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EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.

AUDIT REPORT

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.

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## **INDEPENDENT AUDITOR'S REPORT**

December 16, 1999

Board of Directors  
Evangeline Economic and Planning  
District Council, Inc.

I have audited the accompanying general-purpose financial statements of the Evangeline Economic & Planning District Council Inc. (EEPD), 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 EEPD's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

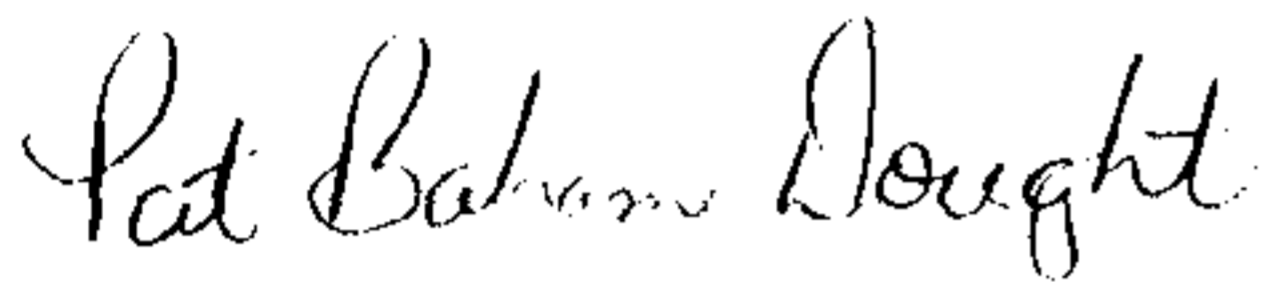
In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the EEPD, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated 12-16-99 on my consideration of EEPD's, internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of EEPD taken as a whole. The combining, individual fund, and account group financial statements listed in the table of contents are presented for purposes of additional analysis

Board of Directors  
Evangeline Economic & Planning  
District Council, Inc.  
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and are not a required part of the general purpose financial statements. Also, 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 my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.



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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**

December 16, 1999

Board of Directors  
Evangeline Economic and  
Planning District Council, Inc.

I have audited the financial statements of Evangeline Economic & Planning District as of and for the year ended June 30, 1999, and have issued my report thereon dated December 16, 1999. I conducted my 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 EEPD's financial statements are free of material misstatement, I performed test of its compliance with certain provisions of laws, regulation, 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered EEPD's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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

Board of Directors  
Evangeline Economic & Planning  
District Council, Inc.  
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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. I noted the following matter involving the internal control over financial reporting and its operation that I consider to be a material weakness.

INADEQUATE SEGREGATION OF DUTIES

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements.

Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.

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



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

December 16, 1999

Board of Directors  
Evangeline Economic and Planning  
District Council, Inc.

### Compliance

I have audited the compliance of Evangeline Economic & Planning District Council, Inc., (EEPD) with the type 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. EEPD's major federal programs are identified in the schedule of expenditures of federal awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of EEPD's management. My responsibility is to express an opinion on EEPD's compliance based on my audit.

I conducted my 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 I 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 EEPD's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on EEPD's compliance with those requirements.

Board of Directors  
Evangeline Economic & Planning  
District Council, Inc.  
Page 2

In my opinion, EEPD 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 EEPD 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 my audit, I considered EEPD's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My 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. I noted the following matters involving the internal control over compliance and its operation that I consider to be a material weakness.

INADEQUATE SEGREGATION OF DUTIES

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements.

Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.

