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

FINANCIAL REPORT

June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the interested, or reviewed, entity and to 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 FEB 19 1997

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
FINANCIAL REPORT
June 30, 1996**

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INDEPENDENT AUDITORS' REPORT

REBOWE & COMPANY* / KUSHNER, LAGRAIZE & MOORE L.L.P.

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INDEPENDENT AUDITORS' REPORT

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, 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, St. Bernard and St. Tammany Parishes (the "Commission"), as of June 30, 1996, and for the year then ended. 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 *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 in the first paragraph present fairly, in all material respects, the financial position of the Commission as of June 30, 1996, 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 a report dated October 22, 1996 on our consideration of the Commission's internal control structure and a report dated October 22, 1996 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules, and supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Commission. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

Rebowe & Company

Kushner, LaGrange & Moore, L.L.P.

Metairie, Louisiana
October 22, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

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

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1996**

ASSETS AND OTHER DEBITS

ASSETS

Cash
Miscellaneous receivables
Due from other funds
Due from other governmental units
Prepaid expenses
General fixed assets
(net of accumulated depreciation, 1996 - \$297,737 and 1995 - \$281,153)

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	1996	1995
\$ 41,870	\$ 0	\$ 0	\$ 0	\$ 41,870	\$ 41,637
2,224	0	0	0	2,224	1,344
262,487	2,945	0	0	265,432	246,723
5,952	262,487	0	0	268,439	246,508
14,466	0	0	0	14,466	16,497
0	0	389,461	0	389,461	345,766
<u>0</u>	<u>0</u>	<u>0</u>	<u>171,723</u>	<u>171,723</u>	<u>167,139</u>
<u>\$326,999</u>	<u>\$265,432</u>	<u>\$389,461</u>	<u>\$171,723</u>	<u>\$1,153,615</u>	<u>\$1,065,614</u>
\$244,111	\$ 0	\$ 0	\$ 0	\$ 244,111	\$ 218,696
2,945	262,487	0	0	265,432	246,723
0	0	0	0	0	257
10,179	2,945	0	0	13,124	41,754
<u>0</u>	<u>0</u>	<u>0</u>	<u>171,723</u>	<u>171,723</u>	<u>167,139</u>
<u>257,235</u>	<u>265,432</u>	<u>0</u>	<u>171,723</u>	<u>694,390</u>	<u>674,569</u>
0	0	389,461	0	389,461	345,766
<u>69,764</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>69,764</u>	<u>45,279</u>
<u>69,764</u>	<u>0</u>	<u>389,461</u>	<u>0</u>	<u>459,225</u>	<u>391,045</u>
<u>\$326,999</u>	<u>\$265,432</u>	<u>\$389,461</u>	<u>\$171,723</u>	<u>\$1,153,615</u>	<u>\$1,065,614</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996**

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	1996	1995
REVENUES				
Intergovernmental	\$ 353,733	\$ 1,446,471	\$ 1,800,204	\$ 1,820,015
Miscellaneous	<u>5,910</u>	<u>0</u>	<u>5,910</u>	<u>4,337</u>
Total revenues	<u>359,643</u>	<u>1,446,471</u>	<u>1,806,114</u>	<u>1,824,352</u>
EXPENDITURES				
Current				
General Government	56,171	0	56,171	69,798
Transit	0	1,684,410	1,684,410	1,645,919
Public Works	0	25,390	25,390	108,089
Economic and Physical Development	<u>0</u>	<u>15,658</u>	<u>15,658</u>	<u>0</u>
Total expenditures	<u>56,171</u>	<u>1,725,458</u>	<u>1,781,629</u>	<u>1,823,806</u>
Excess (deficiency) of revenues over expenditures	<u>303,472</u>	<u>(278,987)</u>	<u>24,485</u>	<u>546</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	0	278,987	278,987	287,075
Operating transfers out	<u>(278,987)</u>	<u>0</u>	<u>(278,987)</u>	<u>(287,075)</u>
Total other financing sources (uses)	<u>(278,987)</u>	<u>278,987</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	24,485	0	24,485	546
FUND BALANCE				
Beginning of year	<u>45,279</u>	<u>0</u>	<u>45,279</u>	<u>44,733</u>
End of year	<u>\$ 69,764</u>	<u>\$ 0</u>	<u>\$ 69,764</u>	<u>\$ 45,279</u>

See Accompanying Notes to Financial Statements.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, 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, 1996**

	General Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 367,788	\$ 353,733	\$ (14,055)
Miscellaneous	<u>2,000</u>	<u>5,910</u>	<u>3,910</u>
TOTAL REVENUES	<u>369,788</u>	<u>359,643</u>	<u>(10,145)</u>
EXPENDITURES			
Current			
General Government	92,827	56,171	36,656
Transit	0	0	0
Public Works	0	0	0
Economic and Physical Development	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>92,827</u>	<u>56,171</u>	<u>36,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>276,961</u>	<u>303,472</u>	<u>26,511</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	0	0	0
Operating transfers out	<u>(276,961)</u>	<u>(278,987)</u>	<u>(2,026)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(276,961)</u>	<u>(278,987)</u>	<u>(2,026)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	24,485	24,485
FUND BALANCE			
Beginning of year	<u>45,279</u>	<u>45,279</u>	<u>0</u>
End of year	<u>\$ 45,279</u>	<u>\$ 69,764</u>	<u>\$ 24,485</u>

See Accompanying Notes to Financial Statements.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS
June 30, 1996**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Regional Planning Commission for Jefferson, Orleans, 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. The primary function of the Commission is to do comprehensive planning for the four-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.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

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.

REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 1996, 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).

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.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. ***Basis of Accounting (continued)***

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.

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.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. ***Fixed Assets and Long-Term Debt (continued)***

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, 1996, 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.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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".

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.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. ***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.

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 1996, the carrying amount of the Commission's deposits was \$41,870 and the bank balance was \$78,981 of which \$78,981 was covered by federal depository insurance.

