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

FINANCIAL REPORT

For the Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 01/24/01

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

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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, 2000, 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, 2000, 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, 2000 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

Reboue & Company

November 16, 2000

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, 2000

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, 2000 - \$247,116 and 1999 - \$339,535)

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	2000	1999
\$ 186,317	\$ -	\$ -	\$ -	\$ 186,317	\$ 121,647
2,854	-	-	-	2,854	4,049
473,703	147,650	-	-	621,353	425,021
6,279	475,973	-	-	482,252	379,816
34,388	-	-	-	34,388	26,511
-	-	424,628	-	424,628	385,937
-	-	-	218,500	218,500	191,128
<u>\$ 703,541</u>	<u>\$ 623,623</u>	<u>\$ 424,628</u>	<u>\$ 218,500</u>	<u>\$ 1,970,292</u>	<u>\$1,534,109</u>
\$ 389,322	\$ -	\$ -	\$ -	\$ 389,322	\$ 368,144
147,650	473,703	-	-	621,353	425,021
-	-	-	-	-	1,879
1,724	149,920	-	-	151,644	69,115
-	-	-	218,500	218,500	191,128
<u>538,696</u>	<u>623,623</u>	<u>-</u>	<u>218,500</u>	<u>1,380,819</u>	<u>1,055,287</u>
-	-	424,628	-	424,628	385,937
164,845	-	-	-	164,845	92,885
<u>164,845</u>	<u>-</u>	<u>424,628</u>	<u>-</u>	<u>589,473</u>	<u>478,822</u>
<u>\$ 703,541</u>	<u>\$ 623,623</u>	<u>\$ 424,628</u>	<u>\$ 218,500</u>	<u>\$ 1,970,292</u>	<u>\$1,534,109</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, 2000

	Governmental		Totals	
	General	Special Revenue	2000	1999
REVENUES				
Intergovernmental	\$ 541,351	\$2,072,096	\$2,613,447	\$2,361,360
Miscellaneous	<u>16,837</u>	<u>-</u>	<u>16,837</u>	<u>7,781</u>
TOTAL REVENUES	<u>558,188</u>	<u>2,072,096</u>	<u>2,630,284</u>	<u>2,369,141</u>
EXPENDITURES				
Current				
General Government	147,290	-	147,290	115,261
Transit	-	2,327,751	2,327,751	1,943,736
Public Works	-	43,965	43,965	122,313
Economic and Physical Development	<u>-</u>	<u>39,318</u>	<u>39,318</u>	<u>117,440</u>
TOTAL EXPENDITURES	<u>147,290</u>	<u>2,411,034</u>	<u>2,558,324</u>	<u>2,298,750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>410,898</u>	<u>(338,938)</u>	<u>71,960</u>	<u>70,391</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	351,717	351,717	303,041
Operating transfers out	<u>(338,938)</u>	<u>(12,779)</u>	<u>(351,717)</u>	<u>(303,041)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(338,938)</u>	<u>338,938</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	71,960	-	71,960	70,391
FUND BALANCE				
Beginning of year	<u>92,885</u>	<u>-</u>	<u>92,885</u>	<u>22,494</u>
End of year	<u>\$ 164,845</u>	<u>\$ -</u>	<u>\$ 164,845</u>	<u>\$ 92,885</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, 2000**

	<u>General Fund</u>		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
REVENUES			
Intergovernmental	\$ 527,589	\$ 541,351	\$ 13,762
Miscellaneous	6,000	16,837	10,837
TOTAL REVENUES	<u>533,589</u>	<u>558,188</u>	<u>24,599</u>
EXPENDITURES			
Current			
General Government	203,055	147,290	55,765
Transit	-	-	-
Public Works	-	-	-
Economic and Physical Development	-	-	-
TOTAL EXPENDITURES	<u>203,055</u>	<u>147,290</u>	<u>55,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>330,534</u>	<u>410,898</u>	<u>80,364</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	(330,534)	(338,938)	(8,404)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(330,534)</u>	<u>(338,938)</u>	<u>(8,404)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	71,960	71,960
FUND BALANCE			
Beginning of year	<u>92,885</u>	<u>92,885</u>	-
End of year	<u><u>\$ 92,885</u></u>	<u><u>\$ 164,845</u></u>	<u><u>\$ 71,960</u></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>
\$ 3,718,967	\$ 2,072,096	\$ (1,646,871)	\$ 4,246,556	\$ 2,613,447	\$ (1,633,109)
-	-	-	6,000	16,837	10,837
<u>3,718,967</u>	<u>2,072,096</u>	<u>(1,646,871)</u>	<u>4,252,556</u>	<u>2,630,284</u>	<u>(1,622,272)</u>
-	-	-	203,055	147,290	55,765
3,878,186	2,327,751	1,550,435	3,878,186	2,327,751	1,550,435
200,000	43,965	156,035	200,000	43,965	156,035
44,000	39,318	4,682	44,000	39,318	4,682
<u>4,122,186</u>	<u>2,411,034</u>	<u>1,711,152</u>	<u>4,325,241</u>	<u>2,558,324</u>	<u>1,766,917</u>
<u>(403,219)</u>	<u>(338,938)</u>	<u>64,281</u>	<u>(72,685)</u>	<u>71,960</u>	<u>144,645</u>
411,081	351,717	(59,364)	411,081	351,717	(59,364)
<u>(7,862)</u>	<u>(12,779)</u>	<u>(4,917)</u>	<u>(338,396)</u>	<u>(351,717)</u>	<u>(13,321)</u>
<u>403,219</u>	<u>338,938</u>	<u>(64,281)</u>	<u>72,685</u>	<u>-</u>	<u>(72,685)</u>
-	-	-	-	71,960	71,960
-	-	-	92,885	92,885	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,885</u>	<u>\$ 164,845</u>	<u>\$ 71,960</u>

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS
June 30, 2000**

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, 2000**

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, 2000**

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, 2000

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, 2000, 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, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i. 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, 2000**

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 2000, the carrying amount of the Commission's deposits was \$186,317 and the bank balance was \$252,510 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, 2000.

