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

FINANCIAL REPORT

For the Year Ended June 30, 1999

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 ~~JAN 1 2 2000~~

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

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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, 1999, 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, 1999, 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 November 24, 1999 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.

The Year 2000 supplementary information on page 24 is not a required part of the general-purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Commission is or will become year 2000 compliant, that the Commission's year 2000 remediation effort will be successful in whole or in part, or that parties with which the Commission does business are or will become year 2000 compliant.

Rebowe & Company

November 24, 1999

GENERAL-PURPOSE FINANCIAL STATEMENTS

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1999

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, 1999 - \$339,535 and 1998 - \$318,482)

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 CREDITS

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.

Governmental Fund Types		Account Groups		Totals (Memorandum Only)	
General	Special Revenue	General Fixed Assets	Long- Term Debt	1999	1998
\$ 121,647	\$ -	\$ -	\$ -	\$ 121,647	\$ 93,806
4,049	-	-	-	4,049	2,379
367,936	57,085	-	-	425,021	561,098
7,880	371,936	-	-	379,816	577,875
26,511	-	-	-	26,511	23,341
-	-	385,937	-	385,937	443,665
-	-	-	191,128	191,128	171,525
<u>\$ 528,023</u>	<u>\$ 429,021</u>	<u>\$ 385,937</u>	<u>\$ 191,128</u>	<u>\$ 1,534,109</u>	<u>\$1,873,689</u>
\$ 368,144	\$ -	\$ -	\$ -	\$ 368,144	\$ 546,391
57,084	367,937	-	-	425,021	561,098
-	1,879	-	-	1,879	2,480
9,910	59,205	-	-	69,115	126,036
-	-	-	191,128	191,128	171,525
<u>435,138</u>	<u>429,021</u>	<u>-</u>	<u>191,128</u>	<u>1,055,287</u>	<u>1,407,530</u>
-	-	385,937	-	385,937	443,665
<u>92,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,885</u>	<u>22,494</u>
<u>92,885</u>	<u>-</u>	<u>385,937</u>	<u>-</u>	<u>478,822</u>	<u>466,159</u>
<u>\$ 528,023</u>	<u>\$ 429,021</u>	<u>\$ 385,937</u>	<u>\$ 191,128</u>	<u>\$ 1,534,109</u>	<u>\$1,873,689</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, 1999

	<u>Governmental</u>		<u>Totals</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>1999</u>	<u>1998</u>
REVENUES				
Intergovernmental	\$ 480,912	\$ 1,880,448	\$ 2,361,360	\$ 2,591,351
Miscellaneous	<u>7,781</u>	<u>-</u>	<u>7,781</u>	<u>6,785</u>
TOTAL REVENUES	<u>488,693</u>	<u>1,880,448</u>	<u>2,369,141</u>	<u>2,598,136</u>
EXPENDITURES				
Current				
General Government	115,261	-	115,261	145,876
Transit	-	1,943,736	1,943,736	2,001,045
Public Works	-	122,313	122,313	331,890
Economic and Physical Development	<u>-</u>	<u>117,440</u>	<u>117,440</u>	<u>154,376</u>
TOTAL EXPENDITURES	<u>115,261</u>	<u>2,183,489</u>	<u>2,298,750</u>	<u>2,633,187</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>373,432</u>	<u>(303,041)</u>	<u>70,391</u>	<u>(35,051)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	303,041	303,041	343,502
Operating transfers out	<u>(303,041)</u>	<u>-</u>	<u>(303,041)</u>	<u>(343,502)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(303,041)</u>	<u>303,041</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	70,391	-	70,391	(35,051)
FUND BALANCE				
Beginning of year	<u>22,494</u>	<u>-</u>	<u>22,494</u>	<u>57,545</u>
End of year	<u>\$ 92,885</u>	<u>\$ -</u>	<u>\$ 92,885</u>	<u>\$ 22,494</u>

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, 1999

	General Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 466,075	\$ 480,912	\$ 14,837
Miscellaneous	<u>4,000</u>	<u>7,781</u>	<u>3,781</u>
TOTAL REVENUES	<u>470,075</u>	<u>488,693</u>	<u>18,618</u>
EXPENDITURES			
Current			
General Government	129,820	115,261	14,559
Transit	-	-	-
Public Works	-	-	-
Economic and Physical Development	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>129,820</u>	<u>115,261</u>	<u>14,559</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>340,255</u>	<u>373,432</u>	<u>33,177</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	<u>(364,255)</u>	<u>(303,041)</u>	<u>61,214</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(364,255)</u>	<u>(303,041)</u>	<u>61,214</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(24,000)	70,391	94,391
FUND BALANCE			
Beginning of year	<u>22,494</u>	<u>22,494</u>	<u>-</u>
End of year	<u>\$ (1,506)</u>	<u>\$ 92,885</u>	<u>\$ 94,391</u>

See accompanying notes to financial statements.

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 2,369,525	\$ 1,880,448	\$ (489,077)	\$ 2,835,600	\$ 2,361,360	\$ (474,240)
-	-	-	4,000	7,781	3,781
<u>2,369,525</u>	<u>1,880,448</u>	<u>(489,077)</u>	<u>2,839,600</u>	<u>2,369,141</u>	<u>(470,459)</u>
-	-	-	129,820	115,261	14,559
2,260,273	1,943,736	316,537	2,260,273	1,943,736	316,537
76,369	122,313	(45,944)	76,369	122,313	(45,944)
<u>490,730</u>	<u>117,440</u>	<u>373,290</u>	<u>490,730</u>	<u>117,440</u>	<u>373,290</u>
<u>2,827,372</u>	<u>2,183,489</u>	<u>643,883</u>	<u>2,957,192</u>	<u>2,298,750</u>	<u>658,442</u>
<u>(457,847)</u>	<u>(303,041)</u>	<u>154,806</u>	<u>(117,592)</u>	<u>70,391</u>	<u>187,983</u>
457,847	303,041	(154,806)	457,847	303,041	(154,806)
-	-	-	<u>(364,255)</u>	<u>(303,041)</u>	<u>61,214</u>
<u>457,847</u>	<u>303,041</u>	<u>(154,806)</u>	<u>93,592</u>	<u>-</u>	<u>(93,592)</u>
-	-	-	(24,000)	70,391	94,391
-	-	-	<u>22,494</u>	<u>22,494</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,506)</u>	<u>\$ 92,885</u>	<u>\$ 94,391</u>

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS
June 30, 1999**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, 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), Plaquemines 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, 1999**

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, 1999, 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, 1999

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, interest 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 1h.