During the year, there were times when Commission deposits exceeded the FDIC insurance and were collateralized by securities held by the Federal Reserve Bank of Atlanta, New Orleans Branch 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.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Balances at June 30, 1996, were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 262,487	\$ 2,945
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	0	47,923
Federal Highway Administration Grants Fund	0	209,940
Federal Aviation Administration Grants Fund	0	414
United States Department of Commerce -		
National Oceanic and Atmospheric Administration/ Multipurpose Cadastre Fund	0	4,210
State of Louisiana Contracts Fund	<u>2,945</u>	<u>0</u>
 Totals	 <u>\$ 265,432</u>	 <u>\$ 265,432</u>

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 4 - DUE FROM (TO) OTHER GOVERNMENTAL UNITS

At June 30, 1996, amounts due from (to) various agencies for grant and contracts administered during the year ended June 30, 1996, were as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 5,952	\$ 0
Special Revenue Funds:		
United States Department of Transportation:		
Federal Transit Administration Grants Fund	47,923	0
Federal Highway Administration Grants Fund	209,940	0
Federal Aviation Administration Grants Fund	414	0
United States Department of Commerce -		
National Oceanic and Atmospheric Administration/ Multipurpose Cadastre Fund	4,210	0
State of Louisiana Contracts Fund	<u>0</u>	<u>0</u>
 Totals	 <u>\$ 268,439</u>	 <u>\$ 0</u>

At June 30, 1996, the receivables from other governmental units earned and billed were \$5,952 and amounts earned but unbilled were \$262,487.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets and accumulated depreciation for the year ended June 30, 1996, is as follows:

	<u>Balance 7/01/95</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/96</u>
Furniture, fixtures and equipment	\$ 517,515	\$ 71,300	\$ 12,022	\$ 576,793
Leasehold improvements	<u>109,404</u>	<u>1,001</u>	<u>0</u>	<u>110,405</u>
Total general fixed assets	626,919	72,301	12,022	687,198
Less accumulated depreciation and amortization	<u>(281,153)</u>	<u>(28,005)</u>	<u>(11,421)</u>	<u>(297,737)</u>
Net general fixed assets	<u>\$ 345,766</u>	<u>\$ 44,296</u>	<u>\$ (601)</u>	<u>\$ 389,461</u>

For the year ended June 30, 1996, the Commission reflected depreciation expenses to the extent allowable, as a cost in its indirect cost pool (see Notes 1h and 11). Likewise, accumulated depreciation is reflected in the General Fixed Assets Account Group with the result that general fixed assets at June 30, 1996, are stated at historical costs less accumulated depreciation. Total depreciation expense for the year ended June 30, 1996, was \$28,005.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

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 \$223,821 at June 30, 1996, include vendors' invoices and amounts due to consultants for work completed at June 30, 1996, 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, 1996, consist primarily of salaries and payroll withholdings.

Accounts payable, contracts payable	\$223,821
Accrued expenses	<u>20,290</u>
Total	<u>\$244,111</u>

NOTE 7 - LINE OF CREDIT

On March 25, 1993, the Commission entered into an agreement for a line of credit in an amount not to exceed \$50,000 with their fiscal agent, bearing interest at Prime minus 2 percent per annum for the period March 25, 1993 through March 24, 1998. This agreement was subsequently amended by the Regional Planning Commission authorizing an increase to \$75,000, and was approved by the Louisiana State Bond Commission to be effective March 1, 1996. There were no outstanding amounts under this agreement at June 30, 1996.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

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, 1996, are as follows:

	<u>Balance 7/01/95</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance 6/30/96</u>
Compensated absences	<u>\$ 167,139</u>	<u>\$ 4,584</u>	<u>\$ 0</u>	<u>\$ 171,723</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).

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, 1996, amounted to \$325,788.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Office Facilities and Office Equipment

The Commission entered into a lease for office facilities beginning March 1, 1994, for a period of 60 months. The Commission also leased various office equipment beginning in July 1993, for periods ranging from 39 to 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>
1997	\$ 1,548	\$ 39,809
1998	516	39,809
1999	<u>0</u>	<u>26,540</u>
Totals	<u>\$ 2,064</u>	<u>\$106,158</u>

Rental expenses incurred under all leases and leases having expired during the year ended June 30, 1996, were as follows.

<u>LEASE</u>	
Office facilities	\$ 55,993
Office equipment	<u>9,924</u>
Total rent expense	<u>\$ 65,917</u>

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

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 10 - COMMITMENTS AND CONTINGENCIES (Continued)

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, 1996, totaled \$61,501.

Work yet to be completed for grants in progress at June 30, 1996, for various agencies was as follows:

<u>GRANTOR AGENCY</u>	<u>AMOUNT TO BE COMPLETED</u>
United States Department of Transportation	
Federal Transit Administration	\$ 68,736
Federal Highway Administration	480,945
Federal Aviation Administration	7,442
United States Department of Commerce	
National Oceanic and Atmospheric Administration	56,565
State of Louisiana	<u>5,093</u>
 Total	 <u>\$ 618,781</u>

Of the above work yet to be completed at June 30, 1996, the Commission had contracted for consultant services to be provided which had not yet been performed at June 30, 1996, in the amount of \$427,763. The cost of these services will be paid from the funds of the grant project for which the services are provided.

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, 1996, there were no subrecipients.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

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

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"), a trust fund created to provide 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 completion of 30 years or more credited service. The System is supported by contributions of its members and their employing agency. The member contribution rate amounted to 7.5 percent of earned compensation and the employer agency contribution rate amounted to 12 percent. The benefit formula for the System is a maximum retirement benefit equal to 2.5 percent of the final average compensation for every year of creditable service. Final average compensation means the average annual earned compensation an employee receives during his 36 highest months of successive employment, or the highest joined months of employment where interruption of service occurred. 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 credited service.

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 12 - RETIREMENT PLANS (Continued)

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 percent) less the applicable rates for Social Security and Medicare taxes (7.65 percent) contributed by the employer based on earned compensation and allows for voluntary contributions by participants.

The Commission's covered payroll and total payroll for the year ended June 30, 1996, for all employees follows.

<u>PENSION PLAN</u>	<u>COVERED PAYROLL</u>	<u>TOTAL PAYROLL</u>
Louisiana State Employees' Retirement System	\$ 454,458	\$ 505,602
Internal Revenue Code Section 403(b) Tax Sheltered Annuity	<u>173,149</u>	<u>173,149</u>
	<u>\$ 627,607</u>	<u>\$ 678,751</u>

Employer and employee contributions to the two retirement systems during the year ended June 30, 1996, are as follows:

<u>Pension Plan</u>	<u>Employer Contributions</u>	<u>% of Eligible Salary</u>	<u>Employee Contribution</u>	<u>% of Eligible Salary</u>
Louisiana State Employees' Retirement System	\$ 54,535	12.00%	\$ 34,084	7.5%
IRC Section 403(b) Tax Sheltered Annuity	<u>7,532</u>	4.35%	<u>0</u>	N/A
	<u>\$ 62,067</u>		<u>\$ 34,084</u>	

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1996

NOTE 12 - RETIREMENT PLANS (Continued)

Information concerning the actuarial present value of accumulated plan benefits, vested plan benefits, net assets available for benefits, and 10-year historical trend information which are relevant to the Commission are not available because such determinations are made on a state-wide basis and not for individual participating governmental units. This information is reported in the *State of Louisiana Comprehensive Annual Financial Report*.

NOTE 13 - SUBSEQUENT EVENTS

Subsequent to June 30, 1996, Plaquemines Parish was officially made a member of the Commission.