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



PAT BAHAM DOUGHT  
A PROFESSIONAL ACCOUNTING CORPORATION

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS-OVERVIEW)**

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**ALL FUND TYPES & ACCOUNT GROUP**  
**COMBINED BALANCE SHEET**  
**JUNE 30, 1999**

	<u>GOVERNMENTAL FUND TYPES</u>		<u>ACCOUNT GROUP</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>
<b>ASSETS</b>			
Cash in Bank-Unrestricted	\$ 66,689	\$ 2,433	\$ -0-
Cash in Bank-Restricted	-0-	266,724	-0-
Accounts Receivable	30,225	144,147	-0-
Loans Receivable-RLF	-0-	682,658	-0-
Interfund Receivable	100,479	-0-	-0-
General Fixed Assets	-0-	-0-	62,368
Utility Deposits	15	-0-	-0-
<b>TOTAL ASSETS</b>	<b><u>\$197,408</u></b>	<b><u>\$1,095,962</u></b>	<b><u>\$62,368</u></b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 17,595	\$ 39,758	\$ -0-
Prepaid Local Dues	27,732	-0-	-0-
Interfund Payable	-0-	100,479	-0-
Note Payable-FMHA #2	-0-	686,022	-0-
<b>Total Liabilities</b>	<b><u>\$ 45,327</u></b>	<b><u>\$826,259</u></b>	<b><u>\$ -0-</u></b>
<b>FUND BALANCE</b>			
Investment in General Fixed Assets	\$ -0-	\$ -0-	\$62,368
Fund Balance	152,081	-0-	-0-
Fund Balance-Restricted	-0-	269,703	-0-
<b>Total Fund Balance</b>	<b><u>\$152,081</u></b>	<b><u>\$ 269,703</u></b>	<b><u>\$62,368</u></b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$197,408</u></b>	<b><u>\$1,095,962</u></b>	<b><u>\$62,368</u></b>

See Notes to Financial Statements

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**ALL GOVERNMENTAL FUND TYPES**  
**COMBINED STATEMENT OF REVENUES & EXPENDITURES**  
**JUNE 30, 1999**

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
<b>REVENUES</b>		
Federal Grants	\$17,200	\$ 420,432
State Grants	11,000	14,083
Local Funds	38,462	17,001
Interest Income & Other	<u>17,203</u>	<u>55,240</u>
Total Revenues	<u>\$83,865</u>	<u>\$ 506,756</u>
<b>EXPENDITURES</b>		
Current	<u>\$40,959</u>	<u>\$ 625,408</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>\$42,906</u>	<u>\$(118,652)</u>
<b>OTHER SOURCES (USES)</b>		
Interest Income	\$ 1,048	\$ -0-
<b>EXCESS REVENUES AND OTHER SOURCES (EXPENDITURES)</b>	<u>\$43,954</u>	<u>\$(118,652)</u>

See Notes to Financial Statements  
(8)

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC..**  
**ALL GOVERNMENTAL FUND TYPES**  
**COMBINED STATEMENT OF CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
Fund Balance, Beginning of Year	\$ 108,127	
Fund Balance-Restricted, Beginning of Year		\$ 388,355
Excess Revenues and Other Sources Over Expenditures	<u>43,954</u>	<u>(118,652)</u>
Fund Balance, End of Year	<u>\$152,081</u>	
Fund Balance-Restricted, End of Year		<u>\$269,703</u>

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**GENERAL & SPECIAL REVENUE FUND TYPES**  
**COMBINED STATEMENT OF REVENUES & EXPENDITURES -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUNDS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE						
Federal Grants	\$ 2,000	\$17,200	\$ 15,200	\$610,434	\$ 420,432	\$(190,002)
State Grants	15,400	11,000	(4,400)	31,501	14,083	(17,418)
Local Funds	38,462	38,462	-0-	17,002	17,001	(1)
Interest Income & Other	<u>5,000</u>	<u>17,203</u>	<u>12,203</u>	<u>20,200</u>	<u>55,240</u>	<u>35,040</u>
Total Revenues	<u>\$60,862</u>	<u>\$83,865</u>	<u>\$ 23,003</u>	<u>\$679,137</u>	<u>\$ 506,756</u>	<u>\$ 172,381</u>
EXPENDITURES						
Current	<u>\$20,005</u>	<u>\$40,959</u>	<u>\$(20,954)</u>	<u>\$679,137</u>	<u>\$ 625,408</u>	<u>\$ 53,729</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$40,857</u>	<u>\$42,906</u>	<u>\$ 2,049</u>	<u>\$ -0-</u>	<u>\$(118,652)</u>	<u>\$(118,652)</u>
OTHER SOURCES (USES)						
Interest Income	<u>\$ 500</u>	<u>\$ 1,048</u>	<u>\$ 548</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
EXCESS REVENUES AND OTHER SOURCES (EXPENDITURES)	<u>\$41,357</u>	<u>\$43,954</u>	<u>\$ 2,597</u>	<u>\$ -0-</u>	<u>\$(118,652)</u>	<u>\$(118,652)</u>