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, 1999**

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 exclude amounts 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.

g. 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, 1999, 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.

h. 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, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

h. Interfund Transactions

All interfund transactions and reimbursements are reported as transfers. Nonrecurring or nonroutine 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 instruments 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, 1999**

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 1999, the carrying amount of the Commission's deposits was \$121,647 and the bank balance was \$147,609 of which \$100,000 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, 1999.*

During the year, there were times when Commission deposits exceeded the FDIC insurance and were collateralized by securities held by the Federal Reserve Bank 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 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell 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, 1999, were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 367,936	\$ 57,084
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	-	28,983
Federal Highway Administration Grants Fund	6	291,089
United States Department of Commerce -		
National Oceanic and Atmospheric Administration and Economic Development Administration	1,873	9,244
State of Louisiana Contracts Fund	-	38,621
Local Contracts Fund	<u>55,206</u>	<u>-</u>
Totals	<u>\$ 425,021</u>	<u>\$ 425,021</u>

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE 4 - DUE FROM (TO) OTHER GOVERNMENTAL UNITS

At June 30, 1999, amounts due from/to various agencies for grant and contracts administered during the year ended June 30, 1999, were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 7,880	\$ -
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	28,983	-
Federal Highway Administration Grants Fund	291,944	6
Federal Aviation Administration Grants Fund	-	-
United States Department of Energy -		
Solid Waste Management/Louisiana		
Department of Environmental		
Quality-Composting Fund	-	-
United States Department of Commerce -		
National Oceanic and Atmospheric Administration and		
Economic Development Administration	9,244	1,873
State of Louisiana Contracts Fund	38,621	-
Local Contracts Fund	<u>3,144</u>	<u>-</u>
Totals	<u>\$ 379,816</u>	<u>\$ 1,879</u>

At June 30, 1999, the receivables from other governmental units earned and billed were \$157,957 and amounts earned but unbilled were \$221,859.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets and accumulated depreciation for the year ended June 30, 1999, is as follows:

	<u>Balance 7/01/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/99</u>
Furniture, fixtures and equipment	\$ 651,742	\$ 54,691	\$ (91,366)	\$ 615,067
Leasehold improvements	<u>110,405</u>	<u>-</u>	<u>-</u>	<u>110,405</u>
Total general fixed assets	762,147	54,691	(91,366)	725,472
Less accumulated depreciation and amortization	<u>(318,482)</u>	<u>(21,053)</u>	<u>-</u>	<u>(339,535)</u>
Net general fixed assets	<u>\$ 443,665</u>	<u>\$ 33,638</u>	<u>\$ (91,366)</u>	<u>\$ 385,937</u>

For the year ended June 30, 1999, the Commission reflected depreciation expenses to the extent allowable, as a cost in its indirect cost pool (see Notes 1h and 1i). Likewise, accumulated depreciation is reflected in the General Fixed Assets Account Group with the result that general fixed assets at June 30, 1999, are stated at historical costs less accumulated depreciation. Total depreciation expense for the year ended June 30, 1999, was \$21,053.

NOTE 6 - ACCOUNTS PAYABLE, CONTRACTS PAYABLE AND ACCRUED EXPENSES

All invoices are processed through the operating cash account in the General Fund. Each fund reimburses the General Fund for its share of accounts payable invoices processed. Accounts payable of \$340,550 at June 30, 1999 include vendors' invoices and amounts due to consultants for work completed at June 30, 1999, 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, 1999, 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, 1999

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

Accounts payable and contracts payable	\$ 340,550
Accrued expenses	<u>27,594</u>
Total	<u>\$ 368,144</u>

NOTE 7 - LINE OF CREDIT

The Commission has a line of credit in an amount not to exceed \$75,000 with their fiscal agent, bearing interest at Prime minus 2 percent per annum for the period March 25, 1999 through March 24, 2000. There were no outstanding amounts under this agreement at June 30, 1999.

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, 1999, are as follows:

	<u>Balance</u> <u>7/01/98</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>6/30/99</u>
Compensated absences	<u>\$ 171,525</u>	<u>\$ 85,789</u>	<u>\$ 66,186</u>	<u>\$ 191,128</u>

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 1e, 1h and 1i).

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1999

NOTE 9 - FUNDING PROVIDED BY MEMBER PARISHES

The Commission's enabling legislation provides that the members will appropriate and provide the funds necessary to carry out its operations. This is normally provided for by the Commission billing the member parishes their pro rata share of such costs based upon census population distribution. The revenues received and earned from member parishes for the year ended June 30, 1999, amounted to \$460,563.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Office Facilities and Office Equipment

The Commission entered into a lease for office facilities beginning March 1, 1999, for a period of 36 months. The Commission renewed various office equipment leases in February 1998, for a period of 51 months. Future minimum lease payments required under these leases are as follows:

<u>Year Ended June 30</u>	<u>Office Equipment</u>	<u>Office Facilities</u>
2000	\$ 1,574	\$ 53,576
2001	1,574	53,576
2002	131	35,717
2003	-	-
Totals	<u>\$ 3,279</u>	<u>\$ 142,869</u>

Rental expenses incurred under all leases and leases having expired during the year ended June 30, 1999, were as follows:

<u>Lease</u>	
Office facilities	\$ 59,409
Office equipment	<u>8,828</u>
Total rent expense	<u>\$ 68,237</u>

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE 10 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Office Facilities and Office Equipment (Continued)

Rental expenses are primarily recorded as indirect costs. Indirect costs are discussed in Notes 1h and 11.

Grant Contracts

The grantee for pass-through funds and/or the Commission as grantee 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 grantee, the Commission, or other agencies. Matching funds that are required for completion of grant projects by the Commission at June 30, 1999, totaled \$23,840.

Work yet to be completed for grants in progress at June 30, 1999, for various agencies was as follows:

<u>Grantor Agency</u>	<u>Amount To Be Completed</u>
United States Department of Transportation	
Federal Transit Administration	\$ 63,377
Federal Highway Administration	4,276
United States Department of Commerce	
National Oceanic and Atmospheric Administration	42,258
State of Louisiana	817
Local	<u>72,439</u>
Total	<u>\$ 183,167</u>

Of the above work yet to be completed at June 30, 1999, the Commission contracted for consultant services to be provided which had not yet been performed at June 30, 1999, in the amount of \$100,942. 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, 1999

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, 1999, 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 provides 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 25 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 rules 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, 1999, the member contribution rate amounted to 7.5 percent of earned compensation and the employer agency contribution rate amounted to 12.4 percent. The benefit formula for the System is a maximum retirement benefit equal to 2.5 percent of the final average compensation multiplied by the number of years of credible service. Final average compensation is defined as the members' average annual earned compensation for the highest 36 consecutive months of employment.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE 12 - RETIREMENT PLANS (CONTINUED)

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 1-225-922-0600.

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 Contributions 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 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.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999**

NOTE 12 - RETIREMENT PLANS (CONTINUED)

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.

Employer Contributions

Each employer is required to contribute a percentage of each employee's earned compensation to finance participation of its employees in LASERS. The employer's contribution rate is established under Louisiana Revised Statutes 11:101-11:104 annually by the Actuarial Forecasting Committee as shown below for the year ended June 30, 1999.

