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RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

FINANCIAL 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.

Release Date 1-19-2000

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-2
Report On Compliance and on Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance with Government Auditing Standards	3-4
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS- OVERVIEW):	
Combined Balance Sheet - Governmental Fund Type and Account Group	5
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Type-General Fund	6
Notes to Financial Statements	7-13
SUPPLEMENTAL INFORMATION	
Statement of Revenue-Budget (GAAP Basis) and Actual-Governmental Fund Type-General Fund	15
Statement of Expenditures-Budget (GAAP Basis) and Actual-Governmental fund Type-General Fund	16
Schedule of Findings, Questioned Costs and Corrective Action	17
Schedule 1 - Schedule of Program Revenues and Expenditures	18
Schedule 2 - Schedule of Indirect Expenses	19

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INDEPENDENT AUDITOR'S REPORT

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

I have audited the general purpose financial statements of the Rapides Area Planning Commission as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Rapides Area Planning Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.


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

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. The Rapides Area Planning Commission has included such disclosures in Note 9. 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. Accordingly, insufficient audit evidence exists to support the Rapides Area Planning Commission's disclosures with respect to the year 2000 issue made in Note 9. Further, I do not provide assurance that the Rapides Area Planning Commission is or will be year 2000 ready, that the Rapides Area Planning Commission's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Rapides Area Planning Commission does business will be year 2000 ready.

In my opinion, except for the effect of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Rapides Area Planning Commission as of June 30, 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 a report dated December 22, 1999 on my consideration of the Rapides Area Planning Commission's internal control over financial reporting and my tests of its compliance with laws and regulations.

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


Bruce H. Stagg, CPA
December 28, 1999

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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 The Board of Commissioners
Rapides Area Planning Commission
Alexandria, Louisiana

I have audited the general purpose financial statements of the Rapides Area Planning Commission, as of and for the year ended June 30, 1999, and have issued my report thereon dated December 28, 1999, which was qualified because insufficient audit evidence exists to support the Commission's disclosures with respect to the year 2000 issue due to the unprecedented nature and its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. 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 the Rapides Area Planning Commission's general purpose financial statements are free of material misstatements, I 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 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 Reporting

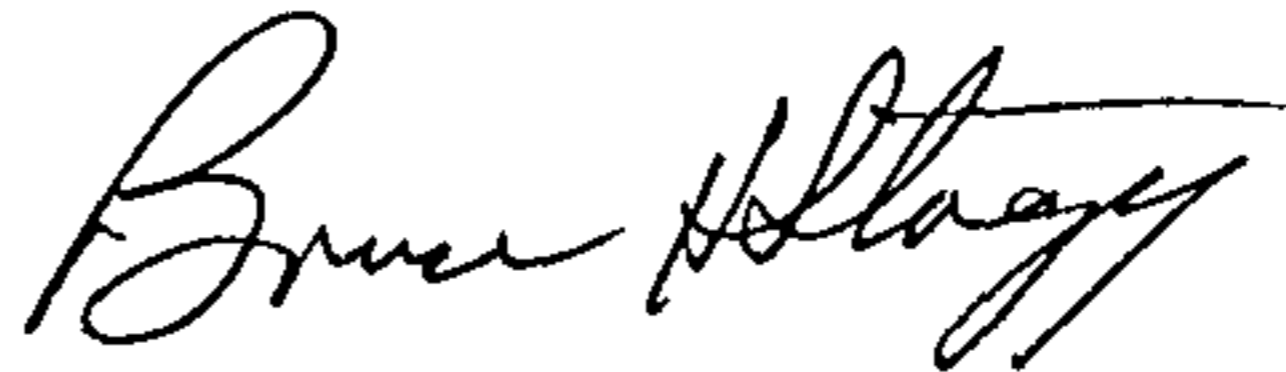
In planning and performing my audit, I considered the Rapides Area Planning Commission, internal control over general purpose financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions.

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Rapides Area Planning Commission's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 98-1.

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe item 98-1 of the reportable conditions described above is a material weakness.

