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MONROE, LOUISIANA

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Annual Financial Report
As of and for the Year Ended June 30, 1968**

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the wardens, or warden, entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: **SEP 10 1968**

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Annual Financial Report
As of and for the Year Ended June 30, 1998**

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**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Annual Financial Report
As of and for the Year Ended June 30, 1998**

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INDEPENDENT AUDITORS' REPORT

**Board Members
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, as listed in the table of contents. 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant; a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

The District has omitted such disclosures. We do not provide assurance that the District is or will be year 2000 ready; that the District's year 2000-readiness efforts will be successful in whole or in part; or that parties with which the District does business will be year 2000-ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the general-purpose financial statements referred to in the above paragraph present fairly, in all material respects, the financial position of the District, as of June 30, 1998, and the results of its operations and the cash flows of its proprietary fund types for the year then-ended in conformity with generally accepted accounting principles.

**Board Members
North Delta Regional Planning
and Development District, Incorporated
Monroe, Louisiana**

In accordance with **Department Auditing Standards**, we have also issued our report dated November 17, 1998, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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**, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the general-purpose financial statements of the District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.

Also, the accompanying **OTHER INFORMATION**, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the District. Such information has not been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, accordingly, we express no opinion on it.

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
November 17, 1998

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

ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet
June 30, 2008

	GOVERNMENTAL FUNDS		PROPRIETARY FUND - ENTERPRISE FUND
	GENERAL FUND	SPECIAL FUND(S)	
ASSETS AND OTHER DEBITS			
Assets:			
Cash and Cash Equivalents	\$ 85,570	\$ 77,288	\$ 505,455
Receivables	120	40,716	115,765
Notes Receivable - Short-Term	0	0	277,244
Notes Receivable - Long-Term	0	0	998,508
Allowance for Bad Debts	0	0	(503,178)
Interfund Receivables	20,723	20	28,888
Prepaid Items	0	0	0
Land, Buildings and Equipment	0	0	0
Repossessed properties	0	0	447,718
Other Debits:			
Amount to be Provided for Payment of General Long-Term Obligations	0	0	0
Total Assets and Other Debits	\$ 106,293	\$ 118,124	\$ 1,248,265
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts, Salaries and Other Payables	\$ 4,883	\$ 17,840	\$ 2,888
Interfund Payable	20	20,725	28,888
Due to Other Governmental Units	0	0	0
Notes Payable	0	15,888	1,745,112
Deferred Revenue	882	20,883	0
Other Liabilities	0	0	7,371
Balance Due to Grantor	0	3,428	0
Compensated Absences Payable	0	0	0
Total Liabilities	\$ 5,765	\$ 58,716	\$ 1,784,267
Equity and Other Credits:			
Investments in General Fixed Assets	\$ 0	\$ 0	\$ 0
Retained Earnings (Deficit)	0	0	(53,292)
Fund Balances:			
Unreserved and Unassigned	111,704	24,400	0
Total Equity and Other Credits	\$ 111,704	\$ 24,400	\$ (53,292)
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 167,469	\$ 108,116	\$ 1,248,265

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

Statement A

DEPARTMENT FUNDS - AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MINORAMOUNT ONLY)
	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	
\$ 184 \$	\$ 0 \$	\$ 0 \$	\$ 489,114
26,876	0	0	184,004
0	0	0	271,264
0	0	0	966,908
0	0	0	(281,576)
0	0	0	55,503
0	0	0	0
0	121,887	0	121,887
0	0	0	442,718
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 22,008 \$</u>	<u>\$ 121,887 \$</u>	<u>\$ 0 \$</u>	<u>\$ 1,144,779</u>
\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 16,507
0	0	0	58,503
27,008	0	0	27,008
0	0	0	1,738,078
0	0	0	38,257
0	0	0	7,279
0	0	0	3,428
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 22,008 \$</u>	<u>\$ 0 \$</u>	<u>\$ 0 \$</u>	<u>\$ 1,921,968</u>
\$ 0 \$	\$ 121,887 \$	\$ 0 \$	\$ 121,887
0	0	0	(28,276)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0 \$</u>	<u>\$ 121,887 \$</u>	<u>\$ 0 \$</u>	<u>\$ 221,603</u>
<u>\$ 22,008 \$</u>	<u>\$ 121,887 \$</u>	<u>\$ 0 \$</u>	<u>\$ 1,144,779</u>

**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 ONLY</u>
REVENUES			
Intergovernmental Revenues:			
Federal Sources	\$ 0	\$ 254,000	\$ 254,000
State Sources	0	52,000	52,000
Local Sources	4,880	108,000	100,000
Miscellaneous	<u>11,320</u>	<u>37,200</u>	<u>48,520</u>
Total Revenues	\$ 16,200	\$ 454,400	\$ 470,600
EXPENDITURES			
Current:			
General Government	\$ 700	0	700
Health and Welfare	0	118,120	118,120
Economic Development and Assistance	0	151,000	151,000
Transportation	<u>0</u>	<u>211,000</u>	<u>211,000</u>
Total Expenditures	\$ 700	\$ 480,120	\$ 480,820
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 15,500	\$ 74,280	\$ 89,780
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 25,000	\$ 4,000	\$ 41,000
Operating transfers out	<u>(21,000)</u>	<u>(20,000)</u>	<u>(41,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ 4,000	\$ 14,000	\$ 0
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 20,700	\$ 88,280	\$ 89,780
FUND BALANCES AT BEGINNING OF YEAR	81,800	25,000	106,800
FUND BALANCES AT END OF YEAR	\$ 112,500	\$ 29,400	\$ 141,900

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

**NORTH DELTA REGIONAL PLANNING
AND DEVELOPMENT (NDPRD), INCORPORATED**
Moorhead, Louisiana

(Statement C)

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Intergovernmental (Revenues):			
Local Sources	\$ 5,154	\$ 4,800	(354)
Miscellaneous	7,890	11,275	3,385
Total Revenues	\$ 13,044	\$ 16,075	\$ 3,031
EXPENDITURES			
Current:			
General Government	\$ 844	\$ 706	(138)
Total Expenditures	\$ 844	\$ 706	(138)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 12,200	\$ 15,369	\$ 3,169
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 0	\$ 26,900	26,900
Operating transfers out	(7,814)	(27,355)	(20,541)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (7,814)	\$ (1,455)	\$ 16,012
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 14,386	\$ 26,757	\$ 12,371
FUND BALANCES AT BEGINNING OF YEAR	81,887	81,887	0
FUND BALANCES AT END OF YEAR	\$ 96,273	\$ 111,794	\$ 15,521

(CONTINUED)

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

Statement C

GOVERNMENTAL FUND-TYPES - (SPECIAL REVENUE FUNDS)
Combined Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental (Revenues)			
Federal Revenues	\$ 264,208	\$ 264,208	\$ 0
State Revenues	52,177	52,885	(712)
Local Revenues	83,194	100,838	17,644
Miscellaneous	28,029	37,280	9,251
Total Revenues	<u>\$ 427,608</u>	<u>\$ 455,211</u>	<u>\$ 27,603</u>
EXPENDITURES			
Current:			
Health and Welfare	\$ 118,102	\$ 118,124	\$ 22
Economic Development and Assistance	123,137	111,885	11,252
Transportation	208,188	211,885	(3,697)
Total Expenditures	<u>\$ 449,427</u>	<u>\$ 441,894</u>	<u>\$ 7,533</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (21,819)</u>	<u>\$ 13,317</u>	<u>\$ 35,136</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 7,014	\$ 6,883	\$ 1,131
Operating transfer out	<u>0</u>	<u>(20,885)</u>	<u>(20,885)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 7,014</u>	<u>\$ (14,002)</u>	<u>\$ (27,988)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (14,805)</u>	<u>\$ (1,585)</u>	<u>\$ (13,220)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>26,088</u>	<u>26,838</u>	<u>0</u>
FUND BALANCES AT END OF YEAR	<u>\$ 11,283</u>	<u>\$ 25,253</u>	<u>\$ (13,970)</u>

(CONTINUED)

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
(Combined Statement of Revenues, Expenses,
and Changes in Retained Earnings (Deficit)
For the Year Ended June 30, 1998

Statement 0

OPERATING REVENUES

Origination Fees	\$	13,628
Interest on Loans		<u>80,028</u>
Total Operating Revenues	\$	<u>93,656</u>

OPERATING EXPENSES

Interest Expense	\$	11,628
Salaries, Wages & Benefits		92,485
Legal		8,240
Travel & Meeting		804
Other Administrative		7,283
Bad Debt Expense		<u>110,588</u>
Total Operating Expenses	\$	<u>220,928</u>

OPERATING INCOME (LOSS)

\$ (127,272)

NON-OPERATING REVENUE (EXPENSE)

Intergovernmental Revenues		
Federal Income	\$	60,880
Interest on Deposits		10,814
Service Fees		<u>14,280</u>
Total Non-Operating Revenue (Expense)	\$	<u>85,974</u>