See Notes to Financial Statements

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**GENERAL & SPECIAL REVENUE FUND TYPES**  
**COMBINED STATEMENT OF CHANGES IN FUND BALANCES -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Fund Balance, Beginning of Year	\$108,127	\$108,127	\$ -0-	\$388,355	\$ 388,355	\$ -0-
Excess Revenues Over Expenditures	41,357	43,954	2,597	-0-	(118,652)	(118,652)
Fund Balance, End of Year	<u>\$149,484</u>	<u>\$152,081</u>	<u>\$2,597</u>			
Fund Balance-Restricted, End of Year				<u>\$388,355</u>	<u>\$ 269,703</u>	<u>\$(118,652)</u>

See Notes to Financial Statements  
(11)



EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999

NOTE A- Summary of Significant Accounting Policies

The accounting and reporting policies of the Evangeline Economic & Planning District Council, Inc., conform to generally accepted accounting principles as applicable to governmental units and special districts. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

Fund Accounting - The accounts of the Evangeline Economic and Planning District Council, Inc., 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, or expenses, as appropriate. Government 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 in this report, into one generic fund type and one broad fund category as follows:

Governmental Funds

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

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.

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

EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 1999

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. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost. Donated assets, if applicable, are valued at their estimated fair value on the date donated. Evangeline Economic & Planning District Council, Inc. has no public domain assets.

Basis of Accounting - All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues from grants are recorded when the grants are approved. Revenues under cost reimbursement programs are recognized when the related costs are expended. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt (if applicable) is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

Budgets and Budgetary Accounting - Budgets for the various programs are prepared according to source and object by the individual department heads and are submitted to the Executive Director for approval. After preliminary approval, all budgets are compiled and submitted to the Board of Directors for final approval. Once Board approval and adoption is complete, the budget is then entered into the financial statements and monthly comparisons are made. Six months into the year a budget revision is completed and the same procedures are followed as with the original budget. The budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP).

Bad Debts - The Council uses the direct write-off method for recognition of bad debts. During the year, the Council wrote off two RLF program loans in the amounts of - EDA \$130,048 and USDA \$5,799.

NOTE B - Interfund Receivables, Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$100,479	
Special Revenue Funds-Revolving Loan Fund		\$ 728
Special Revenue Funds-JTPA		90,249
Special Revenue Funds-EDA		9,502
		100,479

EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1999

NOTE C - Accounts Receivable

Accounts Receivable consist of the following:

General Fund	
Local Dues & Miscellaneous	\$ 30,225
Grants	<u>\$144,147</u>

NOTE D - Board of Directors

All services provided by board members of the Council are on a voluntary basis and they receive no compensation for serving as a director or officer nor do they receive any per diem or travel allowances.

NOTE E - Revenue Recognition

Revenues from intergovernmental grants which are received before costs are incurred are deferred until such costs are expended.

Revenues from intergovernmental grants which are on a cost reimbursement basis are recognized as such costs are obligated and the resultant receivable accrued.

Moneys for local dues are collected on a calendar year basis and revenue is deferred to the year of intended use.

