

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND  
BALANCE - GOVERNMENTAL FUND TYPE

Rapidan Area Planning Commission  
Alexandria, Louisiana  
Year Ended June 30, 1994

<u>REVENUE</u>	
Intergovernmental	\$267,000
Miscellaneous	2,872
Interest	<u>      58</u>
 Total revenue	 \$272,930
 <u>EXPENDITURES</u>	
Programs:	
FIMA PL-8011-(10)	\$187,000
FTA ER-91-004	60,000
FTA LA-88-004	12,000
Locally funded activities	44,000
Rentals and interest	<u>      52</u>
 Total expenditures	 \$253,052
 <u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	  19,878
 <u>FUND BALANCE</u>	
Beginning of year	<u>    15,281</u>
 End of year	 \$ 34,981

See Notes to Financial Statements

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GRANT FUNDS) AND ACTUAL**

Rapidan Area Planning Commission  
Alexandria, Louisiana  
Year Ended June 30, 1986

	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>REVENUE</b>			
<b>Federal</b>			
FEMA-FI-0801-(15)	\$ 82,200	\$ 83,300	\$ 1,000
14070- Andrew ER-91-004	62,000	62,866	1,066
FTA LA-80-0004	10,000	2,675	<3225>
	<u>\$154,200</u>	<u>\$147,841</u>	<u>\$ 6,359</u>
<b>State</b>			
Alexandria	\$ 19,595	\$ 19,595	\$ -
Rapides Parish Jury	20,625	20,625	-
Pinville	6,720	7,280	560
Hall	-	-	-
Cheneyville	-	-	-
Boyer	-	-	-
Woodworth	-	-	-
	<u>\$ 46,940</u>	<u>\$47,500</u>	<u>\$ 560</u>
<b>Technical Assistance</b>			
ECG Underpass	\$ -	\$ 2,700	\$ 2,700
Environmental Review (CDB, RFP2)	3,000	-	<3,000>
RFP2 Permit (Met)	20,000	27,775	<3,225>
Rock Blind (Met)	-	575	575
Development review	12,000	12,000	0
Flood plan management	1,400	1,325	<75>
Rock permits	-	100	100
	<u>\$ 46,400</u>	<u>\$ 44,330</u>	<u>\$ 2,070</u>
<b>Miscellaneous</b>			
Maps, data sales, etc.	\$ 1,705	\$ 2,072	\$ 367
Interest	750	844	94
Other	-	-	-
	<u>\$ 2,455</u>	<u>\$ 2,916</u>	<u>\$ 461</u>
<b>Total revenue</b>	<b>\$250,000</b>	<b>\$256,715</b>	<b>\$ 6,715</b>

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**HAVESON AREA PLANNING COMMISSION**  
Alexandria, Louisiana

**FINANCIAL REPORT**  
June 30, 1987

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the council, or governing body and other appropriate public officials. This 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 5 1987

# BRUCE H. STAGG

CHIEF OF ACCOUNTANTS GENERAL

U.S. DEPARTMENT OF COMMERCE

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL, STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL, STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

I have audited the general purpose financial statements of Rapides Area Planning Commission, for the year ended June 30, 1986, and have issued my report thereon dated Jan. 9, 1987.

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

The management of Rapides Area Planning 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 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.

In planning and performing my audit of the general purpose financial statements of Rapides Area Planning Commission, for the year ended June 30, 1986, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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# BRUCE H. STAGG

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

I have audited the accompanying general purpose financial statements of Rapides Area Planning Commission, as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of Rapides Area Planning Commission management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Rapides Area Planning Commission, as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules 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 Rapides Area Planning Commission. The information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Bruce H. Stagg CPA

  
Alexandria, La.  
January 9, 1997

SCHEDULE OF INDIRECT EXPENSES

Rapidan Area Planning Commission  
 Alexandria, Louisiana  
 Year Ended June 30, 1955

Payroll taxes	\$ 10,972
Group insurance	24,742
Building rent	14,400
General insurance	275
Data processing	768
Equipment maintenance	2,427
General office supplies	2,788
Postage	1,726
Building repair	50
Telephone	2,460
Janitorial	1,884
Miscellaneous	2,373
Taxes	307
Copyer and supplies	2,663
Data and subscriptions	1,221
Audit	4,000
Printing and art supplies	1,070
Bank charges	480
Equipment lease	2,264
Minor Equipment Purchase	10,275
Consultants	<u>11,400</u>
Total indirect expenses	\$101,587

# BRUCE H. STAGG

CHIEF ACCOUNTANT

INDEPENDENT  
ACCOUNTING FIRM  
1000 PINE BLVD  
MONROE, LA 70601

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAW AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

I have audited the general purpose financial statements of Rapides Area Planning Commission, as of and for the year ended June 30, 1998, and have issued my report thereon dated January 9, 1997.

