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REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS,
PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES

FINANCIAL REPORT

June 30, 1997

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: DEC 18 1998

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
General-Purpose Financial Statements	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types - Budget (GAAP Basis) and Actual	6
Notes to Financial Statements	8
Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards	23
Combining and Individual Fund and Account Group Financial Statements and Schedules	
General Fund	
Comparative Balance Sheet	26
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	27
Special Revenue Funds	
Combining Balance Sheet	30
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	32

TABLE OF CONTENTS (CONTINUED)

Page

Combining and Individual Fund and Account Group
Financial Statements and Schedules - Continued

Special Revenue Funds (Continued)

Comparative Balance Sheet United States Department of Transportation - Federal Transit Administration Grants Fund	34
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual United States Department of Transportation - Federal Transit Administration Grants Fund	35
Schedule of Revenues, Expenditures and Changes in Fund Balance - United States Department of Transportation - By Project	36
Comparative Balance Sheet United States Department of Transportation - Federal Highway Administration Grants Fund	38
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual United States Department of Transportation - Federal Highway Administration Grants Fund	39
Schedule of Revenues, Expenditures and Changes in Fund Balance - United States Department of Transportation - Federal Highway Administration Grants Fund - By Project	40
Comparative Balance Sheet United States Department of Transportation - Federal Aviation Administration Grants Fund	42
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual United States Department of Transportation - Federal Aviation Administration Grants Fund	43

TABLE OF CONTENTS (CONTINUED)

Page

**Combining and Individual Fund and Account Group
Financial Statements and Schedules - Continued**

Special Revenue Funds (Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - United States Department of Transportation - Federal Aviation Administration Grants Fund - By Project	44
Comparative Balance Sheet United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multipurpose Cadastre Fund	45
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multipurpose Cadastre Fund	46
Schedule of Revenues, Expenditures and Changes in Fund Balance - United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multipurpose Cadastre Fund - By Project	47
Comparative Balance Sheet - State of Louisiana Contracts Fund	48
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual State of Louisiana Contracts Fund	49
Schedule of Revenues, Expenditures and Changes in Fund Balance - State of Louisiana Contracts Fund - By Project	50
Balance Sheet - Local Contracts Fund	51

TABLE OF CONTENTS (CONTINUED)

	Page
<i>Combining and Individual Fund and Account Group</i>	
<i>Financial Statements and Schedules - (Continued)</i>	
<i>Special Revenue Funds (Continued)</i>	
<i>Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual Local Contracts Fund</i>	52
<i>Schedule of Revenues, Expenditures and Changes in Fund Balance - Local Contracts Fund</i>	53
<i>General Fixed Assets Account Group</i>	
<i>Schedule of General Fixed Assets - By Source</i>	58
<i>Schedule of General Fixed Assets - By Function and Activity</i>	58
<i>Schedule of Changes in General Fixed Assets</i>	57
<i>Supplementary Information</i>	
<i>Schedule of Commissioners' Per Diem</i>	55
<i>Audit Reports Required by Single Audit Act</i>	
<i>Schedule of Expenditures of Federal Awards</i>	59
<i>Notes to Schedule of Expenditures of Federal Awards</i>	60
<i>Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133</i>	64
<i>Schedule of Findings and Questioned Costs</i>	66

REBOWE & COMPANY

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INDEPENDENT AUDITOR'S REPORT

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, Plaquemines,
St. Bernard and St. Tammany Parishes
New Orleans, Louisiana

We have audited the accompanying general-purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 1, 1997 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Commission, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

Roberts & Company

December 3, 1997

GENERAL-PURPOSE FINANCIAL STATEMENTS

REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINE, ST. BERNARD
& ST. TAMMANY PARISHES
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1997

ASSETS AND OTHER DEBITS

ASSETS

Cash and cash equivalents
Miscellaneous receivables
Due from other funds
Due from other governmental units
Prepaid expenses
General fixed assets
(net of accumulated depreciation, 1997 - \$289,340 and 1996 - \$297,737)

OTHER DEBITS

Amount to be provided for payment of general long-term obligations

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES, EQUITY AND OTHER CREDITS

LIABILITIES

Accounts payable, contracts payable and accrued expenses
Due to other funds
Due to other governmental units
Unearned revenues
Compensated absences

TOTAL LIABILITIES

EQUITY AND OTHER CREDIT

Investment in general fixed assets
Fund balance - unreserved undesignated

TOTAL EQUITY AND OTHER CREDITS

TOTAL LIABILITIES, EQUITY AND OTHER CREDITS

See accompanying notes to financial statements.

<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Totals</u> <u>(Encumbrances Cr'd)</u>	
<u>General</u>	<u>Special Revenue</u>	<u>General Fund Assets</u>	<u>Long- Term Debt</u>	<u>1997</u>	<u>1998</u>
\$ 86,555	\$ -	\$ -	\$ -	\$ 86,555	\$ 41,870
3,578	-	-	-	3,578	2,224
138,450	2,284	-	-	160,734	268,432
-	158,490	-	-	158,490	268,439
31,100	-	-	-	31,100	14,466
-	-	423,180	-	423,180	389,401
-	-	-	154,656	154,656	171,723
<u>\$ 300,683</u>	<u>\$ 160,774</u>	<u>\$ 423,180</u>	<u>\$ 154,656</u>	<u>\$ 1,008,253</u>	<u>\$ 1,133,615</u>
\$ 134,962	\$ -	\$ -	\$ -	\$ 134,962	\$ 344,111
2,285	158,490	-	-	160,734	268,432
-	2,284	-	-	2,284	-
34,890	-	-	-	34,890	13,124
-	-	-	134,656	134,656	171,723
<u>212,138</u>	<u>160,774</u>	<u>-</u>	<u>134,656</u>	<u>507,228</u>	<u>694,290</u>
-	-	423,180	-	423,180	389,401
<u>57,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,545</u>	<u>68,394</u>
<u>57,545</u>	<u>-</u>	<u>423,180</u>	<u>-</u>	<u>480,725</u>	<u>459,225</u>
<u>\$ 300,683</u>	<u>\$ 160,774</u>	<u>\$ 423,180</u>	<u>\$ 154,656</u>	<u>\$ 1,008,253</u>	<u>\$ 1,133,615</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended June 30, 1997

	Governmental		Totals	
	General	Special Revenue	1997	1996
REVENUES				
Intergovernmental	\$ 402,328	\$1,467,173	\$1,869,408	\$1,880,204
Miscellaneous	4,288	-	4,288	3,319
TOTAL REVENUES	406,616	1,467,173	1,873,696	1,883,523
EXPENDITURES				
Current				
General Government	108,718	-	108,718	56,271
Transport	-	1,735,456	1,735,456	1,884,418
Public Works	-	38,398	38,398	21,299
Economic and Physical Development	-	15,629	15,629	15,629
TOTAL EXPENDITURES	108,718	1,779,483	1,894,199	1,981,629
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	297,898	(312,310)	(14,412)	34,894
OTHER FINANCING SOURCES (USES)				
Opening transfers in	61	319,374	319,435	278,927
Opening transfers out	(319,374)	(65)	(319,439)	(279,852)
TOTAL OTHER FINANCING SOURCES (USES)	(319,313)	319,309	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(14,215)	-	(14,215)	34,894
FUND BALANCE				
Beginning of year	68,764	-	68,764	61,273
End of year	\$ 54,549	\$ -	\$ 54,549	\$ 96,167

See accompanying notes to financial statements.

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**
- BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended June 30, 1997

	General Fund		Variance- Favorable (Disfavorable)
	Budget	Actual	
REVENUES			
Intergovernmental	\$ 401,548	\$ 400,208	\$ (1,340)
Miscellaneous	1,280	4,280	3,000
TOTAL REVENUES	<u>402,828</u>	<u>404,488</u>	<u>1,660</u>
EXPENDITURES			
Current			
General Commission	111,802	108,718	3,084
Transport	-	-	-
Public Works	-	-	-
Economic and Physical Development	-	-	-
TOTAL EXPENDITURES	<u>111,802</u>	<u>108,718</u>	<u>3,084</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>291,026</u>	<u>295,770</u>	<u>4,744</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	68	68
Operating transfers out	(211,235)	(218,718)	(7,483)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(211,235)</u>	<u>(218,650)</u>	<u>(7,415)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(19,209)</u>	<u>(22,880)</u>	<u>3,671</u>
FUND BALANCE			
Beginning of year	28,368	28,368	-
End of year	<u>\$ 9,159</u>	<u>\$ 5,488</u>	<u>\$ 3,671</u>

See accompanying notes to financial statements.