	<u>1999</u>	<u>1998</u>
Percent of members' earned compensation	12.4%	13.0%

The State's pension cost and net pension obligation to LASERS for the year ended June 30, 1999 is as follows:

Annual required contribution	\$ 226,387,848
Interest on net pension obligation	(797,808)
Adjustment to annual required contribution	<u>2,643,222</u>
Annual pension cost-interest adjusted to end of year	228,233,262
Contributions made	<u>(231,043,705)</u>
Increase (decrease) in net pension obligation	(2,810,443)
Net pension obligation beginning of year	<u>(9,670,401)</u>
 Net pension obligation end of year	 <u>\$ (12,480,844)</u>

The Annual Pension Cost (APC) has been adjusted with interest at the valuation rate to the end of the fiscal year in accordance with GASB's Statement No. 25.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE 12 - RETIREMENT PLANS (CONTINUED)

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/95	3,665,863	5,696,909	2,031,046	64.3%	1,547,977	131.2%
6/30/96	4,114,461	6,254,405	2,139,944	65.8%	1,584,357	135.1%
6/30/97	4,537,917	6,489,361	1,951,444	69.9%	1,607,371	121.4%
6/30/98	5,067,745	6,953,096	1,885,301	72.9%	1,653,863	114.0%
6/30/99	5,574,958	7,582,856	2,007,898	73.5%	1,736,963	115.6%

THREE YEAR TREND INFORMATION

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage Of APC Contribution	Net Pension Obligation
6/30/97	214,971,990	97.3%	1,922,284
6/30/98	221,250,489	105.2%	(9,670,401)
6/30/99	228,233,262	101.2%	(12,480,844)

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 (12.4 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, 1999**

NOTE 13 - SHELTERED ANNUITY PLAN (CONTINUED)

The Commission's covered payroll and total payroll for the year ended June 30, 1999, for all employees follows:

	<u>Covered Payroll</u>	<u>Total Payroll</u>
Internal Revenue Code		
Section 403(b) Tax Sheltered Annuity	<u>\$ 132,656</u>	<u>\$ 818,233</u>

Employer and employee contributions to the sheltered annuity plan during the year ended June 30, 1999, were as follows:

	<u>Employer Contributions</u>	<u>% of Eligible Salary</u>	<u>Employee Contribution</u>	<u>% of Eligible Salary</u>
IRC Section 403(b)				
Tax Sheltered Annuity	<u>\$ 7,096</u>	5.35%	<u>\$ -</u>	0%

REQUIRED SUPPLEMENTARY INFORMATION

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
REQUIRED SUPPLEMENTARY INFORMATION
YEAR 2000 ISSUE (UNAUDITED)
June 30, 1999**

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the operations of the Commission.

As of June 30, 1999, the Commission has completed the awareness and remediation stages necessary to implement a Year 2000-compliant system. These stages include establishing a project plan to address the Year 2000 issues and identify systems and individual system components that may be affected by the Year 2000 and that are necessary to conducting the Commission operations.

The Commission has completed the validation and testing of system changes for financial operations and administrative functions.

The Commission has also initiated formal communications with a substantial majority of its significant vendors to determine their plans to address the Year 2000 issue. While the Commission expects a successful resolution of all issues, there can be no guarantee that the systems of other companies on which the Commission relies will be converted by a supplier or that a failure to convert by a vendor would not have a material adverse effect on the Commission.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the Commission is or will be Year 2000 ready, that the Commission remediation efforts will be successful in whole or in part, or that parties with whom the Commission does business will be Year 2000 ready.

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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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, 1999, and have issued our report thereon dated November 24, 1999. 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 more of 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 solely for the information of the Commission, management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Rebowe & Company

November 24, 1999

**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, 1999 and 1998**

ASSETS

	<u>1999</u>	<u>1998</u>
Cash	\$ 121,647	\$ 93,806
Miscellaneous receivables	4,049	2,379
Due from other funds	367,936	523,009
Due from other governmental units	7,880	21,762
Prepaid expenses	<u>26,511</u>	<u>23,341</u>
TOTAL ASSETS	<u>\$ 528,023</u>	<u>\$ 664,297</u>

LIABILITIES AND FUND BALANCE

Accounts payable, contracts payable and accrued expenses	\$ 368,144	\$ 546,391
Due to other funds	57,084	38,089
Due to other governmental units	-	-
Unearned revenues	<u>9,910</u>	<u>57,323</u>
TOTAL LIABILITIES	<u>435,138</u>	<u>641,803</u>
Fund balance - unreserved - undesignated	<u>92,885</u>	<u>22,494</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 528,023</u>	<u>\$ 664,297</u>

See accompanying notes to financial statements.

**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, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 466,075	\$ 480,912	\$ 14,837	\$ 442,026
Miscellaneous	4,000	7,781	3,781	6,675
TOTAL REVENUES	470,075	488,693	18,618	448,701
EXPENDITURES				
Current				
General Government				
Personnel services	1,800	167	1,633	294
Supplies	900	734	166	908
Contractual services	60,000	58,396	1,604	73,879
Other services and charges	56,275	54,237	2,038	63,762
Capital outlay				
Purchase of equipment	10,845	1,727	9,118	7,033
Leasehold improvements	-	-	-	-
TOTAL EXPENDITURES	129,820	115,261	14,559	145,876
EXCESS OF REVENUES OVER EXPENDITURES	340,255	373,432	33,177	302,825

(Continued)

**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 (CONTINUED)
GENERAL FUND

For the Year Ended June 30, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
Louisiana Contracts Fund	\$ -	\$ (1,527)	\$ (1,527)	\$ (1,061)
United States Department of Transportation:				
Federal Transit				
Administration Grant Funds	(71,086)	(58,069)	13,017	(71,303)
Federal Highway				
Administration Grant Funds	<u>(293,169)</u>	<u>(243,445)</u>	<u>49,724</u>	<u>(265,512)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(364,255)</u>	<u>(303,041)</u>	<u>61,214</u>	<u>(337,876)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(24,000)	70,391	94,391	(35,051)
FUND BALANCE				
Beginning of year	<u>22,494</u>	<u>22,494</u>	<u>-</u>	<u>57,545</u>
End of year	<u>\$ (1,506)</u>	<u>\$ 92,885</u>	<u>\$ 94,391</u>	<u>\$ 22,494</u>

See accompanying notes to financial statements.

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 Energy – Solid Waste Management/Louisiana Department of Environmental Quality – Composting Fund
- United States Department of Commerce - National Oceanic and Atmospheric Administration and Economic Development Administration

State

- Louisiana Contracts Fund

Local

- Local Contracts Fund

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

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

June 30, 1999

(With Comparative Totals for June 30, 1998)

	Federal Grants	
	United States	
	Department of Transportation	
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund
ASSETS		
Due from other funds	\$ -	\$ 6
Due from other governmental units	28,983	291,944
TOTAL ASSETS	\$ 28,983	\$ 291,950
LIABILITIES AND FUND BALANCE		
Due to other funds	\$ 28,983	\$ 291,089
Due to other governmental units	-	6
Unearned revenue	-	855
TOTAL LIABILITIES	28,983	291,950
Fund balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 28,983	\$ 291,950

See accompanying notes to financial statements.