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



Bruce H. Stagg, CPA
December 28, 1999

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
June 30, 1999

	<u>GOVERNMENTAL FUND TYPE GENERAL</u>	<u>ACCOUNT GROUP GENERAL FIXED ASSETS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<u>ASSETS</u>			
Cash	\$25,789	\$ -	\$ 25,789
Lease Receivable	634	-	634
Accounts receivable	22,268	-	22,268
Furniture and equipment	-	77,231	77,231
Deposits	<u>900</u>	<u>-</u>	<u>900</u>
Total assets	<u>\$49,591</u>	<u>\$77,231</u>	<u>\$126,822</u>
 <u>LIABILITIES & FUND EQUITY</u>			
<u>LIABILITIES</u>			
Accounts payable	\$16,199	\$ -	\$ 16,199
Payroll taxes payable	<u>3,091</u>	<u>-</u>	<u>3,091</u>
Total liabilities	<u>19,290</u>	<u>-</u>	<u>19,290</u>
 <u>FUND EQUITY</u>			
Investment in general fixed assets	-	77,231	77,231
Fund balances:			
Unreserved:			
Undesignated	<u>30,301</u>	<u>-</u>	<u>30,301</u>
Total fund equity	<u>30,301</u>	<u>77,231</u>	<u>107,532</u>
Total liabilities and fund equity	<u>\$49,591</u>	<u>\$77,231</u>	<u>\$126,822</u>

See Notes to Financial Statements.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPE-GENERAL FUND
Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental	\$ 50,042	\$ 50,042	\$ -
Federal grants	126,154	149,209	23,055
Licenses, permits and fees	68,275	68,352	77
Miscellaneous	4,000	4,703	703
Total revenue	<u>\$ 248,471</u>	<u>\$272,306</u>	<u>\$23,835</u>
 <u>EXPENDITURES</u>			
Current			
General and administrative	\$260,846	\$250,906	\$ 9,940
Programs	<u>24,625</u>	<u>24,616</u>	<u>9</u>
Total expenditures	<u>285,471</u>	<u>275,522</u>	<u>9,949</u>
 <u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>			
	(37,000)	(3,216)	33,784
 <u>FUND BALANCE</u>			
Beginning of year	\$ -	\$ 33,517	\$33,517
End of year	<u>\$(37,000)</u>	<u>\$ 30,301</u>	<u>\$67,301</u>

See Notes to Financial Statements

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Rapides Area Planning Commission (RAPC) was formed by ordinances of Alexandria, Pineville, and the Rapides Parish Police Jury dated December 10, 1968. This authority was granted by Louisiana Revised Statutes 33:131. Glenmora, Woodworth, Boyce, Ball and Cheneyville have since joined the RAPC.

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

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

The accounting and reporting practices of the Rapides Area Planning Commission, conform to generally accepted accounting principles as applicable to governmental units on a consistent basis between periods. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

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

Fund Accounting

The accounts of the Rapides Area Planning Commission are organized on the basis of 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, revenue and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The fund and account group presented in the financial statements in this report are as follows:

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 1999

Governmental Fund Type

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

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

Account Group

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

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

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

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. At June 30, 1999 all fixed assets were recorded based upon historical cost.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 1999

Basis of Accounting

Basis of accounting refers to when revenues and expenditures 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.

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

Funding Policies and Sources of Funds

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

Budget Policy

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

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Commission as an extension of formal budgetary integration in the funds.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 1999

Cash and Cash Equivalents

Cash includes amounts in an interest bearing demand deposit. Interest is credited monthly to the interest account.

Total Columns of Combined Statements - Overview

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position or results of operations, 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.*

Cost Allocation Method

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

	<u>1999</u>
Total Allowable Indirect Expense	92,406
Divided by: Total Direct Labor	153,792
Indirect Overhead Rate	60.09%

Accumulated Unpaid Vacation

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

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 1999

NOTE 2 - ACCOUNTS RECEIVABLE

The accounts receivable balances at June 30, 1999 are as follows:

	<u>1999</u>
DEQ SEWER INSPECTIONS	\$11,930
COA VERSAILLES	1,776
ALEXANDRIA	4,899
PINEVILLE	560
BOYCE	515
WOODWORTH	286
GLENMORA	640
BALL	1,280
CHENEYVILLE	<u>382</u>
Total Accounts Receivable	<u>\$22,268</u>