INCOME (LOSS) BEFORE OPERATING TRANSFERS

\$ (41,298)

OPERATING TRANSFERS IN (OUT)

Operating transfers in	\$	(84,812)
Operating transfers out		<u>43,514</u>

NET INCOME (LOSS)

\$ (85,594)

RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR

(71,378)

RETAINED EARNINGS (DEFICIT) AT END OF YEAR

(156,968)

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
Consolidated Statement of Cash Flows
For the Year Ended June 30, 1998

Statement 1

CASH FLOWS FROM OPERATING ACTIVITIES	
Net Income (Loss)	\$ 50,891
Adjustments to reconcile operating income to net cash provided (used) for operating activities:	
Increase (decrease) in provision for loan losses	60,891
(Increase) decrease in receivables	62,134
(Increase) decrease in prepaid items	13
Increase (decrease) in accounts payable and other liabilities	1,704
Increase (decrease) in other liabilities	(285)
Increase (decrease) in deferred revenues	(17,273)
(Increase) decrease in interfund receivables	(24,892)
Increase (decrease) in interfund payables	<u>22,592</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 192,852
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal Payments on Revolving Loan Fund	\$ (84,182)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	\$ (84,182)
CASH FLOW FROM INVESTING ACTIVITIES	
New Loan Made	\$ (60,850)
Principal Collections on Loans	<u>62,887</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	\$ (7,963)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 111,487
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>165,835</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 277,322

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

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

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North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1988

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**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1988**

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

North Delta Regional Planning and Development District, Incorporated (the District) was officially incorporated on February 24, 1969, as a nonprofit organization under the provisions of Louisiana statutes of 1918, Title 12. 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. 33:349.61 and 349.62).

The District is comprised of the following parishes in Northeast Louisiana: Caldwell, East Carroll, Franklin, Jaynes, 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 analyzing various local, state and federal efforts to overcome the economic and social deficiencies in the eleven-parish area. A board of directors consisting of 29 members representing the parishes of the District is the governing body. Board members receive no compensation for their services.

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 financially independent of other state or local governments. As used in GASB Statement 14, legally 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 those funds.

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Notes to the General Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

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 fund 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. The proprietary fund includes 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.

FedRA Revolving Loan - accounts for the District's participation in a \$2 million intermediary revolving program through the Farmers Home Administration. Under this program, the District borrows funds from FedRA at 1% for 30 years, then releases the funds to qualified borrowers at market rates of interest.

FedRA North Delta Admin - accounts for the District's administration function over the FedRA Revolving Loan Fund.

Loan Loss Reserve - accounts for the District's loan loss reserve for the FedRA Revolving Loan Fund and the Rural Business Enterprise Grant Fund.

Rural Business Enterprise Grant - accounts for the District's participation in an \$80,000 intermediary revolving program through the U. S. Department of Agriculture Rural and Economic Community Development Program. Under this program, the District receives a grant from USDA, then releases the funds to qualified borrowers at market rates of interest.

North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana

Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. FUNDS AND ACCOUNT GROUPS (Continued)

Trustee Funds

Trustee 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 measurement 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:

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 fixed assets account group* is used to account for fixed assets not accounted for in proprietary 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 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 recognizes 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:

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MISSTATEMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Revenues

Installments and shared revenues are recorded as uncollected grants-in-aid at the time of receipt or earlier if the receivable is several months in arrears. Expenditure-driven grants are recognized as revenues 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 revenues at that time.

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)

Transfers 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 others) 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. The District has elected, pursuant to GASB Statement No. 26, to apply all GASB pronouncements and only FASB pronouncements issued before November 30, 1988.

Agency Funds

The agency fund is established 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.

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BUDGETS

General Budget Policies

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.

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-financed. 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.

Encumbrances

Encumbrance accounting is not employed in governmental funds.

Budget Basis of Accounting

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. Fiscal 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, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and short 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.

North Delta Regional Planning and
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Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INVESTMENTS

Investments are limited by R.S. 33:2935 and the District's investment policy. If the original maturity of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at quoted market prices except for the following which are reported/presented as per GASB Statement No. 31:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemptible terms that do not consider market rates, are reported using a cost-based measure.
2. The District's reported all uncured cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

Definitions:

Interest-earning investment contract includes time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

G. 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.

H. INVENTORY AND PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

I. 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.

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1988**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. LOANS AND ALLOWANCE FOR LOAN LOSSES (Continued)

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.

J. 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. Donated 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.

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.

K. 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, as 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 revenue is removed from the combined balance sheet and the revenue is recognized.

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. COMPENSATED ABSENCES

Full-time employees of the District earn up to 15 days of vacation leave each year, depending on length of service. Regular, part-time employees earn pro-rated vacation leave based on hours worked and length of continuous service. Vacation leave may accumulate up to 30 days with unused accumulated leave time being paid to employees upon termination of employment, at the employee's current rate of pay. Payments at separation, however, will not exceed the number of days accrued each year.

Sick leave for full-time employees is earned at the rate of eight hours per month. Unused sick leave may accumulate with no limit, 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. 14 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.
- B. 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.

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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. 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 fund.

N. INTERFUND TRANSACTIONS

Quasi-internal 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-internal transactions and reimbursements, are reported as transfers. Nonrecouping or noncost-plus payments transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general-purpose financial statements are reported 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.

P. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from these estimates.

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Deficit Fund Balances/Retained Earnings

The following funds have deficits in the fund balances/retained earnings at June 30, 1998:

Fund	Deficit Amount
Special Revenue Funds	
Economic Development Administration	\$ 2,402
Enterprise Funds	
FDICIA Revolving Loan	124,679
FDICIA North Delta Admin	29,819

The deficit in fund balance in the Economic Development Administration fund will be closed by the realization of deferred revenue subsequent to June 30, 1998.

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 1998, the District has cash and cash equivalents (bank balances) totaling \$468,114 as follows:

Demand deposits	\$ 58,914
Interest-bearing demand deposits	18,268
Posty-cash	200
Subtotal	<u>68,882</u>
Plus investments reclassified as cash and cash equivalents (see Note 4)	<u>408,232</u>
Total	<u>\$468,114</u>

These deposits are insured at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be insured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At year-end, the District's carrying amount of deposits was \$468,114 and the bank balance was \$542,219. Of the bank balance, \$133,978 was covered by federal depository insurance or by collateral held by the District's agent in the District's name (GAASD Category 1). The remaining balance, \$408,232, was a federal insured treasury obligation and did not need to be collateralized.

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 4 - INVESTMENTS

Investments are categorized into three 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 counter party, or by its trust department or agent (but not in the District's name).

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

Type of Investment	Category			Carrying Amount			Total Carrying Amount
	I	J	K	Fair Value	Amortized		
					Cost	Cost	
U. S. Government Securities	\$408,232	\$ -	\$ -	\$408,232	\$ -	\$ -	\$408,232
Total	\$408,232	\$ -	\$ -				
Less: Investments reclassified as cash and cash equivalents (see note 3)				408,232	—	—	408,232
Total investments:				\$ -	\$ -	\$ -	\$ -

Investments during the year were in U. S. Government Securities.

NOTE 5 - RECEIVABLES

The receivables of \$184,894 as June 30, 1998, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Enterprise Funds	Agency Funds	Total
Intergovernmental	\$190	\$49,716	\$ -	\$16,876	\$ 67,782
Other	383	—	115,761	—	116,144
Total	\$573	\$49,716	\$115,761	\$16,876	\$184,894

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 6 - FIXED ASSETS

The changes in general fixed assets are as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Furniture and equipment	<u>\$118,408</u>	<u>\$5,200</u>	<u>\$600</u>	<u>\$123,008</u>

NOTE 7 - REPOSSESSED PROPERTIES

Properties consist of commercial and residential land, buildings, and equipment. These properties were repossessed from borrowers who defaulted on their loan agreements made as part of the District's Home Administration and Intermediary Refunding Programs. The proceeds from the subsequent sale of these assets are used to make new loans.

NOTE 8 - 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 ending June 30, 1998, was \$280,862. The current year contribution was calculated based on a covered payroll of \$179,298, resulting in an employee contribution of \$8,779 and employer contributions of \$14,258. The employer and employee contributions were 3% and approximately 5%, respectively.

NOTE 9 - ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$16,507 at June 30, 1998, are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Salaries	\$4,650	\$ 8,327	\$ 520	\$13,500
Accounts	—	4,813	2,835	7,650
Total	<u>\$4,650</u>	<u>\$13,140</u>	<u>\$3,355</u>	<u>\$16,500</u>

NOTE 10 - COMPENSATED ABSENCES

As June 30, 1998, employees of the District have accumulated and vested \$11,754 of employee leave benefits, which was computed in accordance with GASB Codification Section 658. Of this amount, \$11,754 is recorded within the general long-term debt account group.