NOTE F - Cash Accounts

Cash accounts at June 30, 1999 consisted of the following:

Petty Cash	\$ 100
Cash in bank-Secured by FDIC	69,111
Cash in bank-AAA-Government Guaranteed	<u>266,635</u>
Total Cash	<u>\$335,846</u>

EVANGINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1999

NOTE G - Restricted Cash

Restricted cash consists of amounts in the revolving loan program restricted by grant provisions for relending or re-payment of note payable.

NOTE H - Note Payable

Note Payable at June 30, 1999 consists of the following:

\$800,000 line of credit by Farmer's Home Administration with interest at 1%, dated October 1, 1993. Interest only for 2 years with principle and interest payments beginning June 11, 1996,

Maturities for each of the next following years are:

June 11,2000	26,044
2001	26,304
2002	26,567
2003	26,567
2004	27,101

This line of credit is provided as part of the FMIA Relending Program. At June 30,1999 EEPD has drawn 739,950. Collateral for the note payable consists of mortgages on real estate, equipment and inventories of the ultimate recipients in the loan program; and security in EEPD's loan portfolio.

NOTE I - Risk Management

EEPD is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions, injuries to employees; and natural disasters. These risks of loss are covered by a comprehensive commercial insurance policy and workers compensation insurance.

EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1999

NOTE J - Economic Dependency

The Council receives a substantial portion of its revenues from grants and local dues payments from its local parishes. Any substantial change in any of these components could have adverse effects on the district's financial condition.

NOTE K - Operating Lease

On April 1, 1997 the Council entered into a 5 year operating lease for rental of its building. The lease is cancelable at the end of any year in which the Council fails to receive funding from any of its funding sources.

Monthly lease payments for the remaining three years are as follows:

99-2000	1,800 per month
2000-01	1,900 per month
01-02	2,000 per month

**FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUP**

**GENERAL FUND**

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**GENERAL FUND**  
**BALANCE SHEET**  
**JUNE 30, 1999**

ASSETS

ASSETS		
Cash on Hand	\$ 100	
Cash in Bank	66,589	
Accounts Receivable	30,225	
Interfund Receivable	100,479	
Utility Deposits	<u>15</u>	
Total Assets		<u>\$197,408</u>

LIABILITIES & FUND BALANCE

LIABILITIES		
Accounts Payable	\$ 17,595	
Prepaid Local Dues	<u>27,732</u>	
Total Liabilities		\$ 45,327
FUND BALANCE		<u>152,081</u>
TOTAL LIABILITIES & FUND BALANCE		<u>\$197,408</u>



**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**GENERAL FUND**  
**STATEMENT OF REVENUES & EXPENDITURES -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Local Funds	\$ 38,462	\$ 38,462	\$ -0-
Federal Funds	2,000	17,200	15,200
State Funds	15,400	11,000	(4,400)
Other Miscellaneous	<u>5,000</u>	<u>17,203</u>	<u>12,203</u>
Total Revenues	<u>\$ 60,862</u>	<u>\$ 83,865</u>	<u>\$ 23,003</u>
<b>EXPENDITURES</b>			
Current	<u>\$ 20,005</u>	<u>\$ 40,959</u>	<u>\$(20,954)</u>
<b>EXCESS REVENUES OVER EXPENDITURES &amp; OTHER SOURCES/(USES)</b>			
	<u>\$ 40,857</u>	<u>\$ 42,906</u>	<u>\$ 2,049</u>
Interest Income	<u>\$ 500</u>	<u>\$ 1,048</u>	<u>\$ 548</u>
<b>EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>			
	<u>\$ 41,357</u>	<u>\$ 43,954</u>	<u>\$ 2,597</u>

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**GENERAL FUND**  
**STATEMENT OF CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Fund Balance, Beginning of Year	\$ 108,127	\$108,127	\$ -0-
Excess of Revenues Over Expenditures	<u>41,357</u>	<u>43,954</u>	<u>2,597</u>
Fund Balance, End of Year	<u>\$ 149,484</u>	<u>\$152,081</u>	<u>\$ 2,597</u>