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, 2000, were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 473,703	\$ 147,650
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	-	54,707
Federal Highway Administration Grants Fund	-	253,108
Federal Aviation Administration Grants Fund	-	93,427
Federal Railroad Administration Grants Fund	-	36,608
United States Department of Commerce -		
Economic Development Administration	-	19,075
United States Environmental Protection Agency	-	14,157
State of Louisiana Contracts Fund	<u>147,650</u>	<u>2,621</u>
Totals	<u>\$ 621,353</u>	<u>\$ 621,353</u>

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2000

NOTE 4 - DUE FROM (TO) OTHER GOVERNMENTAL UNITS

At June 30, 2000, amounts due from/to various agencies for grant and contracts administered during the year ended June 30, 2000, were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 6,279	\$ -
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	54,707	-
Federal Highway Administration Grants Fund	253,108	-
Federal Aviation Administration Grants Fund	93,427	-
Federal Railroad Administration Grants Fund	36,608	-
United States Department of Commerce -		
Economic Development Administration	19,075	-
United States Environmental Protection Agency	14,157	-
State of Louisiana Contracts Fund	2,621	-
Local Contracts Fund	<u>2,270</u>	<u>-</u>
Totals	<u>\$ 482,252</u>	<u>\$ -</u>

At June 30, 2000, the receivables from other governmental units earned and billed were \$143,760 and amounts earned but unbilled were \$338,492.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2000**

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets and accumulated depreciation for the year ended June 30, 2000, is as follows:

	<u>Balance 7/01/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/00</u>
Furniture, fixtures and equipment	\$ 615,067	\$ 150,766	\$ (94,089)	\$ 671,744
Leasehold improvements	<u>110,405</u>	<u>-</u>	<u>(110,405)</u>	<u>-</u>
Total general fixed assets	725,472	150,766	(204,494)	671,744
Less accumulated depreciation and amortization	<u>(339,535)</u>	<u>(30,639)</u>	<u>123,058</u>	<u>(247,116)</u>
Net general fixed assets	<u>\$ 385,937</u>	<u>\$ 120,127</u>	<u>\$ (81,436)</u>	<u>\$ 424,628</u>

For the year ended June 30, 2000, 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, 2000, are stated at historical costs less accumulated depreciation. Total depreciation expense for the year ended June 30, 2000, was \$30,639.

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 \$352,838 at June 30, 2000 include vendors' invoices and amounts due to consultants for work completed at June 30, 2000, 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, 2000, 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, 2000

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

Accounts payable and contracts payable	\$ 352,838
Accrued expenses	<u>36,484</u>
 Total	 <u><u>\$ 389,322</u></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 not to exceed Chase Manhattan Prime Rate for the period February 29, 2000 through March 1, 2001. There were no outstanding amounts under this agreement at June 30, 2000.

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, 2000, are as follows:

	<u>Balance 7/01/99</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance 6/30/00</u>
Compensated absences	<u>\$ 191,128</u>	<u>\$ 104,016</u>	<u>\$ 76,644</u>	<u>\$ 218,500</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 11).

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2000

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, 2000, amounted to \$527,589.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Office Facilities and Office Equipment

The Commission entered into a lease for office facilities beginning April 1, 2000, for a period of 31 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>
2001	\$ 31,885	\$ 91,347
2002	30,442	91,347
2003	30,311	38,061
2004	<u>30,311</u>	<u>-</u>
Totals	<u>\$ 122,949</u>	<u>\$ 220,755</u>

Rental expenses incurred under all leases and leases having expired during the year ended June 30, 2000, were as follows:

<u>Lease</u>	
Office facilities	\$ 73,750
Office equipment	<u>25,322</u>
Total rent expense	<u>\$ 99,072</u>

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2000**

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, 2000, totaled \$95,659.

Work yet to be completed for grants in progress at June 30, 2000, for various agencies was as follows:

<u>Grantor Agency</u>	<u>Amount To Be Completed</u>
United States Department of Transportation	
Federal Transit Administration	\$ 25,745
Federal Highway Administration	925,801
Federal Aviation Administration	156,573
Federal Railroad Administration	8,168
United States Department of Commerce	
Economic Development Administration	4,682
United States Environmental Protection Agency	156,035
Local	<u>152,723</u>
Total	<u>\$ 1,429,727</u>

Of the above work yet to be completed at June 30, 2000, the Commission contracted for consultant services to be provided which had not yet been performed at June 30, 2000, in the amount of \$949,688. 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, 2000

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, 2000, 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, 2000, the member contribution rate amounted to 7.5 percent of earned compensation and the employer agency contribution rate amounted to 12.3 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, 2000

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, 2000**

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, 2000.

	<u>2000</u>	<u>1999</u>
Percent of members' earned compensation	12.3%	12.4%

The State's pension cost and net pension obligation to LASERS for the year ended June 30, 2000 is as follows:

Annual required contribution	\$ 250,678,505
Interest on net pension obligation	(1,029,670)
Adjustment to annual required contribution	<u>4,474,998</u>
Annual pension cost-interest adjusted to end of year	254,123,833
Contributions made	<u>(250,143,249)</u>
Increase (decrease) in net pension obligation	3,980,584
Net pension obligation beginning of year	<u>(12,480,844)</u>
 Net pension obligation end of year	 <u><u>\$ (8,500,260)</u></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, 2000

NOTE 12 - RETIREMENT PLANS (CONTINUED)

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
FOR THE SIX YEARS ENDED JUNE 30, 2000
(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	1,885,351	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%
6/30/00	6,170,978	8,257,313	2,086,335	74.7%	1,820,132	114.6%