NOTE 3 - BOARD OF COMMISSIONERS' COMPENSATION

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

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance June 30, 1999</u>
Furniture and equipment	73,048	4,183	-	77,231

NOTE 5 - DEPOSITS

The Rapides Area Planning Commission maintains cash in one checking account. At year end, the carrying amount of the Commission's deposits were \$25,589 and the bank balance was \$33,964. Of the bank balance, \$33,964 was covered by federal depository insurance. There were no uninsured or uncollateralized deposits.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 1999

NOTE 6 - RETIREMENT COMMITMENTS

As of June 30, 1999 all employees of the Commission are members of the Social Security System. Social Security paid during the fiscal year ended June 30, 1999 was \$11,765 on qualified payroll of \$153,792.

Every month the employees have various amounts withheld out of their checks for pension benefits. The amount withheld is then paid to PEBSCO. The Commission has no further obligation.

NOTE 7 - CONTINGENT LIABILITIES

At June 30, 1999 the Commission was not involved in litigation.

NOTE 8 - OPERATING LEASE

The Commission is leasing office space from the Rapides Parish Police Jury on a month-by-month basis in the amount of \$1,200 a month. This is an operating lease and is shown as an expenditure.

NOTE 9 - YEAR 2000 ISSUE (UNAUDITED)

The Year 2000 issue is a result of short comings in many electronic data processing systems and other electronic equipment that may adversely affect the Commission's operations as early as Fiscal year 1999.

The Commission has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue, and that are necessary to conducting Commission operations. Based on this inventory, the Commission has purchased and tested programs and equipment and claim they are year 2000 ready. However, insufficient audit evidence exists to support the Commission's claim that they are year 2000 compliant.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

(Continued)

June 30, 1999

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's remediation efforts will be successful in whole or in part, or that parties with whom the Commission does business will be Year 2000 ready.

SUPPLEMENTAL INFORMATION

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUE-BUDGET
(GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE-GENERAL FUND
Year Ended June 30, 1999

	1999		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>FEDERAL GRANTS & CONTRACTS</u>			
DOTD-PL	\$ 91,000	\$ 91,173	\$ 173
DOTD-S899	20,000	40,000	20,000
FTA-Market	1,554	4,506	2,952
Bayou Clear-CDBG	1,600	1,600	-
DEQ Sewer	<u>12,000</u>	<u>11,930</u>	<u>(70)</u>
Total Federal Grants & Contracts	<u>126,154</u>	<u>149,209</u>	<u>23,055</u>
<u>INTERGOVERNMENTAL</u>			
Dues			
Alexandria	19,595	19,595	-
Pineville	6,720	6,720	-
Boyce	515	515	-
Woodworth	286	286	-
Glenmora	640	640	-
Rapides Parish Police Jury	20,625	20,625	-
Ball	1,280	1,280	-
Cheneyville	<u>381</u>	<u>381</u>	<u>-</u>
Total Dues	<u>50,042</u>	<u>50,042</u>	<u>-</u>
Technical Assistance			
Boat Dock Permits	500	525	25
Duck Blind Permits	-	150	150
Environmental Reviews	1,775	1,775	-
RPPS Permits	60,000	59,719	(281)
Development Reviews	<u>6,000</u>	<u>6,183</u>	<u>183</u>
Total Technical Assistance	<u>68,275</u>	<u>68,352</u>	<u>77</u>
Total Intergovernmental	<u>118,317</u>	<u>118,394</u>	<u>77</u>
<u>MISCELLANEOUS</u>			
Miscellaneous Income	3,000	3,586	586
Interest Income	<u>1,000</u>	<u>1,117</u>	<u>117</u>
Total Miscellaneous	<u>4,000</u>	<u>4,703</u>	<u>703</u>
 TOTAL REVENUES	 <u>\$248,471</u>	 <u>\$272,306</u>	 <u>\$23,835</u>

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

STATEMENT OF EXPENDITURES-
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE-GENERAL FUND
Year Ended June 30, 1999