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
As of and for the Year Ended June 30, 1998**

NOTE 11 - CHANGES IN AGENCY FUND DEPOSITS OR OTHERS

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

	Balance, Beginning of year	Additions	Deductions	Balance, End of Year
Title III D - Supportive Services	\$ -	\$ 290,351	\$ 290,351	\$ -
Title III C-1 - Congregate Meals	-	297,838	297,838	-
Title III C-2 - Home Delivered Meals	-	325,992	325,992	-
Title III D - In-Home Services	-	60,888	60,888	-
Supplement of Senior Center	-	188,843	188,843	-
U.S.D.A. Cash-in-lieu	30,228	127,778	128,014	19,982
Miscellaneous Grant	-	23,908	23,908	-
Title III F - Disease & Health	2,842	65,518	15,612	4,748
Grant Charities "SGLP"	-	41,258	37,325	4,133
	<u>\$23,278</u>	<u>\$1,181,828</u>	<u>\$1,186,619</u>	<u>\$22,663</u>

NOTE 12 - LEASES

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, 1998, your expense under this lease was \$21,000. The District has an operating lease agreement for copier equipment for a three-year term, expiring October 1999. Also, the District is under two other operating lease agreements for an automobile and other office equipment with one- to five-year terms, expiring in November 1999, and September 1999. Annual rentals are shown below:

At June 30, 1998, lease minimum rental commitments under operating leases having initial or noncancelable terms in excess of one year are as follows:

Year Ending June 30,	
1999	\$12,000
2000	4,133
Total	<u>\$16,133</u>

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Notes to the General-Purpose Financial Statement
As of and for the Year Ended June 30, 1998

NOTE 13 - NOTES PAYABLE

In 1987, the District borrowed \$10,000 from the city of Natchitoches for a revolving program to enhance economic development. Under the original terms of the note payable, principal and interest at the rate of 8.25% were to be repaid in semi-annual installments through January 23, 1991. During the year ended June 30, 1998, a new agreement was entered into with the city of Natchitoches forgiving North Delta of all interest owed. The new agreement requires the District to pay \$500 per month until the entire principal balance is paid. Principal totaling \$11,566 remains unpaid as June 30, 1998.

NOTE 14 - INTERFUND ASSETS/LIABILITIES

The District's other funds:

Receivable Fund	Payable Fund	Amount
Area Agency on Aging	General	\$ 20
General	Council of Governments	9,518
	Federal Transit Authority	1,471
	Federal Highway Administration	17,608
	Enterprise Zone	2,125
Fund A Revolving Loan	Fund A North Delta Admin	<u>38,230</u>
Total		<u>\$69,352</u>

NOTE 15 - GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations transactions for the year ended June 30, 1998:

	Special Revenue Notes Payable	Enterprise Fund Notes Payable	GLTDAG Corporated Advances
Balance, beginning of year	\$15,166	\$1,809,375	\$14,580
Additions	-	-	11,754
Deductions	-	-	14,940
Principal payment	<u>3,680</u>	<u>64,167</u>	-
Balance, end of year	<u>\$11,566</u>	<u>\$1,745,168</u>	<u>\$11,734</u>

**North Delta Regional Planning and
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**Notes to the General-Purpose Financial Statements
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NOTE 15 - GENERAL LONG-TERM OBLIGATIONS (Continued)

The categoric notes payable shown above represents the District's drawdowns under a \$2 million intermediary revolving program through the Farmer's Home Administration (FmHA). Under this program, the District borrows funds from FmHA at 7% for 30 years then releases the funds to qualified borrowers at market rates of interest. At June 30, 1998, the District had drawn down all of the \$2 million and had loaned out \$1,590,000 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 \$80,500, 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:

	Principal	Interest	Total
1999	\$ 64,809	\$ 17,451	\$ 82,260
2000	65,453	16,800	82,253
2001	66,112	16,148	82,260
2002	66,773	15,497	82,270
2003	67,440	14,846	82,286
Thereafter	1,818,923	1,65,618	1,559,933
Total	\$2,785,112	\$226,315	\$3,011,250

NOTE 16 - LITIGATION AND CLAIMS

Litigation

At June 30, 1998, the District is involved in various litigations. It is the opinion of the legal advisor for the District that ultimate resolution of these lawsuits would not materially affect the financial statements.

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 granting 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 17 - ECONOMIC DEPENDENCY

The District receives the majority of its revenues 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.

**North Delta Regional Planning and
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**Notes to the General Purpose Financial Statements
As of and for the Year Ended June 30, 2008**

NOTE 18 - INCOME TAX STATUS

The District, a nonprofit corporation, has been granted tax-exempt status under Section 501(c)(34) of the Internal Revenue Code.

NOTE 19 - NEW FUNDS

The Rural Business Enterprise Grant Fund has been created in account for the grant monies received from the U. S. Department of Agriculture Rural and Economic Community Development Program.

The Care Chokea/ERDF Fund has been created to account for the grant monies received from the state of Louisiana Department of Economic Development to furnish a representative to provide economic development assistance for the Department of Economic Development, and North Delta Planning District in Northeast Louisiana.

The Supplemental Senior Center Fund was previously known as the Senior Center Fund.

NOTE 20 - SEGMENT INFORMATION - ENTERPRISE FUNDS

The District maintains four enterprise funds. The FedRA Revolving Loan fund accounts for participation in an intermediary revolving program through the Farmer's Home Administration. The FedRA North Delta Admin fund accounts for the district's administrative function over the FedRA Revolving Loan fund. The Loan Loss Reserve fund accounts for the District's loan loss reserve for both the FedRA Revolving Loan fund and the Rural Business Enterprise Grant fund. The Rural Business Enterprise Grant fund accounts for the District's participation in an intermediary revolving program through the U. S. Department of Agriculture Rural and Economic Community Development Program.

	<u>FedRA Revolving Loan</u>	<u>FedRA North Delta Admin</u>	<u>Loan Loss Reserve</u>	<u>Rural Business Enterprise Grant</u>	<u>Total</u>
Operating revenues	\$ 98,974	\$ -	\$ 1,820	\$ 2,984	\$ 103,778
Operating income (loss)	(30,575)	(29,819)	1,820	2,984	(55,590)
Operating grants	-	-	-	88,000	88,000
Operating transfers:					
In	-	-	44,932	-	44,932
Out	(44,932)	-	-	-	(44,932)
Net income	(30,575)	(29,819)	46,640	82,188	26,084
Net working capital	608,355	(29,819)	68,984	5,299	652,819
Total assets	1,619,071	0	48,989	82,214	1,748,284
Total equity	(104,688)	(29,819)	68,984	82,188	(83,295)

**North Delta Regional Planning and
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SUPPLEMENTAL INFORMATION

**North Delta Regional Planning and
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SPECIAL REVENUE FUNDS

AREA AGENCY ON AGING

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

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

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

The Federal Highway 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.

OMBUDSMAN

The Ombudsman Fund is used to account for the administration of funds that provide assistance to victims in making 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.

(Continued)

**North Delta Regional Planning and
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SPECIAL REVENUE FUNDS

TRI-DISTRICT

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

PROJECT CARE

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

AUCTION FUND

The Auction Fund is used to account for funds received from the Louisiana Governor's Office of Elderly Affairs that are restricted to 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 established 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 Ouachita Parish.

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 forms 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.

(Continued)

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

ALL SPECIAL REVENUE FUNDS
Comparing Balance Sheet
June 30, 1988

	AREA AGENCY OR FUND	ECONOMIC DEVELOPMENT ADMINISTRATION	COUNCIL OF GOVERNMENTS	FEDERAL TRANSIT AUTHORITY
Assets:				
Cash	\$ 1,021	\$ 30,000	\$ 0	\$ 0
Receivables	0	0	10,000	2,184
Interfund Receivable	25	0	0	0
Total Assets	\$ 1,021	\$ 30,000	\$ 10,000	\$ 2,184
LIABILITIES AND EQUITY				
Liabilities:				
Accounts, Salaries and Other Payables	\$ 1,021	\$ 2,428	\$ 1,410	\$ 683
Interfund Payable	0	0	8,019	1,471
Notes Payable	0	0	0	0
Deferred Revenue	0	31,001	0	0
Refunds Due to Grantor	0	0	0	0
Total Liabilities	\$ 1,021	\$ 36,027	\$ 10,000	\$ 2,184
Fund Balances:				
Unassigned	0	0,472	0	0
Total Equity (Deficit)	\$ 0	\$ 0,472	\$ 0	\$ 0
TOTAL LIABILITIES AND EQUITY	\$ 1,021	\$ 36,000	\$ 10,000	\$ 2,184

Exhibit 1

**FEDERAL
INDUSTRY/UNIVERSITY
 ADMINISTRATION, DMBUDGETMAN, TRIDISTRICT, PROJECT GATE**

\$	\$ \$	1,000 \$	31,191 \$	3,400
	28,477	0	2,000	\$
	\$	0	\$	\$
\$	<u>28,477 \$</u>	<u>1,000 \$</u>	<u>33,191 \$</u>	<u>3,400</u>