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

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

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my tests of compliance disclosed the following instances of noncompliance that may be material to the general purpose financial statements but for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in Rapides Area Planning Commission's 1998 financial statements.

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GRAPH BASED) AND ACTUAL  
(Continued)**

Rapidan Area Floodway Commission  
Alexandria, Louisiana  
Year Ended June 30, 1996

	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>EXPENDITURES</b>			
Salaries	\$110,000	\$110,352	\$ 340
Group insurance	25,000	24,242	750
Building lease	14,000	14,000	-
General insurance	750	273	477
Copy and supplies	3,000	2,563	437
Equipment purchases	10,000	10,271	<170>
General office supplies	3,000	2,700	300
Drafting and art supplies	1,200	1,070	130
Postage	2,000	1,720	274
News and subscriptions	1,200	1,221	<21>
Telephone	3,000	2,850	141
Bank charges	500	400	90
Travel	1,000	-	1,000
Mileage	1,000	100	900
Audit	3,000	6,000	<1,000>
Equipment maintenance	1,000	1,427	427
Janitor and grounds	3,000	1,984	414
Miscellaneous	1,000	2,273	<1,273>
Consultants-Project Expense	12,500	11,400	1,100
Equipment lease	0,000	0,204	204
Data processing	1,000	760	232
Permitting	000	637	363
FICA match	10,000	9,900	94
Employment security	1,500	1,067	433
Building repair	050	51	599
Contingency	13,500	-	13,500
Project expenses	-	5,550	<5,550>
<b>Total expenditures</b>	<b>\$220,000</b>	<b>\$217,420</b>	<b>\$2,580</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 19,200</b>	<b>\$19,200</b>
<b>FUND BALANCE</b>			
Beginning of year	19,701	19,701	-
End of year	<u>\$ 19,701</u>	<u>\$ 28,901</u>	<u>\$19,200</u>

See Notes to Financial Statements.

**COMBINED BALANCE SHEET - ALL FUND TYPE AND ACCOUNT GROUP**

Rapidan Area Planning Commission  
Alexandria, Louisiana  
June 30, 1994

ASSETS	GOVERNMENTAL FUND TYPE GENERAL	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMORANDUM ONLY)
Cash	\$29,707	\$ -	\$ 29,707
Accounts receivable	22,790	-	22,790
Furniture and equipment	-	56,169	56,169
Deposits	<u>528</u>	<u>-</u>	<u>528</u>
<b>Total assets</b>	<b><u>\$53,292</u></b>	<b><u>\$56,169</u></b>	<b><u>\$109,588</u></b>
 <b>LIABILITIES</b>			
Accounts payable	\$18,883	\$ -	\$ 18,883
Payroll taxes payable	<u>3,533</u>	<u>-</u>	<u>3,533</u>
<b>Total liabilities</b>	<b><u>\$22,416</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 22,416</u></b>
 <b>FUND EQUITY</b>			
Fund Equity:			
Investment in general fixed assets	\$ -	\$56,169	\$ 56,169
Fund balances:			
Unreserved:			
Undesignated	<u>38,561</u>	<u>-</u>	<u>38,561</u>
<b>Total fund equity</b>	<b><u>\$38,561</u></b>	<b><u>\$56,169</u></b>	<b><u>\$ 95,158</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$53,292</u></b>	<b><u>\$56,169</u></b>	<b><u>\$109,588</u></b>

See Notes to Financial Statements.