THREE YEAR TREND INFORMATION

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage Of APC Contribution	Net Pension Obligation
6/30/98	\$ 221,250,489	105.2%	\$ (9,670,401)
6/30/99	228,233,262	101.2%	(12,480,844)
6/30/00	254,123,833	98.4%	(8,500,260)

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 (12.3 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, 2000**

NOTE 13 - SHELTERED ANNUITY PLAN (CONTINUED)

The Commission's covered payroll and total payroll for the year ended June 30, 2000, for all employees follows:

	<u>Covered Payroll</u>	<u>Total Payroll</u>
Internal Revenue Code Section 403(b) Tax Sheltered Annuity	<u>\$ 118,129</u>	<u>\$ 889,431</u>

Employer and employee contributions to the sheltered annuity plan during the year ended June 30, 2000, 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>\$ 5,493</u>	4.65%	<u>\$ -0-</u>	0%

REQUIRED SUPPLEMENTARY INFORMATION

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, 2000, and have issued our report thereon dated November 16, 2000. 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.

Reboue & Company

November 16, 2000

**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, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Cash	\$ 186,317	\$ 121,647
Miscellaneous receivables	2,854	4,049
Due from other funds	473,703	367,936
Due from other governmental units	6,279	7,880
Prepaid expenses	<u>34,388</u>	<u>26,511</u>
TOTAL ASSETS	<u>\$ 703,541</u>	<u>\$ 528,023</u>

LIABILITIES AND FUND BALANCE

Accounts payable, contracts payable and accrued expenses	\$ 389,322	\$ 368,144
Due to other funds	147,650	57,084
Due to other governmental units	-	-
Unearned revenues	<u>1,724</u>	<u>9,910</u>
TOTAL LIABILITIES	<u>538,696</u>	<u>435,138</u>
Fund balance - unreserved - undesignated	<u>164,845</u>	<u>92,885</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 703,541</u>	<u>\$ 528,023</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, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000		Variance- Favorable	1999
	Budget	Actual	(Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 527,589	\$ 541,351	\$ 13,762	\$ 480,912
Miscellaneous	<u>6,000</u>	<u>16,837</u>	<u>10,837</u>	<u>7,781</u>
TOTAL REVENUES	<u>533,589</u>	<u>558,188</u>	<u>24,599</u>	<u>488,693</u>
EXPENDITURES				
Current				
General Government				
Personnel services	2,750	2,727	23	167
Supplies	-	-	-	734
Contractual services	129,000	79,610	49,390	58,396
Other services and charges	41,305	38,053	3,252	54,237
Capital outlay				
Purchase of equipment	30,000	26,900	3,100	1,727
Leasehold improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>203,055</u>	<u>147,290</u>	<u>55,765</u>	<u>115,261</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>330,534</u>	<u>410,898</u>	<u>80,364</u>	<u>373,432</u>

(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, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000		Variance- Favorable (Unfavorable)	1999
	Budget	Actual		Actual
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
Economic and Physical and Development United States Department of Transportation:				
Federal Transit				
Administration Grant Funds	\$ (1,550)	\$ (1,531)	\$ 19	\$ (1,527)
Federal Highway Administration Grant Funds	(80,905)	(80,905)	-	(58,069)
	<u>(248,079)</u>	<u>(256,502)</u>	<u>(8,423)</u>	<u>(243,445)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(330,534)</u>	<u>(338,938)</u>	<u>(8,404)</u>	<u>(303,041)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	71,960	71,960	70,391
FUND BALANCE				
Beginning of year	<u>92,885</u>	<u>92,885</u>	-	<u>22,494</u>
End of year	<u>\$ 92,885</u>	<u>\$ 164,845</u>	<u>\$ 71,960</u>	<u>\$ 92,885</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
 - Federal Railroad Administration Grants Fund
- United States Department of Commerce -- Economic Development Administration
- United States Environmental Protection Agency

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, 2000
(With Comparative Totals for June 30, 1999)

	Federal Grants	
	United States	
	Department of Transportation	
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund
ASSETS		
Due from other funds	\$ -	\$ -
Due from other governmental units	<u>54,707</u>	<u>253,108</u>
 TOTAL ASSETS	 <u>\$ 54,707</u>	 <u>\$ 253,108</u>
 LIABILITIES AND FUND BALANCE		
Due to other funds	\$ 54,707	\$ 253,108
Due to other governmental units	-	-
Unearned revenue	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES	 54,707	 253,108
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 54,707</u>	 <u>\$ 253,108</u>

See accompanying notes to financial statements.

Programs				State Grant Programs	Local Grant Programs	Totals		
United States Department of Transportation		U.S. Dept. of Commerce		U.S. Environ. Protection Agency	Louisiana Contracts Fund	Local Contracts Fund	2000	1999
Federal Aviation Admin. Grants Fund	Federal Railroad Admin. Grants Fund	U.S. Dept. of Commerce Economic Dev. Admin.	U.S. Environ. Protection Agency	Louisiana Contracts Fund	Local Contracts Fund	2000	1999	
\$ - <u>93,427</u>	\$ - <u>36,608</u>	\$ - <u>19,075</u>	\$ - <u>14,157</u>	\$ - <u>2,621</u>	\$147,650 <u>2,270</u>	\$147,650 <u>475,973</u>	\$ 57,085 <u>371,936</u>	
<u>\$ 93,427</u>	<u>\$ 36,608</u>	<u>\$ 19,075</u>	<u>\$ 14,157</u>	<u>\$ 2,621</u>	<u>\$149,920</u>	<u>\$623,623</u>	<u>\$429,021</u>	
\$ 93,427	\$ 36,608	\$ 19,075	\$ 14,157	\$ 2,621	\$ -	\$473,703	\$367,937	
-	-	-	-	-	-	-	1,879	
-	-	-	-	-	149,920	149,920	59,205	
93,427	36,608	19,075	14,157	2,621	149,920	623,623	429,021	
-	-	-	-	-	-	-	-	
<u>\$ 93,427</u>	<u>\$ 36,608</u>	<u>\$ 19,075</u>	<u>\$ 14,157</u>	<u>\$ 2,621</u>	<u>\$149,920</u>	<u>\$623,623</u>	<u>\$429,021</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, 2000