Special Revenue Funds			Totals (Miscellaneous Fund)		
Budget	Actual	Variance-Favorable (Unfavorable)	Budget	Actual	Variance-Favorable (Unfavorable)
\$ 1,841,769	\$ 1,407,712	\$ (434,057)	\$ 2,349,339	\$ 1,868,490	\$ (480,849)
1,841,769	1,407,712	(434,057)	2,349,339	1,868,490	(480,849)
-	-	-	111,812	108,718	3,094
2,348,000	1,705,456	642,544	2,348,106	1,705,456	642,650
20,000	20,000	0	20,000	20,000	0
17,248	13,628	3,620	17,248	13,628	3,620
2,523,016	1,732,081	790,935	2,413,208	1,806,138	607,070
(226,142)	(212,322)	13,820	(22,822)	(12,289)	10,533
379,213	318,718	60,495	379,213	318,419	60,794
643	459	184	(201,308)	(208,419)	81
379,857	319,177	60,680	61,905	-	61,905
-	-	-	(10,007)	112,290	1,283
-	-	-	68,764	68,764	-
\$	\$	\$	\$ 51,077	\$ 51,545	\$ 468

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemine, St. Bernard and St. Tammany Parishes (the "Commission") 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. The following is a summary of the more significant accounting policies.

a. Reporting Entity

The Commission was created in 1962 by Jefferson, Orleans, and St. Bernard Parishes and the Louisiana Legislature. On August 14, 1971, St. Tammany Parish was officially made a member of the Commission. On June 18, 1996 (effective July 1, 1996), Plaquemine Parish was officially made a member of the Commission. The primary function of the Commission is to do comprehensive planning for the five-parish area. The financial information of the Commission's entire operations is included in the general-purpose financial statements.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government and its component units. The accompanying financial statements present the Commission as the primary government. No other organization was determined to be a component unit of the Commission. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements. Furthermore, the Commission has not been included as a component unit in the general-purpose financial statements of any of the member parishes.

b. Fund Accounting

The accounts of the Commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, as appropriate. Special district resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements as follows:

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of federal, state, and other agency grants and contracts that are legally restricted to expenditures for specified purposes.

Account Groups

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the Commission.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Commission and for those long-term liabilities to be liquidated with resources to be provided in future periods.

c. Budgets and Budgetary Accounting

The Commission adopts an annual budget for the General Fund and Special Revenue Funds. This budget is amended for Special Revenue Funds which at June 30, 1997, consisted of various federal, state, and other agencies' projects, on a project-by-project basis as funding becomes available. Budgets for carryover grants which are to be performed over more than one accounting period are reflected only to the extent that they affect the current period being reported on. The General Fund budget expires at each fiscal year end. Special Revenue Funds budgets for grants are in accordance with the terms of the grant agreement and normally expire with the completion of the grant project or the grant, whichever comes first.

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

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d. Encumbrances

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

e. 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 measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Funding provided by member parishes is recognized as revenues in the period for which they were assessed. Grants and contract revenues are recognized when earned. Sales of maps and reports, internal earned, and other miscellaneous revenues are recognized when received. Expenditures are generally recorded when the liability is incurred. Exceptions to this general rule include accumulated unpaid vacation and sick leave as explained in Note 1g.

f. Fixed Assets and Long-Term Debt

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation is provided using the straight-line method based on estimated lives from 5 to 15 years. Depreciation and/or amortization are treated as expenditures as explained in Note 1a.

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

Long-term debt expected to be financed from Governmental Funds is accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

a. Accumulated Vacation and Sick Leave

All full-time classified employees of the Commission are permitted to accumulate up to 90 days of accrued vacation (annual leave) plus the number of days earned during the current year. However, only a maximum of 90 days annual leave at December 31 may be carried forward to the next calendar year, and the employee is not entitled to compensation for accumulated days forfeited as a result of this limitation. Upon termination of employment an employee is paid for his accumulated annual leave, limited to 90 days, based on his current hourly rate of pay.

Accumulated vacation at June 30, 1997, which is not expected to be paid from current assets, is valued at the employees' current wage rates plus any payments required to be made by the Commission, including Social Security, Medicare and pension payments, and recorded as a general long-term debt in the General Long-Term Debt Account Group. See Note 8, General Long-Term Debt.

Annual sick leave is cumulative but not vested. Vacation and sick leave are recorded as expenditures of the period in which paid. See Note 8, General Long-Term Debt and Note 11, Indirect Cost Plan.

b. Project and General Fund Expenditures

Expenditures of the General Fund and depreciation and amortization of general fixed assets incurred for a common or joint purpose benefiting more than one cost objective are accumulated in an indirect cost pool and allocated to all funds as operating expenditures. See Note 11, Indirect Cost Plan.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i. Interfund Transactions

All interfund transactions and reimbursements are reported as transfers. Nonrecursing or nonreversive permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

j. Cash and Cash Equivalents

Deposits are carried at cost. The carrying amount of deposits is separately displayed on the balance sheet as "Cash and cash equivalents". The Commission considers all investments with an original maturity of three months or less to be cash equivalents.

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana, or any other federally insured investment. Fair value estimates, methods and assumptions for the Commission's financial statements of cash and cash equivalents are that the carrying amount reported in the balance sheet is a reasonable estimated fair value.

k. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations.

However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since inclusion would make the statements unduly complex and difficult to read.

l. Total Columns on Combined Statements

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 1997, the carrying amount of the Commission's deposits was \$58,559 and the book balance was \$87,176 of which \$87,176 was covered by federal depository insurance. The Commission considers all investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 1997.

During the year, there were times when Commission deposits exceeded the FDIC insurance and were collateralized by securities held by the Federal Reserve Bank of Atlanta, New Orleans Branch in the name of the financial institution pledged to the Commission. The Governmental Accounting Standards Board (GASB) considers these deposits collateralized as Category 1.

Even though the pledged securities are considered collateralization under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1239 imposes a statutory requirement on the collateral bank to advertise and call the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds on demand.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Balances at June 30, 1997, were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 158,451	\$ 3,289
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	438	29,579
Federal Highway Administration Grants Fund	932	123,855
Federal Aviation Administration Grants Fund		414
United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multipurpose Cadastre Fund	4	4,429
State of Louisiana Contracts Fund	910	-
Local Contracts Fund	-----	-----172
Totals	<u>\$ 159,735</u>	<u>\$ 166,755</u>

REGIONAL PLANNING COMMISSION
 FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
 & ST. TAMMANY PARISHES
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE 4 - DUE FROM (TO) OTHER GOVERNMENTAL UNITS

At June 30, 1997, amounts due from/to various agencies for grant and contracts administered during the year ended June 30, 1997, were as follows:

	Receivables	Payables
General Fund	\$ -	\$ -
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	29,379	438
Federal Highway Administration Grants Fund	121,855	900
Federal Aviation Administration Grants Fund	414	-
United States Department of Commerce -		
National Oceanic and Atmospheric Administration/		
Multipurpose Cadastre Fund	4,429	4
State of Louisiana Contracts Fund	-	900
Local Contracts Fund	<u>133</u>	<u>-</u>
Totals	<u>\$ 156,430</u>	<u>\$ 2,284</u>

At June 30, 1997, the receivables from other governmental units earned and billed were \$42,120 and amounts earned but unbilled were \$16,230.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLACERMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets and accumulated depreciation for the year ended June 30, 1997, is as follows:

	Balance <u>384,596</u>	Additions	Deletions	Balance <u>679,971</u>
Furniture, fixtures and equipment	\$ 576,703	\$ 62,494	\$ 37,289	\$ 601,908
Leasehold improvements	<u>110,488</u>	<u>—</u>	<u>—</u>	<u>110,488</u>
Total general fixed assets	687,198	62,494	37,289	712,402
Less accumulated depreciation and amortization	<u>(287,322)</u>	<u>(28,322)</u>	<u>(117,385)</u>	<u>(433,029)</u>
Net general fixed assets	<u>\$ 399,876</u>	<u>\$ 34,172</u>	<u>\$ —</u>	<u>\$ 279,373</u>

For the year ended June 30, 1997, the Commission reflected depreciation expense to the extent allowable, as a cost in its indirect cost pool (see Notes 1b and 1c). Likewise, accumulated depreciation is reflected in the General Fixed Assets Account Group with the caveat that general fixed assets at June 30, 1997, are stated at historical costs less accumulated depreciation. Total depreciation expense for the year ended June 30, 1997, was \$28,322.