***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, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
GENERAL FUND
June 30, 1996 and 1995**

ASSETS

	<u>1996</u>	<u>1995</u>
Cash	\$ 41,870	\$ 41,637
Miscellaneous receivables	2,224	1,344
Due from other funds	262,487	246,466
Due from other governmental units	5,952	42
Prepaid expenses	<u>14,466</u>	<u>16,497</u>
TOTAL ASSETS	<u>\$ 326,999</u>	<u>\$ 305,986</u>

LIABILITIES AND FUND BALANCE

Accounts payable, contracts payable and accrued expenses	\$ 244,111	\$ 218,696
Due to other funds	2,945	257
Due to other governmental units	0	0
Unearned revenues	<u>10,179</u>	<u>41,754</u>
TOTAL LIABILITIES	257,235	260,707
Fund balance — unreserved - undesignated	<u>69,764</u>	<u>45,279</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 326,999</u>	<u>\$ 305,986</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

(With Comparative Actual Amounts for the Year Ended June 30, 1995)

	<u>1996</u>		Variance- Favorable (Unfavorable)	<u>1995</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 367,788	\$ 353,733	\$ (14,055)	\$ 353,082
Miscellaneous	<u>2,000</u>	<u>5,910</u>	<u>3,910</u>	<u>4,337</u>
TOTAL REVENUES	<u>369,788</u>	<u>359,643</u>	<u>(10,145)</u>	<u>357,419</u>
EXPENDITURES				
Current				
General Government				
Personnel services	2,632	1,631	1,001	2,392
Supplies	1,000	263	737	0
Contractual services	0	0	0	18,038
Other services and charges	47,768	33,937	13,831	30,845
Capital outlay				
Purchase of equipment	37,427	19,340	18,087	17,841
Leasehold improvements	<u>4,000</u>	<u>1,000</u>	<u>3,000</u>	<u>682</u>
TOTAL EXPENDITURES	<u>92,827</u>	<u>56,171</u>	<u>36,656</u>	<u>69,798</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>276,961</u>	<u>303,472</u>	<u>26,511</u>	<u>287,621</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

(With Comparative Actual Amounts for the Year Ended June 30, 1995)

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	Actual		Actual
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)				
State Contracts Fund	\$ 0	\$ (555)	\$ (555)	\$ 0
United States Department of Transportation				
Federal Transit				
Administration Grants Fund	(100,668)	(100,667)	1	(105,614)
Federal Highway				
Administration Grants Fund	(176,293)	(176,293)	0	(181,409)
Federal Aviation				
Administration Grants Fund	0	0	0	(52)
United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multipurpose Cadastre Fund	<u>0</u>	<u>(1,472)</u>	<u>(1,472)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(276,961)</u>	<u>(278,987)</u>	<u>(2,026)</u>	<u>(287,075)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	24,485	24,485	546
FUND BALANCE				
Beginning of year	<u>45,279</u>	<u>45,279</u>	<u>0</u>	<u>44,733</u>
End of year	<u>\$ 45,279</u>	<u>\$ 69,764</u>	<u>\$ 24,485</u>	<u>\$ 45,279</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Regional Planning Commission receives grants and contracts for planning programs from federal, state, and other sources. These grants and contracts are combined into funds by funding agencies for reporting purposes as follows:

Federal

- United States Department of Transportation:
 - Federal Transit Administration Grants Fund
 - Federal Highway Administration Grants Fund
 - Federal Aviation Administration Grants Fund
- United States Department of Commerce - National Oceanic and Atmospheric Administration/Multipurpose Cadastre Fund

State

- Louisiana Contracts Fund

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 1996
(With Comparative Totals for June 30, 1995)**

	Federal Grants		
	United States Department of Transportation		
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund	Federal Aviation Administration Grants Fund
ASSETS			
Due from other funds	\$ 0	\$ 0	\$ 0
Due from other governmental units	<u>47,923</u>	<u>209,940</u>	<u>414</u>
TOTAL ASSETS	<u>\$ 47,923</u>	<u>\$ 209,940</u>	<u>\$ 414</u>
LIABILITIES AND FUND BALANCE			
Due to other funds	\$ 47,923	\$ 209,940	\$ 414
Due to other governmental units	0	0	0
Unearned revenue	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	47,923	209,940	414
Fund balance	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 47,923</u>	<u>\$ 209,940</u>	<u>\$ 414</u>

<u>Programs</u>	<u>State</u>	<u>Totals</u>	
	<u>Grants Programs</u>	<u>1996</u>	<u>1995</u>
United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multi-purpose Cadastre Fund	Louisiana Contracts Fund		
\$ 0	\$ 2,945	\$ 2,945	\$ 257
<u>4,210</u>	<u>0</u>	<u>262,487</u>	<u>246,466</u>
<u>\$ 4,210</u>	<u>\$ 2,945</u>	<u>\$ 265,432</u>	<u>\$ 246,723</u>
\$ 4,210	\$ 0	\$ 262,487	\$ 246,466
0	0	0	257
<u>0</u>	<u>2,945</u>	<u>2,945</u>	<u>0</u>
4,210	2,945	265,432	246,723
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 4,210</u>	<u>\$ 2,945</u>	<u>\$ 265,432</u>	<u>\$ 246,723</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 1996
(With Comparative Totals for the Year Ended June 30, 1995)

	Federal Grants		
	United States Department of Transportation		
	Federal Transit Administration Grants Fund	Federal Highway Administration Grants Fund	Federal Aviation Administration Grants Fund
REVENUES			
Intergovernmental	\$ 382,597	\$ 966,685	\$ 58,168
EXPENDITURES			
Current			
Transit	483,264	1,142,978	58,168
Public Works	0	0	0
Economic and Physical Development	0	0	0
TOTAL EXPENDITURES	483,264	1,142,978	58,168
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,667)	(176,293)	0
OTHER FINANCING SOURCES			
Operating transfers in General Fund	100,667	176,293	0
TOTAL OTHER FINANCING SOURCES	100,667	176,293	0
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	0	0	0
FUND BALANCE			
Beginning of year	0	0	0
End of year	\$ 0	\$ 0	\$ 0

Programs	State	Totals	
	Grants Programs	1996	1995
United States Department of Commerce - National Oceanic and Atmospheric Administration/ Multi-purpose Cadastre Fund	Louisiana Contracts Fund		
\$ 23,918	\$ 15,103	\$ 1,446,471	\$ 1,466,933
0	0	1,684,410	1,645,919
25,390	0	25,390	108,089
0	15,658	15,658	0
25,390	15,658	1,725,458	1,754,008
(1,472)	(555)	(278,987)	(287,075)
1,472	555	278,987	287,075
1,472	555	278,987	287,075
0	0	0	0
0	0	0	0
\$ 0	\$ 0	\$ 0	\$ 0