\$	3,400 \$	1,000 \$	348 \$	\$
	17,000	0	0	\$
	0	0	11,000	\$
	0	0	0	\$
	0	0	0	3,418
\$	<u>20,400 \$</u>	<u>1,000 \$</u>	<u>12,348 \$</u>	<u>3,418</u>

	0	0	21,337	0
--	---	---	--------	---

\$	<u>0 \$</u>	<u>0 \$</u>	<u>21,337 \$</u>	<u>0</u>
----	-------------	-------------	------------------	----------

\$	<u>20,400 \$</u>	<u>1,000 \$</u>	<u>33,685 \$</u>	<u>3,418</u>
----	------------------	-----------------	------------------	--------------

(CONTINUED)

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

ALL SPECIAL REVENUE FUNDS
Comparative Balance Sheet
June 30, 1988

	AUDIT FUND	MEDICARE FUNDS	RURAL DEVELOPMENT	SOLID WASTE PLANNING	
Assets:					
Cash	\$	0 \$	3,843 \$	0 \$	0
Receivables		0	1,807	0	0
Interfund Receivables		0	0	0	0
Total Assets	\$	0 \$	5,650 \$	0 \$	0
LIABILITIES AND EQUITY					
Liabilities:					
Accounts, Salaries and Other Payables	\$	0 \$	81 \$	0 \$	0
Interfund Payable		0	0	0	0
Notes Payable		0	0	0	0
Deferred Revenue		0	0	0	0
Refunds Due to Grantor		0	0	0	0
Total Liabilities	\$	0 \$	81 \$	0 \$	0
Fund Balances:					
Unassigned		0	5,569	0	0
Total Equity (Deficit)	\$	0 \$	5,588 \$	0 \$	0
TOTAL LIABILITIES AND EQUITY	\$	0 \$	5,730 \$	0 \$	0

Exhibit F

<u>ENTERPRISE</u>	<u>JOHN (SIC)</u>	<u>TOTAL</u>
\$	0 \$	37,378
	3,000	40,378
	0	20
<u>\$</u>	<u>3,000 \$</u>	<u>40,398</u>
\$	300 \$	12,240
	2,735	30,723
	0	41,888
	0	34,894
	0	3,425
<u>\$</u>	<u>3,000 \$</u>	<u>83,171</u>
	0	24,493
<u>\$</u>	<u>0 \$</u>	<u>24,493</u>
<u>\$</u>	<u>3,000 \$</u>	<u>108,174</u>

((CONTINUED))

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

**ALL SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1988**

	AREA AGENCY OR ASIDE	ECONOMIC DEVELOPMENT ADMINISTRATION	COUNCIL OF GOVERNMENTS	FEDERAL TRANSIT AUTHORITY
REVENUES				
Intergovernmental Revenues:				
Federal Sources	\$ 55,831	\$ 53,000	\$ 0	\$ 28,000
State Sources	17,864	0	0	0
Local Sources	0	17,667	81,337	8,600
Miscellaneous	0	0	0	0
Total Revenues	\$ 73,695	\$ 70,667	\$ 81,337	\$ 36,600
EXPENDITURES				
Current:				
Health and Welfare	\$ 71,707	\$ 0	\$ 0	\$ 0
Economic Development and Assistance	0	70,668	0	0
Transportation	0	0	51,552	28,880
Total Expenditures	\$ 71,707	\$ 70,668	\$ 51,552	\$ 28,880
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,988	\$ 0	\$ 29,785	\$ 7,720
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$ 0	\$ 0	\$ 0	\$ 0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 1,988	\$ 0	\$ 29,785	\$ 7,720
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	\$ 0	\$ (4,420)	\$ 0	\$ 0
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 1,988	\$ (4,420)	\$ 29,785	\$ 7,720

BUDGET 2

**FEDERAL
FOUNDRYS**

ADMINISTRATION OPERATIONS TRULIFEPROF PROJECT CARE

\$	107,737 \$	26,640 \$	0 \$	0
	0	4,188	0	0
	20,834	0	0	0
	0	0	20,421	0

\$ 128,571 \$ 30,828 \$ 20,421 \$ 0

\$	0 \$	34,128 \$	0 \$	0
	0	0	12,808	0
	124,871	0	0	0

\$ 124,871 \$ 34,128 \$ 12,808 \$ 0

\$ 0 \$ 0 \$ 12,808 \$ 0

\$	0 \$	0 \$	0 \$	0
	0	0	(28,000)	0

\$ 0 \$ 0 \$ (28,000) \$ 0

\$	0 \$	0 \$	(2,300) \$	0
	0	0	(2,300)	0

\$ 0 \$ 0 \$ (2,300) \$ 0

\$ 0 \$ 0 \$ 20,121 \$ 0

(CONTINUED)

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

**ALL SPECIAL REVENUE FUNDS
Comparing Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1988**

	<u>AUDIT FUND</u>	<u>MEDICARE MAINTENANCE</u>	<u>RURAL DEVELOPMENT</u>	<u>SOLID WASTE PLANNING</u>
REVENUES				
Intergovernmental Revenues:				
Federal Sources	\$ 0	\$ 0	\$ 0	\$ 0
State Sources	8,000	0	10,319	500
Local Sources	0	0	0	0
Miscellaneous	3,535	2,144	0	0
Total Revenues	\$ 11,535	\$ 2,144	\$ 10,319	\$ 500
EXPENDITURES				
Current:				
Health and Welfare	\$ 10,301	\$ 2,000	\$ 0	\$ 0
Economic Development and Assistance	0	0	10,319	0
Transportation	0	0	0	0
Total Expenditures	\$ 10,301	\$ 2,000	\$ 10,319	\$ 0
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,234	\$ 1,144	\$ 0	\$ 500
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 0	\$ 0	\$ 5,000	\$ 0
Operating transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$ 0	\$ 0	\$ 5,000	\$ 0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 1,234	\$ 1,144	\$ 5,000	\$ 500
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	0	5,444	0	(500)
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 1,234	\$ 6,588	\$ 5,000	\$ 0

Exhibit 3

	ENTERPRISE CONCLUDED	TOTAL
\$	0 \$	204,200
	8,250	82,500
	0	100,000
	<u>0</u>	<u>38,700</u>
\$	8,250 \$	404,401
\$	0 \$	108,124
	9,250	111,000
	0	203,000
	<u>0,250</u>	<u>441,000</u>
\$	0 \$	12,700
\$	0 \$	8,000
	0	109,000
	<u>0</u>	<u>113,000</u>
\$	0 \$	(932)
	0	25,000
	<u>0</u>	<u>24,068</u>
\$	0 \$	24,068

CONCLUDED

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

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North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana

PROPRIETARY FUNDS

FARMER'S HOME ADMINISTRATION REVOLVING LOAN

Farmer's Home Administration Revolving Loan accounts for the District's participation in a \$2 million intermediary revolving program through the Farmers Home Administration. Under this program, the District borrows funds from FARM at 7% for 30 years, then releases the funds to qualified borrowers at market rates of interest.

FARMER'S HOME ADMINISTRATION NORTH DELTA ADMIN

Farmer's Home Administration North Delta Administration accounts for the District's administration services over the FARM Revolving Loan Fund.

LOAN LOSS RESERVE

Loan Loss Reserve accounts for the District's loan loss reserve for the FARM Revolving Loan Fund and the Rural Business Enterprise Grant Fund.

RURAL BUSINESS ENTERPRISE GRANT

Rural Business Enterprise Grant accounts for the District's participation in an \$20,000 intermediary revolving program through the U. S. Department of Agriculture Rural and Economic Community Development Program. Under this program, the District receives a grant from USDA, then releases the funds to qualified borrowers at market rates of interest.