NOTE 6 - ACCOUNTS PAYABLE, CONTRACTS PAYABLE AND ACCRUED EXPENSES

All invoices are processed through the operating cash account in the General Fund. Each fixed reimbursement the General Fund for its share of accounts payable invoices processed. Accounts payable of \$155,530 at June 30, 1997, include vendors' invoices and amounts due to consultants for work completed at June 30, 1997, for other funds. Amounts reimbursable for these invoices are reflected as an asset of the General Fund in the amounts due from other funds, and are reflected as a liability of the other funds in the amounts due to the General Fund. Accrued expenses at June 30, 1997, consist primarily of salaries and payroll withholdings.

REGIONAL PLANNING COMMISSION
 FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
 & ST. TAMMANY PARISHES
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE 6 - ACCOUNTS PAYABLE, CONTRACTS PAYABLE AND ACCRUED EXPENSES (CONTINUED)

Accounts payable and contracts payable	\$ 155,539
Accrued expenses	<u>11,452</u>
Total	<u>\$ 174,992</u>

NOTE 7 - LINE OF CREDIT

On March 25, 1993, the Commission entered into an agreement for a line of credit in an amount not to exceed \$30,000 with their fiscal agent, bearing interest at Prime minus 2 percent per annum for the period March 25, 1993 through March 24, 1998. This agreement was subsequently amended by the Regional Planning Commission authorizing an increase to \$75,000, and was approved by the Louisiana State Bond Commission to be effective March 1, 1998. There were no outstanding amounts under this agreement at June 30, 1997.

NOTE 8 - GENERAL LONG-TERM DEBT

Long-term debt consisted of compensated absences (accumulated and vested vacation pay including related Commission expenses).

Details of changes in general long-term debt during the year ended June 30, 1997, are as follows:

	Balance <u>12/31/96</u>	Increase	Decrease	Balance <u>6/30/97</u>
Compensated absences	\$ 121,720	\$ 34,690	\$ 31,768	\$ 134,642

Compensated absences are discussed in Note 1g.

Funding of compensated absences is to be provided from revenues of various funds to which indirect costs are allocated at the time paid (see Notes 1a, 1b and 1f).

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

NOTE 18 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Office Facilities and Office Equipment (Continued)

Rental expenses are primarily recorded as direct costs. Indirect costs are discussed in Notes 13 and 11.

Grant Contracts

The grantor for pass-through funds and/or the Commission as grantor or subrecipient under the terms of certain grant agreements is required to provide a percentage of the costs incurred for the project. These costs are referred to as matching funds. These can be provided by the grantor, the Commission, or other agencies. Matching funds that are required for completion of grant projects by the Commission at June 30, 1997, totaled \$14,512.

Work yet to be completed for grants in progress at June 30, 1997, for various agencies was as follows:

Grantor Agency	Amount To Be Completed
United States Department of Transportation	
Federal Transit Administration	\$ 14,583
Federal Highway Administration	148,795
Federal Aviation Administration	7,442
United States Department of Commerce	
National Oceanic and Atmospheric Administration	28,171
State of Louisiana	<u>642,908</u>
Total	\$ 842,179

Of the above work yet to be completed at June 30, 1997, the Commission contracted for consultant services to be provided which had not yet been performed at June 30, 1997, in the amount of \$741,602. The cost of these services will be paid from the funds of the grant project for which the services are provided.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 10 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Audit of Subrecipient Costs

The Commission, as recipient of grants from federal agencies, has primary responsibility for compliance by subrecipients that are state or local governments with federal regulations, policies, and procedures applicable to such grants. For the year ended June 30, 1997, there were no subrecipients.

NOTE 11 - INDIRECT COST PLAN

The Commission maintains an approved indirect cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited.

NOTE 12 - RETIREMENT PLANS

Plan Description

Effective February 18, 1992, substantially all employees of the Commission are covered by a retirement plan through the Louisiana State Employees' Retirement System (LASERS) (the "System"). LASERS is a single-employer defined benefit pension plan, which is a component unit of the State of Louisiana and is included in the state's CAFR as a pension trust. LASERS provide retirement allowances and other benefits for state employees and their beneficiaries. Generally, all Commission employees are required to participate in and contribute to the System as a condition of employment, unless exempted by law. This plan provides annuity benefits as well as disability and survivor benefits to eligible employees and retirees.

Plan benefits are established by state law. Employees are eligible for a service retirement annuity upon reaching age 60 or thereafter and 10 years or more service credit, age 55 or thereafter and 15 years or more service credit, or any age and completion of 30 years or more credited service. The system is supported by contributions of its members and their employing agency. Member contribution rates for the System are established by Louisiana Revised Statute 11:62. Employee member contributions are deducted from their salary and remitted to the System. As of June 30, 1997, the member contribution rate amounted to 7.5 percent of earned compensation and the employer agency contribution rate amounted to 12 percent. The benefit formula for the System is a

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997**

NOTE 12 - RETIREMENT PLANS (CONTINUED)

maximum retirement benefit equal to 2.5 percent of the final average compensation for every year of creditable service. Final average compensation means the average annual earned compensation an employee receives during his 35 highest months of successive employment, or the highest joined months of employment whose interruption of service occurred. Employees qualify for a survivor's benefit if the deceased had at least five years of service of which two years were earned immediately prior to death; or the deceased member had 20 or more years of service credit regardless of when earned or whether or not he was in service at the time of death. Disability annuity benefits are payable to employees provided they have a minimum of 10 years of credit service.

LASERS issued a publicly available financial report that includes financial statements and required supplementary information. The financial report can be obtained by writing to Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, LA. 70804-4213, or by calling 1-904-922-0900.

Summary of Significant Accounting Policies

Basis of Accounting

LASERS' financial statements are prepared using the accrual basis of accounting. Interest income is recognized when earned and dividend income is recognized when earned. Investment purchases and sales are recorded as of their trade date. Gains and losses on security transactions are recognized when the securities are sold. State fund appropriations for supplemental benefits are recognized when drawn from the State Treasury. Employer and employee contributions are recorded in the period the related salaries are earned. Administrative expenses are funded exclusively from investment earnings and are subject to budgetary control of the Board of Trustees. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Method Used to Value Investments

As required by GASB No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, investments are reported at fair value. Short-term investments are reported at market value when published prices are available, or at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Corporate bonds are valued based on yields

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, FLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE 12 - RETIREMENT PLANS (CONTINUED)

currently available on comparable securities from issuers of similar credit ratings. Mortgage securities are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at estimated fair value.

Besides investments in the U.S. Government and U.S. Government obligations, the Plan had no investment in any one organization which represented more than 5% of the net assets available for benefits.

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (\$)	Actuarial Account Liability (AAL) (\$)	Unfunded AAL (UMAL) (\$)	Funded Ratio	Covered Payroll (\$)	UMAL as a Percentage of Covered Payroll (%)
6/30/91	\$ 2,516,742	\$ 4,499,312	\$ 1,982,570	55.9%	\$ 1,368,448	144.9%
6/30/92	2,882,607	4,884,908	2,002,302	57.4%	1,414,371	141.9%
6/30/93	3,044,727	5,115,410	2,070,683	59.4%	1,504,347	138.2%
6/30/94	3,241,681	5,405,394	2,163,713	61.8%	1,546,468	140.8%
6/30/95	3,683,683	5,695,909	2,012,226	64.2%	1,647,877	121.2%
6/30/96	4,134,461	6,234,465	2,100,004	65.8%	1,704,310	115.7%

NOTE 13 - SHELTERED ANNUITY PLAN

Certain Commission employees are not eligible to be covered under the Louisiana State Employees' Retirement System. Thus, the Commission established a sheltered annuity plan under Internal Revenue Code Section 403(b) effective February 18, 1992. The plan provides for employer contributions of an amount equal to the LASERS state contribution rate (12 percent) less the applicable rates for Social Security and Medicare taxes (7.65 percent) contribution by the employer based on earned compensation and allows for voluntary contributions by participants.