<u>Programs</u>	<u>State Grant Programs</u>	<u>Local Grant Programs</u>	<u>Totals</u>	
U.S. Dept. of Commerce - National Oceanic and Atmospheric Admin. and Economic Dev. Admin.	Louisiana Contracts Fund	Local Contracts Fund	<u>1999</u>	<u>1998</u>
\$ 1,873	\$ -	\$ 55,206	\$ 57,085	\$ 38,089
<u>9,244</u>	<u>38,621</u>	<u>3,144</u>	<u>371,936</u>	<u>556,113</u>
<u>\$ 11,117</u>	<u>\$ 38,621</u>	<u>\$ 58,350</u>	<u>\$ 429,021</u>	<u>\$594,202</u>
\$ 9,244	\$ 38,621	\$ -	\$ 367,937	\$523,009
1,873	-	-	1,879	2,480
<u>-</u>	<u>-</u>	<u>58,350</u>	<u>59,205</u>	<u>68,713</u>
11,117	38,621	58,350	429,021	594,202
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 11,117</u>	<u>\$ 38,621</u>	<u>\$ 58,350</u>	<u>\$ 429,021</u>	<u>\$594,202</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, 1999
(With Comparative Totals for June 30, 1998)

	Federal Grants	
	United States	
	Department of Transportation	
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund
REVENUES		
Intergovernmental	\$ 231,231	\$ 1,261,835
EXPENDITURES		
Current		
Transit	289,300	1,529,074
Public Works	-	-
Economic and Physical Development	-	-
TOTAL EXPENDITURES	289,300	1,529,074
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(58,069)	(267,239)
OTHER FINANCING SOURCES (USES)		
Operating transfers in (out)	58,069	267,239
TOTAL OTHER FINANCING SOURCES (USES)	58,069	267,239
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-
FUND BALANCE		
Beginning of year	-	-
End of year	\$ -	\$ -

See accompanying notes to financial statements.

<u>Programs</u>		<u>State</u> <u>Grant Programs</u>	<u>Local</u> <u>Grant Programs</u>	<u>Totals</u>	
U.S. Dept. of Energy-Solid Waste Mgmt./LA Dept. of Environmental Quality - Composting Fund	U.S. Dept. of Commerce - National Oceanic and Atmospheric Admin. and Economic Dev. Admin.	Louisiana Contracts Fund	Local Contracts Fund	1999	1998
\$ 88,547	\$ 26,137	\$ 123,542	\$ 149,156	\$ 1,880,448	\$ 2,149,435
-	-	-	125,362	1,943,736	2,001,045
90,074	32,239	-	-	122,313	331,890
-	-	117,440	-	117,440	154,376
90,074	32,239	117,440	125,362	2,183,489	2,487,311
(1,527)	(6,102)	6,102	23,794	(303,041)	(337,876)
1,527	6,102	(6,102)	(23,794)	303,041	337,876
1,527	6,102	(6,102)	(23,794)	303,041	337,876
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Due from other funds	\$ -	\$ -
Due from other governmental units	<u>28,983</u>	<u>45,924</u>
 TOTAL ASSETS	 <u>\$ 28,983</u>	 <u>\$ 45,924</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 28,983	\$ 45,924
Due to other governmental units	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES	 28,983	 45,924
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 28,983</u>	 <u>\$ 45,924</u>

See accompanying notes to financial statements.

**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, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 284,341	\$ 231,231	\$ (53,110)	\$ 262,774
EXPENDITURES				
Current				
Transit				
Personnel services	208,210	184,267	23,943	184,237
Supplies	4,618	4,074	544	8,778
Contractual services	30,000	857	29,143	17,265
Other services and charges	99,681	88,104	11,577	107,582
Capital outlay				
Purchases of equipment	12,918	11,998	920	16,214
TOTAL EXPENDITURES	355,427	289,300	66,127	334,076
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(71,086)	(58,069)	13,017	(71,302)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	71,086	58,069	(13,017)	71,302
TOTAL OTHER FINANCING SOURCES	71,086	58,069	(13,017)	71,302
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**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, 1999

	<u>LA-80-X007</u> Louisiana Department of Transportation & Development 736-36-0017	<u>LA-80-X006</u> Louisiana Department of Transportation & Development 736-36-0012	<u>Total</u>
REVENUES			
Intergovernmental	\$ 213,590	\$ 17,641	\$ 231,231
EXPENDITURES			
Current			
Transit			
Personnel services	172,194	12,073	184,267
Supplies	3,928	146	4,074
Contractual services	857	-	857
Other services and charges	83,352	4,752	88,104
Capital outlay			
Purchases of equipment	<u>6,667</u>	<u>5,331</u>	<u>11,998</u>
TOTAL EXPENDITURES	<u>266,998</u>	<u>22,302</u>	<u>289,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(53,408)</u>	<u>(4,661)</u>	<u>(58,069)</u>
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>53,408</u>	<u>4,661</u>	<u>58,069</u>
TOTAL OTHER FINANCING SOURCES	<u>53,408</u>	<u>4,661</u>	<u>58,069</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-
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**
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND
June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Due from other funds	\$ 6	\$ 180
Due from other governmental units	<u>291,944</u>	<u>126,499</u>
 TOTAL ASSETS	 <u>\$ 291,950</u>	 <u>\$ 126,679</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ 6	\$ 180
Due to other funds	291,089	99,443
Unearned revenue	<u>855</u>	<u>27,056</u>
 TOTAL LIABILITIES	 291,950	 126,679
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 291,950</u>	 <u>\$ 126,679</u>

See accompanying notes to financial statements.

