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BAFORD AREA PLANNING COMMISSION
Alexandria, Louisiana

FINANCIAL REPORT
June 30, 1982

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

Release Date FEB 25 1988

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INDEPENDENT AUDITOR

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INDEPENDENT AUDITOR'S REPORT

November 15, 1997

To: The Board of Commissioners
Rapides Area Planning Commission
Alexandria, Louisiana

I have audited the General Purpose Financial Statements of the Rapides Area Planning Commission (a non-profit organization) as of June 30, 1997. These General Purpose Financial Statements are the responsibility of the Rapides Area Planning Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Rapides Area Planning Commission as of June 30, 1997, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "Supporting Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Rapidan Area Planning Commission. This information has been subjected to the auditing procedures applied in the audit of the financial statements, and in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.


Bruce H. Stagg, CPA

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

November 15, 1993

To The Board of Commissioners
Rapides Area Planning Commission
Alexandria, Louisiana

I have audited the general purpose financial statements of the Rapides Area Planning Commission, for the year ended June 30, 1993, and have issued my report thereon dated November 15, 1993.

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

The management of the Rapides Area Planning Commission is responsible for establishing and maintaining an internal control system. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of a internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal control structure, errors or irregularities may nevertheless, occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that, the procedures may become inadequate because of changes in conditions or that effectiveness of the design and operation of policies and the procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Rapidan Area Planning Commission for the year ended June 30, 1987, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclosed all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report.


Bruce H. Stagg, CPA

BRUCE H. STAGG

CERTIFIED PUBLIC ACCOUNTANT

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PHONE: 703-544-1100
FAX: 703-544-1100INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN ASSESS OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

November 15, 1997

To The Board of Commissioners
Rapidan Area Planning Commission
Alexandria, Louisiana

I have audited the general purpose financial statements of the Rapidan Area Planning Commission, for the year ended June 30, 1997, and have issued my report thereon dated November 15, 1997.

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

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

The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



Bruce H. Stagg, CPA

COMBINED BALANCE SHEET - ALL FUND TYPE AND ACCOUNT GROUP

**Bayou Area Planning Commission
Alexandria, Louisiana
June 30, 1987**

ASSETS	GOVERNMENTAL	ACCOUNT GROUP	TOTALS (NONPROFIT DRILL)
	FUND TYPE GENERAL	GENERAL FUND ASSETS	
Cash	\$29,327	\$ -	\$ 29,327
Lease receivable	3,834	-	3,834
Accounts receivable	19,631	-	19,631
Furniture and equipment	-	64,510	64,510
Deposits	380	-	380
Total assets	\$53,232	\$64,510	\$117,742
LIABILITIES			
Accounts payable	\$15,278	\$ -	\$ 15,278
Payroll taxes payable	3,025	-	3,025
Total liabilities	\$18,303	\$ -	\$ 18,303
FUND EQUITY			
Fund Equity:			
Investment in general			
Fund assets	\$ -	\$64,510	\$ 64,510
Fund balances:			
Unreserved:			
Undesignated	35,881	-	35,881
Total fund equity	\$35,881	\$64,510	\$ 99,591
Total liabilities and fund equity	\$53,232	\$64,510	\$117,742

See Notes to Financial Statements.

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND
BALANCE - GOVERNMENTAL FUND TYPE**

Rapidan Area Planning Commission
Alexandria, Louisiana
Year Ended June 30, 1997

REVENUE	
Intergovernmental	\$258,500
Miscellaneous	8,417
Interest	<u>1,518</u>
 Total revenue	 <u>\$268,435</u>
 EXPENDITURES	
Programs:	
FEMA 16-0011-(20)	\$115,219
FTA 00-01-004	2,384
FTA 1A-00-0000	40,324
FTA 1A-00-0140	16,514
Locally funded activities	<u>57,258</u>
Total expenditures	<u>\$231,700</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 <u>36,735</u>
 FUND BALANCE	
Beginning of year	<u>38,075</u>
 End of year	 <u>74,810</u>

See Notes to Financial Statements

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL**

Rapides Area Planning Commission
Alexandria, Louisiana
Year Ended June 30, 1993

	BUDGET	ACTUAL	VARIANCE- PAYABLE (UNRECOVERABLE)
REVENUE			
Federal			
FEMA-PL-0011-119	\$ 82,000	\$ 82,000	\$ -
LEOPD- Andrew 88-93-004	19,700	2,180	(8,400)
FTA LA-90-X140	13,375	13,375	-
FTA LA-88-0004	38,000	31,524	(6,476)
	<u>\$148,075</u>	<u>\$129,524</u>	<u>\$(18,551)</u>
State			
Alexandria	\$ 19,500	\$ 19,500	\$ -
Rapides Police Jury	30,425	30,425	-
Pineville	5,320	5,320	-
	<u>\$ 55,245</u>	<u>\$ 55,245</u>	<u>\$ -</u>
Technical Assistance			
Indian Creek Boats	\$ 3,000	\$ 3,000	\$ -
Bayou Clear Fire Protection	4,200	4,200	-
SEPD Permit	61,700	60,424	1,276
Duck Blind	1,000	1,070	70
Development review	10,000	9,847	(153)
Flood plain management	500	375	(125)
JTPA	-	180	180
Duck permits	100	125	25
	<u>\$ 81,500</u>	<u>\$ 83,418</u>	<u>\$ 1,918</u>
Miscellaneous			
Maps, data sales, etc.	\$ 8,000	\$ 8,417	\$ 417
Interest	1,500	1,516	16
	<u>\$ 9,500</u>	<u>\$ 9,933</u>	<u>\$ 433</u>
Total revenue	\$282,100	\$268,525	\$(13,575)

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
(Continued)**

Rapides Area Planning Commission
Alexandria, Louisiana
Year Ended June 30, 1997

EXPENDITURES	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNRECOVERABLE)
Salaries	\$143,500	\$143,477	\$ 23
Group insurance	28,000	28,235	(235)
Building lease	14,400	14,400	-
General insurance	200	200	-
Copier and supplies	2,800	2,523	277
Equipment purchase	19,200	16,841	2,359
General office supplies	6,500	6,724	(224)
Drafting and art supplies	850	728	122
Postage	2,500	2,481	19
Library	100	80	20
Dues and subscriptions	2,300	2,389	(89)
Telephone	2,700	2,792	(92)
Bank charges	700	700	-
Travel	600	477	123
Mileage	400	370	30
Audit	3,000	3,000	-
Equipment maintenance	800	800	-
Janitor and grounds	1,800	1,771	29
Miscellaneous	2,470	1,800	670
Consultants	800	350	450
Equipment lease	4,000	4,288	(288)
Data processing	200	228	(28)
Public Relations	150	141	9
FICA match	11,850	10,993	857
Employment security	450	439	11
Building repair	500	543	(43)
Registration Fees	500	553	(53)
Project expenses	29,000	23,143	5,857
Total expenditures	\$221,100	\$221,509	\$40,509
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(3,074)	(3,074)
FUND BALANCE			
Beginning of year	\$ 38,075	\$ 38,075	\$ -
End of year	\$ 38,075	\$ 35,001	\$ (3,074)

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Rapides Area Planning Commission
Alexandria, Louisiana
June 30, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The RAPPC was formed by ordinances of Alexandria, Pineville, and the Rapides Parish Police Jury dated December 10, 1968. This authority was granted by Louisiana Revised Statutes 53:131. Glensboro, Woodworth, Boyce, Hall and Cheneyville have since joined the RAPPC.

The function of RAPPC is to assist member governmental bodies in planning, acquiring grants, and any other projects and programs as requested.

The RAPPC, through its Executive Director, reports directly to the Board of Commissioners. This board is the policy making body and is composed of representatives of the seven governmental units.

The accounting and reporting practices of the Rapides Area Planning Commission, conform to generally accepted accounting principles as applicable to governmental units on a consistent basis between periods. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:117 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, the Industry audit guide, Audit of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies and practices.

Fund Accounting

The accounts of the Rapides Area Planning Commission are organized on the basis of fund and account group each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The fund and

NOTES TO FINANCIAL STATEMENTS

**Rapides Area Planning Commission
Alexandria, Louisiana
June 30, 1993
(Continued)**

account group presented in the financial statements in this report are as follows:

Governmental Fund Type

Governmental funds are those through which most governmental functions of the Commission are financed. The acquisition, use and balances of the Commission's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Commission's governmental fund type:

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

Account Group

General Fixed Assets - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a operating or "Financial Flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets.

NOTES TO FINANCIAL STATEMENTS

Rapides Area Planning Commission
Alexandria, Louisiana
June 30, 1997
(Continued)

Basis of Accounting

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

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

Budget Policy

Budgets for the federal grants are prepared and approved by the grantor of the funds for each respective program. Budgets for the local funds are prepared by the governing board of the Commission. All budgets whether federal, state, or local are legally adopted on a basis consistent with generally accepted accounting principles (GAAP). In relation to federal grants, whether received directly from the federal agency or a state administered federal fund, budgets are not normally amended unless the grantor amends or changes the scope of a particular project. As the project evolves, the grantor usually has some discretion concerning distribution of revenues/expenditures amongst respective tasks within the project.

Total Columns of Combined Statements - Overview

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Internal fund eliminations have not been made in the preparation of this data.

NOTES TO FINANCIAL STATEMENTS

Rapides Area Planning Commission
Alexandria, Louisiana
June 30, 1997
(Continued)

Cost Allocation Method

The RAPC allocated Total Indirect Expenses (Schedule 2) based on direct salaries for each project. The indirect overhead rate is computed as follows:

<u>June 30, 1997</u>	
Total Allowable Indirect Expense	104,950
Divided by: Total Direct Labor	149,437
Indirect Overhead Rate	70.26

Accumulated Unpaid Vacation

The Commission's liability for unpaid vacation is immaterial and no accrual has been made.

NOTE 2 - FINANCIAL POLICIES AND SOURCES OF FUNDS

The Commission receives its monies through grants, technical assistance, dues, and interest income. The major sources of these funds are received from the Department of Labor, Department of Transportation and Development, and the Rapides Parish Police Jury.

NOTE 3 - ACCOUNTS RECEIVABLE

The accounts receivable balances at June 30, 1997 are as follows:

	<u>1997</u>
PUB. MARKETING	\$13,373
BASIN CLEAN WATER	800
ALEXANDRIA	4,850
PIERREVILLE	<u>560</u>
Total Accounts Receivable	<u>\$19,583</u>

NOTES TO FINANCIAL STATEMENTS

**Regisre Area Planning Commission
Alexandria, Louisiana
June 30, 1997
(Continued)**

NOTE 4 - BOARD OF COMMISSIONERS' COMPENSATION

The Board of Commissioners is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Dispositions	Balance June 30, 1997
Furniture and equipment	\$26,182	\$18,841	\$8,508	\$36,515

NOTE 6 - COLLATERALIZATION

The Commission's balance per bank statement at June 30, 1997, was \$48,295. This amount of deposit was entirely covered by Federal depository insurance.

SUPPLEMENTAL INFORMATION

STATEMENT OF REVENUES AND EXPENDITURES

Expenses and financing activities
 classified by function
 Year ended June 30, 1997

	774	775	776	777	778	779	780	781	782
	LA-00-0018	LA-00-0018	LA-00-0018	LA-00-0018	LA-00-0018	LA-00-0018	LA-00-0018	LA-00-0018	LA-00-0018
REVENUES									
Grants and technical assistance	175,272	235,216	42,282						
Total grants - fees and donations	3,242	7,899	-	-	-	-	-	-	-
Interest-bearing income	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Net revenues	178,514	243,115	42,282	0.000	0.000	0.000	0.000	0.000	0.000
EXPENDITURES									
Salaries	8,000	422,000	0.000	-	-	-	-	-	-
Project expense	-	-	-	-	-	-	-	-	-
Total direct costs	8,000	422,000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
INDIRECT EXPENSES									
Total expenses	8,200	422,000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
NET REVENUES OR EXPENDITURES	170,314	82,115	42,282	0.000	0.000	0.000	0.000	0.000	0.000

SCHEDULE OF INDIRECT EXPENSES

Bayou Area Planning Commission
Bossierette, Louisiana
Year Ended June 30, 1995

Payroll taxes	\$ 12,432
Group insurance	28,222
Building rent	14,400
General insurance	388
Data processing	128
Equipment maintenance	608
General office supplies	8,714
Postage	2,091
Building Repair	543
Telephone	2,282
Sanitorial	2,771
Miscellaneous	2,828
Travel	884
Copies and supplies	2,523
News and subscriptions	2,389
Audit	2,000
Drafting and art supplies	718
Bank charges	708
Equipment lease	4,284
Minor equipment purchases	14,841
Public Registration	141
Registration	883
Library	58
Consultants	150
	<hr/>
Total indirect expenses	<u>\$194,822</u>