REGIONAL PLANNING COMMISSION
 FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
 & ST. TAMMANY PARISHES
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE 13 - SHELTERED ANNUITY PLAN (CONTINUED)

The Commission's covered payroll and total payroll for the year ended June 30, 1997, for all employees follows:

	<u>Covered Payroll</u>	<u>Total Payroll</u>
Internal Revenue Code Section 403(b) Tax Sheltered Annuity	\$ 1,135,882	\$ 2,071,465

Employer and employee contributions to the sheltered annuity plan during the year ended June 30, 1997, were as follows:

	Employer Contributions	% of Eligible Salary	Employee Contributions	% of Eligible Salary
IRC Section 403(b) Tax Sheltered Annuity	\$ 4,600	4.35%	\$ 1,000	0%

REBOWE & COMPANY

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To: *Commissioners*
Regional Planning Commission
for Jefferson, Orleans, Plaquemines,
St. Bernard and St. Tammany Parishes
New Orleans, Louisiana

We have audited the financial statements of the **Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany Parishes** (the "Commission") as of and for the year ended June 30, 1997, and have issued our report thereon dated December 3, 1997. 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 Commission'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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission'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 even if the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Roberts & Company

December 1, 1997

**COMBINING AND INDIVIDUAL FUND AND
ACCOUNT GROUP FINANCIAL
STATEMENTS AND SCHEDULES**

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
GENERAL FUND
June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Cash	\$ 86,555	\$ 41,870
Miscellaneous receivables	3,576	2,224
Due from other funds	195,491	262,487
Due from other governmental units	-	5,952
Prepaid expenses	<u>23,100</u>	<u>74,458</u>
TOTAL ASSETS	<u>\$ 208,722</u>	<u>\$ 306,989</u>

LIABILITIES AND FUND BALANCE

Accounts payable, contracts payable and accrued expenses	\$ 174,962	\$ 244,111
Due to other funds	2,285	2,945
Due to other governmental units	-	-
Unearned revenues	<u>34,891</u>	<u>16,179</u>
TOTAL LIABILITIES	<u>212,138</u>	<u>263,235</u>
Fund balance - unassigned - undesignated	<u>57,584</u>	<u>69,766</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 269,722</u>	<u>\$ 333,001</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND**

For the Year Ended June 30, 1997

(With Comparative Actual Amounts for the Year ended June 30, 1996)

	1997		Variance- Favorable (Disfavorable)	1996	
	Budget	Actual		Actual	Actual
REVENUES					
Intergovernmental	\$ 402,369	\$ 402,328	\$ (41)	\$ 393,733	
Miscellaneous	2,408	4,588	2,180	5,919	
TOTAL REVENUES	<u>404,777</u>	<u>406,916</u>	<u>2,139</u>	<u>399,652</u>	
EXPENDITURES					
Current					
General Government					
Personnel services	1,589	1,328	(2,008)	1,616	
Supplies	-	-	-	263	
Contractual services	38,080	38,719	(8,719)	-	
Other services and charges	58,671	48,686	1,985	13,907	
Capital outlay					
Purchase of equipment	28,177	18,683	11,652	18,348	
Leasehold improvements	1,589	1,180	489	1,088	
TOTAL EXPENDITURES	<u>111,812</u>	<u>108,733</u>	<u>3,079</u>	<u>56,171</u>	
EXCESS OF REVENUES OVER EXPENDITURES	<u>292,965</u>	<u>298,183</u>	<u>4,912</u>	<u>343,481</u>	

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP-BASED) AND ACTUAL (CONTINUED)
GENERAL FUND**

For the Year Ended June 30, 1997

(With Comparative Actual Amounts for the Year ended June 30, 1996)

	1997		Variance- Favorable (Unfavorable)	1996
	Budget	Actual		Actual
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
Louisiana Contracts Fund	\$ -	\$ 65	\$ 65	\$ (215)
United States Department of Transportation				
Federal Transit				
Administration Grant Funds	(79,750)	(79,250)	500	(180,867)
Federal Highway				
Administration Grant Funds	(211,595)	(211,215)	380	(176,290)
United States Department of Commerce - National Oceanic and Atmospheric Administration Multipurpose Coastal Fund	-----	-----	-----	(1,472)
TOTAL OTHER FINANCING SOURCES (USES)	(311,295)	(310,300)	995	(218,962)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(18,867)	(12,219)	6,648	34,415
FUND BALANCE:				
Beginning of year	49,764	49,764	-----	45,278
End of year	\$ 30,897	\$ 37,545	\$ 6,648	\$ 89,764

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Commission receives grants and contracts for planning programs from federal, state, and other sources. These grants and contracts are combined into funds by funding agencies for reporting purposes as follows:

Federal

- United States Department of Transportation
 - Federal Transit Administration Grants Fund
 - Federal Highway Administration Grants Fund
 - Federal Aviation Administration Grants Fund
- United States Department of Commerce - National Oceanic and Atmospheric Administration/Multipurpose Coastal Fund

State

- Louisiana Contracts Fund

Local

- Local Contract Fund

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

COMBINED BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1997

(With Comparative Totals for June 30, 1996)

	Federal Grants		
	United States Department of Transportation		
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund	Federal Aviation Administration Grants Funds
ASSETS			
Due from other funds	\$ 498	\$ 932	\$ -
Due from other governmental units	29,579	121,855	404
TOTAL ASSETS	\$ 30,077	\$ 122,787	\$ 404
LIABILITIES AND FUND BALANCE			
Due to other funds	\$ 29,579	\$ 121,855	\$ 404
Due to other governmental units	498	932	-
Unearned revenue	-	-	-
TOTAL LIABILITIES	30,077	122,787	404
Fund balance	-	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 30,077	\$ 122,787	\$ 404

Programs	State	Local	Totals	
	Grant Programs	Grant Programs	1987	1986
United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multi-purpose Cadastre Fund	Legislative Contracts Fund	Local Contracts Fund		
\$ 4	\$ 910	\$ -	\$ 2,284	\$ 2,945
<u>4,423</u>	<u>-</u>	<u>173</u>	<u>188,699</u>	<u>282,487</u>
<u>\$ 4,427</u>	<u>\$ 910</u>	<u>\$ 173</u>	<u>\$ 189,734</u>	<u>\$ 285,432</u>
\$ 4,423	\$ -	\$ 173	\$ 158,450	\$ 262,487
4	910	-	2,284	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,945</u>
4,423	910	173	189,734	285,432
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 4,423</u>	<u>\$ 910</u>	<u>\$ 173</u>	<u>\$ 189,734</u>	<u>\$ 285,432</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

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

For the Year Ended June 30, 1997

(With Comparative Totals for June 30, 1996)

	<u>Federal Grants</u>		
	United States		
	<u>Department of Transportation</u>		
	<u>Federal Transit Administration Grant Fund</u>	<u>Federal Highway Administration Grant Fund</u>	<u>Federal Aviation Administration Grant Fund</u>
REVENUES			
Improvement	\$ 302,830	\$ 1,118,935	\$ _____
EXPENDITURES			
Current			
Transit	187,029	1,348,104	-
Public Works	-	-	-
Economic and Physical Development	_____	_____	_____
TOTAL EXPENDITURES	<u>187,029</u>	<u>1,348,104</u>	<u>_____</u>
EXCESS (DEFICIENCY) OF REVENUES OVER CURRENT EXPENDITURES	<u>115,801</u>	<u>(229,169)</u>	<u>_____</u>
OTHER FINANCING SOURCES-USES			
Operating transfers in (out)			
General Fund	79,119	200,310	_____
TOTAL OTHER FINANCING SOURCES-USES	<u>79,119</u>	<u>200,310</u>	<u>_____</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Beginning of year	_____	_____	_____
End of year	<u>_____</u>	<u>_____</u>	<u>_____</u>