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

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
Comparing Balance Sheet
June 30, 1999

Sheet 2

	FUND DEVELOPING LOAN	FUND NORTH DELTA ADMIN	LOAN LOANS RESERVE	FUND ENTERPRISE GRANT	TOTAL
ASSETS					
Assets					
Cash and Cash Equivalents	\$ 288,000	\$ 0	\$ 40,800	\$ 2,480	\$ 331,280
Receivables	110,000	0	60	0	110,060
Notes Receivable - Short-Term	274,400	0	0	2,794	277,194
Notes Receivable - Long-Term	888,900	0	0	70,807	959,707
Allowance for Bad Debts	(283,379)	0	0	0	(283,379)
Intergovernmental	28,000	0	0	0	28,000
Repossession properties	447,718	0	0	0	447,718
Total Assets	\$ 1,618,028	\$ 0	\$ 40,860	\$ 76,081	\$ 1,735,069
LIABILITIES AND EQUITY					
Liabilities					
Accounts, Salaries and Other Payables	\$ 1,317	\$ 1,205	\$ 0	\$ 71	\$ 2,593
Intergovernmental Payable	0	24,580	0	0	24,580
Notes Payable	1,740,712	0	0	0	1,740,712
Other Liabilities	7,271	0	0	0	7,271
Total Liabilities	\$ 1,755,290	\$ 24,785	\$ 0	\$ 71	\$ 1,780,146
Equity					
Retained Earnings (Deficit)	\$ (134,870)	\$ (24,785)	\$ 40,860	\$ 62,180	\$ (56,615)
Total Equity and Other Credits	\$ (134,870)	\$ (24,785)	\$ 40,860	\$ 62,180	\$ (56,615)
TOTAL LIABILITIES AND EQUITY	\$ 1,618,028	\$ 0	\$ 40,860	\$ 76,081	\$ 1,735,069

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

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

EXHIBIT 4

	FUND REVENUE LOAN	FUND NORTH DELTA ADMIN	LOAN LOAN RESERVE	SEVERAL BUSINESS ENTERPRISE GRANT	TOTAL
OPERATING REVENUES					
Origination Fees	\$ 12,000	\$ 0	\$ 1,800	\$ 0	\$ 13,800
Interest on Loans	87,074	0	0	2,084	89,058
Total Operating Revenues	\$ 99,074	\$ 0	\$ 1,800	\$ 2,084	\$ 102,958
OPERATING EXPENSES					
Interest Expense	\$ 11,800	\$ 0	\$ 0	\$ 0	\$ 11,800
Salaries, Wages & Benefits	0	16,488	0	0	16,488
Legal	0	5,548	0	0	5,548
Travel & Meeting	0	504	0	0	504
Other Administrative	240	8,855	0	0	9,095
Bad Debt Expense	112,280	0	0	0	112,280
Total Operating Expenses	\$ 124,320	\$ 25,891	\$ 0	\$ 0	\$ 150,211
OPERATING INCOME (LOSS)	\$ (25,246)	\$ (25,891)	\$ 1,800	\$ 2,084	\$ (47,253)
NON-OPERATING REVENUE (EXPENSE)					
Intergovernmental Revenues:					
Federal sources	\$ 0	\$ 0	\$ 0	\$ 60,000	\$ 60,000
Interest on Deposits	16,826	0	250	100	17,176
Service Fees	14,288	0	(70)	(30)	14,588
Total Non-Operating Revenue (Expense)	\$ 31,114	\$ 0	\$ 240	\$ 59,970	\$ 91,324
INCOME (LOSS) BEFORE OPERATING INCOME	\$ (14,132)	\$ (25,891)	\$ 2,040	\$ 62,054	\$ (15,929)
OPERATING TRANSFERS IN (OUT)					
Operating transfers in	\$ 0	\$ 0	\$ 44,812	\$ 0	\$ 44,812
Operating transfers out	16,832	0	0	0	16,832
NET INCOME (LOSS)	\$ (16,832)	\$ (25,891)	\$ 44,812	\$ 62,054	\$ (15,857)
RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR	0	0	0	0	0
RETAINED EARNINGS (DEFICIT) END OF YEAR	\$ (16,832)	\$ (25,891)	\$ 44,812	\$ 62,054	\$ (15,857)

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

PROPRIETARY FUND TYPE - ENTERPRISE FUND
Condensing Statement of Cash Flows
For the Year Ended June 30, 1998

	PWMA REVOLVING LOAN	PWMA NORTH DELTA ADMIN	LOAN LOSS RESERVE
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income (loss)	\$ (52,207)	\$ (28,488)	\$ 40,284
Adjustments to reconcile operating income to net cash provided (used) for operating activities:			
Increase (decrease) in provision for loan losses	60,381	0	0
(Increase) decrease in receivables	(20,207)	118,138	(20)
(Increase) decrease in prepaid items	0	13	0
Increase (decrease) in accounts payable and other liabilities	1,284	(1,900)	0
Increase (decrease) in other liabilities	(288)	0	0
Increase (decrease) in deferred revenues	117,273	0	0
(Increase) decrease in interfund receivables	(28,282)	0	0
Increase (decrease) in interfund payables	0	28,282	0
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 84,270	\$ 117,817	\$ 40,264
CASH FLOW FROM FINANCING ACTIVITIES			
Principal Payments on Revolving Loan Fund	\$ 84,187	\$ 0	\$ 0
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	\$ 84,187	\$ 0	\$ 0
CASH FLOW FROM INVESTING ACTIVITIES			
New Loans Made	\$ (20,888)	\$ 0	\$ 0
Principal Collections on Loans	87,288	0	0
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	\$ 66,400	\$ 0	\$ 0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 154,857	\$ 117,817	\$ 40,264
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	563,156	(213,862)	0
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 718,013	\$ 0	\$ 40,264

Exhibit B

RURAL BUSINESS ENTERPRISE GRANT		TOTAL	
\$	62,149	\$	80,081
	0		80,891
	(8)		83,774
	0		13
	(2)		1,104
	0		(388)
	0		(13,373)
	0		(28,580)
	0		28,580
\$	62,308	\$	82,802
\$	0	\$	84,183
\$	0	\$	84,183
\$	(88,000)	\$	82,802
	278		85,882
\$	(78,720)	\$	(7,885)
\$	2,489	\$	711,487
	0		300,838
\$	2,489	\$	300,438

**North Delta Regional Planning and
Development District, Incorporated
Marrero, Louisiana**

AGENCY FUNDS

TITLE III B - SUPPORTIVE SERVICES

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 access services, in-home services, community services, legal services and transportation for the elderly.

TITLE III C.1 - CONGREGATE MEALS

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 geographically located centers.

TITLE III C.2 - HOME-DELIVERED MEALS

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

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 door reinforcement to the frail and elderly persons who are home-bound.

SUPPLEMENTAL SENIOR CENTER

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.

(Continued)

North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana

AGENCY FUNDS

U.S.D.A. CASH-IN-LIEU

The U.S.D.A. cash-in-lieu 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. This award passes through to the District for further distribution to the five parish Councils on Aging. The funds are distributed on a per-unit basis for each congregant and home-delivered meal service provider in each eligible participant so that United States food and commodities may be purchased to supplement these programs.

MISCELLANEOUS GRANT

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 in the state fund and other senior center grants. It is presented with the Senior Center Fund.

TITLE III F - DISEASE AND HEALTH

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

GENE CHOLETE "DEP"

The Gene Cholant "DEP" Fund provides a representative to provide economic development assistance for the Department of Economic Development and North Delta Planning District in the form of a liaison for Northeast Louisiana.

(Continued)

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

AGENCY FUNDS
Comparing Statement of Assets and Liabilities
June 30, 1988

	TITLE 11 B - SUPPORTIVE SERVICES	TITLE 11 C 1 - CONSOLIDATE REVENUE	TITLE 11 C 2 - HOME DELIVERED MEALS	TITLE 11 C - HOME SERVICES	
Assets					
Cash	0	0	0	0	0
Receivables	0	0	0	0	0
Total Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Liabilities					
Due to Other Governmental Units	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Exhibit B

SUPPLEMENTAL BENEFIT COVERED	UNEMP. CASH BENEFIT	MISCELLANEOUS BENEFIT	TERMINAL DISABLE B. HEALTH	GRANT	OTHER CREDIT/DEBIT	TOTAL
\$	\$	\$	\$	\$	\$	\$
0	18,887	0	4,125	0	4,125	27,037
\$	\$	\$	\$	\$	\$	\$
0	18,887	0	4,125	0	4,125	27,037
\$	\$	\$	\$	\$	\$	\$
0	18,887	0	4,125	0	4,125	27,037
\$	\$	\$	\$	\$	\$	\$
0	18,887	0	4,125	0	4,125	27,037

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

Exhibit T

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

	Balance, July 1, 1997	Additions	Deductions	Balance, June 30, 1999
TITLE III B - SUPPORTIVE SERVICES				
Assets				
Due From Other Funds	\$ _____	\$ 230,001	230,001	\$ _____
Liabilities				
Due To Other Governmental Units	\$ _____	230,001	230,001	\$ _____
TITLE III C.1 - CONGRESSIONAL MEALS				
Assets				
Due From Other Funds	\$ _____	287,888	287,888	\$ _____
Liabilities				
Due To Other Governmental Units	\$ _____	287,888	287,888	\$ _____
TITLE III C.2 - HOME DELIVERED MEALS				
Assets				
Due From Other Funds	\$ _____	335,860	335,860	\$ _____
Liabilities				
Due To Other Governmental Units	\$ _____	335,860	335,860	\$ _____
TITLE III D - HAZARD SERVICES				
Assets				
Due From Other Funds	\$ _____	10,000	10,000	\$ _____
Liabilities				
Due To Other Governmental Units	\$ _____	10,000	10,000	\$ _____

(CONTINUED)