**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 HIGHWAY ADMINISTRATION GRANTS FUND

For the Year Ended June 30, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 1,587,883	\$ 1,261,835	\$ (326,048)	\$ 1,116,939
EXPENDITURES				
Current				
Transit				
Personnel services	942,460	774,792	167,668	597,030
Supplies	12,643	10,776	1,867	14,290
Contractual services	410,391	304,999	105,392	391,222
Other services and charges	492,624	398,681	93,943	324,918
Capital outlay				
Purchases of equipment	46,728	39,826	6,902	20,694
TOTAL EXPENDITURES	1,904,846	1,529,074	375,772	1,348,154
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(316,963)	(267,239)	49,724	(231,215)
OTHER FINANCING SOURCES				
Operating transfers in	316,963	267,239	(49,724)	231,215
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**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 FUND
BY PROJECT

For the Year Ended June 30, 1999

	Federal/State			
	FHWA-PL- 0011(022) Louisiana Department of Transportation & Development <u>736-36-0016</u>	FHWA-PL- 0011(022) Louisiana Department of Transportation & Development <u>736-52-0017</u>	FHWA-STPN 5001(097) Louisiana Department of Transportation & Development <u>736-92-0002</u>	FIIWA Hurricane Louisiana Department of Transportation & Development <u>736-36-0003</u>
REVENUES				
Intergovernmental	\$ 974,190	\$ 129,176	\$ 131,002	\$ 24,962
EXPENDITURES				
Current				
Transit				
Personnel services	704,905	53,528	-	16,256
Supplies	10,744	20	-	-
Contractual services	114,884	59,113	131,002	-
Other services and charges	346,834	40,309	-	9,136
Capital outlay				
Purchases of equipment	<u>39,826</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,217,193</u>	<u>152,970</u>	<u>131,002</u>	<u>25,392</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(243,003)</u>	<u>(23,794)</u>	<u>-</u>	<u>(430)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	243,003	-	-	430
Local Contracts Fund	<u>-</u>	<u>23,794</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>243,003</u>	<u>23,794</u>	<u>-</u>	<u>430</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Project Numbers</u>		
<u>FHWA Hurricane Louisiana Department of Transportation & Development 736-52-0003</u>	<u>FHWA-IV-HS- 9322(602)/ Louisiana Department of Transportation & Development 700-99-0126</u>	<u>Total</u>
<u>\$ 2,505</u>	<u>\$ -</u>	<u>\$ 1,261,835</u>
103	-	774,792
-	12	10,776
-	-	304,999
2,402	-	398,681
<u>-</u>	<u>-</u>	<u>39,826</u>
<u>2,505</u>	<u>12</u>	<u>1,529,074</u>
<u>-</u>	<u>(12)</u>	<u>(267,239)</u>
-	12	243,445
<u>-</u>	<u>-</u>	<u>23,794</u>
<u>-</u>	<u>12</u>	<u>267,239</u>
-	-	-
<u>-</u>	<u>-</u>	<u>-</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 AVIATION ADMINISTRATION GRANTS FUND
June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Due from other governmental units	\$ -	\$ 821
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 821</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ -	\$ 821
TOTAL LIABILITIES	-	821
Fund balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 821</u>

See accompanying notes to financial statements.

**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, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 407
EXPENDITURES				
Current				
Transit				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Other services and charges	-	-	-	452
TOTAL EXPENDITURES	-	-	-	452
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(45)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	-	-	-	45
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**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, 1999

3-22-D303-MB
Contract Number
DOT FAA 944
SW-8015

REVENUES	
Intergovernmental	\$ <u> -</u>
EXPENDITURES	
Current	
Transit	-
Personnel services	-
Supplies	-
Contractual services	-
Other services and charges	<u> -</u>
TOTAL EXPENDITURES	<u> -</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-
OTHER FINANCING SERVICES	
Operating transfer in - General Fund	<u> -</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-
FUND BALANCE	
Beginning of year	<u> -</u>
End of year	<u><u> -</u></u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF ENERGY-SOLID WASTE
MANAGEMENT/LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY-
COMPOSTING FUND
June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Due from other governmental units	\$ -	\$ 248,881
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 248,881</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ -	\$ 248,881
TOTAL LIABILITIES	-	248,881
Fund balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 248,881</u>

See accompanying notes to financial statements.

**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 ENERGY-SOLID WASTE
MANAGEMENT/LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY-
COMPOSTING FUND

For the Year Ended June 30, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 88,475	\$ 88,547	\$ 72	\$ 299,425
EXPENDITURES				
Current				
Economic and Physical Development				
Personnel services	(594)	-	(594)	6,770
Supplies	-	-	-	526
Contractual services	89,454	90,074	(620)	281,446
Other services and charges	(385)	-	(385)	10,683
TOTAL EXPENDITURES	88,475	90,074	(1,599)	299,425
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,527)	(1,527)	-
OTHER FINANCING SOURCES				
Operating transfers in General Fund	-	1,527	1,527	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**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 ENERGY – SOLID WASTE
MANAGEMENT/LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY –
COMPOSTING FUND

For the Year Ended June 30, 1999

	<u>#520516</u>
REVENUES	
Intergovernmental	<u>\$ 88,547</u>
EXPENDITURES	
Current	
Economical and Physical Development	
Personnel services	-
Supplies	-
Contractual services	90,074
Other services and charges	<u>-</u>
TOTAL EXPENDITURES	<u>90,074</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,527)</u>
OTHER FINANCING SOURCES	
Operating transfers in General Fund	<u>1,527</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-
FUND BALANCE	
Beginning of year	<u>-</u>
End of year	<u>\$ -</u>

**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 AND
ECONOMIC DEVELOPMENT ADMINISTRATION
June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Due from other funds	\$ 1,873	\$ -
Due from other governmental units	<u>9,244</u>	<u>18,438</u>
 TOTAL ASSETS	 <u>\$ 11,117</u>	 <u>\$ 18,438</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ 1,873	\$ -
Due to other funds	<u>9,244</u>	<u>18,438</u>
 TOTAL LIABILITIES	 11,117	 18,438
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 11,117</u>	 <u>\$ 18,438</u>

See accompanying notes to financial statements.

**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 AND
ECONOMIC DEVELOPMENT ADMINISTRATION

For the Year Ended June 30, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 59,702	\$ 26,137	\$ (33,565)	\$ 32,465
EXPENDITURES				
Current				
Public Works				
Personnel services	45,111	14,885	30,226	-
Supplies	239	-	239	3,505
Contractual services	6,767	5,433	1,334	14,459
Other services and charges	23,927	11,616	12,311	14,501
Capital outlay				
Purchase of equipment	325	305	20	-
TOTAL EXPENDITURES	76,369	32,239	44,130	32,465
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(16,667)	(6,102)	10,565	-
OTHER FINANCING SOURCES				
Operating transfers in (out)				
Louisiana Contracts Fund	16,667	6,102	(10,565)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**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 COMMERCE -
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION AND
ECONOMIC DEVELOPMENT ADMINISTRATION - BY PROJECT
For the Year Ended June 30, 1999

	<u>Economic Development</u>	<u>Orleans Parish</u>	<u>Total</u>
REVENUES			
Intergovernmental	\$ 18,307	\$ 7,830	\$ 26,137
EXPENDITURES			
Current			
Public Works			
Personnel	14,885	-	14,885
Contractual Services	-	5,433	5,433
Other Services and Charges	9,524	2,092	11,616
Purchase of Equipment	-	305	305
TOTAL EXPENDITURES	<u>24,409</u>	<u>7,830</u>	<u>32,239</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,102)</u>	<u>-</u>	<u>(6,102)</u>
OTHER FINANCING SOURCES			
Operating transfers in (out)			
Louisiana Contracts Fund	<u>6,102</u>	<u>-</u>	<u>6,102</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-
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**
COMPARATIVE BALANCE SHEET
STATE OF LOUISIANA
CONTRACTS FUND
June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Due from other governmental units	\$ <u>38,621</u>	\$ <u>109,502</u>
TOTAL ASSETS	\$ <u>38,621</u>	\$ <u>109,502</u>

LIABILITIES AND FUND BALANCE

Due to other fund	\$ <u>38,621</u>	\$ <u>109,502</u>
TOTAL LIABILITIES	38,621	109,502
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>38,621</u>	\$ <u>109,502</u>

See accompanying notes to financial statements.