Program	State	Local	Total	
	Grant Programs	Grant Programs	1997	1996
United States Department of Commerce - National Oceanic and Atmospheric Administration* Multi-purpose Coastal Fund	Line-item Contract Fund	Local Contract Fund		
\$ 28,396	\$ 13,629	\$ 173	\$ 1,402,172	\$ 1,496,171
-	-	173	1,735,456	1,694,418
28,396	-	-	28,396	25,399
-	13,629	-	13,629	15,628
28,396	13,629	173	1,777,481	1,745,455
-	61	-	118,269	179,917
-	61	-	118,269	179,917
-	61	-	118,269	179,917
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL TRANSIT ADMINISTRATION GRANTS FUND
June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Due from other funds	\$ 438	\$ -
Due from other governmental units	<u>29,579</u>	<u>47,920</u>
TOTAL ASSETS	\$ <u>30,017</u>	\$ <u>47,920</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 28,579	\$ 47,920
Due to other governmental units	<u>438</u>	<u>-</u>
TOTAL LIABILITIES	- 30,017	47,920
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>30,017</u>	\$ <u>47,920</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL TRANSIT ADMINISTRATION GRANTS FUND
For the Year Ended June 30, 1997**

(With Comparative Actual Amounts for the Year Ended June 30, 1996)

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 219,860	\$ 200,879	\$ 18,981	\$ 202,297
EXPENDITURES				
Current				
Transit				
Personnel services	219,698	222,811	3,113	228,200
Supplies	6,146	6,295	149	6,389
Contracted services	22,269	19,845	2,424	21,802
Other services and charges	126,742	124,754	1,988	147,434
Capital outlay				
Purchase of equipment	23,542	23,404	138	13,273
TOTAL EXPENDITURES	402,597	387,129	15,468	499,298
EXCESS (DEFICIENCY) OF REVENUES OVER CURRENT EXPENDITURES	(82,737)	(86,250)	3,513	(107,001)
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	81,231	78,128	3,103	108,667
TOTAL OTHER FINANCING SOURCES	81,231	78,128	3,103	108,667
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year				
End of year	\$	\$	\$	\$

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
UNITED STATES DEPARTMENT OF TRANSPORTATION -
BY PROJECT**

For the Year Ended June 30, 1993

	<u>FEDERAL STATE</u>	
	<u>LA-80-3085</u>	<u>LA-80-3084</u>
	Louisiana	Louisiana
	Department of Transportation & Development	Department of Transportation & Development
	<u>758-30-0111</u>	<u>758-30-0008</u>
REVENUES		
Intergovernmental	\$ 250,644	\$ 41,183
EXPENDITURES		
Current		
Transit		
Personnel services	196,170	14,576
Supplies	5,917	779
Contractual services	4,786	-
Other services and charges	118,950	13,300
Capital outlay		
Purchase of equipment	3,229	18,121
TOTAL EXPENDITURES	<u>321,052</u>	<u>46,976</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>69,592</u>	<u>(1,270)</u>
OTHER FINANCING SOURCES		
Operating transfers in		
General Fund	64,681	11,278
TOTAL OTHER FINANCING SOURCES	<u>64,681</u>	<u>11,278</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-
FUND BALANCE		
Beginning of year	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>

PROJECT NUMBERS

<u>LA-89-2094</u>	<u>LA-89-2158</u>	<u>Total</u>
Louisiana Department of Transportation & Development <u>730-62-8016</u>		
\$ 1,361	\$ 2,582	\$ 393,870
1,073	-	177,001
-	-	6,285
-	1,869	10,635
584	-	134,734
-	-	23,804
<u>1,578</u>	<u>3,868</u>	<u>387,128</u>
<u>(315)</u>	<u>(2,907)</u>	<u>(79,189)</u>
<u>382</u>	<u>1,961</u>	<u>78,159</u>
<u>315</u>	<u>1,902</u>	<u>78,119</u>
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND
June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Due from other funds	\$ 932	\$ -
Due from other governmental units	<u>123,855</u>	<u>208,948</u>
TOTAL ASSETS	\$ <u>124,787</u>	\$ <u>208,948</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ 932	\$ -
Due to other funds	<u>123,855</u>	<u>208,948</u>
TOTAL LIABILITIES	124,787	208,948
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>124,787</u>	\$ <u>208,948</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (COMPARATIVE BASIS) AND ACTUAL
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND
For the Year Ended June 30, 1997**

(With Comparative Actual Amounts for the Year Ended June 30, 1996)

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
REVENUES				
Incorporational	\$ 1,462,134	\$ 1,118,530	\$ -343,604	\$ 906,685
EXPENDITURES				
Current				
Travel				
Personnel services	640,180	597,680	42,500	512,667
Supplies	14,600	14,399	201	14,664
Contractual services	716,642	591,312	125,330	515,315
Other services and charges	349,992	328,918	21,074	366,114
Capital outlay				
Purchase of equipment	22,500	28,624	6,124	28,818
TOTAL EXPENDITURES	1,753,862	1,569,533	184,329	1,449,597
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(291,728)	(451,003)	159,275	(542,912)
OTHER FINANCING SOURCES				
Operating transfers in:				
General Fund	294,728	250,215	44,513	176,287
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUNDED
BY PROJECT**

For the Year Ended June 30, 1980

	Federal/State		
	FFWA, PL- 804 (R1R) Louisiana Department of Transportation & Development 736-32-0809	FFWA, PL- (R10) Louisiana Department of Transportation & Development 736-32-0812	FFWA Hurricane Louisiana Department of Transportation & Development 736-36-0003
REVENUES			
Intergovernmental	\$ 760,084	\$ 60,000	\$ 5,182
EXPENDITURES			
Current			
Travel			
Personnel services	312,748	48,570	1,520
Supplies	14,204	89	-
Contractual services	314,180	2,824	-
Other services and charges	277,888	19,818	1,647
Capital outlay			
Purchase of equipment	20,026	-	-
TOTAL EXPENDITURES	928,946	71,291	3,167
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-(168,862)	-(11,291)	-
OTHER FINANCING SOURCES (USES)			
Operating transfers to: General Fund	178,882	15,000	-
TOTAL OTHER FINANCING SOURCES (USES)	178,882	15,000	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-
FUND BALANCE:			
Beginning of year			
End of year	\$	\$	\$

Project Number

FHWA Bureau Louisiana Department of Transportation & Development <u>116-51-0000</u>	FHWA-DV-100- 8323(800) Louisiana Department of Transportation & Development <u>790-39-0116</u>	FHWA-DV-100- MDC-(899) Louisiana Department of Transportation & Development <u>790-35-0113</u>	<u>Total</u>
\$ 25,000	\$ 100,000	\$ 70,000	\$ 1,315,809
9,334	10,570	9,376	397,008
-	-	-	14,208
13,722	131,700	84,788	391,220
3,074	14,476	1,087	324,268
-----	-----	-----	-----
21,000	306,175	95,865	1,348,254
-----	-----	-----	-----
-	(16,382)	(13,800)	(250,215)
-----	-----	-----	-----
-	(96,581)	10,001	231,268
-----	-----	-----	-----
-	(10,382)	20,801	231,211
-----	-----	-----	-----
-	-	-	-
-----	-----	-----	-----
\$ -----	\$ -----	\$ -----	\$ -----

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL AVIATION ADMINISTRATION GRANTS FUND
June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Due from other governmental units	\$ 414	\$ 414
TOTAL ASSETS	\$ 414	\$ 414

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 414	\$ 414
TOTAL LIABILITIES	414	414
Fund balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 414	\$ 414

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL AVIATION ADMINISTRATION GRANTS FUND**

For the Year Ended June 30, 1997

(With Comparative Actual Amounts for the Year Ended June 30, 1996)

