 1).

Investments are categorized into three categories of credit risk:

1. Insured or registered, or securities held by the District or its agent in the District's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the District's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District's name.

At year end, the District's investment balances were as follows:

	Category			Carrying Amount	Market Value
	1	2	3		
US Government securities	\$297,868	\$ -	\$ -	\$297,868	\$297,868

A reconciliation of cash and investments as shown on the Combined Balance Sheet for the primary government follows:

Carrying amount of deposits	\$ 11,354
Carrying amount of investments	297,868
Total	\$309,222
Cash and cash equivalents	309,222
Total	\$309,222

NOTE 5 - RECEIVABLES

The receivables of \$191,433 at June 30, 1996, are as follows:

Class of Receivable	General Fund	Special Revenues Funds	Enterprise Fund	Agency Funds	Total
	Intergovernmental	\$ -	\$45,803	\$ -	
Other	1,433	-----	135,022	-----	314,453
Total	\$1,433	\$45,803	\$135,022	\$31,912	\$294,153

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. ADOPTION OF GASB PRONOUNCEMENTS

In September 1993, GASB issued Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" (GASB 20), which discusses the application of authoritative accounting pronouncements for proprietary accounting and other funds that use proprietary accounting.

The District was required to adopt GASB 20 in fiscal year 1995. GASB 20 allows the District to elect to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements, or to apply all GASB pronouncements and only FASB pronouncements issued before November 30, 1989. The District has elected to apply only FASB pronouncements issued before November 30, 1989.

NOTE 2 - FUND DEFICIT

The following fund has a deficit in the fund balance/restricted earnings at June 30, 1996:

Fund	Deficit Amount
Proprietary Fund	
Enterprise Fund	\$68,937
Special Revenue Funds	
Economic Development Administration	3,214

The deficit in fund balance in the Economic Development Administration fund will be cleared by the realization of deferred revenues subsequent to June 30, 1996.

NOTE 3 - EXPENDITURES - ACTUAL AND BUDGET

The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 1996:

Fund	Budget	Actual	Unfavorable Variance
General Fund			
General Government	\$ 1,500	\$ 2,232	\$ 932
Special Revenue Funds			
Aging Agency on Aging	68,521	68,891	370
Acute Funds	7,035	9,056	2,021
U.S.D.A.	186,869	186,447	5,987

Actual expenditures exceeded appropriations as a result of unanticipated expenditures occurring in the month of June after the last budget revision.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. COMPENSATED ABSENCES (Continued)

- D. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Only the current portion of the liability for compensated absences is reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability is reported in the general long-term obligations account group.

K. LONG-TERM OBLIGATIONS

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

L. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonreversing or nonreciprocal government transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

M. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. DEFERRED REVENUES

The District reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the District before it has a legal claim to them, or when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the District has a legal claim to the resources, the liability for deferred revenues is removed from the combined balance sheet and the revenue is recognized.

J. COMPENSATED ABSENCES

Full-time employees of the District earn from 13 to 15 days of vacation leave each year, depending on length of service. Regular, part-time employees earn prorated vacation leave based on hours worked and length of continuous service. Vacation leave may accumulate up to 15 days with unused accumulated leave time being paid to employees upon termination of employment, at the employee's current rate of pay. Payment at separation, however, will not exceed the number of days accrued each year.

Sick leave for full-time employees is carried at the rate of eight hours per month. Unused sick leave may accrue to a maximum of 40 working days; however, no compensation will be paid upon termination of employment.

The District's recognition and measurement criteria for compensated absences follows:

GAAP Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GAAP Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. LOANS AND ALLOWANCE FOR LOAN LOSSES

Loans are stated at principal amounts outstanding. Interest on loans is primarily calculated by using the simple interest method on daily balances of the principal amount outstanding.

Collateral or other security is required to support financial instruments with credit risk. The amount of collateral obtained upon extension of credit is based on management's credit evaluation. Collateral held varies but may include unimproved and improved real estate, certificates of deposit or personal property.

The allowance for loan losses is established through a provision for loan losses charged to expense. Loans are charged against the allowance for loan losses when management believes that the collectibility of the principal is unlikely. The allowance represents an amount which, in management's judgment, will be adequate to absorb probable losses on existing loans that may become uncollectible.