(With Comparative Totals for June 30, 1999)

	Federal Grants	
	United States	
	Department of Transportation	
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund
REVENUES		
Intergovernmental	\$ 323,798	\$ 1,393,303
EXPENDITURES		
Current		
Transit	404,703	1,654,722
Public Works	-	-
Economic and Physical Development	-	-
TOTAL EXPENDITURES	404,703	1,654,722
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(80,905)	(261,419)
OTHER FINANCING SOURCES (USES)		
Operating transfers in (out)	80,905	261,419
TOTAL OTHER FINANCING SOURCES (USES)	80,905	261,419
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>Local</u>	<u>Totals</u>	
				<u>Grant Programs</u>	<u>Grant Programs</u>		
<u>U.S. Department of Transportation</u>		<u>U.S. Dept of Commerce and Economic Dev. Admin</u>		<u>Louisiana Contracts Fund</u>	<u>Local Contracts Fund</u>	<u>2000</u>	<u>1999</u>
<u>Federal Aviation Admin. Grant Fund</u>	<u>Federal Railroad Admin. Grant Fund</u>		<u>U.S. Environ. Protection Agency</u>				
<u>\$ 93,427</u>	<u>\$ 40,099</u>	<u>\$ 28,183</u>	<u>\$ 43,965</u>	<u>\$ 9,604</u>	<u>\$ 139,717</u>	<u>\$2,072,096</u>	<u>\$1,880,448</u>
\$ 93,427	40,099	-	-	-	134,800	2,327,751	1,943,736
-	-	-	43,965	-	-	43,965	122,313
-	-	37,576	-	1,742	-	39,318	117,440
<u>93,427</u>	<u>40,099</u>	<u>37,576</u>	<u>43,965</u>	<u>1,742</u>	<u>134,800</u>	<u>2,411,034</u>	<u>2,183,489</u>
-	-	(9,393)	-	7,862	4,917	(338,938)	(303,041)
-	-	9,393	-	(7,862)	(4,917)	338,938	303,041
-	-	9,393	-	(7,862)	(4,917)	338,938	303,041
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</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 TRANSIT ADMINISTRATION GRANTS FUND

June 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other funds	\$ -	\$ -
Due from other governmental units	<u>54,707</u>	<u>28,983</u>
 TOTAL ASSETS	 <u>\$ 54,707</u>	 <u>\$ 28,983</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 54,707	\$ 28,983
Due to other governmental units	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES	 54,707	 28,983
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 54,707</u>	 <u>\$ 28,983</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, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 344,367	\$ 323,798	\$ (20,569)	\$ 231,231
EXPENDITURES				
Current				
Transit				
Personnel services	247,665	231,650	16,015	184,267
Supplies	1,848	1,744	104	4,074
Contractual services	35,083	45,884	(10,801)	857
Other services and charges	135,267	115,185	20,082	88,104
Capital outlay				
Purchases of equipment	10,585	10,240	345	11,998
TOTAL EXPENDITURES	430,448	404,703	25,745	289,300
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(86,081)	(80,905)	5,176	(58,069)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	86,081	80,905	(5,176)	58,069
TOTAL OTHER FINANCING SOURCES	86,081	80,905	(5,176)	58,069
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 TRANSIT ADMINISTRATION GRANTS FUND
BY PROJECT

For the Year Ended June 30, 2000

	<u>LA-80-X008</u> Louisiana Department Transportation & Development <u>736-36-0021</u>	<u>LA-80-X008</u> Louisiana Department of Transportation & Development <u>736-52-0020</u>	<u>LA-80-X007</u> Louisiana Department of Transportation & Development <u>736-36-0017</u>	<u>Total</u>
REVENUES				
Intergovernmental	\$ <u>254,010</u>	\$ <u>17,170</u>	\$ <u>52,618</u>	\$ <u>323,798</u>
EXPENDITURES				
Current				
Transit				
Personnel services	200,027	9,393	22,230	231,650
Supplies	1,523	-	221	1,744
Contractual services	10,419	7,600	27,865	45,884
Other services and charges	100,637	4,470	10,078	115,185
Capital outlay				
Purchases of equipment	<u>4,906</u>	<u>-</u>	<u>5,334</u>	<u>10,240</u>
TOTAL EXPENDITURES	<u>317,512</u>	<u>21,463</u>	<u>65,728</u>	<u>404,703</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(63,502)</u>	<u>(4,293)</u>	<u>(13,110)</u>	<u>(80,905)</u>
OTHER FINANCING SOURCES				
Operating transfers in General Fund	<u>63,502</u>	<u>4,293</u>	<u>13,110</u>	<u>80,905</u>
TOTAL OTHER FINANCING SOURCES	<u>63,502</u>	<u>4,293</u>	<u>13,110</u>	<u>80,905</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>

