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**NEW ORLEANS AVIATION BOARD
STATEMENT OF COSTS RELATED
TO FEDERAL AVIATION
ADMINISTRATION (FAA) GRANT
AGREEMENT FOR DEVELOPMENT
PROJECT NO. 1-10-0071-09
FOR THE PERIOD SEPTEMBER 13, 1965
THROUGH SEPTEMBER 4, 1966**

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

Released Date APR 21 1986

Zahn, Kenney & Breaux
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

New Orleans Aviation Board
New Orleans, Louisiana

We have audited the accompanying statement of costs related to Federal Aviation Administration (FAA) Land Acquisition Grant 3-22-0037-30 (Grant 30) for the period September 13, 1989 through September 8, 1994. This statement of costs is the responsibility of the New Orleans Aviation Board's management. Our responsibility is to express an opinion on the statement of costs related to Grant 30 based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 statement of costs related to Grant 30 is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement of costs related to Grant 30. We believe that our audit provides a reasonable basis for our opinion.

The accompanying statement was prepared to present the costs of the New Orleans Aviation Board related to the purchase of land and collection of residents payments on the terms of the Federal Aviation Administration (FAA) grant agreement project number 3-22-0037-30 as described in Note 1, and is not intended to be a complete presentation of the New Orleans Aviation Board's Land purchases.

In our opinion, the accompanying statement of costs related to the Land Acquisition Grant No. 3-22-0037-30 presents fairly, in all material respects, the costs related to the Grant for the period September 13, 1989 through September 8, 1994 prepared on the grant reflected to in Note 1, in conformity with generally accepted accounting principles.

This report is intended solely for filing with the FAA and is not intended for any other purpose.


Zahn, Kenney & Breaux, CPAs
Metairie, Louisiana

September 8, 1994

NEW ORLEANS AVIATION BOARD
STATEMENT OF COSTS RELATED TO FEDERAL AVIATION
ADMINISTRATION (FAA) LAND ACQUISITION GRANT 3-12-6037-20

FOR THE PERIOD SEPTEMBER 13, 1969 THROUGH SEPTEMBER 4, 1966

Costs eligible for FAA participation	\$ 2,936,369
Percentage to be paid by the FAA	<u> 10%</u>
Total FAA participation	2,936,369
FAA reimbursement made through September 4, 1966	<u> 2,321,268</u>
Amount due from FAA as September 4, 1966	\$ <u> 615,101</u>

NOTES TO STATEMENTS OF COSTS
RELATED TO FAA LAND
ACQUISITION GRANT 3-21-0813-00

NOTE 1

The New Orleans Aviation Board (NOAB) on September 23, 1989 accepted FAA Grant Agreement for Development Project (Project No. 3-21-0807-00). The terms of this agreement obligated the FAA to pay 80% of the allowable costs incurred in the purchase of land in noise sensitive areas and in the relocation of the residences of these areas to non-noise sensitive areas.

The maximum obligation of the FAA under the grant agreement was \$4,100,000.

All costs under this grant are included in this statement.

John, Kenney & Brunette
Certified Public Accountants

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

New Orleans Aviation Board
New Orleans, Louisiana

We have audited the statement of costs related to EIS Grant No. 1-12-8037-30 for the period September 15, 1989 through September 4, 1994 and have issued our report thereon dated September 4, 1994. In addition, we have audited New Orleans Aviation Board's compliance with the specific program requirements that are applicable to Federal Aviation Administration grant agreement for Project No. 1-12-8037-30 under the Department of Transportation Airport Improvement Program. The management of New Orleans Aviation Board is responsible for the compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about New Orleans Aviation Board'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, New Orleans Aviation Board complied, in all material respects, with the requirements described above that are applicable to the above referenced grant agreement.


John, Kenney & Brunette
Certified Public Accountants
September 4, 1994