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
GENERAL FUND**

**STATEMENT OF EXPENDITURES  
BUDGET (GAAP) BASIS AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL			
Personnel	\$5,400	\$ 8,458	\$(3,058)
Personnel Burden	1,650	2,777	(1,127)
Advertising	50	-0-	50
Audit & Bookkeeping	1,100	364	736
Board Activities	800	1,039	(239)
Computer Expense	-0-	1,359	(1,359)
Consulting	-0-	16,000	(16,000)
Consumable Supplies	600	544	56
Copy Machine Usage	1,600	1,627	(27)
Dues & Subscriptions	350	125	225
Equipment Maintenance	-0-	868	(868)
Miscellaneous	1,000	642	358
Postage	785	468	317
Printing	60	328	(268)
School to Work	-0-	5,199	(5,199)
Space Costs	5,400	-0-	5,400
Telephone	950	963	(13)
Travel	260	198	62
Total Expenditures	<u>\$20,005</u>	<u>\$40,959</u>	<u>\$ (20,954)</u>

**SPECIAL REVENUE FUNDS**

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 1999**

	REVOLVING LOAN FUND	JIPA	JEAN LAFITTE SCENIC BYWAY	EDA
<b>ASSETS</b>				
Cash in Bank-Unrestricted	\$ 2,433	\$ -0-	\$ -0-	\$ -0-
Cash in Bank-Restricted	266,634	90	-0-	-0-
Accounts Receivable	12,185	129,917	2,045	-0-
Loans Receivable-RLF	<u>682,658</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 963,910</u></b>	<b><u>\$130,007</u></b>	<b><u>\$2,045</u></b>	<b><u>\$ -0-</u></b>
<b>LIABILITIES</b>				
Accounts Payable	\$ -0-	\$ 39,758	\$ -0-	\$ -0-
Note Payable FMHA	686,022	-0-	-0-	-0-
Interfund Payables	<u>728</u>	<u>90,249</u>	<u>-0-</u>	<u>9,502</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$686,750</u></b>	<b><u>\$130,007</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ 9,502</u></b>
<b>FUND BALANCE-RESTRICTED</b>	<b><u>\$277,160</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ 2,045</u></b>	<b><u>\$(9,502)</u></b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$ 963,910</u></b>	<b><u>\$ 130,007</u></b>	<b><u>\$ 2,045</u></b>	<b><u>\$ -0-</u></b>

See Notes to Financial Statements  
(21)

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	REVOLVING LOAN FUND	JTPA	SCHOOL TO WORK	EDA
<b>REVENUES</b>				
Intergovernmental:				
Federal Grants	\$ -0-	\$369,432	\$ -0-	\$51,000
State Grants	-0-	-0-	14,083	-0-
Local Funds	-0-	-0-	-0-	17,001
Interest Income & Other	55,240	-0-	-0-	-0-
Total Revenues	<u>\$ 55,240</u>	<u>\$369,432</u>	<u>\$ 14,083</u>	<u>\$68,001</u>
<b>EXPENDITURES</b>				
Current	\$ 167,874	\$369,432	\$ 14,083	\$74,019
<b>EXCESS REVENUE (EXPENDITURES)</b>				
	\$(112,634)	\$ -0-	\$ -0-	\$(6,018)
<b>Fund Balance-Restricted, Beginning of Year</b>				
	389,794	-0-	-0-	(3,484)
<b>Fund Balance-Restricted, End of Year</b>				
	<u>\$277,160</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ (9,502)</u>