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

EXHIBIT

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

	Balance, July 1, 1997	Additions	Deductions	Balance, June 30, 1999
SUPPLEMENTAL SENIOR CENTER				
<i>Assets</i>				
Due From Other Funds	\$ _____	\$ 100,040	100,040	\$ _____
<i>Liabilities</i>				
Due To Other Governmental Units	\$ _____	\$ 100,040	100,040	\$ _____
H.E.B.H. CARES/BLIND				
<i>Assets</i>				
Cash	\$ 704	0	0	\$ 704
Receivables	20,007	18,080	20,007	18,080
Due From Other Funds	_____	80,000	80,000	_____
Total Assets	\$ 20,711	\$ 117,119	\$ 100,107	\$ 18,784
<i>Liabilities</i>				
Due To Other Governmental Units	\$ 20,711	\$ 117,119	\$ 100,107	\$ 18,784
MISCELLANEOUS GRANT				
<i>Assets</i>				
Due From Other Funds	\$ _____	\$ 21,000	21,000	\$ _____
<i>Liabilities</i>				
Due To Other Governmental Units	\$ _____	\$ 21,000	21,000	\$ _____
TITLE III F - DISEASE & HEALTH				
<i>Assets</i>				
Receivables	\$ 2,800	\$ 4,179	\$ 2,800	\$ 4,179
Due From Other Funds	_____	10,000	10,000	_____
Total Assets	\$ 2,800	\$ 14,179	\$ 12,800	\$ 4,179
<i>Liabilities</i>				
Due To Other Governmental Units	\$ 2,800	\$ 14,179	\$ 12,800	\$ 4,179

(CONTINUED)

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

EXHIBIT

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

	<u>Balance,</u> <u>July 1, 1997</u>	<u>Additions</u>	<u>Debit/Ret.</u>	<u>Balance,</u> <u>June 30, 1999</u>
ONE-CHELATERAL				
Assets				
Receivables	\$ 0	\$ 4,128	\$ 0	\$ 4,128
Due From/Other Funds	<u>0</u>	<u>27,102</u>	<u>27,102</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>\$ 31,230</u>	<u>\$ 27,102</u>	<u>\$ 4,128</u>
Liabilities				
Due To Other Governmental Units	<u>\$ 0</u>	<u>\$ 41,238</u>	<u>27,102</u>	<u>\$ 4,128</u>
TOTAL AGENCY FUNDS				
Assets				
Cash	\$ 794	\$ 0	\$ 0	\$ 794
Receivables	22,422	26,879	22,422	26,879
Due From/Other Funds	<u>0</u>	<u>1,114,202</u>	<u>1,114,202</u>	<u>0</u>
Total Assets	<u>\$ 23,216</u>	<u>\$ 1,341,081</u>	<u>\$ 1,340,624</u>	<u>\$ 21,673</u>
Liabilities				
Due To Other Governmental Units	<u>\$ 22,208</u>	<u>\$ 1,341,081</u>	<u>\$ 1,340,624</u>	<u>\$ 21,673</u>

(CONTINUED)

North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana

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

**SPECIAL REVENUE AND AGENCY FUNDS
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS
Comparing Schedule of Program Revenues/Receipts,
Expenditures/Disbursements and Changes in Fund Balances
For the Year Ended June 30, 1998**

	SPECIAL REVENUE FUNDS			TITLE III - SUPPORTIVE SERVICES	TITLE III - CONGRUATE NEALS
	AREA AGENCY SCHEDULE	AGENCY DISBURSMENT	AUDIT FUNDS		
REVENUES / RECEIPTS					
Governor's Office of Elderly Affairs					
Federal Sources	\$ 50,831	\$ 29,640	\$ 0	\$ 171,000	\$ 160,800
State Sources	17,904	4,888	8,008	58,782	51,847
Other Revenues	0	0	3,875	0	0
Total Revenues	\$ 68,735	\$ 34,528	\$ 11,873	\$ 229,782	\$ 212,647
EXPENDITURES / DISBURSEMENTS					
Health and Welfare					
Salaries	\$ 42,420	\$ 14,875	\$ 0	\$ 0	\$ 0
Fringe	7,823	1,782	0	0	0
Travel	8,782	7,826	0	0	0
Operating Services	13,873	4,585	19,101	0	0
Operating Supplies	887	484	0	0	0
Other Costs	2,284	5,541	0	0	0
Grants to Subrecipients:					
East Carroll COA	0	0	0	28,417	40,000
Franklin COA	0	0	0	88,786	58,500
Jackson COA	0	0	0	40,470	58,500
Richland COA	0	0	0	41,281	48,200
Union COA	0	0	0	40,886	58,400
North Louisiana Legal Assistance	0	0	0	70,000	0
Total Expenditures	\$ 71,702	\$ 34,728	\$ 19,101	\$ 230,281	\$ 267,600
EXCESS (Deficiency) OF REVENUES/RECEIPTS OVER EXPENDITURES/DISBURSEMENTS					
	\$ (3,967)	\$ 0	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	\$ (3,967)	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCES AT BEGINNING OF YEAR					
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCES AT END OF YEAR					
	\$ (3,967)	\$ 0	\$ 0	\$ 0	\$ 0

Exhibit B

*****AGENCY FLEETS*****							
TYPE II (I) - HOME DELIVERED MOBILE	TYPE II (I) - BI-PHASE BUSINESS	SUPPLEMENTAL SERVICES CENTER	U.S.G.A. CONTRACTOR	MISCELLANEOUS GRANT	TYPE III (I) - DISEASE & HEALTH	TOTAL	
\$ 187,213	\$ 8,828	\$ 0	\$ 98,997	\$ 0	\$ 10,829	\$ 668,547	
218,179	1,688	108,843	0	22,000	1,811	835,897	
\$	\$	\$	\$	\$	\$	\$	2,873
\$ 395,392	\$ 10,516	\$ 108,843	\$ 98,997	\$ 22,000	\$ 12,740	\$ 1,100,219	
\$	\$	\$	\$	\$	\$	\$	88,804
\$	\$	\$	\$	\$	\$	\$	8,308
\$	\$	\$	\$	\$	\$	\$	13,887
\$	\$	\$	\$	\$	\$	\$	28,857
\$	\$	\$	\$	\$	\$	\$	1,231
\$	\$	\$	\$	\$	\$	\$	7,811
81,204	1,453	18,870	14,745	4,500	1,781	188,548	
84,076	1,458	84,881	28,820	4,500	2,881	198,817	
88,408	1,858	82,883	18,820	4,500	2,870	211,894	
88,178	2,118	23,870	18,838	4,500	2,888	238,787	
87,870	2,508	23,889	25,740	4,500	3,714	238,850	
\$	\$	\$	\$	\$	\$	\$	18,888
\$ 395,392	\$ 18,508	\$ 108,843	\$ 98,997	\$ 22,000	\$ 12,740	\$ 1,100,821	
\$	\$	\$	\$	\$	\$	\$	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
Schedule of Expenditures - Budget and Actual
For the Year Ended June 30, 1988**

PAGE 3

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>FAVORABLE</u>	<u>UNFAVORABLE</u>
AREA AGENCY (MAGRID)					
Administration					
Salaries	\$ 42,282	\$ 41,429	\$	(137)	
Fringe	7,678	7,803	125		148
Travel	8,178	5,182	2,996	2,996	
Operating Services	12,298	12,572	274		(274)
Operating Supplies	800	877	77		(77)
Other Costs	1,002	3,284	2,282		(2,282)
Total	\$ 72,238	\$ 71,287	\$	(137)	
OMR (KOSMAM)					
Administration					
Salaries	\$ 12,074	\$ 14,202	\$		(2,128)
Fringe	1,827	1,782	45	45	
Travel	8,028	7,838	190	190	
Operating Services	4,488	4,882	394		(394)
Operating Supplies	474	454	20	20	
Other Costs	5,988	5,847	141	141	
Total	\$ 34,201	\$ 38,225	\$		(4,024)
AGENT FUND					
Operating Services	\$ 10,281	\$ 10,201	\$		(80)

(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, 1988**

EXHIBIT 6

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (OR UNFAVORABLE)</u>
TITLE III B - SUPPORTIVE SERVICES			
Grants to Subrecipients			
East Carroll COA	\$ 28,417	\$ 28,417	\$ 0
Franklin COA	28,785	28,785	0
Jackson COA	42,470	42,470	0
Madison COA	41,281	41,281	0
Union COA	48,880	48,880	0
North Louisiana Legal Assistance	18,000	18,000	0
Total	\$ 208,831	\$ 208,831	\$ 0
TITLE III C-1 - CONSOLIDATE MEALS			
Grants to Subrecipients			
East Carroll COA	\$ 48,000	\$ 48,000	\$ 0
Franklin COA	50,320	50,320	0
Jackson COA	58,881	58,881	0
Madison COA	48,281	48,281	0
Union COA	58,400	58,400	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 263,882	\$ 263,882	\$ 0
TITLE III C-2 - HOME DELIVERED MEALS			
Grants to Subrecipients			
East Carroll COA	\$ 61,224	\$ 61,224	\$ 0
Franklin COA	34,875	34,875	0
Jackson COA	65,458	65,458	0
Madison COA	28,785	28,785	0
Union COA	67,878	67,878	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 258,220	\$ 258,220	\$ 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**