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL TRANSIT ADMINISTRATION GRANTS FUND
June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Due from other funds	\$ 0	\$ 255
Due from other governmental units	<u>47,923</u>	<u>47,752</u>
TOTAL ASSETS	<u>\$ 47,923</u>	<u>\$ 48,007</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 47,923	\$ 47,752
Due to other governmental units	<u>0</u>	<u>255</u>
TOTAL LIABILITIES	47,923	48,007
Fund balance	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 47,923</u>	<u>\$ 48,007</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

(With Comparative Actual Amounts for the Year Ended June 30, 1995)

	1996		Variance- Favorable	1995
	Budget	Actual	(Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 435,760	\$ 382,597	\$ (53,163)	\$ 422,872
EXPENDITURES				
Current				
Transit				
Personnel services	308,060	284,360	23,700	277,726
Supplies	7,152	6,389	763	5,747
Contractual services	52,274	31,802	20,472	79,278
Other services and charges	160,873	147,438	13,435	139,335
Capital outlay				
Purchases of equipment	16,343	13,275	3,068	26,400
TOTAL EXPENDITURES	544,702	483,264	61,438	528,486
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,942)	(100,667)	8,275	(105,614)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	108,942	100,667	(8,275)	105,614
TOTAL OTHER FINANCING SOURCES	108,942	100,667	(8,275)	105,614
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	0	0	0	0
FUND BALANCE				
Beginning of year	0	0	0	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

	<u>LA-80-X004</u> Louisiana Department of Transportation & Development 736-36-0008	<u>LA-80-X004</u> Louisiana Department of Transportation & Development 736-52-0010	<u>LA-80-X003</u> Louisiana Department of Transportation & Development 736-92-0001
REVENUES			
Intergovernmental	\$ 220,412	\$ 3,683	\$ 79,659
EXPENDITURES			
Current			
Transit			
Personnel services	170,117	2,929	65,092
Supplies	5,204	18	1,077
Contractual services	532	0	2,253
Other services and charges	87,124	1,657	34,980
Capital outlay			
Purchases of equipment	12,538	0	0
TOTAL EXPENDITURES	<u>275,515</u>	<u>4,604</u>	<u>103,402</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(55,103)</u>	<u>(921)</u>	<u>(23,743)</u>
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>55,103</u>	<u>921</u>	<u>23,743</u>
TOTAL OTHER FINANCING SOURCES	<u>55,103</u>	<u>921</u>	<u>23,743</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	0	0	0
FUND BALANCE			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>FEDERAL/STATE PROJECT NUMBERS</u>			
<u>LA-80-X003</u>	<u>LA-80-X001</u>	<u>LA-90-X150</u>	<u>Total</u>
Louisiana Department of Transportation & Development <u>736-52-0007</u>	Louisiana Department of Transportation & Development <u>736-17-0166/69</u>		
\$ <u>7,368</u>	\$ <u>620</u>	\$ <u>70,855</u>	\$ <u>382,597</u>
7,098	0	39,124	284,360
0	0	90	6,389
0	0	29,017	31,802
3,339	0	20,338	147,438
<u>0</u>	<u>737</u>	<u>0</u>	<u>13,275</u>
<u>10,437</u>	<u>737</u>	<u>88,569</u>	<u>483,264</u>
<u>(3,069)</u>	<u>(117)</u>	<u>(17,714)</u>	<u>(100,667)</u>
<u>3,069</u>	<u>117</u>	<u>17,714</u>	<u>100,667</u>
<u>3,069</u>	<u>117</u>	<u>17,714</u>	<u>100,667</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL HIGHWAY ADMINISTRATION GRANTS FUND
June 30, 1996 and 1995

	<u>ASSETS</u>	<u>1996</u>	<u>1995</u>
Due from other governmental units		<u>\$ 209,940</u>	<u>\$ 117,101</u>
TOTAL ASSETS		<u>\$ 209,940</u>	<u>\$ 117,101</u>
 <u>LIABILITIES AND FUND BALANCE</u> 			
Due to other funds		<u>\$ 209,940</u>	<u>\$ 117,101</u>
TOTAL LIABILITIES		209,940	117,101
Fund balance		<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 209,940</u>	<u>\$ 117,101</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

(With Comparative Actual Amounts for the Year Ended June 30, 1995)

	1996		Variance- Favorable	1995
	Budget	Actual	(Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 1,667,416	\$ 966,685	\$ (700,731)	\$ 851,518
EXPENDITURES				
Current				
Transit				
Personnel services	668,450	522,067	146,383	470,430
Supplies	17,111	14,656	2,455	11,998
Contractual services	900,223	315,323	584,900	271,351
Other services and charges	336,081	261,114	74,967	248,443
Capital outlay				
Purchase of equipment	35,550	29,818	5,732	30,705
TOTAL EXPENDITURES	1,957,415	1,142,978	814,437	1,032,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(289,999)	(176,293)	113,706	(181,409)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	289,999	176,293	(113,706)	181,409
TOTAL OTHER FINANCING SOURCES	289,999	176,293	(113,706)	181,409
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	0	0	0	0
FUND BALANCE				
Beginning of year	0	0	0	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, 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, 1996**

	Federal/State		
	FHWA-PL- 0011(019)/ Louisiana Department of Transportation & Development <u>736-36-0007</u>	FHWA-PL- 0011(019)/ Louisiana Department of Transportation & Development <u>736-52-0009</u>	FHWA-ER- 93-(004)/ Louisiana Department of Transportation & Development <u>736-36-0003</u>
REVENUES			
Intergovernmental	\$ <u>605,380</u>	\$ <u>23,184</u>	\$ <u>108,388</u>
EXPENDITURES			
Current			
Transit			
Personnel services	418,173	11,907	36,821
Supplies	14,404	32	130
Contractual services	85,497	10,000	54,214
Other services and charges	208,833	7,041	17,223
Capital outlay -			
Purchase of equipment	<u>29,818</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>756,725</u>	<u>28,980</u>	<u>108,388</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(151,345)</u>	<u>(5,796)</u>	<u>0</u>
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>151,345</u>	<u>5,796</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>151,345</u>	<u>5,796</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	0	0	0
FUND BALANCE			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>Project Numbers</u>			
FHWA-ER- 93-(004)/ Louisiana Department of Transportation & Development <u>736-52-0003</u>	FHWA-IV-HS- 9322(603)/ Louisiana Department of Transportation & Development <u>700-99-0126</u>	FHWA-ENH- MISC-(099) Louisiana Department of Transportation & Development <u>700-36-0133</u>	<u>Total</u>
\$ <u>28,510</u>	\$ <u>191,076</u>	\$ <u>10,147</u>	\$ <u>966,685</u>
1,919	53,247	0	522,067
0	90	0	14,656
25,612	127,316	12,684	315,323
979	27,038	0	261,114
<u>0</u>	<u>0</u>	<u>0</u>	<u>29,818</u>
<u>28,510</u>	<u>207,691</u>	<u>12,684</u>	<u>1,142,978</u>
<u>0</u>	<u>(16,615)</u>	<u>(2,537)</u>	<u>(176,293)</u>
<u>0</u>	<u>16,615</u>	<u>2,537</u>	<u>176,293</u>
<u>0</u>	<u>16,615</u>	<u>2,537</u>	<u>176,293</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF TRANSPORTATION -
FEDERAL AVIATION ADMINISTRATION
GRANTS FUND
June 30, 1996 and 1995**