**SCHEDULE OF RECEIPTS AND COMMITMENTS**

Capital Area Flooding Mitigation  
 Alexandria, Louisiana  
 Year Ended June 30, 1996

	FY- 1995-1996	FY- 1996-1997	FY- 1997-1998	1998	TOTAL PROGRAM (000)
<b>REVENUES</b>					
Grants and technical assistance	\$ 3,470	265,000	\$ 83,000	\$ 28,000	\$379,470
Local match - state and metropolitan	2,419	--	38,000	21,117	61,536
Municipalities' share	--	--	--	2,872	2,872
Interest income	--	--	--	888	888
<b>TOTAL REVENUES</b>	<b>58,059</b>	<b>265,000</b>	<b>161,000</b>	<b>\$ 52,867</b>	<b>\$277,926</b>
<b>EXPENDITURES</b>					
Salaries	\$ 3,316	148,262	\$ 68,961	\$ 21,886	\$242,425
Project expense	--	--	4,500	28,008	32,508
<b>Total direct expenses</b>	<b>\$ 3,316</b>	<b>148,262</b>	<b>\$ 73,461</b>	<b>\$ 49,894</b>	<b>\$274,933</b>
<b>INDIRECT AND OTHER</b>	\$ --	\$ --	\$ --	\$ 670	\$ 670
<b>TOTAL EXPENDITURES</b>	<b>3,316</b>	<b>148,262</b>	<b>73,461</b>	<b>50,564</b>	<b>\$275,603</b>
<b>TOTAL EXPENDITURES</b>	<b>58,059</b>	<b>265,000</b>	<b>161,000</b>	<b>\$ 51,234</b>	<b>\$277,287</b>
<b>EXCESS (DEFICIENCY) OF COMMITMENTS (AND RESERVE)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ -1,501</b>	<b>\$ 21,773</b>	<b>\$ -1,501</b>

## NOTES TO FINANCIAL STATEMENTS

Rapides Area Planning Commission  
Alexandria, Louisiana  
June 30, 1966

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The RAPFC was formed by ordinance of Alexandria, Pineville, and the Rapides Parish Police Jury dated December 18, 1968. This authority was granted by Louisiana Revised Statutes 22:131. Bossiere, Woodworth, Noyce, Hall and Cheneyville have since joined the RAPFC.

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

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

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

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

#### Fund Accounting

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

## SUPPLEMENTAL INFORMATION

NOTES TO FINANCIAL STATEMENTS

Rapides Area Planning Commission  
Alexandria, Louisiana  
June 30, 1966  
(Continued)

NOTE 4 - BOARD OF COMMISSIONERS' COMPENSATION

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

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1966	Additions	Dispositions	Balance June 30, 1966
Furniture and equipment:	\$ 52,146	\$ 18,173	\$ 4,158	\$ 66,161

NOTE 6 - COLLATERALIZATION

The Commission's balance per bank statement at June 30, 1966, was \$ 36,531.15. This amount of deposit was entirely covered by federal depository insurance.

NOTES TO FINANCIAL STATEMENTS

Rapides Area Planning Commission  
Alexandria, Louisiana  
June 30, 1994  
(Continued)

Cost Allocation Method

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

	<u>June 30, 1994</u>
Total Allowable Indirect Expense	\$183,587
Divided by: Total Direct Labor	<u>128,352</u>
Indirect Overhead Rate	78.68

Accumulated Unpaid Vacation

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

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS

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

NOTE 3 - ACCOUNTS RECEIVABLE

The accounts receivable balances at June 30, 1994 are as follows:

	<u>1994</u>
DOTD, TRANSIT	\$ 6,745
DOTD, AMTRAK	6,484
ALEXANDRIA	4,099
PINEVILLE	540
WOODWORTH	382
HALL	1,322
CHERRYVILLE	<u>482</u>
Total Accounts Receivable	<u>\$22,732</u>

## NOTES TO FINANCIAL STATEMENTS

Episkop Area Planning Commission  
Alexandria, Louisiana  
June 18, 1996  
(Continued)

### 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.

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

### Budget Policy

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

### Total Columns of Combined Statements - Overview

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

## NOTES TO FINANCIAL STATEMENTS

Epidemic Area Planning Commission  
Alexandria, Louisiana  
June 10, 1996  
(continued)

account group presented in the financial statements in this report are as follows:

### Governmental Fund Type

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

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

### Account Group

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

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

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

My 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 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 errors or 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

James H. Stagg CPA

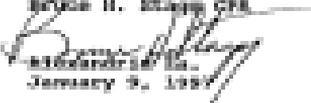
  
Richardson, La.  
January 9, 1979

Louisiana Statutes require that the Audit Report be issued within six months of the year end. The report was not issued on time due to the Auditor's loss of key personnel, which caused a backlog of work. This condition has been corrected and should not be a problem in the future.

I considered these instances of noncompliance in forming my opinion on whether Rapides Area Flooding Commission's 1984 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated February 1985, on these general purpose financial statements.

This report is intended for the information of management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Bruce H. Stapp CPA



Standard Co.

January 9, 1987