EXHIBIT

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III D - IN-HOME SERVICES			
Grants to Subrecipients:			
East Carroll COA	\$ 1,453	\$ 1,453	\$ 0
Franklin COA	2,400	2,400	0
Jackson COA	1,899	1,899	0
Plaquemine COA	3,190	3,190	0
Union COA	2,539	2,539	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 13,481	\$ 13,481	\$ 0
SENIOR CENTER			
Grants to Subrecipients:			
East Carroll COA	\$ 18,000	\$ 18,000	\$ 0
Franklin COA	24,081	24,081	0
Jackson COA	20,000	20,000	0
Plaquemine COA	23,019	23,019	0
Union COA	22,098	22,098	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 107,200	\$ 107,200	\$ 0
U.S.D.A. - CASH/IN-LIEU			
Grants to Subrecipients:			
East Carroll COA	\$ 14,743	\$ 14,743	\$ 0
Franklin COA	20,808	20,808	0
Jackson COA	18,000	18,000	0
Plaquemine COA	19,000	19,000	0
Union COA	25,749	25,749	0
Total	\$ 98,300	\$ 98,300	\$ 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, 1988**

EXHIBIT B

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
MISCELLANEOUS GRANT			
Grants to Subrecipients:			
East Carroll COA	\$ 4,800	\$ 4,800	\$ 0
Franklin COA	4,800	4,800	0
Jackson COA	4,800	4,800	0
Richland COA	4,800	4,800	0
Union COA	4,800	4,800	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 24,000	\$ 24,000	\$ 0
TITLE III - DISEASE & HEALTH			
Grants to Subrecipients:			
East Carroll COA	\$ 1,781	\$ 1,781	\$ 0
Franklin COA	2,881	2,881	0
Jackson COA	2,276	2,276	0
Richland COA	2,886	2,886	0
Union COA	5,114	5,114	0
North Louisiana Legal Assistance	0	0	0
Total	\$ 12,938	\$ 12,938	\$ 0

(CONCLUDED)

**North Brink Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**OTHER REPORT 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.

**OTHER REPORT REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET CIRCULAR NO. A-133**

The following pages contain information on internal control and compliance with laws, regulations, contracts and grants required by OMB Circular No. A-133. The report on internal controls relates to matters that would be significant and/or material to federal awards programs. The report on compliance with laws, regulations, contracts and grants is, likewise, related to areas of compliance with laws, regulations, contracts and grants relating to federal awards programs.

ALLEN, GREEN & COMPANY, LLP

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in Professional
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Marge Williams, CPA



Report on Compliance and an Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board Members

North Delta Regional Planning
and Development District, Incorporated
Monroe, Louisiana

We have audited the financial statements of North Delta Regional Planning and Development District, Incorporated, Monroe, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated November 17, 1998, which was qualified due to the omission of the year 2000 disclosures that are required by Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Management Letter Items

However, we noted a certain immaterial instance (98-041) of noncompliance which we have reported to management of the District, in a separate letter dated November 17, 1998, included later in this report.

Internal Control Over Financial Reporting

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

Board Members
North Delta Regional Planning
and Development District, Incorporated
Monroe, Louisiana

Management Letter Items

Hereinafter, we noted a certain matter (98-041) involving the internal control over financial reporting that we have reported in the management of the District, in a separate letter dated November 17, 1998, included later in this report.

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

Allen, Green & Company, LLP

ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
November 17, 1998



ALLEN, GREEN & COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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Tom Green, CPA

Marge Williams, CPA

Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular No. A-133

Board Members
North Delta Regional Planning
and Development District, Incorporated
Monroe, Louisiana

Compliance

We have audited the compliance of North Delta Regional Planning and Development District, Incorporated, Monroe, Louisiana, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular No. A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 1998. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits required in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular No. A-133, Audit of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular No. A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with these requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998. However, the results of our auditing procedures disclosed an instance of noncompliance with these requirements that are required to be reported in accordance with OMB Circular No. A-133 and which are described in the accompanying schedule of findings and questioned costs as item 88-P1.

Board Members
North Delta Regional Planning
and Development District, Incorporated
Monroe, Louisiana

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular No. A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

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, 1998, and have issued our report thereon dated November 17, 1998. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular No. A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Allen Green & Company, LLP

ALLEN GREEN & COMPANY, LLP

Monroe, Louisiana
November 17, 1998

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 1998**

TABLE 10

FEDERAL ORIGINATOR FUND-THROUGH ORIGINATOR / PROGRAM NAME	CFDA NUMBER	PASS THROUGH GRANTOR'S I.D. NUMBER		EXPENDITURES
				\$
United States Department of Commerce				
Direct Programs:				
Economic Development - Grants for				
Public Works and Development	11.280	08-0511007-00	\$	24,800
Facilities	11.280	08-0511007-08		<u>25,500</u>
Total United States Department of Commerce			\$	<u>50,300</u>
United States Department of Health & Human Services				
Passed through the Louisiana Governor's				
Office of Elderly Affairs:				
Special Programs for the Aging -				
Title III A - Long-Term Care Ombudsman	85.043	018873	\$	<u>20,840</u>
Title III B - Grants for Supportive Services				
and Senior Centers:				
Title III - Area Agency Administration	85.044	017000	\$	83,831
Title III B - Supportive Services	85.044	189		<u>(11,808)</u>
Total			\$	<u>224,903</u>
Title III C - Nutrition Services:				
Title III C-1 - Congregate Meals	85.045	189	\$	180,810
Title III C-2 - Home-Delivered Meals	85.045	189		<u>107,213</u>
Total			\$	<u>288,023</u>
Title III D - In-Home Services:				
Title III D - Personal Health	85.046	189	\$	8,830
Title III F - Personal Health	85.046	189		<u>12,828</u>
Total			\$	<u>21,658</u>
Total United States Department of Health and Human Services			\$	<u>535,484</u>
				<u>609,883</u>

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 1998**

Exhibit 10

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR / PROGRAM NAME:	OFFICE NUMBER	PASS-THROUGH GRANTOR/FFY: (E) NUMBER	EXPENDITURES
United States Department of Agriculture			
Passed through the Louisiana Governor's Office of Elderly Affairs:			
Food Distribution - Cash-in-Kind of Commodities	10.850	810000	\$ 98,500
Direct Programs:			
Farmer's Home Administration - Intermediate Reinstating Program	10.767	NA	0 *
Rural Economic and Community Development	10.760	NA	_____50,000
Total United States Department of Agriculture			\$ _____148,500
United States Department of Transportation			
Passed through the Louisiana Council of Governments:			
Highway Planning and Construction:			
Federal Highway Administration	20.200	350-27-8014	\$ 102,732
Federal Transit Administration	20.501	LA-80-8005	8,400
Federal Transit Administration	20.501	LA-80-8008	_____11,862
Total United States Department of Transportation			\$ _____122,994
TOTAL FEDERAL AWARDS			\$ _____271,494
			(CONCLUDED)

* The District is obligated to the Department of Agriculture (Farmer's Home Administration) for a rate of \$0.748,112 of year end.

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1998**

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the North Delta Regional Planning and Development District, Incorporated, (the District) Monroe, Louisiana. The District's reporting entity is defined in Note 1 to the District's general-purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the District's general-purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Federal awards revenues are reported in the District's general-purpose financial statements as follows:

	<u>Federal Sources</u>
Special Revenue Funds:	
Federal Highways Administration	1187,317
Economic Development Administration	53,809
Area Agency Administration	53,811
Grants/Programs	29,648
Federal Transit Authority	20,808
Agency Funds:	
Title III - Supportive Services	171,568
Title III - Congregate Nutrition	185,839
Title III - Home-Delivered Meals	187,213
Title III - In-Home Services	8,838
USDA, Cash-in-Kind of Commodities	88,997
Title III - Disease and Health	83,879
Enterprise Funds:	
Rural Business Enterprise Grant	<u>80,000</u>
Total Federal Awards	<u>2027,284</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with generally accepted accounting principles.

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, 1998

PART I - Summary of the Auditor's Results

Financial Statement Audit

- i. The type of audit report issued was qualified.
- ii. There were no reportable conditions required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statement.

Audit of Federal Awards

- iv. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
- v. The type of report the auditor issued on compliance for major programs was unqualified.
- vi. The audit disclosed an audit finding, which the auditor is required to report under OMB Circular No. A-133, Section 3100(a).
- vii. The major federal programs are:

CFDA #18.787 Farmer's Home Administrative and Intermediary Financing Program

Cluster (as defined by OMB Circular No. A-133 Compliance Supplement)

CFDA #93.044 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers

CFDA #93.045 Special Programs for the Aging - Title III, Part C - Nutrition Services

- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular No. A-133, Section 3200(i) was \$340,000.
- ix. The auditor does not qualify as a low-risk auditor under OMB Circular No. A-133, Section 338.