ASSETS

	<u>1996</u>	<u>1995</u>
Due from other funds	\$ 0	\$ 2
Due from other governmental units	<u>414</u>	<u>46,411</u>
 TOTAL ASSETS	 <u>\$ 414</u>	 <u>\$ 46,413</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ 414	\$ 46,411
Due to other governmental units	<u>0</u>	<u>2</u>
 TOTAL LIABILITIES	 414	 46,413
 Fund balance	 <u>0</u>	 <u>0</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 414</u>	 <u>\$ 46,413</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

(With Comparative Actual Amounts for the Year Ended June 30, 1995)

	1996		Variance	1995
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 65,610	\$ 58,168	\$ (7,442)	\$ 84,454
EXPENDITURES				
Current				
Transit				
Personnel services	9,716	5,852	3,864	930
Supplies	0	0	0	53
Contractual services	51,170	49,498	1,672	83,058
Other services and charges	4,724	2,818	1,906	465
TOTAL EXPENDITURES	65,610	58,168	7,442	84,506
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 0	 0	 0	 (52)
 OTHER FINANCING SOURCES				
Operating transfers in General Fund	0	0	0	52
 EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	 0	 0	 0	 0
 FUND BALANCE				
Beginning of year	0	0	0	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

	3-22-D303-MB Contract Number DOT FAA 94 <u>SW-8015</u>
REVENUES	
Intergovernmental	\$ <u>58,168</u>
EXPENDITURES	
Current	
Transit	
Personnel services	5,852
Supplies	0
Contractual services	49,498
Other services and charges	<u>2,818</u>
TOTAL EXPENDITURES	<u>58,168</u>
EXCESS OF REVENUES OVER EXPENDITURES	0
FUND BALANCE	
Beginning of year	<u>0</u>
End of year	<u>\$ 0</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
COMPARATIVE BALANCE SHEET
UNITED STATES DEPARTMENT OF COMMERCE -
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION/
MULTIPURPOSE CADASTRE FUND
June 30, 1996 and 1995

ASSETS

	<u>1996</u>	<u>1995</u>
Due from other governmental units	\$ <u>4,210</u>	\$ <u>35,202</u>
TOTAL ASSETS	<u>\$ 4,210</u>	<u>\$ 35,202</u>

LIABILITIES AND FUND BALANCE

Due to other funds	\$ <u>4,210</u>	\$ <u>35,202</u>
TOTAL LIABILITIES	4,210	35,202
Fund balance	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,210</u>	<u>\$ 35,202</u>

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNITED STATES DEPARTMENT OF COMMERCE --
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION/
MULTIPURPOSE CADASTRE FUND**

For the Year Ended June 30, 1996

(With Comparative Actual Amounts for the Year Ended June 30, 1995)

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 80,660	\$ 23,918	\$ (56,742)	\$ 108,089
EXPENDITURES				
Current				
Public Works				
Personnel services	1,072	990	82	39,854
Supplies	0	0	0	0
Contractual services	35,456	9,816	25,640	10,170
Other services and charges	34,713	5,185	29,528	23,171
Capital outlay				
Purchase of equipment	9,419	9,399	20	34,894
TOTAL EXPENDITURES	80,660	25,390	55,270	108,089
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(1,472)	(1,472)	0
OTHER FINANCING SOURCES				
Operating transfers in General Fund	0	1,472	1,472	0
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	0	0	0	0
FUND BALANCE				
Beginning of year	0	0	0	0
End of year	\$ 0	\$ 0	\$ 0	\$ 0

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
UNITED STATES DEPARTMENT OF COMMERCE -
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION/
MULTIPURPOSE CADASTRE FUND - BY PROJECT
For the Year Ended June 30, 1996

	<u>Orleans Parish</u>		<u>Jefferson Parish NA87AA-H-CG035</u>		
	<u>1997</u>	<u>Prior</u>	<u>1997</u>	<u>Prior</u>	<u>Total</u>
REVENUES					
Intergovernmental	<u>\$ 5,145</u>	<u>\$ 253</u>	<u>\$ 2,940</u>	<u>\$ 15,580</u>	<u>\$ 23,918</u>
EXPENDITURES					
Current					
Public Works					
Personnel services	0	0	0	990	990
Contractual services	5,095	915	2,890	916	9,816
Other services and charges	50	810	50	4,275	5,185
Capital outlay					
Purchases of equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,399</u>	<u>9,399</u>
TOTAL EXPENDITURES	<u>5,145</u>	<u>1,725</u>	<u>2,940</u>	<u>15,580</u>	<u>25,390</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>0</u>	<u>(1,472)</u>	<u>0</u>	<u>0</u>	<u>(1,472)</u>
OTHER FINANCING SOURCES					
Operating transfers in General Fund	<u>0</u>	<u>1,472</u>	<u>0</u>	<u>0</u>	<u>1,472</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	0	0	0	0	0
FUND BALANCE					
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
BALANCE SHEET
STATE OF LOUISIANA
CONTRACTS FUND
June 30, 1996

ASSETS

Due from other funds	<u>\$ 2,945</u>
TOTAL ASSETS	<u>\$ 2,945</u>

LIABILITIES AND FUND BALANCE

Unearned revenue	<u>\$ 2,945</u>
TOTAL LIABILITIES	2,945
Fund balance	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,945</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 20,281	\$ 15,103	\$ (5,178)
EXPENDITURES			
Current			
Economic and Physical Development			
Personnel services	3,314	3,058	256
Supplies	422	417	5
Contractual services	14,895	10,669	4,226
Other services and charges	<u>1,650</u>	<u>1,514</u>	<u>136</u>
TOTAL EXPENDITURES	<u>20,281</u>	<u>15,658</u>	<u>4,623</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(555)	(555)
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>0</u>	<u>555</u>	<u>555</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	0	0	0
FUND BALANCE			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, 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, 1996**