Management's judgment in determining the adequacy of the allowance is based on evaluations of collectibility of loans. These evaluations take into consideration such factors as changes in the nature and volume of the loan portfolio, current economic conditions that may affect the borrower's ability to pay, overall portfolio quality and review of specific problem loans.

Management believes that the allowance for loan losses is adequate. While management uses available information to recognize losses on loans, future additions to the allowance may be necessary based on changes in economic conditions. In addition, various regulatory agencies, as an integral part of their examination process, periodically review the District's allowance for loan losses. Such agencies may require the District to recognize additions to the allowance based on their judgments of information available to them at the time of their examination.

H. FIXED ASSETS

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Depreciated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest during construction is not capitalized on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the general fixed assets account group or capitalized in the proprietary funds.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BUDGETS (Continued)

Each year prior to June 30, the Executive Director submits to the Board of Directors of the District proposed annual budgets for the General Fund and Special Revenue Funds' budgets that are not grant-oriented. Grant funds are included in Special Revenue Funds and their budgets are adopted at the time the grant applications are approved by the grantor. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Incurrence accounting (e.g., purchase orders, contracts) is not recognized within the accounting records for budgetary control purposes.

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the District. Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental or project level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the District. All budget revisions are approved by the District.

C. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Expenditures

Salaries are recorded as incurred.

Principal and interest on long-term obligations is recognized when due.

Compensated absences are recognized when paid.

Other financing sources (uses)

Transactions between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, or grants) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

Fiduciary Funds

The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the District holds for others in an agency capacity.

B. BUDGETS

The District follows these procedures in establishing the budgetary data reflected in the combined financial statements:

The District adopts budgets for the general fund and all special revenue funds.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1990**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. FUNDS AND ACCOUNT GROUPS (Continued)

1. **Pass-Through Funds** - account for federal and state funds provided through the Louisiana Governor's Office of Elderly Affairs. The District passes the funds through to the five parish Councils on Aging.

Account Groups

The general fund/assets account group is used to account for fixed assets not accounted for in proprietary or trust funds.

The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Governmental Funds

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unamortized interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Entitlements and shared revenues are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. FUNDS AND ACCOUNT GROUPS (Continued)

The funds of the District are classified into three categories: governmental, proprietary, and fiduciary. In turn, each category is divided into separate fund types. The fund and account group classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

General Fund -- the primary operating fund of the District. It accounts for all financial resources of the District, except those accounted for in another fund.

Special Revenue Funds -- account for revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

Proprietary Funds

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include the following:

Enterprise Fund - accounts for those operations that are financed and operated in a manner similar to private business or where the District has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Fiduciary Funds

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the District.

Agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a management focus. Agency funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the government holds for others in an agency capacity. These agency funds are as follows:

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
MORNO, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

INTRODUCTION

North Delta Regional Planning and Development District, Incorporated (the District) was officially incorporated on February 24, 1968, as a nonprofit organization under the provisions of Louisiana statute of 1959, Title 13. The District functioned as a planning district by virtue of a 1973 Governor's Executive Order. In 1977, the District became one of eight regional planning and development districts created by the Louisiana legislature by Act No. 472, Section 1, (L.A. R.S. 33:148-61 and 148-62).

The District is comprised of the following parishes in Northeast Louisiana: Caldwell, East Carroll, Franklin, Jackson, Madison, Morehouse, Ouachita, Richland, Terrest, Union and West Carroll. The purpose of the District is to provide economic development assistance to the parishes in the District. The District accomplishes this objective by planning, coordinating and carrying various local, state and federal efforts to overcome the economic and social deficiencies in the above-parish area. A board of directors consisting of 50 members representing the parishes of the District is the governing body. Board members receive no compensation for their services.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY

GASB Statement 14 establishes criteria for determining the governmental reporting entity, and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The District also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected District members are financially accountable. There are no other primary governments with which the District has a significant relationship.