**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, 1998**

PART III - Findings and questioned costs for federal awards which are required to be reported under OMB Circular No. A-133 Section .501(a):

Reference # and title:	98-01	Title Record#	CFDA Number	Pass-Through Grant No.	Federal Award Year
Federal program and specific federal award identification:					
FEDERAL GRANTOR/ PASS-THROUGH GRANTOR(ORGANIZATIONAL NAME)					
United States Department of Commerce					
Direct Programs:					
Economic Development - Grants for Public Works and Development Facilities					
			11.380	06-0110037-00 06-0110037-08	1998
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 Ombudsmen					
			93.042	510873	1998
Special Programs for the Aging -					
Title III, Part B - Grants for Supportive Services and Senior Centers:					
Title III - Area Agency Administration					
			93.044	510381	1998
United States Department of Agriculture					
Direct Programs:					
Farmer's Home Administration -					
Introductory Relending Program					
			18.787	N/A	1998
United States Department of Transportation					
Flow-Through Programs:					
Quadrants Council of Governments					
Highway Planning and Construction:					
Federal Highway Administration					
			20.201	734-37-8087	1998
Federal Transit Administration:					
Federal Transit Administration					
			20.501	LA-88-3085	
			20.507	LA-88-3086	

Entity-wide or program(department) specific: This finding affects all federal programs to which personnel charges have been made.

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, 1998

**PART III - Findings and questioned costs for federal awards which are required to be reported under OMB
Circular No. A-133 Section .510(g):**

Reference # and title: **98-01** **Time Records (Continued)**

Criteria or specific requirements: U. S. OMB Circular No. A-87 requires employees who work on multiple activities to document percentage of time being charged to federal programs. Circular No. 87 also requires employees who work solely on a single federal award or cost objective to prepare semi-annual certifications of their time charged to federal programs.

Condition found: The District is allocating salaries to federal programs based upon management's estimate of time rather than actual time records.

Proper perspective for judging the seriousness and consequences: All salaries paid by the District are being allocated to federal programs.

Possible asserted effect (cause and effect):

Cause: Time records are not being prepared to support salaries allocated to federal programs.

Effect: Salaries allocated to federal programs may not have been accurate.

Recommendations to prevent future occurrences: The District's employees should document the time spent on federal programs to support the allocation of personnel expenditures to those programs.

**North Dakota Regional Planning and
Development District, Incorporated
Minnetonka, Louisiana**

Other Information

The information in the following section contains management's actions or intentions concerning prior and current-year audit findings and is required by U. S. Office of Management and Budget (OMB) Circular No. A-133. This information has been prepared by the management of the North Dakota Regional Planning and Development District, Inc. Management accepts full responsibility, as required by OMB Circular No. A-133, for the accuracy of the information. This information has not been modified by the auditors except as required by OMB Circular No. A-133 Section 500(c), and accordingly, no opinion is expressed. Section 500(c) requires the auditor to follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee, and report, in a current-year audit finding when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding.

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

**Summary Status of Prior Audit Findings
June 30, 1998**

Reference # and title **SLI** **Time Period**

Initially occurred: Fiscal year ended June 30, 1997.

Condition: The U. S. Office of Management and Budget Circular No. A-87 requires written employer time records whenever payroll cost is allocated to multiple federal programs. The District allocated salaries based upon management's estimate rather than written time records.

Federal program and specific federal award identification:

PROGRAM NAME	CFDA Number	Pass-Through Grant No.	Federal Award Year
Economic Development - Grants for Public Works and Development Facilities	11.380	08-8511027-06 08-8511027-07	1997
Title III, Part A - Long-Term Care Ombudsman Administration	93.042 93.044	918873 918881	1997
Title III B - Supportive Services	93.044	N/A	
Title III C-1 - Congregate Meals	93.045	N/A	1997
Title III C-2 - Home-Delivered Meals	93.045	N/A	
Title III Part D - In-Home Services	93.045	N/A	1997
Title III Part F - Preventive Health Food Distribution	93.045	N/A	
USDA - Cash-in-Kind of Commodities	16.590	918885	1997
Intermodal Relating Program	18.767	N/A	1997
Highway Planning and Construction:			
Federal Highway Administration	20.285	738-07-0007	1997
Federal Transit Administration	20.507	LA-80-7004	
Federal Transit Administration	20.507	LA-80-7005	
Scotts Bypass	20.285	808-89-0018	1997

Corrective action taken: See finding 98-F1 on Schedule of Findings and Questioned Costs.

North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana

Corrective Action Plan for the Current-Year Audit Findings
As of and for the Year Ended June 30, 1998

Finding reference # and title:

58-F1 Time Records

Condition: The District is allocating salaries to federal programs based upon management's estimate of time rather than actual time records.

Corrective action planned: Management will ensure that employees keep strict time records for two full weeks. With those records, accounting personnel will compute percentages of time spent on each federal program by each employee. Salaries will be allocated among the federal programs by these percentages for a time period no longer than six months. At the end of each six-month period, time records will be kept again for another two weeks in order to adjust percentages as necessary in order to better allocate salaries among federal programs. This action was not completed by all employees. Care will be taken to ensure this is corrected during the current year.

Person responsible for corrective action:

Mr. David Creed, Executive Director
North Delta Regional Planning
and Development District, Incorporated
2115 Justice Street
Monroe, LA 71204

Telephone: (504) 387-2572
Fax: (510) 882-8054

Anticipated completion date: June 30, 1999.

**North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

Management Letter Items



ALLEN, GREEN & COMPANY, LLP

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A Professional
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Management Letter

Board Members
North Delta Regional Planning
and Development District, Incorporated
Monroe, Louisiana

In planning and performing our audit of the general-purpose financial statements of the, North Delta Regional Planning and Development District, Incorporated, Monroe, Louisiana, for the year ended June 30, 1998, we considered the District's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we noted certain matters involving internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated November 17, 1998, on the financial statements of the District. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

98-M1 FeedA Quarterly Report

Comment: FeedA's post-audits requirements instruct the District to submit quarterly reports on leading activities, income and expenses, financial condition, and progress. The District submitted only one quarterly report for the year ended June 30, 1998.

Recommendation: The District should submit timely quarterly reports to the Department of Agriculture's Rural Business Cooperative Service regarding the Farmer's Store Administrative and Introductory Rebranding Program.

Management's response: As of December 30, 1998, all quarterly reports due have been submitted. Management will ensure these reports are filed timely in the future.

98-M2 New Year 2000 Compliance Disclosure Required

Comment: The Governmental Accounting Standards Board (GASB) recently issued Technical Bulletin No. 98-1 (TB No. 98-1). TB No. 98-1 is effective for the District for the current year and for the fiscal year ending June 30, 1999.

The District will be required to make disclosures about several aspects of the year 2000 compliance issue.

Board Members
North Delta Regional Planning
and Development District, Incorporated
Monroe, Louisiana

These disclosures will include:

- a. Any significant amount of resources committed (contracts outstanding) for purposes of making the District's computer systems year 2000-compliant.
- b. A general description of the year 2000 issue as related to the District including a description of the stages of work in progress or completed in regards to making the District's computer systems year 2000-compliant and any additional stages of work that will be necessary to make the computer systems year 2000-compliant. GRSB has defined several stages which will need to be examined including:
 - assessment stage
 - assessment stage
 - remediation stage
 - validation/testing stage

The District may need to dedicate a significant amount of resources to this issue in order to comply with the new disclosure requirements.

Recommendations: The District should begin work immediately in order to ensure compliance with these new requirements. Allen, Green & Company, LLP, will be happy to provide any assistance concerning interpretation of the new requirements if needed.

Management's response: We are aware of the upcoming year 2000 issue as it relates to the District. Funds have been allocated for the upcoming year to continue upgrading computer systems to be year 2000-compliant.

We have also included management's responses to our current-year management letter items. We have performed no audit work to verify the content of the responses.

Also included immediately following this letter is a Status of Prior Management Letter Items. This information has not been audited by Allen, Green & Company, LLP, and no opinion is expressed. However, we did follow-up on prior management letter items and performed procedures to assess the reasonableness of the Status of Prior Management Letter Items prepared by the District, and we would report, as a current-year management letter item when Allen, Green & Company, LLP, concludes that the Status of Prior Management Letter Items materially misrepresents the status of any prior management letter item.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not reveal all weaknesses in policies and procedures that may exist.

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

Allen, Green & Company, LLP
ALLEN, GREEN & COMPANY, LLP

Monroe, Louisiana
November 07, 1998

North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana

Status of Prior Management Letter Items
June 30, 1998

Finding title: **57.511 Deposits Not Made Timely**

Initially occurred: Fiscal year ended June 30, 1997.

Condition: Of thirty-seven cash receipts tested covering a two-month period, five instances were noted of delay between date per collection log and date of deposit. By not making deposits in a timely manner, the internal control over cash is weakened.

Corrective action taken: Management has been more aware of incoming funds and made timely deposits accordingly.

