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RAPIDES AREA FLOODING COMMISSION
ALEXANDRIA, LOUISIANA

FINANCIAL REPORT
JUNE 30, 2009

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TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-2
Report On Compliance and on Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance with Government Auditing Standards	3-4
 GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS- OVERVIEW):	
Combined Balance Sheet - Governmental Fund Type and Account Group	5
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Type-General Fund	6
Notes to Financial Statements	7-12
 SUPPLEMENTAL INFORMATION	
Statement of Revenue-Budget (GAAP Basis) and Actual-Governmental Fund Type-General Fund	14
Statement of Expenditures-Budget (GAAP Basis) and Actual-Governmental Fund Type-General Fund	15
Schedule of Findings, Questioned Costs and Corrective Action	16
Schedule 1 - Schedule of Program Revenues and Expenditures	17
Schedule 2 - Schedule of Indirect Expenses	18



Roland D. Kraushaar
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INDEPENDENT AUDITOR'S REPORT

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

I have audited the general purpose financial statements of the Rapides Area Planning Commission as of June 30, 2005, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Rapides Area Planning Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

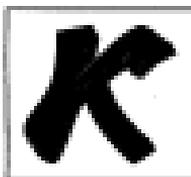
In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Rapides Area Planning Commission as of June 30, 2005, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated January 27, 2004 on my consideration of the Rapides Area Planning Commission's internal control over financial reporting and my tests of its compliance with laws and regulations.

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



Roland D. Killikhan
Certified Public Accountant
January 27, 2004.



Roland D. Kraushaar
Certified Public Accountant

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

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

I have audited the general purpose financial statements of the Rapides Area Planning Commission, as of and for the year ended June 30, 2003, and have issued my report thereon dated January 27, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Rapides Area Planning Commission's general purpose financial statements are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Reporting

In planning and performing my audit, I considered the Rapides Area Planning Commission's internal control over general purpose financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions.

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Rapides Area Planning Commission's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are

described in the accompanying schedule of findings and questioned costs as items 2003-1 & 2003-02.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe items 2003-1 & 2003-02 of the reportable conditions described above are material weaknesses.

This report is intended for the information of management, and federal awarding agencies and pass-through entities.



Roland D. Krishnaar
Certified Public Accountant
January 27, 2004

RAPIER AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

COMBINED BALANCE SHEET
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
JUNE 30, 2000

	GOVERNMENTAL FUND TYPE GENERAL	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS MEMORANDUM ONLY
ASSETS			
Cash	\$ 10,249	\$ -	\$ 10,249
Accounts receivable	28,111	-	28,111
Furniture and equipment	-	60,240	60,240
Deposits	908	-	908
Total assets	\$ 39,268	\$ 60,240	\$ 99,508
LIABILITIES & FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 16,287	\$ -	\$ 16,287
Payroll taxes payable	4,324	-	4,324
Total liabilities	20,611	-	20,611
FUND EQUITY			
Investment in general fixed assets	-	60,240	60,240
Fund balances:			
Unassigned	71,649	-	71,649
Total fund equity	71,649	60,240	131,889
Total liabilities and fund equity	\$ 92,260	\$ 60,240	\$ 152,500

See Notes to Financial Statements.

RAPIER AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPE-GENERAL FUND
Year Ended June 30, 2003

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	\$ 80,045	\$ 48,807	\$ (31,238)
Federal grants & contracts	164,723	167,899	3,176
Technical assistance	181,264	107,341	(73,923)
Miscellaneous	3,280	1,311	(1,969)
Total revenues	<u>329,312</u>	<u>325,358</u>	<u>(3,954)</u>
EXPENDITURES			
Current			
General and administrative	321,200	308,101	13,099
Programs	19,800	18,358	1,442
Total expenditures	<u>341,000</u>	<u>316,459</u>	<u>24,541</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(50,460)	5,379	25,379
FUND BALANCE			
Beginning of year	<u>31,211</u>	<u>66,279</u>	<u>(35,068)</u>
End of year	<u>\$ 31,211</u>	<u>\$ 71,648</u>	<u>\$ 10,718</u>

See Notes to Financial Statements

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
June 30, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Rapides Area Planning Commission (RAPC) was formed by ordinances of Alexandria, Pineville, and the Rapides Parish Police Jury dated December 18, 1968. This authority was granted by Louisiana Revised Statutes 35:131. Clamata, Woodworth, Boyce, Hall and Chenayville have since joined the RAPC.