B. FUNDS AND ACCOUNT GROUPS

The accounts of the District are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in these funds.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996**

INDEX

	PAGE
INTRODUCTION	18
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	18
A Reporting Entity	18
B Funds and Account Groups	18-22
C Measurement Focus and Basis of Accounting	12-13
D Budgets	13-14
E Cash and Cash Equivalents	14
F Short-Term Interfund Receivables/Payables	14
G Loans and Allowances for Loan Losses	15
H Fixed Assets	15
I Deferred Revenues	18
J Compensated Absences	16-17
K Long-Term Obligations	17
L Interfund Transactions	17
M Memorandum Only - Total Columns	17
N Adoption of GASB Pronouncements	18
NOTE 2 - FUND DEFICIT	18
NOTE 3 - EXPENDITURES - ACTUAL AND BUDGET	18
NOTE 4 - DEPOSITS AND INVESTMENTS	19
NOTE 5 - RECEIVABLES	19
NOTE 6 - FIXED ASSETS	20
NOTE 7 - RETIREMENT SYSTEMS	20
NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES	20
NOTE 9 - COMPENSATED ABSENCES	20
NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS	21
NOTE 11 - OPERATING LEASES	21
NOTE 12 - NOTES PAYABLE	22
NOTE 13 - GENERAL LONG-TERM OBLIGATIONS	23
NOTE 14 - INTERFUND ASSETS/LIABILITIES	23
NOTE 15 - LITIGATION AND CLAIMS	23
NOTE 16 - ECONOMIC DEPENDENCY	23
NOTE 17 - INCOME TAX STATUS	23

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Bossier, Louisiana

PROPRIETARY FUND TYPE - ENTERPRISE FUND
Statement of Cash Flows
For the Year Ended June 30, 1999

Statement F

CASH FLOWS FROM OPERATING ACTIVITIES	
Net income (loss)	\$ (78,004)
Adjustments to reconcile operating income to net cash provided (used) for operating activities:	
Increase (decrease) in provision for loan losses	764,884
(Increase) decrease in receivables	(81,000)
(Increase) decrease in prepaid items	(27)
Increase (decrease) in accounts payable and other liabilities	2,881
Increase (decrease) in other liabilities	(1,887)
Increase (decrease) in deferred revenues	1,758
	<u> 1,758</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 66,854
 CASH FLOWS FROM FINANCING ACTIVITIES:	
Borrowing on Revolving Loan Fund	\$ 0
Principal Payments on Revolving Loan Fund	<u>(62,000)</u>
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	\$ (62,000)
 CASH FLOW FROM INVESTING ACTIVITIES:	
New Loans Made	\$ (118,000)
Principal Collections on Loans	<u>80,208</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	\$ (37,792)
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (108,932)
 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 381,132
 CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 272,200

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

PROPRIETARY FUND TYPE - ENTERPRISE FUND
Statement of Revenues, Expenses,
and Changes in Retained Earnings (Deficit)
For the Year Ended June 30, 1988

Statement 2

REVENUES

Origination Fees	\$	3,208
Interest on Deposits		55,402
Interest on Loans		<u>57,455</u>
Total Revenues	\$	<u>116,065</u>

EXPENDITURES

Current

Service Fees	\$	4,908
Interest Expense		10,471
Salaries, Wages & Benefits		28,611
Legal		5,114
Travel & Meeting		758
Other Administration		11,710
Bad Debt Expense		<u>184,004</u>
Total Expenses	\$	<u>304,681</u>

NET INCOME (LOSS)

(118,616)

RETAINED EARNINGS AT BEGINNING OF YEAR

58,572

RETAINED EARNINGS (DEFICIT) AT END OF YEAR

\$ (58,044)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

Statement D

GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
Combined Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (GRAP Basis) and Actual
For the Year Ended June 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Intergovernmental Revenues:			
Federal Sources	\$ 254,879	\$ 250,254	\$ 2,875
State Sources	34,195	41,361	(50,214)
Local Sources	15,464	54,379	13,859
Miscellaneous	27,285	27,811	25
Total Revenues	\$ 441,823	\$ 433,815	\$ (11,898)
EXPENDITURES			
Current:			
Health and Welfare	\$ 115,460	\$ 115,334	\$ (2,822)
Economic Development and Assistance	125,889	116,597	7,232
Transportation	195,463	195,480	3
Total Expenditures	\$ 436,812	\$ 427,411	\$ 4,213
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 6,706	\$ 1,604	\$ (5,700)
FUND BALANCES AT BEGINNING OF YEAR	(875)	(875)	0
FUND BALANCES AT END OF YEAR	\$ 1,680	\$ 1,088	\$ (5,700)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