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS-**  
**REVOLVING LOAN PROGRAM-ADMINISTRATIVE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Loan Closing Fees & Miscellaneous	\$ 750	\$ 595	\$ (155)
Interest Income	500	6,981	6,481
Interest Income-Loans (FMHA)	18,950	32,416	13,466
Interest Income-Loans (FDA)	<u>-0-</u>	<u>5,635</u>	<u>5,635</u>
Total Revenues	<u>\$ 20,200</u>	<u>\$ 45,627</u>	<u>\$ 25,427</u>
EXPENDITURES - CURRENT			
Personnel	\$ 6,645	\$ 9,440	\$ (2,795)
Personnel Burden	1,600	1,921	(321)
Audit & Bookkeeping	700	46	654
Bad Debt	-0-	5,799	(5,799)
Bank Charges	1,800	1,517	283
Computer Expense	-0-	507	(507)
Consulting	2,000	6,029	(4,029)
Consumable Supplies	50	281	(231)
Copy Machine Usage	50	310	(260)
Dues & Subscriptions	200	225	(25)
Loan Processing Costs	700	20	680
Insurance & Bonding	600	893	(293)
Interest Expense	-0-	6,675	(6,675)
Miscellaneous	150	127	23
Postage	100	73	27
Printing	-0-	7	(7)
Space Costs	5,300	3,264	2,036
Telephone	230	285	(55)
Travel	<u>75</u>	<u>407</u>	<u>(332)</u>
Total Expenditures	<u>\$20,200</u>	<u>\$37,826</u>	<u>\$(17,626)</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$ -0-</u>	\$ 7,801	<u>\$ 7,801</u>
Fund Balance Restricted, Beginning of Year		<u>\$24,597</u>	
Fund Balance Restricted, End of Year		<u>\$32,398</u>	

See Notes to Financial Statements

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS-**  
**REVOLVING LOAN PROGRAM-EDA-RESTRICTED**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Interest Income-Loans	\$-0-	5,635	5,635
Interest Income	<u>-0-</u>	<u>3,978</u>	<u>3,978</u>
Total Revenue	<u>\$-0-</u>	<u>\$ 9,613</u>	<u>\$ 9,613</u>
<b>EXPENDITURES-CURRENT</b>			
Bad Debt	-0-	<u>130,048</u>	<u>(130,048)</u>
<b>EXCESS EXPENDITURES OVER REVENUES</b>	<u>\$-0-</u>	<u>\$(120,435)</u>	<u>\$(120,435)</u>
Fund Balance-Restricted, Beginning of Year		<u>\$365,197</u>	
Fund Balance-Restricted, End of Year		<u>\$244,762</u>	



**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS -**  
**JTPA - ADMINISTRATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Department of Labor	<u>\$20,991</u>	<u>\$23,535</u>	<u>\$ 2,544</u>
Total Revenues	<u>\$20,991</u>	<u>\$23,535</u>	<u>\$ 2,544</u>
<b>EXPENDITURES-CURRENT</b>			
Personnel	\$12,916	\$12,956	\$ (40)
Personnel Burden	2,971	3,446	(475)
Audit & Bookkeeping	2,800	2,562	238
Consumable Supplies	260	115	145
Dues & Subscriptions	-0-	125	(125)
Postage	-0-	30	(30)
Space Costs	2,044	3,624	(1,580)
Telephone	-0-	216	(216)
Travel	-0-	455	(455)
Travel-Out of District	<u>-0-</u>	<u>6</u>	<u>(6)</u>
Total Expenditures	<u>\$20,991</u>	<u>\$23,535</u>	<u>\$ (2,544)</u>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance, Beginning of Year		<u>\$ -0-</u>	
Fund Balance, End of Year		<u>\$ -0-</u>	