	<u>LAPDD Solidwaste Mgmt. Data Collection Program Louisiana Department of Environmental Quality</u>	<u>LAPDD Enterprise Zone Program Louisiana Department of Economic Development</u>	<u>Total</u>
REVENUES			
Intergovernmental	\$ <u>7,306</u>	\$ <u>7,797</u>	\$ <u>15,103</u>
EXPENDITURES			
Current			
Economic and Physical Development			
Personnel services	1,340	1,718	3,058
Supplies	391	26	417
Contractual services	5,500	5,169	10,669
Other services and charges	<u>630</u>	<u>884</u>	<u>1,514</u>
TOTAL EXPENDITURES	<u>7,861</u>	<u>7,797</u>	<u>15,658</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(555)</u>	<u>0</u>	<u>(555)</u>
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>555</u>	<u>0</u>	<u>555</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	0	0	0
FUND BALANCE			
Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
June 30, 1996

GENERAL FIXED ASSETS	
Furniture, fixtures and equipment	\$ 576,793
Leasehold improvements	110,405
Less accumulated depreciation	<u>(297,737)</u>
TOTAL GENERAL FIXED ASSETS (BOOK VALUE)	<u>\$ 389,461</u>
SOURCES OF INVESTMENT IN GENERAL FIXED ASSETS	
General Fund revenues	\$ 86,482
United States Department of Transportation	
Federal Transportation Administration grant resources	53,335
Federal Highway Administration/ Louisiana Department of Transportation and Development - Public Safety Commission grant resources	193,020
United States Department of Commerce	
National Oceanic and Atmospheric Administration/ Jefferson Parish and City of New Orleans grant resources	56,389
United States Department of Energy/Louisiana Department of Natural Resources grant resources	<u>235</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 389,461</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
*SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
For the Year Ended June 30, 1996*

	<u>Furniture, Fixtures & Equipment</u>	<u>Leasehold Improvements</u>	<u>Total</u>
FUNCTION AND ACTIVITY			
General Government			
Agency activity			
Administration and planning	\$ 576,793	\$ 110,405	\$ 687,198
Less accumulated depreciation and amortization	<u>(188,725)</u>	<u>(109,012)</u>	<u>(297,737)</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 388,068</u>	<u>\$ 1,393</u>	<u>\$ 389,461</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
*SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
For the Year Ended June 30, 1996*

	<u>Furniture, Fixtures & Equipment</u>	<u>Leasehold Improvements</u>	<u>Total</u>
GENERAL FIXED ASSETS			
Balance July 1, 1995, at cost	\$ 517,515	\$ 109,404	\$ 626,919
Additions	71,300	1,001	72,301
Retirements	<u>(12,022)</u>	<u>0</u>	<u>(12,022)</u>
Balance June 30, 1996, at cost	<u>576,793</u>	<u>110,405</u>	<u>687,198</u>
Balance July 1, 1995, accumulated depreciation and amortization	172,334	108,819	281,153
Additions	27,812	193	28,005
Retirements	<u>(11,421)</u>	<u>0</u>	<u>(11,421)</u>
Balance June 30, 1996, accumulated depreciation and amortization	<u>188,725</u>	<u>109,012</u>	<u>297,737</u>
Balance June 30, 1996, net of accumulated depreciation and amortization	<u>\$ 388,068</u>	<u>\$ 1,393</u>	<u>\$ 389,461</u>

SUPPLEMENTARY INFORMATION

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
SCHEDULE OF COMMISSIONERS' PER DIEM
For the Year Ended June 30, 1996**

	<u>Number of Meetings Attended</u>	<u>Per Diem Allowances</u>
Mr. Wayne Cresap	10	\$ 500
Reverend Simmie L. Harvey	10	500
Mr. Richard P. Kelley	11	550
Mr. Shelby P. LaSalle, Jr.	10	500
Ms. Mildred L. Reese	11	550
Mr. John V. Santopadre	10	500
Mr. Kenneth W. Sears	10	500

The nonelected Commissioners are provided a per diem allowance of \$50 for each meeting attended, not to exceed two meetings per month.

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**REGIONAL PLANNING COMMISSION
FOR JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
REPORTS ON INTERNAL CONTROL AND COMPLIANCE
June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FEB 19 1997

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REBOWE & COMPANY* / KUSHNER, LAGRAIZE & MOORE L.L.P.

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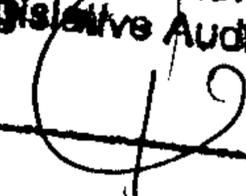
**INDEPENDENT AUDITORS' REPORT
ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, St. Bernard
& St. Tammany Parishes
New Orleans, Louisiana

We have audited the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1996, and have issued our report thereon dated October 22, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Receipt Acknowledges
Legislative Auditor
By 

In planning and performing our audit of the general purpose financial statements of the Commission for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and various federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
October 22, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, St. Bernard
& St. Tammany Parishes
New Orleans, Louisiana

We have audited the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1996, and have issued our report thereon dated October 22, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Commission is the responsibility of the Commission's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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*.

This report is intended for the information of management and various federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
October 22, 1996

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, St. Bernard
& St. Tammany Parishes
New Orleans, Louisiana

We have audited the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1996, and have issued our report thereon dated October 22, 1996. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in

that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Rebowe & Company

Kushner, LaGratze & Moore, L.L.P.

Metairie, Louisiana

October 22, 1996

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1996**

Federal Granting Agency/ Recipient State Agency: Grant Program	State/ Federal Project Number	Local Project Number	Federal Catalog Number	Total Project Budget	Budget
United States:	LA-80-X004	736-36-0008	20.505	\$ 333,375	\$ 266,700
Department of Transportation	LA-80-X004	736-52-0010	20.505	9,497	7,596
Federal Transit	LA-80-X003	736-92-0001	20.505	337,793	270,234
Administration Section 8	LA-80-X003	736-52-0007	20.505	25,230	20,184
Technical Studies Grants		736-17-0166/			
	LA-80-X001	736-17-0169	20.505	342,591	274,073
	LA-80-X002	736-99-0049	20.505	<u>333,375</u>	<u>266,700</u>
Total FTA Section 8				<u>1,381,861</u>	<u>1,105,487</u>
Section 9, Planning, Capital and Operating Assistance Grants (Used to supplement Section 8 planning resources)	LA-90-X150	-	20.507	<u>155,000</u>	<u>124,000</u>
Total Federal Transit Administration				<u>1,536,861</u>	<u>1,229,487</u>
Federal Highway Administration/ Louisiana Department of Transportation and Development	PL-0011(019)	736-36-0007	20.205	1,007,659	806,127
Section 104(f), Highway Research, Planning and Construction Grants	PL-0011(019)	736-52-0009	20.205	111,537	89,230
	IV-HS-9322(603)	700-99-0126	20.205	500,000	400,000
	ER-93(004)	736-36-0003	20.205	250,812	250,812
	ER-93(004)	736-52-0003	20.205	84,140	84,140
	PL-0011(018)	736-36-0005	20.205	1,098,873	879,098
	PL-0011(018)	736-52-0006	20.205	99,686	79,749
	ENH-MISC (099)	700-36-0133	20.219	<u>132,000</u>	<u>105,600</u>
Total Federal Highway Administration				<u>3,284,707</u>	<u>2,694,756</u>
Federal Aviation Administration Implement Computerization of Continuous Airport System Planning Program Grant	3-22-D303-MB	-	20.106	<u>149,599</u>	<u>134,639</u>
Total United States Department of Transportation				<u>4,971,167</u>	<u>4,058,882</u>