**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, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other funds	\$ -	\$ 6
Due from other governmental units	<u>253,108</u>	<u>291,944</u>
 TOTAL ASSETS	 <u>\$ 253,108</u>	 <u>\$ 291,950</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ -	\$ 6
Due to other funds	253,108	291,089
Unearned revenue	<u>-</u>	<u>855</u>
 TOTAL LIABILITIES	 253,108	 291,950
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 253,108</u>	 <u>\$ 291,950</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, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000		Variance Favorable (Unfavorable)	1999
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 2,542,596	\$ 1,393,303	\$ (1,149,293)	\$ 1,261,835
EXPENDITURES				
Current				
Transit				
Personnel services	1,054,207	760,443	293,764	774,792
Supplies	6,641	5,794	847	10,776
Contractual services	1,109,260	450,823	658,437	304,999
Other services and charges	651,677	406,907	244,770	398,681
Capital outlay				
Purchases of equipment	35,246	30,755	4,491	39,826
TOTAL EXPENDITURES	<u>2,857,031</u>	<u>1,654,722</u>	<u>1,202,309</u>	<u>1,529,074</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(314,435)</u>	<u>(261,419)</u>	<u>53,016</u>	<u>(267,239)</u>
OTHER FINANCING SOURCES				
Operating transfers in	<u>314,435</u>	<u>261,419</u>	<u>(53,016)</u>	<u>267,239</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Federal/State			
	FHWA-PL- 0011(023) Louisiana Department of Transportation & Development 736-36-0018	FHWA-PL- 0011(023) Louisiana Department of Transportation & Development 736-52-0018	FHWA-SPR-STP 001(022) Louisiana Department of Transportation & Development 700-36-0020	FHWA STP-MISC (352) Louisiana Department of Transportation & Development 700-36-0145
REVENUES				
Intergovernmental	\$ 1,006,862	\$ 66,479	\$ 251,841	\$ 12,854
EXPENDITURES				
Current				
Transit				
Personnel services	726,724	27,393	-	6,326
Supplies	5,794	-	-	-
Contractual services	101,078	38,400	251,841	-
Other services and charges	388,811	15,805	-	6,528
Capital outlay				
Purchases of equipment	30,755	-	-	-
TOTAL EXPENDITURES	<u>1,253,162</u>	<u>81,598</u>	<u>251,841</u>	<u>12,854</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(246,300)</u>	<u>(15,119)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	246,300	10,202	-	-
Local Contracts Fund	-	4,917	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>246,300</u>	<u>15,119</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Project Numbers</u>		
<u>FHWA-SPR</u> <u>0010(023)</u> <u>Louisiana</u> <u>Department of</u> <u>Transportation</u> <u>& Development</u> <u>736-52-0021</u>	<u>FHWA-STPN</u> <u>5001(097)</u> <u>Louisiana</u> <u>Department of</u> <u>Transportation</u> <u>& Development</u> <u>736-92-0002</u>	<u>Total</u>
<u>\$ 59,504</u>	<u>\$ (4,237)</u>	<u>\$ 1,393,303</u>
-	-	760,443
-	-	5,794
59,504	-	450,823
-	(4,237)	406,907
-	-	30,755
<u>59,504</u>	<u>(4,237)</u>	<u>1,654,722</u>
-	-	(261,419)
-	-	256,502
-	-	4,917
-	-	261,419
-	-	-
-	-	-
<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, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other governmental units	\$ <u>93,427</u>	\$ <u>-</u>
TOTAL ASSETS	\$ <u>93,427</u>	\$ <u>-</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ <u>93,427</u>	\$ <u>-</u>
TOTAL LIABILITIES	93,427	-
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>93,427</u>	\$ <u>-</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, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000			1999
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
REVENUES				
Intergovernmental	\$ 250,000	\$ 93,427	\$ (156,573)	\$ -
EXPENDITURES				
Current				
Transit				
Personnel services	7,109	538	6,571	-
Supplies	-	-	-	-
Contractual services	210,000	90,400	119,600	-
Other services and charges	32,891	2,489	30,402	-
TOTAL EXPENDITURES	<u>250,000</u>	<u>93,427</u>	<u>156,573</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES				
Operating transfers in General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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><u>\$ -</u></u>	<u><u>\$ -</u></u>

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, 2000

3-22-0000-SP
Contract Number
DOTD780-99-0046

REVENUES	
Intergovernmental	\$ <u>93,427</u>
EXPENDITURES	
Current	
Transit	
Personnel services	538
Supplies	-
Contractual services	90,400
Other services and charges	<u>2,489</u>
TOTAL EXPENDITURES	<u>93,427</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 TRANSPORTATION
FEDERAL RAILROAD ADMINISTRATION
June 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other funds	\$ -	\$ 1,873
Due from other governmental units	<u>36,608</u>	<u>9,244</u>
 TOTAL ASSETS	 <u>\$ 36,608</u>	 <u>\$ 11,117</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ -	\$ 1,873
Due to other funds	<u>36,608</u>	<u>9,244</u>
 TOTAL LIABILITIES	 36,608	 11,117
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 36,608</u>	 <u>\$ 11,117</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 RAILROAD ADMINISTRATION

For the Year Ended June 30, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Intergovernmental	\$ 48,267	\$ 40,099	\$ (8,168)
EXPENDITURES			
Current			
Transit			
Personnel services	28,617	23,774	4,843
Supplies	-	-	-
Contractual services	-	-	-
Other services and charges	19,650	16,325	3,325
Capital outlay			
Purchase of equipment	-	-	-
TOTAL EXPENDITURES	48,267	40,099	8,168
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
OTHER FINANCING SOURCES			
Operating transfers in (out)			
Louisiana Contracts Fund	-	-	-
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 RAILROAD ADMINISTRATION
For the Year Ended June 30, 2000

	<u>STP-MISC (354)</u>
REVENUES	
Intergovernmental	<u>\$ 40,099</u>
EXPENDITURES	
Current	
Transit	
Personnel Services	23,774
Supplies	-
Contractual Services	-
Other Services and Charges	16,325
Purchase of Equipment	<u>-</u>
TOTAL EXPENDITURES	<u>40,099</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>
OTHER FINANCING SOURCES	
Operating transfers in (out)	
Louisiana Contracts 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 COMMERCE
ECONOMIC DEVELOPMENT ADMINISTRATION
June 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other governmental units	\$ <u>19,075</u>	\$ <u>-</u>
TOTAL ASSETS	\$ <u>19,075</u>	\$ <u>-</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ <u>19,075</u>	\$ <u>-</u>
TOTAL LIABILITIES	19,075	-
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>19,075</u>	\$ <u>-</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
ECONOMIC DEVELOPMENT ADMINISTRATION