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 6,687	\$ -	\$ (6,687)	\$ 58,168
EXPENDITURES				
Current				
Travel				
Personnel services	3,866	-	3,866	5,853
Supplies	32	-	32	-
Contracted services	1,871	-	1,871	48,495
Other services and charges	1,839	-	1,839	2,833
TOTAL EXPENDITURES	7,611	-	7,611	58,168
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(246)	-	246	-
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	246	-	(246)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL AVIATION ADMINISTRATION GRANTS FUND - BY PROJECT
 For the Year Ended June 30, 1997

3-23-DMS-MB
 Contract Number
 DOT FAA 944
ESC-2013

REVENUES		
Intergovernmental		\$ _____
EXPENDITURES		
Current		
Transit		-
Personnel services		-
Supplies		-
Contractual services		-
Other services and charges		_____
TOTAL EXPENDITURES		_____
EXCESS OF REVENUES		-
OVER EXPENDITURES		-
FUND BALANCE		
Beginning of year		_____
End of year		\$ _____

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
 UNITED STATES DEPARTMENT OF COMMERCE -
 NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
 MULTIPURPOSE CATASTROPHIC FUND
 June 30, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
Due from other funds	\$ 4	\$ -
Due from other governmental units	<u>4,430</u>	<u>4,210</u>
TOTAL ASSETS	\$ <u>4,430</u>	\$ <u>4,210</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ 4	\$ -
Due to other funds	<u>4,430</u>	<u>4,210</u>
TOTAL LIABILITIES	4,430	4,210
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>4,430</u>	\$ <u>4,210</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNITED STATES DEPARTMENT OF COMMERCE -
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
MULTIPURPOSE CADASTRE FUND**

For the Year Ended June 30, 1997

(With Comparative Actual Amounts for the Year Ended June 30, 1996)

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 30,568	\$ 28,328	\$ (2,240)	\$ 23,918
EXPENDITURES				
Current				
Public Works				
Forecasted services	1,362	458	904	900
Supplies	41	-	41	-
Contractual services	26,200	18,250	8,950	9,816
Other services and charges	28,882	9,707	19,175	5,180
Capital outlay				
Purchase of equipment	-	-	-	9,209
TOTAL EXPENDITURES	<u>56,485</u>	<u>28,328</u>	<u>28,157</u>	<u>25,125</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(1,477)
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	-	-	-	1,477
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, FLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
UNITED STATES DEPARTMENT OF COMMERCE -
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
MULTIPURPOSE CADASTRE FUND - BY PROJECT
For the Year Ended June 30, 1967**

	<u>Orleans Parish</u>	<u>Jefferson Parish MARCAA-11-00001</u>	<u>Total</u>
REVENUES			
Intergovernmental	\$ 25,538	\$ 2,948	\$ 28,486
EXPENDITURES			
Current			
Public Works			
Personnel services	358	188	546
Contracted services	11,696	6,683	18,379
Other services and charges	7,684	2,673	10,357
TOTAL EXPENDITURES	19,738	9,558	29,296
EXCESS OF REVENUES OVER EXPENDITURES	5,800	3,390	9,190
OTHER FINANCING SOURCES			
Operating transfers in			
General Fund	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	5,800	3,390	9,190
FUND BALANCE			
Beginning of year	-	-	-
End of year	\$ 5,800	\$ 3,390	\$ 9,190

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
STATE OF LOUISIANA
CONTRACTS FUND
June 30, 1997

ASSETS

	<u>1997</u>	<u>1996</u>
Due from other funds	\$ 910	\$ 2,945
TOTAL ASSETS	\$ 910	\$ 2,945

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ 910	\$ 2,945
TOTAL LIABILITIES	910	2,945
Fund balance	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 910	\$ 2,945

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
STATE OF LOUISIANA
CONTRACTS FUND**

For the Year Ended June 30, 1997

(With Comparative Actual Amounts for the Year Ended June 30, 1996)

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 17,389	\$ 13,699	\$ (3,690)	\$ 15,193
EXPENDITURES				
Current				
Economic and Physical Development				
Personnel services	6,979	4,735	2,244	3,659
Supplies	443	463	20	457
Contractual services	4,575	4,575	-	18,689
Other services and charges	2,895	2,869	26	1,514
Capital Outlay				
Purchase of equipment	3,692	2,978	714	-
TOTAL EXPENDITURES	17,584	16,620	964	18,620
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	805	1,079	274	(327)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
General Fund	100	100	-	225
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	905	1,179	274	(102)
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ 905	\$ 1,179	\$ 274	\$ (102)

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**
STATE OF LOUISIANA
CONTRACTS FUNDS - BY PROJECT
For the Year Ended June 30, 1997

	LAFED Economic Zone Program Louisiana Department of Economic Development 1997	LAFED Interceptor Zone Program Louisiana Department of Economic Development 1997	Total
REVENUES			
Intergovernmental	\$ 8,681	\$ 3,083	\$ 11,764
EXPENDITURES			
Current			
Economic and Physical Development			
Personnel services	4,888	275	5,163
Supplies	426	37	463
Contractual services	-	4,579	4,579
Other services and charges	1,913	140	2,053
Capital Outlay			
Purchase of equipment	2,178	-	2,178
TOTAL EXPENDITURES	8,681	3,022	11,703
EXCESS OF REVENUES OVER EXPENDITURES	-	61	61
OTHER FINANCING USES			
Operating transfers out			
General Fund	-	650	650
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-
FUND BALANCE			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUIMINES, ST. BERNARD
& ST. TAMMANY PARISHES

BALANCE SHEET
LOCAL CONTRACTS FUND
June 30, 1997

ASSETS

Due from other governmental units	\$ <u>173</u>
TOTAL ASSETS	\$ <u>173</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ <u>173</u>
TOTAL LIABILITIES	173
Fund balance	<u> </u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>173</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LOCAL CONTRACTS FUND
For the Year Ended June 30, 1997**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 80,000	\$ 173	\$ (79,827)
EXPENDITURES			
Current			
Economic and Physical Development			
Personnel services	-	-	-
Supplies	-	-	-
Contractual services	79,827	-	79,827
Other services and charges	173	173	-
Capital Outlay			
Purchase of equipment	-	-	-
TOTAL EXPENDITURES	<u>80,000</u>	<u>173</u>	<u>79,827</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES			
Opening transfers out General Fund	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**
LOCAL CONTRACTS FUND
For the Year Ended June 30, 1997

REVENUES	
Intergovernmental	\$ 1,000,000
EXPENDITURES	
Current:	
Economic and Physical Development:	
Personnel services	-
Supplies	-
Contractual services	-
Other services and charges	000
Capital Outlay	
Purchase of equipment	1,000,000
TOTAL EXPENDITURES	1,000,000
EXCESS OF REVENUES OVER EXPENDITURES	-
OTHER FINANCING USES	
Operating transfers out	
General Fund	-
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-
FUND BALANCE	
Beginning of year	1,000,000
End of year	1,000,000

GENERAL FIXED ASSETS ACCOUNT GROUP

*This group of accounts is used to establish
accounting control and accountability for the
Commission's general fixed assets.*

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

June 30, 1997

GENERAL FIXED ASSETS	
Furniture, fixtures and equipment	\$ 682,036
Leasehold improvements	130,485
Less accumulated depreciation	<u>(289,365)</u>
TOTAL GENERAL FIXED ASSETS (BOOK VALUE)	<u>\$ 523,156</u>
SOURCES OF INVESTMENT IN GENERAL FIXED ASSETS	
General Fund revenues	\$ 74,300
United States Department of Transportation	
Federal Transportation Administration grant resources	93,258
Federal Highway Administration/	
Louisiana Department of Transportation and Development	
- Public Safety Commission grant resources	155,219
United States Department of Commerce	
National Oceanic and Atmospheric Administration/	
Jefferson Parish and City of New Orleans grant resources	65,788
United States Department of Energy/Louisiana	
Department of Natural Resources grant resources	136
Louisiana Department of Economic Development	<u>2,126</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 523,180</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
 For the Year Ended June 30, 1997