	1999		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>GENERAL AND ADMINISTRATIVE</u>			
Salaries	\$154,000	\$153,792	\$ 208
Group insurance	30,000	30,509	(509)
Building lease	14,400	18,000	(3,600)
General insurance	300	294	6
Copier and supplies	2,400	2,323	77
Equipment	4,200	4,183	17
Office supplies	5,200	7,969	(2,769)
Drafting and art supplies	1,250	1,225	25
Postage	2,700	2,666	34
Library	1,300	17	1,283
Dues and subscriptions	2,500	1,253	1,247
Telephone	2,600	2,434	166
UTILITIES	105	103	2
Bank charges	400	368	32
Registration fees	250	235	15
Travel	2,000	1,920	80
Mileage	1,000	906	94
Audit	3,500	3,500	-
Equipment maintenance	1,000	980	20
Building repair	500	507	(7)
Janitor and grounds	2,000	1,889	111
Miscellaneous	1,000	860	140
Equipment lease	1,300	1,284	16
Data processing	250	207	43
Public Relations	800	1,063	(263)
Interest and penalties	500	565	(65)
Payroll taxes	11,800	11,854	(54)
Contingency	13,591	-	13,591
Total G. & A. expenditures	<u>260,846</u>	<u>250,906</u>	<u>9,940</u>
<u>PROJECT EXPENDITURES</u>	<u>24,625</u>	<u>24,616</u>	<u>9</u>
 TOTAL EXPENDITURES	 <u>\$285,471</u>	 <u>\$275,522</u>	 <u>\$ 9,949</u>

See Notes to Financial Statements.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

SCHEDULE OF FINDINGS, QUESTIONED COSTS
AND CORRECTIVE ACTION

Year Ended June 30, 1999

<u>FUND INVOLVED</u>	<u>FINDINGS</u>	<u>COST</u>
General Fund	99-1 <u>Inadequate Segregation of Duties</u>	N/A

Finding:

Due to the small number of accounting employees, the Commission did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the accounting operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response and/or Corrective Action:

No response and/or corrective action necessary.

SCHEDULE 1

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES

for the Year Ended June 30, 1999

	FTA LA-80-X00Z	DOTD PL-0011(022)	LDOTD SIP-7851	LDEQ 542057
<u>REVENUES</u>				
Grants and technical assistance	\$40,000	\$ 91,173	\$4,000	\$11,930
Local match - in kind	<u>10,000</u>	<u>22,793</u>	<u>3,273</u>	<u>7,953</u>
Total revenue	<u>50,000</u>	<u>113,966</u>	<u>7,273</u>	<u>19,883</u>
<u>EXPENDITURES</u>				
Direct expenditures				
Salaries	<u>16,876</u>	<u>74,531</u>	<u>1,901</u>	<u>9,879</u>
Total direct expenditures	<u>16,876</u>	<u>74,531</u>	<u>1,901</u>	<u>9,879</u>
Indirect expenditures				
Overhead @ 67.43% of salaries	<u>11,379</u>	<u>50,256</u>	<u>1,282</u>	<u>6,661</u>
Total program expenditures	<u>28,255</u>	<u>124,787</u>	<u>3,183</u>	<u>16,540</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>\$21,745</u>	<u>\$ (10,821)</u>	<u>\$4,090</u>	<u>\$ 3,343</u>

SCHEDULE 2

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

SCHEDULE OF INDIRECT EXPENSES
Year Ended June 30, 1999

Payroll taxes	\$11,854
Group insurance	30,509
Building rent	18,000
General Insurance	294
Data processing	207
Equipment maintenance	980
General office supplies	7,969
Postage	2,666
Building Repair	507
Telephone	2,434
Janitorial	1,889
Miscellaneous	1,425
Travel	2,301
Copier and supplies	2,323
Dues and subscriptions	1,253
Audit	3,500
Drafting and art supplies	1,225
Bank charges	368
Equipment lease	1,284
Public Relations	1,063
Registration	235
Library	17
Utilities	<u>103</u>
 Total indirect expenses	 <u>\$92,406</u>