For the Year Ended June 30, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	<u>2000</u>		Variance Favorable (Unfavorable)	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 31,693	\$ 28,183	\$ (3,510)	\$ -
EXPENDITURES				
Current				
Economic and Physical Development				
Personnel services	30,209	23,360	6,849	-
Supplies	-	-	-	-
Contractual services	-	-	-	-
Other services and charges	12,049	14,216	(2,167)	-
TOTAL EXPENDITURES	42,258	37,576	4,682	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,565)	(9,393)	1,172	-
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	2,703	9,393	6,690	-
State of Louisiana Contracts Fund	7,862	-	(7,862)	-
TOTAL OTHER FINANCING SOURCES	10,565	9,393	(1,172)	-
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
ECONOMIC DEVELOPMENT ADMINISTRATION
For the Year Ended June 30, 2000

DA-08-25-03171

REVENUES

Intergovernmental	<u>\$ 36,045</u>
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EXPENDITURES

Current

Economic and Physical Development

Personnel services	23,360
--------------------	--------

Supplies	-
----------	---

Contractual services	-
----------------------	---

Other services and charges	<u>14,216</u>
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TOTAL EXPENDITURES	<u>37,576</u>
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EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,531)
--	---------

OTHER FINANCING SERVICES

Operating transfer in - General Fund	<u>1,531</u>
--------------------------------------	--------------

EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	-
--	---

FUND BALANCE

Beginning of year	<u>-</u>
-------------------	----------

End of year	<u><u>\$ -</u></u>
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**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
COMPARATIVE BALANCE SHEET
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY GRANT FUND
June 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other governmental units	\$ 14,157	\$ -
TOTAL ASSETS	<u>\$ 14,157</u>	<u>\$ -</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 14,157	\$ -
TOTAL LIABILITIES	14,157	-
Fund balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 14,157</u>	<u>\$ -</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 ENVIRONMENTAL PROTECTION AGENCY GRANT FUND**

For the Year Ended June 30, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 200,000	\$ 43,965	\$ (156,035)	\$ 88,547
EXPENDITURES				
Current				
Public Works				
Personnel services	22,436	1,419	21,017	-
Supplies	-	-	-	-
Contractual services	145,000	36,690	108,310	90,074
Other services and charges	31,564	5,856	25,708	-
Capital Outlay				
Purchase of Equipment	1,000	-	1,000	-
TOTAL EXPENDITURES	200,000	43,965	156,035	90,074
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(1,527)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	-	-	-	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 ENVIRONMENTAL PROTECTION AGENCY GRANT FUND
BY PROJECT**

For the Year Ended June 30, 2000

	BP 986340-01-0 <u>Brownsfield</u>
REVENUES	
Intergovernmental	\$ <u>43,965</u>
EXPENDITURES	
Current	
Public Works	
Personnel services	1,419
Supplies	-
Contractual services	36,690
Other services and charges	<u>5,856</u>
TOTAL EXPENDITURES	<u>43,965</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>
OTHER FINANCING SOURCES	
Operating transfers 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
STATE OF LOUISIANA
CONTRACTS FUND
June 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other governmental units	\$ <u>2,621</u>	\$ <u>38,621</u>
TOTAL ASSETS	\$ <u>2,621</u>	\$ <u>38,621</u>

LIABILITIES AND FUND BALANCE

Due to other fund	\$ <u>2,621</u>	\$ <u>38,621</u>
TOTAL LIABILITIES	2,621	38,621
Fund balance	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>2,621</u>	\$ <u>38,621</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, 2000

(With Comparative Actual Amounts for the Year Ended June 30, 1999)

	2000		Variance	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 9,604	\$ 9,604	\$ -	\$ 123,542
EXPENDITURES				
Current				
Economic and Physical Development				
Personnel services	756	756	-	9,891
Supplies	-	-	-	659
Contractual services	-	-	-	101,771
Other services and charges	986	986	-	4,409
Capital Outlay				
Purchase of equipment	-	-	-	710
TOTAL EXPENDITURES	1,742	1,742	-	117,440
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,862	7,862	-	6,102
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
Economic Development				
Administration	(7,862)	(7,862)	-	(6,102)
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, 2000

	LAPDD Enterprise Zone Program Louisiana Department of Economic Development <u>2000</u>
REVENUES	
Intergovernmental	\$ <u>9,604</u>
EXPENDITURES	
Current	
Economic and Physical Development	
Personnel services	756
Supplies	-
Contractual services	-
Other services and charges	986
Capital Outlay	
Purchase of equipment	<u>-</u>
TOTAL EXPENDITURES	<u>1,742</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>
OTHER FINANCING USES	
Operating transfers out	
Economic Development Administration	<u>(7,862)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-
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
LOCAL CONTRACTS FUND
June 30, 2000 and 1999

ASSETS

	<u>2000</u>	<u>1999</u>
Due from other funds	\$ 147,650	\$ 55,206
Due from other governmental units	<u>2,270</u>	<u>3,144</u>
 TOTAL ASSETS	 <u>\$ 149,920</u>	 <u>\$ 58,350</u>

LIABILITIES AND FUND BALANCE

Due to other governmental units	\$ -	\$ -
Unearned revenue	<u>149,920</u>	<u>58,350</u>
 TOTAL LIABILITIES	 149,920	 58,350
 Fund balance	 <u>-</u>	 <u>-</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 149,920</u>	 <u>\$ 58,350</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, 2000

	2000		Variance	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 292,440	\$ 139,717	\$ (152,723)	\$ 149,156
EXPENDITURES				
Current				
Transit				
Contractual services	267,524	134,800	132,724	125,072
Other services and charges	24,916	-	24,916	290
TOTAL EXPENDITURES	292,440	134,800	157,640	125,362
EXCESS OF REVENUES OVER EXPENDITURES	-	4,917	4,917	23,794
OTHER FINANCING USES				
Operating transfers in (out)				
U.S. Department of Transportation Fund	-	(4,917)	(4,917)	(23,794)
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, 2000**