**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, 1999

(With Comparative Actual Amounts for the Year Ended June 30, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 127,528	\$ 123,542	\$ (3,986)	\$ 153,785
EXPENDITURES				
Current				
Economic and Physical Development				
Personnel services	11,800	9,891	1,909	5,780
Supplies	769	659	110	226
Contractual services	102,252	101,771	481	140,748
Other services and charges	5,235	4,409	826	7,313
Capital Outlay				
Purchase of equipment	779	710	69	309
TOTAL EXPENDITURES	120,835	117,440	3,395	154,376
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,693	6,102	(591)	(591)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
Multi-purpose Cadastre Fund	(6,693)	(6,102)	591	591
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**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 FUND - BY PROJECT
For the Year Ended June 30, 1999

	LAPDD Enterprise Zone Program Louisiana Department of Economic Development <u>1998</u>	Westbank Study Louisiana Department of Transportation and Development 736-99-0467 <u>736-99-0467</u>	<u>Total</u>
REVENUES			
Intergovernmental	\$ <u>8,433</u>	\$ <u>115,109</u>	\$ <u>123,542</u>
EXPENDITURES			
Current			
Economic and Physical Development			
Personnel services	507	9,384	9,891
Supplies	659	-	659
Contractual services	-	101,771	101,771
Other services and charges	455	3,954	4,409
Capital Outlay			
Purchase of equipment	<u>710</u>	<u>-</u>	<u>710</u>
TOTAL EXPENDITURES	<u>2,331</u>	<u>115,109</u>	<u>117,440</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>6,102</u>	<u>-</u>	<u>6,102</u>
OTHER FINANCING USES			
Operating transfers out			
Economic Development Fund	<u>(6,102)</u>	<u>-</u>	<u>(6,102)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-
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**
COMPARATIVE BALANCE SHEET
LOCAL CONTRACTS FUND
June 30, 1999 and 1998

ASSETS

	<u>1999</u>	<u>1998</u>
Due from other funds	\$ 55,206	\$ 37,909
Due from other governmental units	<u>3,144</u>	<u>6,048</u>
 TOTAL ASSETS	 <u>\$ 58,350</u>	 <u>\$ 43,957</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ -	\$ 2,300
Unearned revenue	<u>58,350</u>	<u>41,657</u>
 TOTAL LIABILITIES	 58,350	 43,957
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 58,350</u>	 <u>\$ 43,957</u>

See accompanying notes to financial statements.

**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, 1999

	1999		Variance	1998
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 221,596	\$ 149,156	\$ (72,440)	\$ 123,229
EXPENDITURES				
Current				
Economic and Physical Development				
Contractual services	192,596	125,072	67,524	123,404
Other services and charges	349	290	59	290
TOTAL EXPENDITURES	192,945	125,362	67,583	123,654
EXCESS OF REVENUES OVER EXPENDITURES	28,651	23,794	(4,857)	(425)
OTHER FINANCING USES				
Operating transfers in (out)				
U.S. Department of Transportation Fund	(28,651)	(23,794)	4,857	425
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

**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, 1999

	<u>N. Causeway Traffic Study</u>	<u>Mass Transit Study</u>	<u>St. Tammany Comp. Plan</u>	<u>Total</u>
REVENUES				
Intergovernmental	\$ 2,300	\$ 36,822	\$ 110,034	\$ 149,156
EXPENDITURES				
Current				
Economic and Physical Development				
Contractual services	2,300	36,822	85,950	125,072
Other services and charges	-	-	290	290
TOTAL EXPENDITURES	<u>2,300</u>	<u>36,822</u>	<u>86,240</u>	<u>125,362</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>23,794</u>	<u>23,794</u>
OTHER FINANCING USES				
Operating transfers out				
U.S. Department of Transportation Fund	-	-	(23,794)	(23,794)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 1999

GENERAL FIXED ASSETS

Furniture, fixtures and equipment	\$ 615,067
Leasehold improvements	110,405
Less accumulated depreciation	<u>(339,535)</u>

TOTAL GENERAL FIXED ASSETS (BOOK VALUE)	<u>\$ 385,937</u>
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SOURCES OF INVESTMENT IN GENERAL FIXED ASSETS

General Fund revenues	\$ 33,102
United States Department of Transportation	
Federal Transportation Administration grant resources	99,940
Federal Highway Administration/ Louisiana Department of Transportation and Development	183,371
United States Department of Commerce	
National Oceanic and Atmospheric Administration and Economic Development Administration	66,092
United States Department of Energy/Louisiana	
Department of Natural Resources grant resources	235
Louisiana Department of Economic Development	<u>3,197</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 385,937</u>
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**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, 1999

	<u>Furniture Fixtures & Equipment</u>	<u>Leasehold Improvements</u>	<u>Total</u>
FUNCTION AND ACTIVITY			
General Government			
Agency activity			
Administration and planning	\$ 615,067	\$ 110,405	\$ 725,472
Less accumulated depreciation and amortization	<u>230,104</u>	<u>109,431</u>	<u>339,535</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 384,963</u>	<u>\$ 974</u>	<u>\$ 385,937</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, 1999

	<u>Furniture Fixtures & Equipment</u>	<u>Leasehold Improvements</u>	<u>Total</u>
GENERAL FIXED ASSETS			
Balance July 1, 1998, at cost	\$ 651,742	\$ 110,405	\$ 762,147
Additions	54,691	-	54,691
Retirements	<u>91,366</u>	<u>-</u>	<u>91,366</u>
Balance June 30, 1999, at cost	<u>615,067</u>	<u>110,405</u>	<u>725,472</u>
Balance July 1, 1998, accumulated depreciation and amortization	209,051	109,431	318,482
Additions	21,053	-	21,053
Retirements	<u>-</u>	<u>-</u>	<u>-</u>
Balance June 30, 1999, accumulated depreciation and amortization	<u>230,104</u>	<u>109,431</u>	<u>339,535</u>
Balance June 30, 1999, net of accumulated depreciation and amortization	<u>\$ 384,963</u>	<u>\$ 974</u>	<u>\$ 385,937</u>

SUPPLEMENTARY INFORMATION

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF COMMISSIONERS' PER DIEM
For the Year Ended June 30, 1999