	<u>Furniture Fixtures & Equipment</u>	<u>Leasehold Improvements</u>	<u>Total</u>
FUNCTION AND ACTIVITY			
<i>General Government</i>			
<i>Agency activity</i>			
<i>Administration and planning</i>	\$ 692,008	\$ 310,485	\$ 1,002,493
Less accumulated depreciation and amortization	<u>(139,872)</u>	<u>(189,623)</u>	<u>(329,495)</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 552,136</u>	<u>\$ 120,862</u>	<u>\$ 673,000</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
For the Year Ended June 30, 1997**

	Furniture Fixtures & Equipment	Leasehold Improvements	Total
GENERAL FIXED ASSETS			
Balance July 1, 1996, at cost	\$ 578,789	\$ 130,409	\$ 687,198
Additions	82,494	-	82,494
Retirements	(32,208)	-	(32,208)
Balance June 30, 1997, at cost	602,075	130,409	732,483
Balance July 1, 1996,			
accumulated depreciation and amortization	188,725	109,813	288,537
Additions	28,356	419	28,775
Retirements	(32,208)	-	(32,208)
Balance June 30, 1997, accumulated depreciation and amortization	178,872	109,431	288,303
Balance June 30, 1997, net of accumulated depreciation and amortization			
	\$ 422,203	\$ 20,978	\$ 443,181

SUPPLEMENTARY INFORMATION

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, FLAQUIMINES, ST. BERNARD
& ST. TAMMANY PARISHES

SCHEDULE OF COMMISSIONERS' PER DIEM

For the Year Ended June 30, 1967

	Number of Meetings Attended	Per Diem Allowance
Mr. Wally Burns	4	\$ 200
Mr. Wayne Croup	12	600
Reverend Simmie L. Harvey	10	500
Mr. Richard P. Keffey	11	550
Mr. Shelby P. LaSalle, Jr.	8	400
Mr. Steve Phillips	1	50
Ms. Mildred L. Barrie	11	550
Mr. John V. Sarragadea	7	350
Mr. William Soper	3	150
Mr. Kenneth W. Stern	8	400

The reselected Commissioners are provided a per diem allowance of \$50 for each meeting attended, not to exceed two meetings per month.

**AUDIT REPORTS REQUIRED BY
SINGLE AUDIT ACT**

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 1997**

<u>Federal Granting Agency/ Recipient State Agency/ Grant Program</u>	<u>Fed/ Federal Project Number</u>	<u>Local Project Number</u>	<u>Federal Catalog Number</u>	<u>Total Project Budget</u>	<u>Fed/Local</u>
United States					
Department of Transportation					
Federal Transit	LA-48-0003	TR-95-0011	28-583	\$ 213,075	\$ 200,700
Administration Section II	LA-48-0004	TR-95-0008	28-581	555,505	200,700
Technical Studies Grants	LA-48-0004	TR-95-0018	28-581	1,602	1,000
Total FTA Section II				1,170,182	402,400
Section 9, Planning Capital and Operating Assistance Grants (Local supplemented Section II planning resources)					
	LA-95-0150	-	28-587	112,000	110,000
Total Federal Transit Administration				1,282,182	512,400
Federal Highway Administration/ Louisiana Department of Transportation and Development					
Section 1490(L) Highway Research, Planning and Construction Grants	PL-00113020	TR-95-0009	28-581	1,170,748	904,175
	PL-00113020	TR-95-0013	28-584	148,733	114,614
	PL-100-0112(000)	TR-95-0126	28-584	288,888	400,000
	SR-909004	TR-95-0003	28-581	250,813	150,813
	SR-909004	TR-95-0004	28-584	84,140	80,140
	PL-00113030	TR-95-0007	28-585	1,091,079	806,127
	PL-00113050	TR-95-0009	28-584	111,077	89,240
	SR-91-0002(000)	TR-96-0111	28-579	124,000	120,000
Total Federal Highway Administration				4,364,284	3,706,000
Federal Aviation Administration					
Equipment Computerization of Coastlines & Airport Systems Planning Program Grant	LA-23-0001-M0	-	28-176	161,000	120,000
Total United States Department of Transportation				6,646,466	5,208,400

Federal Financial Assistance					Total		Total	
Period Through 6/30/76	Revised Cost Basis	For Year Ended 6/30/77		Period Through 6/30/77	Total Expenditures Year Ended 6/30/77	A,B	Total Expenditures Revised to 6/30/77	
		Approved Budget	Actual Funds					
\$ -	\$ 120,000	\$ -	\$ 26,779	\$ 266,644	\$ 386,644	A,B	\$ 323,305	
209,407	86,800	41,799	140,0	41,403	248,211	A,B	203,694	
3,680	1,500	730	130	1,261	4,594	A,B	8,889	
209,687	167,620	41,228	26,141	301,008	329,621		491,729	
321,637	9,120	8,507	-	2,965	121,000	B,F	111,600	
341,131	226,141	49,735	26,141	303,973	450,621		603,329	
-	669,787	-	82,994	792,783	792,783	A,B	669,876	
-	24,379	-	5,641	89,818	89,818	A,B	75,825	
168,559	199,551	46,298	36,499	363,636	303,718	A,B	415,667	
229,569	6,476	1,014	1990	4,311	233,880	A,D	209,880	
41,984	40,118	18,306	733	21,680	64,993	A,D	64,993	
668,089	117,021	107,311	-	-	661,080	A,B,F	756,124	
29,394	6,000	8,991	-	-	33,384	A,B,F	28,999	
18,182	86,800	26,141	11,580	79,111	95,470	B	111,949	
1,888,879	1,486,620	261,022	112,121	1,298,426	1,154,029		1,619,843	
371,941	-	500	500	-	122,986	C	182,117	
1,841,948	1,486,620	261,522	112,621	1,298,426	1,277,015		1,801,960	

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, FLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)
For the Year Ended June 30, 1997**

Federal Granting Agency/ Recipient State Agency Grant Program	State/ Federal Project Number	Local Project Number	Federal Catalog Number	Total Project Budget	Budget
United States Department of Commerce					
National Oceanic and Atmospheric Administration					
Multipurpose Coastal					
Jefferson Parish	HARBOR14-CO005	-	11-400	\$ 21,400	\$ 21,400
Jefferson Parish	HARBOR14-CO005	-	11-400	191,150	191,150
Orleans Parish		-	11-400	41,250	41,250
Total United States Department of Commerce				212,600	212,600
Total Federal Financial Assistance				\$ 4,666,520	\$ 4,666,520

A. Major Federal Financial Assistance Program.

B. Match of twenty percent (20%) provided by Commission and Other Agencies for direct grants.

C. Match of five percent (5%) provided by Commission and Other Agencies for direct grants.

D. One hundred percent (100%) Federal grant.

E. Match of fifty percent (50%) provided by Other Agencies and by Commission in the first year only.

F. Project has been completed and closed out as Item B, 1997 or prior.

Federal Financial Assistance						Total	Total
Provided Through FY0206	Received Cash Basis	Fy Year Ended 9/30/07		Annual Funds	Provided Through FY0207	Expenditures Year Ended 9/30/07	Expenditures Expenditures
		Account/Balances					
		608070	676000			676000	688971
1 2540	\$ 18,244	1 715	\$ 00	\$ 9,887	1 11,507	\$ 9,488	D 1 11,507
206,874	-	2,044	2,089	-	164,874	-	E 164,881
3,141	11,581	1,240	2,540	13,852	20,042	18,708	D 1 21,682
344,259	29,825	4,000	4,629	23,739	200,223	28,196	279,824
<u>1,170,207</u>	<u>\$ 1,121,650</u>	<u>\$ 204,960</u>	<u>2,004,534</u>	<u>\$ 1,628,520</u>	<u>1,278,428</u>	<u>2,170,630</u>	<u>\$ 2,473,429</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

June 30, 1987

**NOTE 1 - SCOPE OF AUDIT PURSUANT TO GOVERNMENT AUDITING STANDARDS,
OMB CIRCULAR A-135 - "METHODS OF STATE, LOCAL GOVERNMENTS, AND NON-
PROFIT ORGANIZATIONS", AND THE SINGLE AUDIT ACT OF 1984 AND 1994
AMENDMENTS**

All federal grant operations of the Commission are included in the scope of the single audit. The program which is a major grant and which was selected for specific testing is:

Federal Highway Administration (CFDA No. 30.285)

NOTE 2 - FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the year ended June 30, 1987. Revenues and expenditures recorded prior to July 1, 1984 for programs with contractual reimbursement periods commencing prior to that date were outside the scope of the single audit. These prior-period revenues and expenditures are subject to the audit requirements of the applicable federal funding sources. Grant terms are indicated in the Schedule of Expenditures of Federal Awards.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BAIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the Commission has met the qualifications for the respective grants. Costs incurred in programs partially funded by federal grants are applicable against federal grant funds to the extent of resources available when they properly apply to the grant.