Federal Financial Assistance					Provided Through 6/30/96	Total Expenditures Year Ended 6/30/96		Total Expenditures Inception to 6/30/96
Provided Through 6/30/95	For Year Ended 6/30/96							
	Received - Cash Basis	Accrued/(Refunds)		Accrual Basis				
		6/30/95	6/30/96					
\$ 0	\$ 179,026	\$ 0	\$ 41,386	\$ 220,412	\$ 220,412	\$ 275,515	A,B	\$ 275,515
0	3,513	0	170	3,683	3,683	4,604	A,B	4,604
190,576	106,626	26,968	0	79,658	270,234	103,402	A,B,F	341,622
12,816	9,565	2,197	0	7,368	20,184	10,437	A,B,F	26,457
273,453	16,868	16,248	0	620	274,073	737	A,B,F	342,553
266,445	(255)	(255)	0	0	266,445	0	A,B,F	333,056
<u>743,290</u>	<u>315,343</u>	<u>45,158</u>	<u>41,556</u>	<u>311,741</u>	<u>1,055,031</u>	<u>394,695</u>		<u>1,323,807</u>
<u>50,182</u>	<u>66,828</u>	<u>2,340</u>	<u>6,367</u>	<u>70,855</u>	<u>121,037</u>	<u>88,569</u>	B	<u>151,297</u>
<u>793,472</u>	<u>382,171</u>	<u>47,498</u>	<u>47,923</u>	<u>382,596</u>	<u>1,176,068</u>	<u>483,264</u>		<u>1,475,104</u>
0	487,659	0	117,721	605,380	605,380	756,725	A,B	756,725
0	14,633	0	8,551	23,184	23,184	28,980	A,B	28,980
2,397	120,392	469	46,230	166,153	168,550	207,691	A,B	210,688
112,281	119,698	12,424	1,114	108,388	220,669	108,388	A,D	220,669
13,455	20,668	10,494	18,336	28,510	41,965	28,510	A,D	41,965
676,981	86,046	86,046	0	0	676,981	0	A,B,F	846,226
47,697	7,308	7,308	0	0	47,697	0	A,B,F	59,621
0	0	0	10,147	10,147	10,147	12,684	B	12,684
<u>852,811</u>	<u>856,404</u>	<u>116,741</u>	<u>202,099</u>	<u>941,762</u>	<u>1,794,573</u>	<u>1,142,978</u>		<u>2,177,558</u>
<u>75,590</u>	<u>93,747</u>	<u>41,769</u>	<u>373</u>	<u>52,351</u>	<u>127,941</u>	<u>58,168</u>	C	<u>142,157</u>
<u>1,721,873</u>	<u>1,332,322</u>	<u>206,008</u>	<u>250,395</u>	<u>1,376,709</u>	<u>3,098,582</u>	<u>1,684,410</u>		<u>3,794,819</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
For the Year Ended June 30, 1996**

Federal Granting Agency/ Recipient State Agency: Grant Program	State/ Federal Project Number	Local Project Number	Federal Catalog Number	Total Project Budget	Budget
United States Department of Commerce					
National Oceanic and Atmospheric Administration					
Multipurpose Cadastre					
Jefferson Parish	NA87AH-H-CG035	-	11.400	\$ 23,400	\$ 23,400
Jefferson Parish	NA87HH-H-CG035	-	11.400	258,559	237,050
Orleans Parish		-	11.400	41,250	41,250
Orleans Parish		-	11.400	<u>70,050</u>	<u>70,050</u>
Total United States Department of Commerce				<u>393,259</u>	<u>371,750</u>
Total Federal Financial Assistance				<u>\$ 5,364,426</u>	<u>\$ 4,430,632</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 forty percent (40%) provided by Other Agencies and by Commission in the first year only.
- F. Project has been completed and closed out at June 30, 1996 or prior.

Federal Financial Assistance					Provided Through 6/30/96	Total Expenditures Year Ended 6/30/96	Total Expenditures Inception to 6/30/96
Provided Through 6/30/95	Received - Cash Basis	For Year Ended 6/30/96 Accrued/(Refunds)		Accrual Basis			
		6/30/95	6/30/96				
\$ 0	\$ 2,157	\$ 0	\$ 783	\$ 2,940	\$ 2,940	\$ 2,940 D	\$ 2,940
221,294	30,780	17,284	2,084	15,580	236,874	15,580 E	258,382
0	3,802	0	1,343	5,145	5,145	5,145 D	5,145
69,796	18,172	17,919	0	253	70,049	1,725 D,F	71,521
291,090	54,911	35,203	4,210	23,918	315,008	25,390	337,988
<u>\$2,012,963</u>	<u>\$1,387,233</u>	<u>\$ 241,211</u>	<u>\$ 254,605</u>	<u>\$1,400,627</u>	<u>\$3,413,590</u>	<u>\$ 1,709,800</u>	<u>\$ 4,132,807</u>

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
*NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
June 30, 1996*

NOTE 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, *AUDITS OF STATE AND LOCAL GOVERNMENTS*, AND THE SINGLE AUDIT ACT OF 1984

All federal grant awards of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments*, and the Single Audit Act of 1984. The United States Department of Transportation is the Commission's cognizant agency for the single audit.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the *accrual basis of accounting*. *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 the 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, 1996. Expenditures represent total program costs for the year ended June 30, 1996, and the cumulative program costs incurred from inception to June 30, 1996. Federal financial assistance provided through June 30, 1996, represents amounts earned under grant agreements on the accrual basis of accounting.

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**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL
STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, St. Bernard
& St. Tammany Parishes
New Orleans, Louisiana

We have audited the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1996, and have issued our report thereon dated October 22, 1996. We have also audited the Commission's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated October 22, 1996.

We conducted our audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Commission complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1996, we considered the Commission's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Commission's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated October 22, 1996.