	<u>Mass Transit Study</u>	<u>St. Tammany Vision 2025 Plan Phase I</u>	<u>St. Tammany Vision 2025 Plan Phase II</u>	<u>Total</u>
REVENUES				
Intergovernmental	\$ 26,813	\$ 59,966	\$ 52,938	\$ 139,717
EXPENDITURES				
Current				
Transit				
Contractual services	26,813	55,049	52,938	134,800
TOTAL EXPENDITURES	<u>26,813</u>	<u>55,049</u>	<u>52,938</u>	<u>134,800</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>4,917</u>	<u>-</u>	<u>4,917</u>
OTHER FINANCING USES				
Operating transfers out				
U.S. Department of Transportation Fund	<u>-</u>	<u>(4,917)</u>	<u>-</u>	<u>(4,917)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	-	-	-	-
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2000

GENERAL FIXED ASSETS

Furniture, fixtures and equipment	\$ 671,744
Less accumulated depreciation	<u>(247,116)</u>

TOTAL GENERAL FIXED ASSETS (BOOK VALUE)	<u>\$ 424,628</u>
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SOURCES OF INVESTMENT IN GENERAL FIXED ASSETS

General Fund revenues	\$ 101,753
United States Department of Transportation	
Federal Transportation Administration grant resources	110,391
Federal Highway Administration/	
Louisiana Department of Transportation and Development	192,446
United States Department of Commerce	
National Oceanic and Atmospheric Administration and	
Economic Development Administration	16,606
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>\$ 424,628</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, 2000

FUNCTION AND ACTIVITY	
General Government	
Agency activity	
Administration and planning	\$ 671,744
Less accumulated depreciation and amortization	<u>(247,116)</u>
 TOTAL GENERAL FIXED ASSETS	 <u><u>\$ 424,628</u></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, 2000

	<u>Furniture Fixtures & Equipment</u>	<u>Leasehold Improvements</u>	<u>Total</u>
GENERAL FIXED ASSETS			
Balance July 1, 1999, at cost	\$ 615,067	\$ 110,405	\$ 725,472
Additions	150,766	-	150,766
Retirements	<u>(94,089)</u>	<u>(110,405)</u>	<u>(204,494)</u>
Balance June 30, 2000, at cost	<u>671,744</u>	<u>-</u>	<u>671,744</u>
Balance July 1, 1999, accumulated depreciation and amortization	230,104	109,431	339,535
Additions	29,665	974	30,639
Retirements	<u>(12,653)</u>	<u>(110,405)</u>	<u>(123,058)</u>
Balance June 30, 2000, accumulated depreciation and amortization	<u>247,116</u>	<u>-</u>	<u>247,116</u>
Balance June 30, 2000, net of accumulated depreciation and amortization	<u>\$ 424,628</u>	<u>\$ -</u>	<u>\$ 424,628</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, 2000

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

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, 2000

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	LA-80-X008	736-36-0021	20.505	\$ 338,666	\$ 270,933
Federal Transit	LA-80-X008	736-52-0020	20.505	25,405	20,324
Administration Section 8	LA-80-X007	736-36-0017	20.505	<u>333,375</u>	<u>266,700</u>
Total Federal Transit Administration				<u>697,446</u>	<u>557,957</u>
Federal Highway Administration/ Louisiana Department of Transportation and Development Section 104(f), Highway Research, Planning and Construction Grants					
	PL-0011(023)	736-36-0018	20.205	1,462,899	1,170,319
	PL-011-(023)	736-52-0018	20.205	139,856	111,885
	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
	SPR-STP-001(022)	700-36-0020	20.205	500,000	400,000
	STP-MISC(352)	700-36-0145	20.205	450,000	450,000
	SPR-0010(023)	736-52-0021	20.205	300,000	270,000
	STPN-5001(097)	736-92-0002	20.205	<u>300,000</u>	<u>240,000</u>
Total Federal Highway Administration				<u>4,894,851</u>	<u>4,043,381</u>
Federal Aviation Administration Airport Information Management System (AIMS) Update					
	3-22-0000-SP	780-99-0046	20.106	<u>250,000</u>	<u>225,000</u>
Federal Railroad Administration Louisiana Maglev Deployment Project					
	STP-MISC(354)	-	20.106	<u>48,267</u>	<u>48,267</u>
Total United States Department of Transportation				<u>5,890,564</u>	<u>4,874,605</u>

Federal Financial Assistance						Total Expenditures		Total Expenditures
Provided Through 6/30/99	Received-Cash Basis	For Year Ended 6/30/00		Accrual Basis	Provided Through 6/30/00	Year Ended 6/30/00		Inception to 6/30/00
		Accrued/(Refunds)						
		6/30/99	6/30/00					
\$ -	\$ 210,519	\$ -	\$ 43,491	\$ 254,010	\$ 254,010	\$ 317,512	A,B	\$ 317,512
-	14,195	-	2,975	17,170	17,170	21,463	B	21,463
<u>213,590</u>	<u>73,361</u>	<u>28,983</u>	<u>8,240</u>	<u>52,618</u>	<u>266,208</u>	<u>65,728</u>	A,B	<u>332,726</u>
<u>213,590</u>	<u>298,075</u>	<u>28,983</u>	<u>54,706</u>	<u>323,798</u>	<u>537,388</u>	<u>404,703</u>		<u>671,701</u>
-	932,359	-	74,503	1,006,862	1,006,862	1,253,162	A,B	1,253,162
-	57,325	-	7,954	65,279	65,279	81,598	A,B	81,598
974,190	148,216	148,216	-	-	974,190	-	A,B,F	1,217,193
122,376	42,421	42,421	-	-	122,376	-	A,B,F	152,970
-	100,776	-	100,697	201,473	201,473	251,841	A,B	251,841
-	-	-	12,854	12,854	12,854	12,854	A,D	12,854
-	4,150	-	49,403	53,553	53,553	59,504	A,D	59,504
<u>236,580</u>	<u>90,220</u>	<u>101,307</u>	<u>7,697</u>	<u>(3,390)</u>	<u>233,190</u>	<u>(4,237)</u>	B	<u>291,487</u>
<u>1,333,146</u>	<u>1,375,467</u>	<u>291,944</u>	<u>253,108</u>	<u>1,336,631</u>	<u>2,669,777</u>	<u>1,654,722</u>		<u>3,320,609</u>
-	-	-	84,084	84,084	84,084	93,427	C	93,427
-	3,491	-	36,608	40,099	40,099	40,099		40,099
<u>1,546,736</u>	<u>1,677,033</u>	<u>320,927</u>	<u>428,506</u>	<u>1,784,612</u>	<u>3,331,348</u>	<u>2,192,951</u>		<u>4,125,836</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, 2000