	<u>Number of Meetings Attended</u>	<u>Per Diem Allowance</u>
Mr. Walter Boasso	6	\$ 300
Mr. Bryan Dickinson	5	250
Reverend Simmie L. Harvey	12	600
Mr. Allen Hero	3	150
Mr. Richard P. Kelley	10	500
Mr. Shelby P. LaSalle, Jr.	8	400
Mr. David Munn, Jr.	11	550
Ms. Carla Riley Prout	4	200
Ms. Mildred L. Reese	10	500
Mr. John V. Santopadre	7	350

The nonelected 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, 1999

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 Transportation					
Federal Transit					
Administration Section 8	LA-80-X007	736-36-0017	20.505	333,375	266,700
Technical Studies Grants	LA-80-X006	736-36-0012	20.505	<u>333,375</u>	<u>266,700</u>
Total Federal Transit Administration				<u>666,750</u>	<u>533,400</u>
Federal Highway Administration/ Louisiana Department of Transportation and Development					
Section 104(f), Highway Research, Planning and Construction Grants	PL-0011(022)	736-36-0016	20.205	1,503,345	1,210,176
	PL-011-(022)	736-52-0017	20.205	238,751	191,001
	PL-0011(021)	736-36-0014	20.205	1,305,884	1,044,707
	PL-011(021)	736-52-0015	20.205	168,679	134,943
	PL-0011(020)	736-36-0009	20.205	1,130,348	904,278
	ER-93(004)	736-36-0003	20.205	250,812	250,812
	ER-93(004)	736-52-0003	20.205	84,812	84,140
	STPN-5001(097)	736-92-0002	Unknown	300,000	240,000
	ENH-MISC (099)	700-36-0133	20.219	<u>132,000</u>	<u>105,600</u>
Total Federal Highway Administration				<u>5,114,631</u>	<u>4,165,657</u>
Federal Aviation Administration					
Implement Computerization of Continuous Airport System Planning Program Grant	3-22-D303-MB	-	20.106	<u>149,599</u>	<u>134,639</u>
Total United States Department of Transportation				<u>5,930,980</u>	<u>4,833,696</u>

Federal Financial Assistance					Provided Through 6/30/99	Total Expenditures Year Ended 6/30/99		Total Expenditures Inception to 6/30/99
Provided Through 6/30/98	Received- Cash Basis	For Year Ended 6/30/99		Accrual Basis				
		Accrued/(Refunds)						
		6/30/98	6/30/99					
\$ -	\$ 184,607	\$ -	\$ 28,983	\$ 213,590	\$ 213,590	266,998	A,B	\$ 266,998
<u>249,059</u>	<u>63,565</u>	<u>45,924</u>	<u>-</u>	<u>17,641</u>	<u>266,700</u>	<u>22,301</u>	A,B,F	<u>333,624</u>
<u>249,059</u>	<u>248,172</u>	<u>45,924</u>	<u>28,983</u>	<u>231,231</u>	<u>480,290</u>	<u>289,299</u>		<u>600,622</u>
-	825,974	-	148,216	974,190	974,190	1,217,193	A,B	1,217,193
-	79,955	-	42,421	122,376	122,376	152,970	A,B	152,970
895,084	44,036	44,036	-	-	895,084	-	A,B,F	1,118,856
104,463	28,183	28,183	-	-	104,463	-	A,B,F	130,578
752,783	6,474	6,474	-	-	752,783	-	A,B,F	940,979
225,850	24,782	(180)	-	24,962	250,812	25,392	A,D,F	251,243
81,630	3,119	614	-	2,505	84,135	2,511	A,D,F	84,135
131,778	49,267	45,772	101,307	104,802	236,580	131,002	B	295,724
<u>105,600</u>	<u>1,419</u>	<u>1,419</u>	<u>-</u>	<u>-</u>	<u>105,600</u>	<u>-</u>	B,F	<u>134,307</u>
<u>2,297,188</u>	<u>1,063,209</u>	<u>126,318</u>	<u>291,944</u>	<u>1,228,835</u>	<u>3,526,023</u>	<u>1,529,068</u>		<u>4,325,985</u>
<u>128,348</u>	<u>780</u>	<u>780</u>	<u>-</u>	<u>-</u>	<u>128,348</u>	<u>-</u>	C,F	<u>142,609</u>
<u>2,674,595</u>	<u>1,312,161</u>	<u>173,022</u>	<u>320,927</u>	<u>1,460,066</u>	<u>4,134,661</u>	<u>1,818,367</u>		<u>5,069,216</u>

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)
For the Year Ended June 30, 1999

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 Cadastre Orleans Parish	Unknown	-	11.400	\$ 66,250	\$ 66,250
Economic Development Administration	08-25-03171	-	11.305	<u>66,667</u>	<u>50,000</u>
Total United States Department of Commerce				<u>132,917</u>	<u>116,250</u>
United States Department of Energy Solid Waste Management/Louisiana Department of Environmental Quality - Composting	520516	-	Unknown	<u>387,900</u>	<u>387,900</u>
Total Federal Financial Assistance				<u>\$ 6,451,797</u>	<u>\$ 5,337,846</u>

- A. Major Federal Financial Assistance Program.
- B. Match of twenty percent (20%) provided by Commission and Other Agencies for direct grants.
- C. Match of ten percent (10%) provided by Commission and Other Agencies for direct grants.
- D. One hundred percent (100%) federal grant.
- E. Match of twenty-five percent (25%) provided by Other Agencies.
- F. Project has been completed and closed out at June 30, 1999 or prior.

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 1999

NOTE 1 – SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133, *AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS*

All federal grant awards of the Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes are included in the scope of the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The United States Department of Transportation is the Commission's oversight agency. The program which is a major grant and which was selected for specific testing is:

Federal Highway Administration (CFDA No. 20.205)

NOTE 2 - FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the year ended June 30, 1999. Revenues and expenditures recorded prior to July 1, 1986 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

BASIS 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 revenues available when they properly apply to the grant. Accrued revenues at year end represent amounts earned but not yet received. Total Project Budget and Federal Financial Assistance Budget represent the total budget and federal portion of the total budget respectively for the grant program. They do not represent the current operating budget, except for those programs which began and ended within the year ended June 30, 1999. Expenditures represent total program costs for the year ended June 30, 1999, and the cumulative program costs incurred from inception to June 30, 1999. Federal financial assistance provided through June 30, 1999, represents amounts earned under grant agreements on the accrual basis of accounting.

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

June 30, 1999

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

REBOWE & COMPANY

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON 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, 1999. 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*. Those 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, 1999.