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS-**  
**JTPA - DIRECT TRAINING**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Department of Labor	<u>\$188,924</u>	<u>\$223,852</u>	<u>\$34,928</u>
Total Revenues	<u>\$188,924</u>	<u>\$233,852</u>	<u>\$34,928</u>
<b>EXPENDITURES - CURRENT</b>			
Classroom Training	\$ 24,679	\$ 55,396	\$(30,717)
Training-OJT	7,300	8,613	(1,313)
Personnel	83,989	81,006	2,983
Personnel Burden	19,317	19,038	279
Advertising	1,578	1,737	(159)
Consumable Instruc. Material	800	-0-	800
Consumable Supplies	2,500	1,960	540
Copy Machine Usage	1,800	2,109	(309)
Dues & Subscriptions	200	100	100
Equipment Costs	3,200	-0-	3,200
Equipment Maintenance	-0-	75	(75)
Participant Support	4,000	5,087	(1,087)
Postage	1,232	1,116	116
Printing	190	2,082	(1,892)
Space Costs	18,177	27,613	(9,436)
Telephone	13,962	11,291	2,671
Travel	5,000	5,923	(923)
Travel-Out of District	<u>1,000</u>	<u>706</u>	<u>294</u>
Total Expenditures	<u>\$188,924</u>	<u>\$223,852</u>	<u>\$(34,928)</u>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund Balance, Beginning of Year		<u>\$ -0-</u>	
Fund Balance, End of Year		<u>\$ -0-</u>	

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS-**  
**IBERIA PARISH WELFARE TO WORK**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Department of Labor	\$162,187	\$116,903	\$(45,284)
Total Revenues	<u>\$162,187</u>	<u>\$116,903</u>	<u>\$(45,284)</u>
<b>EXPENDITURES - CURRENT</b>			
Personnel	85,013	69,663	15,350
Personnel Burden	20,072	9,165	10,907
Advertising	3,504	-0-	3,504
Audit & Bookkeeping	-0-	420	(420)
Consumable Supplies	6,050	2,400	3,650
Copy Machine Usage	-0-	341	(341)
Equipment Costs	9,599	5,074	4,525
Participant Support/NBP	-0-	106	(106)
Postage	-0-	442	(442)
Printing	-0-	117	(117)
Space Costs	11,700	13,534	(1,834)
Staff Training	1,750	-0-	1,750
Telephone	9,588	7,720	1,868
Travel	14,911	7,681	7,230
Travel-Out of District	-0-	240	(240)
Total Expenditures	<u>\$162,187</u>	<u>\$116,903</u>	<u>\$45,284</u>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance, Beginning of Year		\$ -0-	
Fund Balance, End of Year		<u>\$ -0-</u>	

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**SPECIAL REVENUE FUNDS-**  
**ST. MARY PARISH WELFARE TO WORK**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDING JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Department of Labor	<u>\$187,332</u>	<u>\$5,142</u>	<u>\$(182,190)</u>
Total Revenues	<u>\$187,332</u>	<u>\$5,142</u>	<u>\$(182,190)</u>
<b>EXPENDITURES-CURRENT</b>			
Personnel	\$101,764	\$ 625	\$ 101,139
Personnel Burden	24,024	23	24,001
Advertising	400	-0-	400
Consumable Supplies	2,798	515	2,283
Equipment Costs	12,820	3,900	8,920
Space Costs	22,530	-0-	22,530
Telephone	9,150	17	9,133
Travel	<u>13,846</u>	<u>62</u>	<u>13,784</u>
Total Expenditures	<u>\$187,332</u>	<u>\$5,142</u>	<u>\$ 182,190</u>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance, Beginning of Year		<u>\$ -0-</u>	
Fund Balance, End of Year		<u>\$ -0-</u>	

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
SPECIAL REVENUE FUNDS-  
SCHOOL TO WORK**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
State Grant	\$31,501	\$14,083	\$(17,418)
Total Revenues	<u>\$31,501</u>	<u>\$14,083</u>	<u>\$(17,418)</u>
<b>EXPENDITURES - CURRENT</b>			
Personnel	10,960	3,073	7,887
Personnel Burden	2,192	235	1,957
Consulting	5,864	-0-	5,864
Consumable Supplies	1,360	299	1,061
Equipment Costs	950	390	560
Postage	330	-0-	330
Printing	647	-0-	647
Space Costs	740	278	462
Telephone	120	130	(10)
Travel	-0-	166	(166)
Travel-Out of District	<u>8,338</u>	<u>9,512</u>	<u>(1,174)</u>
Total Expenditures	<u>\$31,501</u>	<u>\$14,083</u>	<u>\$17,418</u>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<u>\$ -0-</u>	\$ -0-	<u>\$ -0-</u>
Fund Balance, Beginning of Year		\$ -0-	
Fund Balance, End of Year		<u>\$ -0-</u>	