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 Economic Development Administration	08-25-03171	-	11.305	\$ 66,667	\$ 50,000
United States Environmental Protection Agency Brownsfield Assessment Pilot Program	BP986340-01-0	-	66.811	200,000	200,000
Total Federal Financial Assistance				<u>\$ 6,157,231</u>	<u>\$ 5,124,605</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, 2000 or prior.

Federal Financial Assistance					Provided Through 6/30/00	Total Expenditures Year Ended 6/30/00		Total Expenditures Inception to 6/30/00
Provided Through 6/30/99	Received- Cash Basis	For Year Ended 6/30/00 Accrued/(Refunds)		Accrual Basis				
		6/30/99	6/30/00					
\$ 18,307	\$ 18,351	\$ 9,244	\$ 19,075	\$ 28,182	\$ 46,489	\$ 37,576	E	\$ 61,985
-	29,808	-	14,157	43,965	43,965	43,965	D	43,965
<u>\$ 1,565,043</u>	<u>\$ 1,725,192</u>	<u>\$ 330,171</u>	<u>\$ 461,738</u>	<u>\$ 1,856,759</u>	<u>\$ 3,421,802</u>	<u>\$ 2,274,492</u>		<u>\$ 4,231,786</u>

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2000

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, 2000. 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, 2000. Federal financial assistance provided through June 30, 2000, 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, 2000

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.

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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, 2000. 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, 2000.

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.

Rebowe & Company

November 16, 2000

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2000

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, 2000

**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, 2000

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**

SCHEDULES OF INDIRECT COSTS

For the Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 _____

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REBOWE & COMPANY

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A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

Mr. Lee O. Wabbleton
Department of Transportation
Fritz Lanham Federal Building
819 Taylor Street, Room 8A36
Fort Worth, TX 76102

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 year ended June 30, 2000, 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 year ended June 30, 2000, 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 1, 2000

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
SCHEDULE OF INDIRECT COST ALLOCATION RATES
For the Year Ended June 30, 2000

OVERHEAD

Overhead indirect costs	<u>\$ 460,051</u>	
Direct salaries	\$ 642,584	
Overhead allocation rate		71.594%

BENEFITS

Benefits indirect costs	<u>\$ 402,083</u>	
Direct salaries	\$ 642,584	
Benefits allocation rate		<u>62.573%</u>

TOTAL ALLOCATION RATE AS A
PERCENTAGE OF DIRECT SALARIES

134.167%

See accompanying notes.

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

SCHEDULE OF OVERHEAD COSTS

For the Year Ended June 30, 2000

<u>Description</u>	<u>Costs As Submitted</u>	<u>Costs Questioned</u>	<u>Costs Unresolved</u>	<u>Total</u>
Indirect salaries	\$ 137,673	\$ -	\$ -	\$ 137,673
Rent and utilities	76,462	-	-	76,462
Contract personnel	32,906	-	-	32,906
Administrative consultants	31,012	-	-	31,012
Reproduction and publications	30,372	-	-	30,372
Office supplies	25,194	-	-	25,194
Travel, parking and staff training	23,263	-	-	23,263
Audit	21,950	-	-	21,950
Moving expense	17,137	-	-	17,137
Telephone	16,670	-	-	16,670
Depreciation - auto, furniture and equipment	13,760	-	-	13,760
Automobile - gas, insurance, maintenance and parking	10,263	-	-	10,263
Dues and subscriptions	6,766	-	-	6,766
Postage	6,268	-	-	6,268
Insurance	6,019	-	-	6,019
Equipment rental and maintenance	2,686	-	-	2,686
Conference registration	1,050	-	-	1,050
Advertising	412	-	-	412
Reference materials	<u>188</u>	<u>-</u>	<u>-</u>	<u>188</u>
 TOTALS	 <u>\$ 460,051</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 460,051</u>
 DIRECT SALARIES				 <u>\$ 642,584</u>
 OVERHEAD ALLOCATION RATE				 <u>71.594%</u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
SCHEDULE OF BENEFITS COSTS
For the Year Ended June 30, 2000

<u>Description</u>	<u>Costs As Submitted</u>	<u>Costs Questioned</u>	<u>Costs Unresolved</u>	<u>Total</u>
Hospital and life insurance	\$ 169,960	\$ -	\$ -	\$ 169,960
Staff leave	109,174	-	-	109,174
Pension	94,878	-	-	94,878
FICA and Medicare	18,308	-	-	18,308
Workmen's compensation	5,409	-	-	5,409
Employee welfare	<u>4,354</u>	<u>-</u>	<u>-</u>	<u>4,354</u>
TOTALS	<u><u>\$ 402,083</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 402,083</u></u>
DIRECT SALARIES				<u><u>\$ 642,584</u></u>
BENEFITS ALLOCATION RATE				<u><u>62.573%</u></u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION FOR
JEFFERSON, ORLEANS, PLAQUEMINES,
ST. BERNARD & ST. TAMMANY PARISHES**
NOTES TO SCHEDULES
For the Year Ended June 30, 2000

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.