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

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

The accounting and reporting practices of the Rapides Area Planning Commission, conform to generally accepted accounting principles as applicable to governmental units on a consistent basis between periods. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:217 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

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

Fund Accounting

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

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 2003

Governmental Fund Type

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

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

Account Group

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

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

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. At June 30, 2003 all fixed assets were recorded based upon historical cost.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 2003

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

Funding Policies and Sources of Funds

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

Project Policy

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

Encumbrances

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

RAPIDS AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
(Continued)

June 30, 2000

Cash and Cash Equivalents

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

Total Columns of Combined Statements - Overview

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

Cost Allocation Method

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

	2000
Total Allowable Indirect Expenses	\$ 189,982
Divided by: Total Direct Labor	184,988
Indirect Overhead Rate	91.79 %

Accumulated Unpaid Vacation

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

**RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

(Continued)

June 30, 2003

NOTE 2 - ACCOUNTS RECEIVABLE

The accounts receivable balances at June 30, 2003 are as follows:

	2003
TRANSIT	\$ 31,380
DEVELOPER INSPECTIONS	4,750
DOTS	8,500
LENA L'ETRE	4,500
ALEXANDRIA	4,899
PIEVEILLE	500
WOODBORNE	100
BALL	1,200
Total Accounts Receivable	\$58,129

NOTE 3 - BOARD OF COMMISSIONERS' COMPENSATION

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

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 2002	Additions	Dispositions	Balance June 30, 2003
Furniture and equipment	\$ 96,200	2,670	-	\$ 98,870

NOTE 5 - DEPOSITS

The Rapides Area Planning Commission maintains cash in one checking account. At year end, the carrying amount of the Commission's deposits was \$ 35,128 and the bank balance was \$ 55,910. Of the bank balance, \$ 55,910 was covered by federal depository insurance. There were no uninsured or nonaffiliated deposits.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

(Continued)

June 30, 2003

NOTE 6 - RETIREMENT COMMITMENTS

As of June 30, 2003 all employees of the Commission are members of the Social Security System. Social Security paid during the fiscal year ended June 30, 2003 was \$ 14,917 on qualified payroll of \$ 194,988.

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

NOTE 7 - CONTINGENT LIABILITIES

At June 30, 2003 the Commission was not involved in litigation.

NOTE 8 - OPERATING LEASE

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

SUPPLEMENTAL INFORMATION

RAPIDS AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUE BUDGET
(GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE-GENERAL FUND
Year Ended June 30, 2007

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FEDERAL GRANTS & CONTRACTS			
DOT/APL	\$ 121,631	\$ 121,632	\$ (9)
DOT/SAFE	33,392	33,392	-
DBQ Sewer	6,798	6,335	1,000
Low Water CSWQ	5,888	5,888	98
Total Federal Grants & Contracts	<u>167,709</u>	<u>167,647</u>	<u>1,171</u>
INTERGOVERNMENTAL			
DUES			
Alexandria	19,293	19,293	-
Florville	4,738	4,738	-
Bayou	212	-	(212)
Woodworth	297	297	-
Clamson	648	-	(648)
Rapids Parish Police Jury	26,428	26,428	-
Ball	1,299	1,299	-
Chalneyville	381	-	(381)
Total Dues	<u>54,089</u>	<u>49,297</u>	<u>1,126</u>
TECHNICAL ASSISTANCE			
Base Dock Permits	30	30	-
Storm Revisions	6,000	6,000	-
Quick Bid Permits	-	140	140
Flood Plain Management	-	118	118
SEMS Permits	64,000	64,441	1,441
Development Reviews	16,000	16,100	100
COA-Planning	21,214	18,018	14,890
Total Technical Assistance	<u>107,544</u>	<u>107,141</u>	<u>1,421</u>
Total Intergovernmental	<u>111,732</u>	<u>111,490</u>	<u>1,112</u>
MISCELLANEOUS			
Miscellaneous Income	1,200	1,208	(1,878)
Interest Income	100	91	100
Total Miscellaneous	<u>1,300</u>	<u>1,201</u>	<u>(1,878)</u>
TOTAL REVENUES	<u>\$ 166,200</u>	<u>\$ 164,884</u>	<u>\$ (1,060)</u>