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
SPECIAL REVENUE FUNDS-  
EDA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Federal Grant	\$51,000	\$51,000	\$ -0-
Local Funds	<u>17,002</u>	<u>17,001</u>	<u>1</u>
Total Revenues	<u>\$68,002</u>	<u>\$68,001</u>	<u>\$ 1</u>
 <b>EXPENDITURES-CURRENT</b>			
Personnel	\$48,602	\$46,993	\$ 1,609
Personnel Burden	10,000	13,513	(3,513)
Audit & Bookkeeping	800	204	596
Consumable Supplies	1,000	1,055	(55)
Copy Machine Usage	675	894	(219)
Dues & Subscriptions	175	225	(50)
Miscellaneous	50	12	38
Postage	200	303	(103)
Printing	100	134	(34)
Space Costs	4,150	5,361	(1,211)
Telephone	1,400	2,188	(788)
Travel	750	2,267	(1,517)
Travel-Out of District	100	156	(56)
Travel-Out of State	<u>-0-</u>	<u>714</u>	<u>(714)</u>
Total Expenditures	<u>\$68,002</u>	<u>\$74,019</u>	<u>\$(6,017)</u>
 <b>EXCESS REVENUES (EXPENDITURES)</b>	 <u>\$ -0-</u>	 \$(6,018)	 <u>\$(6,018)</u>
 Fund Balance, Beginning of Year		<u>\$(3,484)</u>	
 Fund Balance, End of Year		<u>\$(9,502)</u>	

**GENERAL FIXED ASSETS  
ACCOUNT GROUP**

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**STATEMENT OF GENERAL FIXED ASSETS**  
**JUNE 30, 1999**

GENERAL FIXED ASSETS		
Equipment & Furniture	<u>\$62,368</u>	
TOTAL GENERAL FIXED ASSETS		<u>\$62,368</u>
INVESTMENT IN GENERAL FIXED ASSETS		
General Fund	<u>\$62,368</u>	
TOTAL INVESTMENT IN GENERAL FIXED ASSETS		<u>\$62,368</u>



**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.**  
**STATEMENT OF CHANGES IN GENERAL FIXED ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

General Fixed Assets, Beginning of Year	\$62,368
Additions:	<u>-0-</u>
General Fixed Assets, End of Year	<u>\$62,368</u>

**OTHER INFORMATION**

**EVANGELINE ECONOMIC & PLANNING DISTRICT COUNCIL, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1999**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROGRAM OR AWARD AMOUNT	DISBURSEMENTS/ EXPENDITURES
<b>MAJOR PROGRAMS</b>			
U.S. DEPT. OF AGRICULTURE			
Direct Program:			
Farmers Home Administration Intermediary Relending Program	10.439	<u>\$ 800,000</u>	<u>\$ 192,860</u>
<b>NONMAJOR PROGRAMS</b>			
U.S. DEPARTMENT OF COMMERCE			
Direct Program:			
Economic Development Administration	11.305	<u>\$ 51,000</u>	<u>\$ 74,019</u>
Direct Program:			
Sudden and Severe Economic Dislocation Adjustment	11.307	<u>\$ 432,000</u>	<u>\$ -0-</u>
U.S. DEPARTMENT OF LABOR			
Job Training Partnership Act Title W-A Passed through Louisiana Department of Labor	17.250	<u>\$ 559,434</u>	<u>\$369,432</u>

See Notes to Financial Statements