Statement C

GOVERNMENTAL FUND TYPES - GENERAL FUND
Statement of Revenue, Expenditures, and Changes
in Fund Balances - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental Revenues			
Local Sources	\$ 1,300	\$ 2,001	\$ 1,701
Miscellaneous	0	14,008	14,008
Total Revenues	\$ 1,300	\$ 17,110	\$ 15,810
EXPENDITURES			
Output			
General Government	\$ 1,300	\$ 2,002	\$ 802
Total Expenditures	\$ 1,300	\$ 2,002	\$ 802
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 0	\$ 14,868	\$ 14,868
FUND BALANCES AT BEGINNING OF YEAR	00,700	00,700	0
FUND BALANCES AT END OF YEAR	\$ 00,700	\$ 22,668	\$ 14,868

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana**

Statement B

**ALL GOVERNMENTAL FUNDS
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1999**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>		<u>TOTAL (MEMORANDUM CON.)</u>
REVENUES				
Intergovernmental Revenues:				
Federal Sources	\$	\$	300,354	\$ 300,354
State Sources	\$	\$	41,001	\$ 41,001
Local Sources	3,051	94,279		97,330
Miscellaneous	54,058	27,811		81,869
Total Revenues	<u>\$ 57,118</u>	<u>\$ 122,091</u>	<u>\$</u>	<u>\$ 179,209</u>
EXPENDITURES				
Current:				
General Government	3,200	\$	0	\$ 3,200
Health and Welfare	\$	118,324		\$ 118,324
Economic Development and Assistance	\$	118,007		\$ 118,007
Transportation	\$	183,489		\$ 183,489
Total Expenditures	<u>\$ 3,200</u>	<u>\$ 419,820</u>	<u>\$</u>	<u>\$ 423,020</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	\$	14,288	\$	1,074
	\$	1,074	\$	10,885
FUND BALANCES AT BEGINNING OF YEAR				
	<u>61,782</u>	<u>6,076</u>	<u>\$</u>	<u>67,858</u>
FUND BALANCES AT END OF YEAR				
	<u>\$ 76,070</u>	<u>\$ 1,098</u>	<u>\$</u>	<u>\$ 77,168</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement A

FEDERAL FUNDS - AGENCY FUNDS	*****ACCOUNT GROUPS*****		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	
\$ 1M \$	0 \$	0 \$	288,200
31,950	0	0	191,400
0	0	0	270,200
0	0	0	1,091,150
0	0	0	658,970
0	0	0	34,270
0	0	0	410
0	110,000	0	110,000
0	0	0	480,280
<u>0</u>	<u>0</u>	<u>11,000</u>	<u>71,000</u>
<u>\$ 30,000</u>	<u>\$ 110,000</u>	<u>\$ 11,000</u>	<u>\$ 1,770,000</u>
\$ 0 \$	0 \$	0 \$	17,100
0	0	0	34,270
30,000	0	0	30,000
0	0	0	1,007,000
0	0	0	48,210
0	0	0	7,800
0	0	0	3,420
0	0	11,000	11,000
<u>0</u>	<u>0</u>	<u>11,000</u>	<u>1,058,140</u>
<u>\$ 30,000</u>	<u>\$ 0</u>	<u>\$ 11,000</u>	<u>\$ 2,058,140</u>
\$ 0 \$	110,000 \$	0 \$	110,000
0	0	0	658,057
<u>0</u>	<u>0</u>	<u>0</u>	<u>76,800</u>
<u>0</u>	<u>110,000</u>	<u>0</u>	<u>127,800</u>
<u>\$ 30,000</u>	<u>\$ 110,000</u>	<u>\$ 11,000</u>	<u>\$ 2,117,800</u>

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT DISTRICT, INCORPORATED**
MORNO, LOUISIANA

ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet
June 30, 1999

	GOVERNMENTAL FUNDS		PROPRIETARY
	GENERAL FUND	SPECIAL FUNDS	FUND - ENTERPRISE FUND
ASSETS AND OTHER DEBITS			
Assets:			
Cash and Cash Equivalents	\$ 51,384	\$ 51,500	\$ 104,491
Receivables	1,411	45,027	115,032
Notes Receivable - Short-Term	0	0	512,321
Notes Receivable - Long-Term	0	0	1,001,700
Allowance for Bad Debts	0	0	(258,975)
Interfund Receivable	34,154	118	0
Prepaid Items	0	398	31
Land, Buildings and Equipment	0	0	0
Other Assets	0	0	488,288
Other Debits:			
Amount to be Provided for Payment of General Long-Term Obligations	0	0	0
Total Assets and Other Debits	\$ 85,959	\$ 187,334	\$ 1,633,623
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts, Salaries and Other Payables	\$ 3,751	\$ 10,541	\$ 3,828
Interfund Payable	198	34,154	0
Deposits Due Others	0	0	0
Notes Payable	0	24,884	1,802,871
Deferred Revenues	5,283	33,283	1,270
Other Liabilities	0	0	7,883
Refunds Due to Grantor	0	3,400	0
Compensated Absence Payable	0	0	0
Total Liabilities	\$ 9,232	\$ 106,258	\$ 1,815,872
Equity and Other Credits:			
Investments in General Fixed Assets	\$ 0	\$ 0	\$ 0
Retained Earnings (Deficit)	0	0	(58,057)
Fund Balances:			
Unreserved and Undesignated	77,652	1,008	0
Total Equity and Other Credits	\$ 77,652	\$ 1,008	\$ (58,057)
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 85,959	\$ 187,334	\$ 1,633,623

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



ALLEN, GREEN & ROBINETTE, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

2414 PERRIN STREET

MONROE, LOUISIANA 70001

ERNEST L. ALLEN, CPA
and other officers, directors and shareholders

Timothy J. GREEN, CPA
and
Robert T. ROBINETTE, CPA

ALL OFFICES
POST OFFICE BOX 9875
MONROE, LA 70009-0987
TELEPHONE (504) 885-4421
FAX (504) 885-8800

INDEPENDENT AUDITORS' REPORT

NORTH DELTA REGIONAL PLANNING AND DEVELOPMENT DISTRICT, INCORPORATED

Monroe, Louisiana

We have audited the accompanying general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 1998. These general purpose financial statements are the responsibility of the District'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, 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 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 in the first paragraph present fairly, in all material respects, the financial position of the North Delta Regional Planning and Development District, Incorporated as of June 30, 1998, 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 supplemental information schedules listed in the table of contents including the Schedule of Federal Financial Assistance are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated February 11, 1997 on our consideration of the District's internal control structure and a report dated February 11, 1997 on its compliance with laws and regulations.

ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
February 11, 1997

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS (Continued)

	<u>PAGE</u>
OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS	52
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	53-54
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	59
OTHER REPORTS REQUIRED BY OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128:	56
INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS	57-59
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS	60
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS	61-62
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS	63
STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS	64
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	65-66

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1986
WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS (Continued)

	SCHEDULE	PAGE
SUPPLEMENTAL INFORMATION SCHEDULES:		34
Special Revenue Funds:		35-37
Combining Balance Sheet	1	35-37
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	2	38-39
Agency Funds:		39-42
Combining Statement of Assets and Liabilities	3	39-39
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	4	40-42
Special Revenue and Agency Funds Funded by the Governor's Office of Elderly Affairs:		
Combining Schedule of Program Revenues/Receipts, Expenditures/Disbursements and Changes in Fund Balance	5	44-45
Schedule of Expenditures - Budget and Actual	6	46-47
Schedule of Federal Financial Assistance	7	50-51

NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2006
WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS

	STATEMENT	PAGE
INDEPENDENT AUDITORS' REPORT		1
GENERAL PURPOSE FINANCIAL STATEMENTS: COMBINED STATEMENTS - OVERVIEW		
Combined Balance Sheet - All Fund Types and Account Groups	A	2-3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Funds	B	4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund	C	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds	D	6
Statement of Revenues, Expenses, and Changes in Retained Earnings-(Deficit) - Enterprise Fund	E	7
Statement of Cash Flows - Enterprise Fund	F	8
Notes to the Financial Statements		
Index		9
Notes		10-25

1470

OFFICIAL
FILE COPY

DO NOT REMOVE

Excess material
comes from this
copy and place
back in slot

RECEIVED

MAR 04 1991

COMMUNITY DEVELOPMENT

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Monroe, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1990
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

Under provisions of State Law, this report is a public document. A copy of the report is being distributed to the entities involved, and to public officials. The report is available for public inspection at the Bureau of State Office of the Department of Administration and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 12 1991