During the year ended June 30, 1996, the Commission expended 89.2 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Commission's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management and all applicable federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
October 22, 1996

REBOWE & COMPANY* / KUSHNER, LAGRAIZE & MOORE L.L.P.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR AND NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, St. Bernard
& St. Tammany Parishes
New Orleans, Louisiana

We have audited the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard & St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1996, and have issued our report thereon dated October 22, 1996.

We have applied procedures to test the Commission's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Drug-Free Workplace Act
- Administrative Requirements
- Allowable Costs/Cost Principles

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Commission had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management and various federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
October 22, 1996

REBOWE & COMPANY* / KUSHNER, LAGRAIZE & MOORE L.L.P.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, St. Bernard
& St. Tammany Parishes
New Orleans, Louisiana

We have audited the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1996, and have issued our report thereon dated October 22, 1996.

We have also audited the Commission's compliance with the requirements governing types of services allowed or unallowed; matching and level of effort; reporting; cost sharing/allocation; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance for the year ended June 30, 1996. The management of the Commission is responsible for the Commission's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, the Commission complied, in all material respects, with the requirements governing types of services allowed or unallowed; matching, level of effort; reporting; cost sharing/allocation; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

This report is intended for the information of management and various federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
October 22, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Commissioners
Regional Planning Commission
for Jefferson, Orleans, St. Bernard
& St. Tammany Parishes
New Orleans, Louisiana

We have audited the general purpose financial statements of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes (the "Commission"), as of and for the year ended June 30, 1996, and have issued our report thereon dated October 22, 1996.

In connection with our audit of the general purpose financial statements of the Commission and with our consideration of the Commission's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Commission had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management and various federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Rebowe & Company

Kushner, LaGratze & Moore, LLP.

Metairie, Louisiana
October 22, 1996

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

SCHEDULES OF INDIRECT COSTS

For the Period July 1, 1995 through June 30, 1996

...divisions of state law, this report is a public document. A copy of the report shall be submitted to the Legislative Auditor, reviewed, and the report shall be made available to the 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 FEB 19 1997

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

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INDEPENDENT AUDITORS' REPORT

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We have audited the accompanying schedules of indirect cost allocation rates, overhead costs and benefits costs of the Regional Planning Commission for Jefferson, Orleans, St. Bernard and St. Tammany Parishes (the Commission) for the period July 1, 1995 through June 30, 1996, pursuant to the provisions of the United States Office of Management and Budget Circular A-87, *Cost Principles for State and Local Governments*. These schedules are the responsibility of the Commission's management. Our responsibility is to express an opinion on the schedules based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the schedules. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedules were prepared to present the calculation of the indirect cost allocation rates used in the Commission's cost allocation plan, and are not intended to be a complete presentation of the Commission's revenues and expenses.

In our opinion the accompanying schedules referred to in the first paragraph present fairly, in all material respects, the indirect cost allocation rates, overhead costs, and benefits costs of the Commission for the period July 1, 1995 through June 30, 1996, 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 for the information of management and various federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

REBOWE & COMPANY
A Professional Corporation

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
September 13, 1996

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
*SCHEDULE OF INDIRECT COST ALLOCATION RATES
For the Period July 1, 1995 through June 30, 1996*

OVERHEAD		
Overhead indirect costs	<u>\$ 379,144</u>	
Direct salaries	\$ 453,876	
Overhead allocation rate		83.535%
BENEFITS		
Benefits indirect costs	<u>\$ 352,186</u>	
Direct salaries	\$ 453,876	
Benefits allocation rate		<u>77.595%</u>
TOTAL ALLOCATION RATE AS A PERCENTAGE OF DIRECT SALARIES		<u>161.130%</u>

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

SCHEDULE OF OVERHEAD COSTS

For the Period July 1, 1995 through June 30, 1996

<u>DESCRIPTION</u>	<u>COSTS AS SUBMITTED</u>	<u>COSTS QUESTIONED</u>	<u>COSTS UNRESOLVED</u>	<u>TOTAL</u>
Indirect salaries	\$ 110,801	\$ 0	\$ 0	\$ 110,801
Rent and utilities	55,993	0	0	55,993
Contract personnel	70,267	0	0	70,267
Depreciation - auto, furniture and equipment	27,396	0	0	27,396
Audit	23,448	0	0	23,448
Office supplies	15,399	0	0	15,399
Administrative consultants	19,831	0	0	19,831
Telephone	11,531	0	0	11,531
Reproduction and publications	11,912	0	0	11,912
Automobile - gas, insurance, maintenance and parking	9,276	0	0	9,276
Postage	7,057	0	0	7,057
Equipment rental and maintenance	3,969	0	0	3,969
Travel, parking and staff training	5,691	0	0	5,691
Insurance	3,640	0	0	3,640
Dues and subscriptions	1,811	0	0	1,811
Advertising	89	0	0	89
Use allowance on furniture and equipment	358	0	0	358
Conference registration	370	0	0	370
Amortization of leasehold improvements	192	0	0	192
Reference materials	113	0	0	113
TOTALS	<u>\$ 379,144</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 379,144</u>

DIRECT SALARIES

\$ 453,876

OVERHEAD ALLOCATION RATE

83.535 %

See accompanying notes.

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
SCHEDULE OF BENEFITS COSTS
For the Period July 1, 1995 through June 30, 1996

<u>DESCRIPTION</u>	<u>COSTS AS SUBMITTED</u>	<u>COSTS QUESTIONED</u>	<u>COSTS UNRESOLVED</u>	<u>TOTAL</u>
Hospital and life insurance	\$ 148,941	\$ 0	\$ 0	\$ 148,941
Staff leave	114,074	0	0	114,074
Pension	62,067	0	0	62,067
FICA	18,958	0	0	18,958
Workmen's compensation	4,444	0	0	4,444
Employee welfare	<u>3,702</u>	<u>0</u>	<u>0</u>	<u>3,702</u>
TOTALS	<u>\$ 352,186</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 352,186</u>
 DIRECT SALARIES				 <u>\$ 453,876</u>
 BENEFITS ALLOCATION RATE				 <u>77.595 %</u>

See accompanying notes.

**REGIONAL PLANNING COMMISSION
FOR
JEFFERSON, ORLEANS, ST. BERNARD
& ST. TAMMANY PARISHES**
NOTES TO SCHEDULES
For the Period July 1, 1994 through June 30, 1995

NOTE 1 - REPORTING ENTITY

The Regional Planning Commission for Jefferson, Orleans, 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.

The Commission is composed of twenty-one members, five each from the four member parishes and the Secretary of the Louisiana Department of Transportation and Development. A chairman is elected from the membership body. The members 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

Through March 1995, the Commission maintained a manual accounting system except for payroll, cash receipts, cash disbursements, and accounts payable which were maintained on an electronic data processing system using the modified accrual basis of accounting. Effective April 1995, the Commission now 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.