RAFDIS AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

STATEMENT OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE-GENERAL FUND
Year Ended June 30, 2000

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL AND ADMINISTRATIVE			
Salaries	\$ 194,000	\$ 194,000	\$ (000)
Group insurance	24,000	24,212	(212)
Building lease	14,400	14,400	-
General insurance	2,100	2,089	11
Copyer and supplies	2,000	-	2,000
Equipment	10,000	-	10,000
Office supplies	4,200	3,779	(4,279)
Drafting and art supplies	900	476	424
Postage	2,000	2,287	(287)
Library	100	-	100
Dues and subscriptions	2,500	2,311	(189)
Telephone	4,500	3,917	583
Utilities	100	170	(70)
Internet	800	780	20
Bank charges	120	117	3
Registration fees	00	00	00
Travel	1,400	1,976	(576)
Mileage	2,200	2,240	(40)
Audit	1,700	1,700	-
Equipment maintenance	2,000	2,200	(200)
Building repair	140	140	-
Janitor and grounds	2,100	2,120	(200)
Consultants	900	900	-
Miscellaneous	200	481	(281)
Data processing	600	-	600
Public Relations	100	91	9
Interest and penalties	1,000	2,120	(1,120)
Payroll taxes	30,000	30,499	(499)
Contingency	20,000	-	20,000
	<u>334,200</u>	<u>390,181</u>	<u>28,120</u>
Total G. & A. expenditures			
	<u>334,200</u>	<u>390,181</u>	<u>28,120</u>
PROJECT EXPENDITURES	<u>29,000</u>	<u>29,000</u>	<u>(000)</u>
TOTAL EXPENDITURES	<u>\$ 363,200</u>	<u>\$ 419,181</u>	<u>\$ 21,000</u>

See Notes to Financial Statements.

RAPIDES AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

SCHEDULE OF FINDINGS, QUESTIONED COSTS
AND CORRECTIVE ACTION

Year Ended June 30, 2003

FUND
INVOLVED
COST

FINDINGS

General
Fund

2003-1 Inadequate Segregation of Duties

N/A

Finding:

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

Recommendation:

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

Response and/or Corrective Action:

No response and/or corrective action necessary.

2003-2 Late Submission of Audit

Timely audits must be submitted within six months to the Louisiana Legislative Auditors Office. This report was completed almost one month beyond that time. The auditor in charge had surgery for cancer in late September, which resulted in getting behind in his work load.

Response and/or Corrective Action:

The auditor has had a complete recovery, therefore no other action is required at this time.

RAPIDS AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
For the Year Ended June 30, 1983

	FTA LA-09-5011	DSTG PL-001(1)026
REVENUES		
Grants and technical assistance	\$ 25,191	\$ 121,623
Local match - in kind	6,588	30,581
Direct revenues	<u> </u>	<u> </u>
Total revenue	<u>31,779</u>	<u>152,204</u>
EXPENDITURES		
Direct expenditures		
Salaries	21,294	94,029
Equipment	<u> </u>	<u> </u>
Total direct expenditures	21,294	94,029
Indirect expenditures		
Overhead as a percentage of salaries	<u>13,572</u>	<u>51,645</u>
Total program expenditures	<u>34,866</u>	<u>145,674</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ (3,087)</u>	<u>\$ 6,530</u>

RAPIERRE AREA PLANNING COMMISSION
ALEXANDRIA, LOUISIANA

SCHEDULE 2

SCHEDULE OF INDIRECT EXPENSES
Year Ended June 30, 2003

Payroll taxes	1	16,488
Group insurance		34,212
Building rent		14,488
General insurance		2,689
Equipment maintenance		2,500
General office supplies		7,779
Postage		3,297
Building repair		143
Telephone		1,917
Income		793
Interest		2,128
Taxes		7,168
Drafting and art supplies		476
Books and subscriptions		3,511
Audit		2,790
Miscellaneous		488
Bank charges		117
Public Relations		91
Registration		45
Consultants		580
Utilities		<u>171</u>
Total indirect expenses	1	<u>\$ 190,981</u>