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's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular 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 solely for the information of the Commission, management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Reboue & Company

November 24, 1999

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1999

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an 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 material weaknesses or reportable conditions in internal control over financial reporting relating to the audit of the general-purpose financial statements are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the general-purpose financial statements of the Commission are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards*.
4. No material weaknesses or reportable conditions in internal control relating to the audit of major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on 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. The auditor's reports disclosed no findings that are required to be reported under Section .510(a) of OMB Circular A-133.
7. The program tested as a major program was:

Federal Highway Administration (CFDA No. 20.205)
8. The threshold for distinguishing Types A and B programs was \$300,000.
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, 1999

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

None

D. STATUS OF PRIOR YEAR'S FINDINGS

There were no prior year findings as defined by *Government Auditing Standards* that are required to be addressed in this section.

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 1999

There are no compliance and/or internal control findings as described in the Schedule of Findings and Questioned Costs. Accordingly, there is no corrective action plan required as part of this section.

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

MEMORANDUM OF ADVISORY COMMENTS

For the Year Ended June 30, 1999

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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November 24, 1999

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

Dear Board Members:

We have audited the general-purpose financial statements of the **Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes** as of and for the year ended June 30, 1999, and have issued our report thereon dated November 24, 1999. As part of our audit, we considered the Regional Planning Commission's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the general-purpose financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding this matter. We previously reported on the Regional Planning Commission's internal control in a separately issued report entitled *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*, dated November 24, 1999 and noted no material weaknesses.

We will review the status of this matter during our next audit engagement. We have already discussed many of these comments and recommendations with various Regional Planning Commission personnel and have included their response. We will be pleased to discuss these recommendations with you in further detail at your convenience, perform any additional study of this matter, or to assist you in implementing the recommendations.

Sincerely,

Rebowe & Company

YEAR 2000 COMPUTER ISSUE

Comment:

The Year 2000 computer issue results from a computer's inability to process year-date data accurately beyond the year 1999. Except in recent years, computer programmers consistently have abbreviated dates by eliminating the first two digits of the year, with the assumption that these two digits would always be 19. Thus January 1, 1965, became 01/01/65. Unless corrected, this shortcut is expected to create widespread problems when the clock strikes 12:00:01 a.m. on January 1, 2000. On that date, some computer programs may recognize the date as January 1, 1900, and process data inaccurately or stop processing altogether. Additionally, the use of abbreviated dates may cause failures when systems currently attempt to perform calculations into the year 2000.

The Year 2000 issue presents another challenge. The algorithm used in some computers for calculating leap years is unable to detect that the year 2000 is a leap year. Therefore, systems that are not year 2000 ready may not register the additional day, and date calculations may be incorrect. Furthermore, some software programs use several dates in the year 1999 to mean something other than the date. Examples, of such dates are 01/01/99, 09/09/99, and 12/31/99. As systems process information using these dates, they may produce erratic results or stop functioning.

The Commission's critical systems appear to be Year 2000 compliant. However, we recommend that the Commission continue to monitor its critical systems for potential problems.

Management's Corrective Action Plan:

The Commission has identified the accounting and general ledger system and the network operating system as the only mission critical systems. The vendors of these critical systems have verified that these systems are Year 2000 Compliant. Also, the Commission is committed to purchasing any new versions or upgrades of these systems as they become available. Our contact person is Nicholas Silvey (504) 568-6611.

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

SCHEDULES OF INDIRECT COSTS

For the Period July 1, 1998 through June 30, 1999

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INDEPENDENT AUDITOR'S REPORT

Mr. John L. Meche
Regional Manager
Office of Inspector General, Region VI
United States Department of Transportation
1718 Peachtree Road, N.W., Suite 376
Atlanta, GA 30309

Mr. William Sussmann
Division Administrator
Federal Highway Administration
P.O. Box 3929
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, Plaquemines, St. Bernard and St. Tammany Parishes** (the "Commission") for the period July 1, 1998 through June 30, 1999, 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, 1998 through June 30, 1999, 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 solely for the information of management and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties.

Reboue & Company

Metairie, Louisiana
September 2, 1999

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
SCHEDULE OF INDIRECT COST ALLOCATION RATES
For the Period July 1, 1998 through June 30, 1999

OVERHEAD		
Overhead indirect costs	<u>\$ 387,274</u>	
Direct salaries	\$ 574,106	
Overhead allocation rate		67.457%
BENEFITS		
Benefits indirect costs	<u>\$ 409,897</u>	
Direct salaries	\$ 574,106	
Benefits allocation rate		<u>71.397%</u>
TOTAL ALLOCATION RATE AS A PERCENTAGE OF DIRECT SALARIES		<u><u>138.854%</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, 1998 through June 30, 1999

<u>Description</u>	<u>Costs As Submitted</u>	<u>Costs Questioned</u>	<u>Costs Unresolved</u>	<u>Total</u>
Indirect salaries	\$ 129,563	\$ -	\$ -	\$ 129,563
Rent and utilities	62,709	-	-	62,709
Contract personnel	30,854	-	-	30,854
Administrative consultants	26,866	-	-	26,866
Audit	21,950	-	-	21,950
Deprcciation - auto, furniture and equipment	20,189	-	-	20,189
Travel, parking and staff training	19,171	-	-	19,171
Office supplies	18,155	-	-	18,155
Telephone	15,195	-	-	15,195
Reproduction and publications	11,010	-	-	11,010
Automobile - gas, insurance, maintenance and parking	10,666	-	-	10,666
Postage	8,768	-	-	8,768
Insurance	6,027	-	-	6,027
Dues and subscriptions	4,418	-	-	4,418
Equipment rental and maintenance	845	-	-	845
Conference registration	495	-	-	495
Use allowance on furniture and equipment	160	-	-	160
Advertising	134	-	-	134
Reference materials	99	-	-	99
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTALS	<u>\$ 387,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 387,274</u>
DIRECT SALARIES				<u>\$ 574,106</u>
OVERHEAD ALLOCATION RATE				<u>67.457%</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, 1998 through June 30, 1999

<u>Description</u>	<u>Costs As Submitted</u>	<u>Costs Questioned</u>	<u>Costs Unresolved</u>	<u>Total</u>
Hospital and life insurance	\$ 180,612	\$ -	\$ -	\$ 180,612
Staff leave	114,564	-	-	114,564
Pension	87,615	-	-	87,615
FICA and Medicare	17,628	-	-	17,628
Employee welfare	4,691	-	-	4,691
Workmen's compensation	<u>4,787</u>	<u>-</u>	<u>-</u>	<u>4,787</u>
TOTALS	<u>\$ 409,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 409,897</u>
DIRECT SALARIES				<u>\$ 574,106</u>
BENEFITS ALLOCATION RATE				<u>71.397%</u>

See accompanying notes.

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

NOTES TO SCHEDULES

For the Period July 1, 1998 through June 30, 1999

NOTE 1 - REPORTING ENTITY

The Regional Planning Commission for Jefferson, Orleans, Plaquemines, St. Bernard and St. Tammany Parishes (the "Commission") was created in 1962 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. Plaquemines Parish was officially made a member of the Commission on July 1, 1997.

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.