ACCRUED AND DEFERRED REIMBURSEMENT

Various reimbursement procedures are used for federal awards received by the Commission. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year-end represent an excess of reimbursable expenditures over cash reimbursements received. Generally, accrued balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To Commissioners
Regional Planning Commission
for Jefferson, Orleans, Plaquemines,
St. Bernard and St. Tammany Parishes
New Orleans, Louisiana

Compliance

We have audited the compliance of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. The Commission's major federal programs are identified in the summary of auditor's 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 Commission's management. Our responsibility is to express an opinion on the Commission'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 contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular 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 Commission's compliance with those 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 Commission's compliance with those requirements.

In our opinion, the Commission 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, 1997.

Internal Control Over Compliance

The management of the Commission 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 Commission 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 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.

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

Robert S. Company

December 1, 1997

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1987

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a *unqualified opinion* on the *general-purpose financial statements* of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission").
2. No reportable conditions relating to the audit of the financial statements of the Commission were noted during the audit.
3. No instances of noncompliance material to the financial statements of the Commission were noted during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Commission expresses an *unqualified opinion*.
6. Audit findings relative to the major federal award programs for the Commission are reported in the *Schedule of Findings and Questioned Cost Part C*.
7. The program tested as a major program is:

Federal Highway Administration (CFDA No. 20-205)
8. The threshold for distinguishing Types A and B programs was \$500,000.
9. The Regional Planning Commission was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

(Continued)

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 1997

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None

D. STATUS OF PRIOR YEAR'S FINDINGS

The Commission had no findings or questioned costs reported in the prior year audit report dated October 22, 1996.

REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES

SCHEDULES OF INDIRECT COSTS

For the Period July 1, 1985 through June 30, 1987

10
11
12
13
14
15
16
17
18
19
20

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
SCHEDULE OF INDIRECT COST ALLOCATION RATES	3
SCHEDULE OF OVERHEAD COSTS	4
SCHEDULE OF BENEFITS COSTS	5
NOTES TO SCHEDULES	6

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INDEPENDENT AUDITORS' REPORT

Mr. John L. Motha
Regional Manager
Office of Inspector General, Region VI
United States Department of Transportation
1718 Peachtree Road, N.W., Suite 170
Atlanta, GA 30309

Mr. William Sussman
Division Administrator
Federal Highway Administration
P.O. Box 3029
Baton Rouge, LA 70821

We have audited the accompanying schedules of indirect cost allocation rates, overhead costs and benefits costs of the Regional Planning Commission for Jefferson, Orleans, Plaquemine, St. Bernard and St. Tammany Parishes (the "Commission") for the period July 1, 1996 through June 30, 1997, pursuant to the provisions of the United States Office of Management and Budget Circular A-87, *Cost Principles for State and Local Governments*. These schedules are the responsibility of the Commission's management. Our responsibility is to express an opinion on the schedules based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the schedules. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedules were prepared to present the calculation of the indirect cost allocation rates used in the Commission's cost allocation plan, and are not intended to be a complete presentation of the Commission's revenues and expenses.

In our opinion the accompanying schedules referred to in the first paragraph present fairly, in all material respects, the indirect cost allocation rates, overhead costs, and benefits costs of the Commission for the period July 1, 1966 through June 30, 1967, in accordance with the provisions of the United States Office of Management and Budget Circular A-87, *Cost Principles for State and Local Governments*.

This report is intended for the information of management and various federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Robert S. Company

Metairie, Louisiana
September 10, 1967

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
SCHEDULE OF INDIRECT COST ALLOCATION RATES
For the Period July 1, 1996 through June 30, 1997

OVERHEAD		
Overhead indirect costs	\$ 378,000	
Direct salaries	\$ 458,800	
Overhead allocation rate		80.642%
BENEFITS		
Benefits indirect costs	\$ 350,982	
Direct salaries	\$ 458,800	
Benefits allocation rate		<u>76.623%</u>
TOTAL ALLOCATION RATE AS A PERCENTAGE OF INDIRECT SALARIES		<u><u>157.265%</u></u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
SCHEDULE OF OVERHEAD COSTS
 For the Period July 1, 1996 through June 30, 1997

Description	Costs As Submitted	Costs Questioned	Costs Unresolved	Total
Indirect salaries	\$ 185,642	\$ 0	\$ 0	\$ 185,642
Rent and utilities	58,444	0	0	58,444
Contract personnel	67,611	0	0	67,611
Depreciation - auto, furniture and equipment	27,679	0	0	27,679
Audit	23,448	0	0	23,448
Office supplies	20,644	0	0	20,644
Administrative consultants	18,921	0	0	18,921
Telephone	11,340	0	0	11,340
Reproduction and publications	10,900	0	0	10,900
Automobile - gas, insurance, maintenance and parking	7,250	0	0	7,250
Postage	7,535	0	0	7,535
Equipment rental and maintenance	1,522	0	0	1,522
Travel, parking and staff training	8,348	0	0	8,348
Insurance	4,832	0	0	4,832
Dues and subscriptions	3,935	0	0	3,935
Advertising	325	0	0	325
Use allowance on furniture and equipment	180	0	0	180
Conference registration	545	0	0	545
Amortization of household improvements	419	0	0	419
Reference materials	<u>780</u>	<u>0</u>	<u>0</u>	<u>780</u>
TOTALS	<u>\$ 3,378,072</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,378,072</u>
DIRECT SALARIES				<u>\$ 468,828</u>
OVERHEAD ALLOCATION RATE				<u>80.643%</u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
SCHEDULE OF BENEFITS COSTS
For the Period July 1, 1996 through June 30, 1997

Description	Costs As Submitted	Costs Questioned	Costs Unallowed	Total
Hospital and life insurance	\$ 148,032	\$ 0	\$ 0	\$ 148,032
Staff leave	88,954	0	0	88,954
Pension	84,125	0	0	84,125
FICA	16,501	0	0	16,501
Workmen's compensation	4,708	0	0	4,708
Employee welfare	<u>3,667</u>	<u>0</u>	<u>0</u>	<u>3,667</u>
TOTALS	<u>\$ 331,987</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 331,987</u>
DIRECT SALARIES				<u>\$ 458,820</u>
BENEFITS ALLOCATION RATE				<u>71.95%</u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
NOTES TO SCHEDULES

For the Period July 1, 1996 through June 30, 1997

NOTE 1 - REPORTING ENTITY

The Regional Planning Commission for Jefferson, Orleans, Plaquemine, St. Bernard and St. Tammany Parishes (the "Commission") was created in 1963 by Jefferson, Orleans, and St. Bernard Parishes and the Louisiana Legislature through Louisiana Revised Statutes 33:131-140. On August 14, 1971, St. Tammany Parish was officially made a member of the Commission. Plaquemine Parish was officially made a member of the Commission on July 1, 1996.

The Commission is composed of twenty-six members, five each from the five member parishes and the Secretary of the Louisiana Department of Transportation and Development. A chairman is elected from the membership body. Members who are elected officials serve without pay.

The mission of the Commission is to prepare and maintain a continuing regional development plan. The plan is based on studies of physical, social, economic, and governmental conditions and trends in the regional area.

NOTE 2 - ACCOUNTING SYSTEM

The Commission maintains the accounting system on an electronic data processing system using the modified accrual basis of accounting. An adequate audit trail exists that allows cost data to be traced to supporting documentation.

NOTE 3 - INDIRECT COST PLAN

The Commission maintains an approved indirect cost plan for the allocation of costs that are incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefited.