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***North Delta Regional Planning and  
Development District, Incorporated***

***Monroe, Louisiana***

***EIN: 72-0652942***

***REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION***

***For the Year Ended June 30, 2000***

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

Release Date 2-28-01

***SAUNDERS & ASSOCIATES***

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NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INC.  
Monroe, Louisiana

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
North Delta Regional Planning and Development District, Inc.  
Monroe, Louisiana

We have audited the accompanying general-purpose financial statements of the North Delta Regional Planning and Development District, Inc. as of and for the year ended June 30, 2000, as listed in the preceding table of contents. These general-purpose financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of North Delta Regional Planning and Development District, Inc. as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types and non-expendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2000 on our consideration of the organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the organization taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information is not a required part of the general-purpose financial statements.

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

  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

October 19, 2000

## FINANCIAL STATEMENTS

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2000

	<u>Governmental Funds</u>		<u>Proprietary</u>	<u>Fiduciary</u>
	<u>General</u>	<u>Special</u>	<u>Funds -</u>	<u>Funds -</u>
	<u>Fund</u>	<u>Revenue</u>	<u>Enterprise</u>	<u>Agency</u>
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 125,735	\$ 21,070	\$ 447,274	\$ 7,083
Receivables	9,721	60,531	131,500	30,954
Notes Receivable - Short-Term	0	0	330,638	0
Notes Receivable - Long-Term	0	0	704,787	0
Allowance for Bad Debts	0	0	(207,044)	0
Interfund Receivable	2,781	26,596	135,659	0
Prepaid Items	1,810	0	0	0
Land, Buildings and Equipment	0	0	0	0
Repossessed Properties	0	0	273,380	0
<b>Other Debits:</b>				
Amount to be Provided for Payment of General Long-Term Obligations	0	0	0	0
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$ 140,047</u></b>	<b><u>\$ 108,197</u></b>	<b><u>\$ 1,816,194</u></b>	<b><u>\$ 38,037</u></b>
<b><u>LIABILITIES, EQUITY AND OTHER CREDITS</u></b>				
<b>Liabilities:</b>				
Accounts, Salaries and Other Payables	\$ 13,870	\$ 28,127	\$ 515	\$ 0
Interfund Payable	3,215	26,162	135,659	0
Due to Other Governmental Units	0	0	0	38,037
Notes Payable	0	4,367	1,614,429	0
Deferred Revenue	0	17,247	0	0
Accrued Interest Payable	0	0	6,728	0
Refunds Due to Grantor	0	3,425	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<b><u>17,085</u></b>	<b><u>79,328</u></b>	<b><u>1,757,331</u></b>	<b><u>38,037</u></b>
<b>Equity and Other Credits:</b>				
Investments in Other Fixed Assets	0	0	0	0
Retained Earnings (Deficit)	0	0	58,863	0
<b>Fund Balances:</b>				
Unreserved and Undesignated	<u>122,962</u>	<u>28,869</u>	<u>0</u>	<u>0</u>
<b>Total Equity and Other Credits</b>	<b><u>122,962</u></b>	<b><u>28,869</u></b>	<b><u>58,863</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b><u>\$ 140,047</u></b>	<b><u>\$ 108,197</u></b>	<b><u>\$ 1,816,194</u></b>	<b><u>\$ 38,037</u></b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2000

	Account Groups		Total (Memo Only)
	General Fixed Assets	General Long-Term Debt	
<b><u>ASSETS AND OTHER DEBITS</u></b>			
Assets:			
Cash and Cash Equivalents	\$ 0	\$ 0	\$ 601,162
Receivables	0	0	232,706
Notes Receivable - Short-Term	0	0	330,638
Notes Receivable - Long-Term	0	0	704,787
Allowance for Bad Debts	0	0	(207,044)
Interfund Receivable	0	0	165,036
Prepaid Items	0	0	1,810
Land, Buildings and Equipment	142,568	0	142,568
Repossessed Properties	0	0	273,380
Other Debits:			
Amount to be Provided for Payment of General Long-Term Obligations	0	19,113	0
	0	19,113	19,113
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 142,568</b>	<b>\$ 19,113</b>	<b>\$ 2,264,156</b>
<b><u>LIABILITIES, EQUITY AND OTHER CREDITS</u></b>			
Liabilities:			
Accounts, Salaries and Other Payables	\$ 0	\$ 0	\$ 42,512
Interfund Payable	0	0	165,036
Due to Other Governmental Units	0	0	38,037
Notes Payable	0	0	1,618,796
Deferred Revenue	0	0	17,247
Accrued Interest Payable	0	0	6,728
Refunds Due to Grantor	0	0	3,425
Compensated Absences Payable	0	19,113	19,113
	0	19,113	1,910,894
Total Liabilities	0	19,113	1,910,894
Equity and Other Credits:			
Investments in Other Fixed Assets	142,568	0	142,568
Retained Earnings (Deficit)	0	0	58,863
Fund Balances:			
Unreserved and Undesignated	0	0	151,831
	142,568	0	353,262
Total Equity and Other Credits	142,568	0	353,262
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 142,568</b>	<b>\$ 19,113</b>	<b>\$ 2,264,156</b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUNDS

For the Year Ended June 30, 2000

	General Fund	Special Revenue	Total (Memo Only)
<b>REVENUES</b>			
Intergovernmental Revenues:			
Federal Sources	\$ 0	\$ 315,592	\$ 315,592
State Sources	0	71,589	71,589
Local Sources	0	104,046	104,046
Miscellaneous	1,683	42,806	44,489
Total Revenues	1,683	534,033	535,716
<b>EXPENDITURES</b>			
Current:			
General Government	(1,753)	0	(1,753)
Health and Welfare	0	305,124	305,124
Economic Development and Assistance	0	96,747	96,747
Transportation	0	248,555	248,555
Total Expenditures	(1,753)	650,426	648,673
Excess (Deficiency) of Revenues Over Expenditures	3,436	(116,393)	(112,957)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	121,647	121,647
Operating Transfers Out	(1,282)	(9,643)	(10,925)
Total Other Financing Sources (Uses)	(1,282)	112,004	110,722
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	2,154	(4,389)	(2,235)
Fund Balance, Beginning of Year	120,808	33,258	154,066
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 122,962</b>	<b>\$ 28,869</b>	<b>\$ 151,831</b>

\* The accompanying notes are an integral part of the financial statements.



NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

GOVERNMENTAL FUND TYPES - GENERAL FUND

For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental Revenues:			
Local Sources	\$ 0	\$ 0	\$ 0
Miscellaneous	1,300	1,683	383
Total Revenues	1,300	1,683	383
<b>EXPENDITURES</b>			
Current:			
General Government	850	(1,753)	2,603
Total Expenditures	850	(1,753)	2,603
Excess (Deficiency) of Revenues Over Expenditures	450	3,436	2,986
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	3,100	0	(3,100)
Operating Transfers Out	0	(1,282)	(1,282)
Total Other Financing Sources (Uses)	3,100	(1,282)	(4,382)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	3,550	2,154	(1,396)
Fund Balance, Beginning of Year	120,808	120,808	0
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 124,358</b>	<b>\$ 122,962</b>	<b>\$ (1,396)</b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental Revenues:			
Federal Sources	\$ 314,740	\$ 315,592	\$ 852
State Sources	72,044	71,589	(455)
Local Sources	86,380	104,046	17,666
Miscellaneous	49,322	42,806	(6,516)
Total Revenues	522,486	534,033	11,547
<b>EXPENDITURES</b>			
Current:			
Health and Welfare	298,145	305,124	(6,979)
Economic Development and Assistance	106,901	96,747	10,154
Transportation	248,053	248,555	502
Total Expenditures	653,099	650,426	2,673
Excess (Deficiency) of Revenues Over Expenditures	(130,613)	(116,393)	14,220
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	131,804	121,647	(10,157)
Operating Transfers Out	(1,191)	(9,643)	(8,452)
Total Other Financing Sources (Uses)	130,613	112,004	(18,609)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	0	(4,389)	(4,389)
Fund Balance, Beginning of Year	33,258	33,258	0
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 33,258</b>	<b>\$ 28,869</b>	<b>\$ (4,389)</b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS

PROPRIETARY FUND TYPE - ENTERPRISE FUND

For the Year Ended June 30, 2000

OPERATING REVENUES

Origination Fees	\$ 440
Interest From Loans	58,137
Rental Income	<u>12,686</u>
Total Operating Revenues	<u>71,263</u>

OPERATING EXPENSES

Interest Expense	16,116
Salaries, Wages and Benefits	14,627
Legal	3,479
Travel and Meeting	2,536
Other Administrative	4,680
Bad Debt Expense	<u>0</u>
Total Operating Expenses	<u>41,438</u>

Operating Income (Loss) 29,825

NON-OPERATING REVENUE (EXPENSES)

Interest on Deposits	20,256
Service Fees	<u>(6,197)</u>
Total Non-Operating Revenue (Expenses)	<u>14,059</u>

Income (Loss) Before Operating Transfers 43,884

OPERATING TRANSFERS IN (OUT)

Operating Transfers In	80,000
Operating Transfers Out	<u>(80,000)</u>

Net Income (Loss) 43,884

Retained Earnings (Deficit), Beginning of Year 14,979

RETAINED EARNINGS (DEFICIT), END OF YEAR \$ 58,863

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - ENTERPRISE FUND

For the Year Ended June 30, 2000

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 43,884
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) for Operating Activities:	
Increase (Decrease) in Provision for Loan Losses	(13,622)
(Increase) Decrease in Receivables	17,575
Increase (Decrease) in Accounts Payables and Other Liabilities	(2,112)
Increase (Decrease) in Other Liabilities	(273)
(Increase) Decrease in Interfund Receivables	(1,542)
Increase (Decrease) in Interfund Payables	1,542
<i>Net Cash Provided (Used) by Operating Activities</i>	<i>45,452</i>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Principal Payments on Revolving Loan Fund	(65,872)
<i>Net Cash Provided (Used) by Non-Capital Financing Activities</i>	<i>(65,872)</i>

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

0

CASH FLOWS FROM INVESTING ACTIVITIES

New Loans Made	(22,395)
Principal Collection on Loans	157,750
Loan Foreclosures	0
<i>Net Cash Provided (Used) by Investing Activities</i>	<i>135,355</i>

Net Increase (Decrease) in Cash and Cash Equivalents	114,935
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Cash and Cash Equivalents, Beginning of Year	332,339
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CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 447,274
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\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of North Delta Regional Planning and Development District 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.

**A. REPORTING ENTITY**

North Delta Regional Planning and Development District, Incorporated (the District) was officially incorporated on February 24, 1969, as a nonprofit organization under the provision of Louisiana statutes of 1959, Title 12. The District functioned as a planning district by virtue of a 1973 Governor's Executive Order. In 1977, the District became one of eight regional planning and development districts created by the Louisiana legislature by Act No. 472, Section 1, (L.A.R.S. 33:140.61 and 140.62).

The District is comprised of the following parishes in Northeast Louisiana: Caldwell, East Carroll, Franklin, Jackson, Madison, Morehouse, Ouachita, Richland, Tensas, Union and West Carroll. The purpose of the District is to provide economic development assistance to the parishes in the District. The District accomplishes this objective by planning, coordinating and unifying various local, state and federal efforts to overcome the economic and social deficiencies in the eleven-parish area. The board of directors consisting of 29 members representing the parishes of the District is the governing body. Board members receive no compensation for their services.

GASB Statement 14 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a *primary government*, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, *fiscally independent* means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges and issue bonded debt. The District also has no *component units*, defined by GASB Statement 14 as other legally separate organizations for which the elected District members are financially accountable. There are no other primary governments with which the District has a significant relationship.

**B. FUNDS AND ACCOUNT GROUPS**

The accounts of the District are organized and operated on the basis of funds and account groups. A fund is an *independent fiscal and accounting entity with a self-balancing set of accounts*. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

**B. FUNDS AND ACCOUNT GROUPS, (Continued)**

The funds of the District are classified into three categories: governmental, proprietary and fiduciary. In turn, each category is divided into separate fund types. The fund and account group classifications and a description of each existing fund type follow:

**Governmental Funds**

Governmental funds are used to account for the District's general government activities, including the collections and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

**General fund** -- the primary operating fund of the District. It accounts for all financial resources of the District, except those accounted for in another fund.

**Special revenue fund** -- account for revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

**Proprietary Funds**

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The proprietary fund includes the following:

**Enterprise funds** -- accounts for those operations that are financed and operated in a manner similar to private business or where the District has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

**FmHA Revolving Loan** -- accounts for the District's participation in a \$2 million intermediary relending program through the Farmers Home Administration. Under this program, the District borrows funds from FmHA at 1% for 30 years, then reloans the funds to qualified borrowers at market rates of interest.

**FmHA North Delta Admin** -- accounts for the District's administration function over the FmHA Revolving Loan Fund, Loan Loss Reserve, and Rural Business Enterprise Grant.

**Loan Loss Reserve** -- accounts for the District's loan loss reserve for the FmHA Revolving Loan Fund and the Rural Business Enterprise Grant Fund.

**Rural Business Enterprise Grant** -- accounts for the District's participation in an \$80,000 intermediary relending program through the U.S. Department of Agriculture Rural and Economic Community Development Program. Under this program, the District receives a grant from USDA, then reloans the funds to qualified borrowers at market rates of interest.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. (Continued)

**B. FUNDS AND ACCOUNT GROUPS (Continued)**

**Fiduciary Funds**

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the District.

*Agency funds* are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the government holds for others in an agency capacity. These agency funds are as follows:

**Pass-through funds** – account for federal and state funds provided through the Louisiana Governor's Office of Elderly Affairs. The District passes the funds through to the six parishes Councils on Aging.

**Account Groups**

The *general fixed assets account group* is used to account for fixed assets not accounted for in proprietary funds.

The *general long-term debt account group* is used to account for general long-term debt and certain other liabilities that are not specific liabilities or proprietary funds.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Governmental Funds**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmaturing interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)**

**Revenues**

**Entitlements and shared revenues** are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

**Other receipts** become measurable and available when cash is received by the District and are recognized as revenue at that time.

**Expenditures**

**Salaries** are recorded as incurred.

**Principal and interest** on long-term obligation is recognized when due.

**Compensated absences** are recognized when paid.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Proprietary Funds**

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The District has elected, pursuant to GASB Statement No. 20, to apply all GASB pronouncements and only FASB pronouncements issued before November 30, 1989.

**Fiduciary Funds**

The *agency fund* is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the District holds for others in an agency capacity.



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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. (Continued)

**D. BUDGETS**

**General Budget Policies**

The District follows these procedures in establishing the budgetary data reflected in the combined financial statements.

The District adopts budgets for the general fund and all special revenue funds.

Each year prior to June 30, the Executive Director submits to the Board of Directors of the District proposed annual budgets for the general fund and special revenue funds' budgets that are not grant-oriented. Grant funds are included in special revenue funds and their budgets are adopted at the time the grant applications are approved by the grantor. The operating budgets include proposed expenditures and the means of financing them.

*Appropriations (unexpended budget balances) lapse at year-end.*

**Encumbrances**

Encumbrance accounting is not employed in governmental funds.

**Budget Basis of Accounting**

All governmental fund budgets are prepared on the modified accrual basis of accounting; a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the District. Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental or project level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the District. All budget revisions are approved by the District.

**E. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

**F. INVESTMENTS**

Investments are limited by R.S. 33:S2955, and the District's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

*The investments are reflected at quoted market prices except for the following, which are required/permitted as per GASB Statement No. 31:*

1. Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The District's reported at amortized cost market investments and *participating* interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

Definitions:

*Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.*

*Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.*

**G. SHORT TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operation, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**H. INVENTORY AND PREPAID ITEMS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**I. LOANS AND ALLOWANCE FOR LOAN LOSSES**

Loans are stated at principal amounts outstanding. Interest on loans is primarily calculated by using the simple interest method on daily balances of the principal amount outstanding.

Collateral or other security is required to support financial instruments with credit risk. The amount of collateral obtained upon extension of credit is based on management's credit evaluation. Collateral held varies but may include unimproved and improved real estate, certificates of deposit or personal property.

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For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. (Continued)

**I. LOANS AND ALLOWANCE FOR LOAN LOSSES (Continued)**

The allowance for loan losses is established through a provision for loan losses charged to expense. Loans are charged against the allowance for loan losses when management believes that the collectibility of the principal is unlikely. The allowance represents an amount, which, in management's judgment, will be adequate to absorb probable losses on existing loans that may become uncollectible.

Management's judgement in determining the adequacy of the allowance is based on evaluations of collectibility of loans. These evaluations take into consideration such factors as changes in the nature and volume of the loan portfolio, current economic conditions that may affect the borrower's ability to pay, overall portfolio quality and review of specific problem loans.

Management believes that the allowance for loan losses is adequate. While management uses available information to recognize losses on loans, future additions to the allowance may be necessary based on changes in economic conditions. In addition, various regulatory agencies, as an integral part of their examination process, periodically review the District's allowance for loan losses. Such agencies may require the District to recognize additions to the allowance based on their judgement of information available to them at the time of their examination.

**J. FIXED ASSETS**

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest during construction is not capitalized on general fixed asset.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not included in the general fixed assets account group.

**K. DEFERRED REVENUES**

The District reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**L. COMPENSATED ABSENCES**

Full-time employees of the District earn up to 15 days of vacation leave each year, depending on length of service. Regular, part-time employees earn prorated vacation leave based on hours worked and length of continuous service. Vacation leave may accumulate up to 30 days with unused accumulated leave time being paid to employees upon termination of employment, at the employee's current rate of pay. Payments at separation, however, will not exceed the number of days accrued each year.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

**L. COMPENSATED ABSENCES, (Continued)**

Sick leave for full-time employees is earned at the rate of eight hours per month. Unused sick leave may accumulate with no limit; however, no compensation will be paid upon termination of employment.

The District's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches.

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Only the current portion of the liability for compensated absences is reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability is reported in the general long-term obligations account group.

**M. LONG-TERM OBLIGATIONS**

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate fund.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

**N. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external 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.

**O. MEMORANDUM ONLY – TOTAL COLUMNS**

Total columns on the general-purpose financial statements are captioned as “*memorandum only*” because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**P. USE OF ESTIMATES**

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

**Deficit Fund Balances/Retained Earnings**

The following funds have deficits in the fund balance/retained earnings at June 30, 2000:

<u>Fund</u>	<u>Deficit Amount</u>
Special Revenue Funds	
Economic Development Administration	\$ 2,422
Madison Parish E-911	21,082
Federal Transit Authority	445
Federal Highway Administration	57
Enterprise Funds	
FmHA Revolving Loan	143,263

The deficit in fund balance in the Economic Development Administration fund will be cleared by the realization of deferred revenues subsequent to June 30, 2000.

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For the Year Ended June 30, 2000

**NOTE 3: CASH AND CASH EQUIVALENTS**

At June 30, 2000, the District has cash and cash equivalents (book balances) totaling \$601,161 as follows:

Demand deposit	\$ 74,819
Interest-bearing demand deposits	
Petty cash	200
Subtotal	75,019
Plus investments reclassified as cash and cash equivalents (See Note 4)	526,142
<b>TOTAL</b>	<b><u>\$ 601,161</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At year-end, the District's carrying amount of deposits was \$600,961 and the bank balance was \$629,958. Of the bank balance, \$103,815 was covered by federal depository insurance or by collateral held by the District's agent in the District's name (GASB Category 1). The remaining balance, \$526,142, was a federated treasury obligation and did not need to be collateralized.

**NOTE 4: INVESTMENTS**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District or its agent in the District's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the District's name.
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the District's name.

At year-end, the District investment balances were as follows:

<u>Type of investment</u>	<u>Category</u>			<u>Carrying Amount</u>			<u>Total Carrying Amount</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Fair Value</u>	<u>Amortized Cost</u>	<u>Cost</u>	
U.S. Government Securities	\$526,142	\$ 0	\$ 0	\$ 526,142	\$ 0	\$ 0	\$526,142
Total	<u>\$526,142</u>	<u>\$ 0</u>	<u>\$ 0</u>				
Less: Investments reclassified as cash and cash equivalents (See Note 3)				(526,142)	0	0	(526,142)
Total Investments				<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Investments during the year were in U.S. Government Securities.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 5: RECEIVABLES

The receivables of \$232,706 at June 30, 2000, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Intergovernmental	\$ 8,600	\$ 60,531	\$ 0	\$ 30,954	\$ 100,085
Other	<u>1,121</u>	<u>0</u>	<u>131,500</u>	<u>0</u>	<u>132,621</u>
Total	<u>\$ 9,721</u>	<u>\$ 60,531</u>	<u>\$ 131,500</u>	<u>\$ 30,954</u>	<u>\$ 232,706</u>

NOTE 6: FIXED ASSETS

The changes in general fixed assets are as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Furniture and equipment	<u>\$ 136,054</u>	<u>\$ 6,514</u>	<u>\$ 0</u>	<u>\$ 142,568</u>

NOTE 7: REPOSSESSED PROPERTIES

Properties consist of commercial and residential land, buildings, and equipment. These properties were repossessed from borrowers who defaulted on their loan agreements made as part of the Farmer's Home Administration and Intermediary Relending Program. The proceeds from the subsequent sale of these assets are used to make new loans.

NOTE 8: RETIREMENT SYSTEMS

Substantially all employees of the District are eligible to be members of the Deferred Compensation Plan for Public Employees. Under this plan, participants may contribute up to five percent of their gross salary and the District contributes up to an additional three percent on their behalf.

The District's total payroll during the fiscal year ending June 30, 2000 was \$336,757. The current year contribution was calculated based on covered payroll of \$302,319. Employee contributions totaled \$20,262 and employer contributions totaled \$15,116.

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For the Year Ended June 30, 2000

NOTE 9: ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$42,512 at June 30, 2000 are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Salaries	\$ 0	\$ 12,141	\$ 402	\$ 12,543
Accounts	<u>13,870</u>	<u>15,986</u>	<u>113</u>	<u>29,969</u>
Total	<u>\$ 13,870</u>	<u>\$ 28,127</u>	<u>\$ 515</u>	<u>\$ 42,512</u>

NOTE 10: COMPENSATED ABSENCES

At June 30, 2000, employees of the District have accumulated and vested \$19,113 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$19,113 is recorded within the general long-term debt account group.

NOTE 11: CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance End of Year</u>
Title III B – Supportive Services	\$ 0	\$ 286,174	\$ 286,174	\$ 0
Title III C-1 – Congregate Meals	0	285,757	285,757	0
Title III C-2 – Home Delivered Meals	0	400,991	400,991	0
Title III D – In-Home Services	0	9,471	9,471	0
Supplemental Senior Center	0	127,173	127,173	0
U.S.D.A. Cash-in-lieu	19,663	178,508	170,173	27,998
Title III F - Disease and Health	<u>0</u>	<u>10,039</u>	<u>0</u>	<u>10,039</u>
	<u>\$ 19,663</u>	<u>\$ 1,298,113</u>	<u>\$ 1,279,739</u>	<u>\$ 38,037</u>



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For the Year Ended June 30, 2000

NOTE 12: LEASES

**Operating Leases** -- The District is a party to the following operating leases:

- Office space leased under a month-to-month operating lease. Monthly payments are \$1,750 and total fiscal year ended June 30, 2000 rent expense under this lease equaled \$21,000.
- 2000 Chevy Impala leased under a 24 -month lease. Monthly payments are \$715 and total lease payments for fiscal year ended June 30, 2000 were \$6,433. Future minimum lease payments under this agreement are:

<u>FYE</u>	<u>Amount</u>
June 30, 2001	\$ 8,577
June 30, 2002	<u>2,144</u>
TOTAL	<u>\$ 10,721</u>

- In addition, the District has annual lease agreements for the following office equipment:
  - Ricoh 6645 Copier. Monthly payments are \$199 with annual rent expense of \$2,388.
  - Pitney Bowes mailing machine and scales.

NOTE 13: NOTES PAYABLE

In 1987, the District borrowed \$33,333 from the city of Natchitoches for a relending program to enhance economic development. Under the original terms of the note payable, principle and interest at the rate of 6.25% were to be repaid in semi-annual installments through January 27, 1991. During the year ended June 30, 1997, a new agreement was entered into with the city of Natchitoches forgiving North Delta of all interest owed. The new agreement requires the District to pay \$300 per month until the entire principal balance is paid. Principal totaling \$4,367 remains unpaid at June 30, 2000.

NOTE 14: INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 2000.

	Funds Transferred In										
	General Fund	EDA	Tensas Title III C-1 Congre. Nutrition	Tensas Title III C-2 Home Del. Meals	Tensas USDA	FmHA Admin.	FmHA RLF	Title III - C-1	Title III - C-2	USDA	TOTAL
General Fund	\$ 0	\$ 1,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,828
EDA	0	0	0	0	0	0	0	0	0	0	0
Tensas Title III C-1	0	0	33,106	0	0	0	0	0	0	0	33,106
Tensas Title III C-2	0	0	0	76,573	0	0	0	0	0	0	76,573
Tensas USDA	0	0	0	0	0	0	0	0	0	0	0
FmHA Admin	0	0	0	0	0	80,000	0	0	0	0	80,000
FmHA RLF	0	0	0	0	0	0	0	0	0	0	0
Title III C-1	0	0	0	0	0	0	0	0	0	0	0
Title III C-2	0	0	0	0	0	0	0	0	0	0	0
USDA	0	0	0	0	10,686	0	0	0	0	0	10,686
<b>Total</b>	<u>\$ 0</u>	<u>\$ 1,282</u>	<u>\$ 33,106</u>	<u>\$ 76,573</u>	<u>\$ 10,686</u>	<u>\$ 80,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 201,647</u>

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For the Year Ended June 30, 2000

NOTE 14: INTERFUND TRANSFERS, (Continued)

	Funds Transferred Out										
	General Fund	EDA	Tensas Title III C-1 Congre. Nutrition	Tensas Title III C-2 Home Del. Meals	Tensas USDA	FmHA Admin.	FmHA RLF	Title III - C-1	Title III - C-2	USDA	TOTAL
General Fund	\$1,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,282
EDA	0	0	0	0	0	0	0	0	0	0	0
Tensas Title III C-1	0	0	0	0	3,342	0	0	29,764	0	0	33,106
Tensas Title III C-2	0	0	0	0	6,301	0	0	0	70,272	0	76,573
Tensas USDA	0	0	0	0	0	0	0	0	0	0	0
FmHA Admin	0	0	0	0	0	0	80,000	0	0	0	80,000
FmHA RLF	0	0	0	0	0	0	0	0	0	0	0
Title III C-1	0	0	0	0	0	0	0	0	0	0	0
Title III C-2	0	0	0	0	0	0	0	0	0	0	0
USDA	0	0	0	0	0	0	0	0	0	10,686	10,686
<b>Total</b>	<u>\$1,282</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,643</u>	<u>\$ 0</u>	<u>\$ 80,000</u>	<u>\$ 29,764</u>	<u>\$ 70,272</u>	<u>\$ 10,686</u>	<u>\$ 201,647</u>

NOTE 15: GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended June 30, 2000:

	Special Revenue Notes Payable	Enterprise Fund Notes Payable	GLTDAG Compensated Absences
Balance, beginning of year	\$ 7,966	\$1,680,301	\$ 12,568
Additions	0	0	19,113
Deductions	0	0	12,568
Principal Payment	( 3,599)	( 65,872)	0
<b>Balance, end of year</b>	<u>\$ 4,367</u>	<u>\$1,614,429</u>	<u>\$ 19,113</u>

The enterprise notes payable shown above represents the District's drawdowns under a \$2 million intermediary relending program through the Farmers Home Administration (FmHA). Under this program, the district borrows funds from FmHA at 1% for 30 years then reloans the funds to qualified borrowers at market rates of interest. At June 30, 2000, the District had drawn down all of the \$2 million and had loaned out all of that amount. The terms of the program call for the District to pay only interest for the first three years of the program and then annual payments of \$82,260, which covers principal and interest, until the amount due the FmHA is fully paid. The first principal payment was made in January 1995. The amount due FmHA is secured by the loans made to qualified borrowers and the related underlying security devices. Debt service to maturity is as follows:

	Principal	Interest	Total
2001	\$ 66,115	\$ 16,145	\$ 82,260
2002	66,773	15,487	82,260
2003	67,440	14,820	82,260
2004	68,115	14,145	82,260
2005	68,142	14,118	82,260
Thereafter	<u>1,277,844</u>	<u>117,567</u>	<u>1,395,411</u>
<b>Total</b>	<u>\$1,614,429</u>	<u>\$ 192,282</u>	<u>\$1,806,711</u>

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

**NOTE 16: LITIGATION AND CLAIMS**

**Litigation** – At June 30, 2000, the District was not involved in any litigation, nor were there claims pending which might have a material impact on the financial statements.

**Grant Disallowances** – The District participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. District management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**NOTE 17: ECONOMIC DEPENDENCY**

The District receives a significant portion of its revenue from funds provided through grants or programs administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the District receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any action that will adversely affect the amount of funds the District will receive in the next fiscal year.

**NOTE 18: INCOME TAX STATUS**

The District, a nonprofit corporation, has been granted tax-exempt status under Section 501(c)(4) of the Internal Revenue Code.

**NOTE 19: SEGMENT INFORMATION – ENTERPRISE FUNDS**

The District maintains four enterprise funds. The FmHA Revolving Loan fund accounts for participation in an intermediary relending program through the Farmer's Home Administration. The FmHA North Delta Admin fund accounts for the District's administrative function over the FmHA Revolving Loan fund. The Loan Loss Reserve fund accounts for the District's loan loss reserve for both the FmHA Revolving Loan fund and the Rural Business Enterprise Grant fund. The Rural Business Enterprise Grant fund accounts for the District's participation in an intermediary relending program through the U. S. Department of Agriculture Rural and Economic Community Development Program. Detailed financial statements for each fund can be found on pages 45 and 46.

	<u>FmHA Revolving Loan</u>	<u>FmHA North Delta Admin</u>	<u>Loan Loss Reserve</u>	<u>Business Enterprise Loan</u>	<u>Total</u>
Operating Revenues	\$ 64,400	\$ 0	\$ 440	\$ 6,423	\$ 71,263
Operating Income (Loss)	48,228	( 25,266)	440	6,423	29,825
Operating Grants	0	0	0	0	0

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For the Year Ended June 30, 2000

NOTE 19: SEGMENT INFORMATION – ENTERPRISE FUNDS

	<u>FmHA Revolving Loan</u>	<u>FmHA North Delta Admin</u>	<u>Loan Loss Reserve</u>	<u>Rural Business Enterprise Loan</u>	<u>Total</u>
Operating Transfers:					
In	0	80,000	0	0	80,000
Out	( 80,000)	0	0	0	( 80,000)
Net Income	( 19,516)	54,734	2,037	6,629	43,884
Net Working Capital	497,491	54,734	51,856	24,928	629,009
Total Assets	1,612,977	55,825	51,856	95,536	1,816,194
Total Equity	( 143,263)	54,734	51,856	95,536	58,863

# Saunders & Associates

Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
North Delta Regional Planning and Development District, Inc.  
Monroe, Louisiana

We have audited the financial statements of North Delta Regional Planning and Development District, Inc. as of and for the year ended June 30, 2000, and have issued our report thereon dated October 19, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs as item 99-1.

We also noted certain immaterial instances of noncompliance that we have reported to management of the organization in a separate letter dated October 19, 2000.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-3.

We also noted other matters involving the internal control over financial reporting that we have reported to management of the organization in a separate letter dated October 19, 2000.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe reportable condition 99-1 described above is not a material weakness.

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities; and is not intended to be, and should not be, used by anyone other than these specified parties.

*Saunders & Associates*

SAUNDERS & ASSOCIATES  
Certified Public Accountants

October 19, 2000

# Saunders & Associates

Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
North Delta Regional Planning and Development District, Inc.  
Monroe, Louisiana

### Compliance

We have audited the compliance of North Delta Regional Planning and Development District, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the organization's management. Our responsibility is to express an opinion on the organization's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the organization's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

### Internal Control Over Compliance

The management of the organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB *Circular A-133*.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect the organization's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above not to be a material weakness.

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities; and is not intended to be, and should not be, used by anyone other than these specified parties.

  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

October 19, 2000



**SUPPLEMENTAL INFORMATION**

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2000

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME</u>	<u>CFDA Number</u>	<u>Pass - Through Grantor's I.D. Number</u>	<u>Expenditures</u>
<i>United States Department of Commerce</i>			
<i>Direct Program:</i>			
<i>Economic Development - Grants for Public Works and Development</i>	11.300	08-0511037-99	\$ 26,500
<i>Facilities</i>	11.300	08-0511037-00	<u>26,500</u>
<i>Total United States Department of Commerce</i>			<u>53,000</u>
<i>United States Department of Health and Human Services/Passed Through the Louisiana Governor's Office of Elderly Affairs:</i>			
<i>Special Programs for the Aging -</i>			
<i>Title III A - Long-Term Care Ombudsman</i>	93.042	527414	<u>32,605</u>
<i>Title III B - Grants for Supportive Services and Senior Centers:</i>			
<i>Title III - Area Agency Administration</i>	93.044	540249	63,813
<i>Title III B - Supportive Services</i>	93.044	540249	<u>219,018</u>
<i>Total Title III B - Grant for Supportive Services and Senior Centers</i>			<u>282,831</u>
<i>Title III C - Nutrition Services:</i>			
<i>Title III C-1 - Congregate Meals</i>	93.045	540249	206,699
<i>Title III C-2 - Home Delivered Meal</i>	93.045	540249	<u>114,985</u>
<i>Total Title III - C - Nutrition Services</i>			<u>321,684</u>
<i>Title III D - In-Home Services</i>	93.046	540249	<u>7,495</u>
<i>Title III F - Preventive Health</i>	93.043	540249	<u>12,800</u>
<i>Total United States Department of Health and Human Services</i>			<u>657,415</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2000

FEDERAL GRANTOR/ <u>PASS-THROUGH GRANTOR/PROGRAM NAME</u>	<u>CFDA Number</u>	<u>Pass - Through Grantor's I.D. Number</u>	<u>Expenditures</u>
United States Department of Agriculture/Passed Through the Louisiana Governor's Office of Elderly Affairs: Food Distribution - Cash-in-Lieu of Commodities	10.550	510903	103,253
Direct Programs: Farmer's Home Administration - Intermediary Relending Program **	10.767	N/A	<u>0</u>
Total United State Department of Agriculture			<u>103,253</u>
United States Department of Transportation/ Passed-Through the Ouachita Council of Governments: Highway Planning and Construction: Federal Highway Administration	20.205	736-37-0017	145,148
Federal Transit Administration	20.507	LA-80-X007	<u>21,026</u>
Total United States Department of Transportation			<u>166,174</u>
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ <u>979,842</u></b>

\*\* The District is indebted to the Department of Agriculture (Farmer's Home Administration) for a note of \$1,614,429 at year end.

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2000

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the North Delta Regional Planning and Development District, Incorporated, (the District) Monroe, Louisiana. The District's reporting entity is defined in Note 1 to the District's general-purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the District's general-purpose financial statements.

NOTE 3: RELATIONSHIP TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Federal awards revenues are reported in the District's general-purpose financial statements as follows:

	<u>Federal Sources</u>
Special Revenue Funds:	
Federal Highways Administration	\$ 145,148
Economic Development Administration	53,000
Area Agency Administration	63,813
Ombudsman	32,605
Federal Transit Authority	21,026

In addition, the following federal funds were passed through to subrecipients:

Agency Funds:	
Title III – Supportive Services	219,018
Title III - Congregate Nutrition	206,699
Title III – Home Delivered Meals	114,985
Title III – In-Home Services	7,495
USDA Cash-in-Lieu of Commodities	103,253
Title III – Disease and Health	<u>12,800</u>
Total Federal Awards	<u>\$ 979,842</u>

NOTE 4: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with generally accepted accounting principles.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SPECIAL REVENUE FUNDS

AREA AGENCY ON AGING

The Area Agency on Aging Fund is used to account for the administration of special programs for the elderly. Administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District. These funds are used to pay for administrative costs associated with programs for the elderly.

ECONOMIC DEVELOPMENT ADMINISTRATION

The Economic Development Administration Fund accounts for planning grants to promote economic development in the District. Seventy-five percent of the funds are provided by the United States Department of Commerce with the remaining twenty-five percent provided from local sources.

TENSAS TITLE III C-1 - CONGREGATE MEALS

The Tensas C-1 Congregate Meals Fund is used to account for congregate nutritional meal services provided to the elderly at the Tensas Council on Aging. These funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs.

TENSAS TITLE III C-2 - HOME DELIVERED MEALS

The Tensas C-2 Home Delivered Meals Fund is used to account for nutritional meal services provided to home bound elderly persons. These funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs.

TENSAS MILES FOR MEALS

The Tensas Miles for Meals Fund is used to account for nutritional meal services provided to home-bound elderly persons. These funds are provided by donations received from recipients.

TENSAS U.S.D.A. CASH-IN-LIEU

The Tensas U.S.D.A. Cash-in-Lieu Fund is used to account for funds provided by the U. S. Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs. These funds are used for the purchase of food and commodities to supplement the Title III C-1 and C-2 programs.

COUNCIL OF GOVERNMENTS

The Council of Governments Fund accounts for local funds provided by the Ouachita Council of Governments. Revenues are used to fund public transportation projects within the parish.

FEDERAL TRANSIT AUTHORITY

The Federal Transit Authority Fund accounts for federal funds provided through the Ouachita Council of Governments for the planning of public transportation in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SPECIAL REVENUE FUNDS

FEDERAL HIGHWAYS ADMINISTRATION

The Federal Highways Administration Fund accounts for federal funds provided through the Ouachita Council of Governments for highway planning in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

OMBUDSMAN

The Ombudsman Fund is used to account for the administration of funds that provide assistance to residents in nursing homes. These funds are provided by the U. S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which passes through the funds to the District.

TRI-DISTRICT

The Tri-District Fund accounts for funds borrowed from the City of Natchitoches, Louisiana, and then loaned out to area businesses to enhance economic activity.

PROJECT CARE

The Project Care Fund provides resources to communities to demonstrate that community action on behalf of vulnerable older persons can be effectively achieved through a coalition of a broad spectrum of interests within the community. There was no activity in this fund during the current year.

AUDIT FUND

The Audit Fund is used to account for funds received from the Louisiana Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the financial statements of the Area Agency on Aging and six related parish Councils on Aging.

MEDICAID WAIVERS

The Medicaid Waivers program was established by Medicaid set aside funds to give to the various oversight bodies around the state, such as North Delta, funds to provide home health care to the elderly, and prevent them from having to be placed in a nursing home.

MADISON PARISH E-911

The Madison Parish E-911 Fund is used to account for funds received from the Madison Parish Police Jury. In return for these funds, North Delta is to provide certain technical services in conjunction with the implementation of the Emergency 911 Communication's System in Madison Parish

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SPECIAL REVENUE FUNDS

ENTERPRISE ZONE (DED)

The Enterprise Zone grant is used to provide updated enterprise zone maps for eleven parishes and forty-seven towns in the North Delta district. The District also updates records and maps for zone swaps.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING BALANCE SHEET

ALL SPECIAL REVENUE FUNDS

June 30, 2000

	Area Agency on Aging	Economic Develop- ment Admin- istration	Council of Govern- ment	Federal Transit Authority
<b>ASSETS</b>				
Cash (Book Overdraft)	\$ 1,494	\$ 12,983	\$ (2,853)	\$ (834)
Receivables	700	0	1,699	1,808
Prepaid Expenses	0	0	0	0
Interfund Receivables	3,130	4,880	2,387	0
<b>TOTAL ASSETS</b>	<b>\$ 5,324</b>	<b>\$ 17,863</b>	<b>\$ 1,233</b>	<b>\$ 974</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, Salaries and Other Payables	\$ 3,392	\$ 2,706	\$ 792	\$ 184
Interfund Payables	1,932	332	441	1,235
Notes Payable	0	0	0	0
Deferred Revenue	0	17,247	0	0
Refunds Due to Grantor	0	0	0	0
Total Liabilities	5,324	20,285	1,233	1,419
<b>Fund Balances:</b>				
Unreserved	0	(2,422)	0	(445)
Total Fund Balances	0	(2,422)	0	(445)
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,324</b>	<b>\$ 17,863</b>	<b>\$ 1,233</b>	<b>\$ 974</b>

\* The accompanying notes are an integral part of the financial statements.



NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMING BALANCE SHEET

ALL SPECIAL REVENUE FUNDS

June 30, 2000

	Federal Highway Admin- istration	Ombuds- man	Tri- District	Project Care
<b><u>ASSETS</u></b>				
Cash (Book Overdraft)	\$ (34,498)	\$ 6,437	\$ 44,729	\$ 3,425
Receivables	49,484	0	2,349	0
Prepaid Expenses	0	0	0	0
Interfund Receivables	<u>3,292</u>	<u>1,664</u>	<u>473</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>18,278</u></b>	<b>\$ <u>8,101</u></b>	<b>\$ <u>47,551</u></b>	<b>\$ <u>3,425</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
Liabilities:				
Accounts, Salaries and Other Payables	\$ 7,047	\$ 8,101	\$ 548	\$ 0
Interfund Payables	11,288	0	473	0
Notes Payable	0	0	4,367	0
Deferred Revenue	0	0	0	0
Refunds Due to Grantor	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,425</u>
<b>Total Liabilities</b>	<b><u>18,335</u></b>	<b><u>8,101</u></b>	<b><u>5,388</u></b>	<b><u>3,425</u></b>
Fund Balances:				
Unreserved	<u>(57)</u>	<u>0</u>	<u>42,163</u>	<u>0</u>
<b>Total Fund Balances</b>	<b><u>(57)</u></b>	<b><u>0</u></b>	<b><u>42,163</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>18,278</u></b>	<b>\$ <u>8,101</u></b>	<b>\$ <u>47,551</u></b>	<b>\$ <u>3,425</u></b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMING BALANCE SHEET

ALL SPECIAL REVENUE FUNDS

June 30, 2000

	Audit Fund	Medicaid Waivers	Tensas C-1 Congre- gate Meals	Tensas C-2 Home Delivered Meals
<b>ASSETS</b>				
Cash (Book Overdraft)	\$ (563)	\$ 5,489	\$ (710)	\$ (4,709)
Receivables	563	1,770	0	0
Prepaid Expenses	0	0	0	0
Interfund Receivables	0	270	3,345	6,302
<b>TOTAL ASSETS</b>	<b>\$ 0</b>	<b>\$ 7,529</b>	<b>\$ 2,635</b>	<b>\$ 1,593</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, Salaries and Other Payables	\$ 0	\$ 0	\$ 2,635	\$ 1,593
Interfund Payables	0	0	0	0
Notes Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Refunds Due to Grantor	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>2,635</b>	<b>1,593</b>
<b>Fund Balances:</b>				
Unreserved	0	7,529	0	0
<b>Total Fund Balances</b>	<b>0</b>	<b>7,529</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 0</b>	<b>\$ 7,529</b>	<b>\$ 2,635</b>	<b>\$ 1,593</b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMING BALANCE SHEET

ALL SPECIAL REVENUE FUNDS

June 30, 2000

	Tensas Meals for Wheels	Tensas USDA Cash-in- Lieu	Madison Parish E-911	Enter- prise Zone (DED)	Total
<b>ASSETS</b>					
Cash (Book Overdraft)	\$ 2,140	\$ 10,686	\$ (20,481)	\$ (1,665)	\$ 21,070
Receivables	0	0	0	2,158	60,531
Prepaid Expenses	0	0	0	0	0
Interfund Receivables	0	0	734	119	26,596
<b>TOTAL ASSETS</b>	<b>\$ 2,140</b>	<b>\$ 10,686</b>	<b>\$ (19,747)</b>	<b>\$ 612</b>	<b>\$ 108,197</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts, Salaries and Other Payables	\$ 0	\$ 0	\$ 843	\$ 286	\$ 28,127
Interfund Payables	0	9,643	492	326	26,162
Notes Payable	0	0	0	0	4,367
Deferred Revenue	0	0	0	0	17,247
Refunds Due to Grantor	0	0	0	0	3,425
<b>Total Liabilities</b>	<b>0</b>	<b>9,643</b>	<b>1,335</b>	<b>612</b>	<b>79,328</b>
Fund Balances:					
Unreserved	2,140	1,043	(21,082)	0	28,869
<b>Total Fund Balances</b>	<b>2,140</b>	<b>1,043</b>	<b>(21,082)</b>	<b>0</b>	<b>28,869</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,140</b>	<b>\$ 10,686</b>	<b>\$ (19,747)</b>	<b>\$ 612</b>	<b>\$ 108,197</b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

ALL SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2000

	Area Agency on Aging	Economic Develop- ment Admin- istration	Council of Govern- ments	Federal Transit Authority
<b>REVENUES</b>				
Intergovernmental Revenues:				
Federal Sources	\$ 63,813	\$ 53,000	\$ 0	\$ 21,026
State Sources	21,271	0	0	0
Local Sources	0	17,667	53,159	4,804
Miscellaneous	0	0	0	0
Total Revenues	85,084	70,667	53,159	25,830
<b>EXPENDITURES</b>				
Current:				
Health and Welfare	85,084	0	0	0
Economic Development and Assistance	0	71,949	0	0
Transportation	0	0	53,159	26,275
Total Expenditures	85,084	71,949	53,159	26,275
Excess (Deficiency) of Revenues Over Expenditures	0	(1,282)	0	(445)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	0	1,282	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	1,282	0	0
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	0	0	0	(445)
Fund Balances, Beginning of Year	0	(2,422)	0	0
<b>TOTAL FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ 0</b>	<b>\$ (2,422)</b>	<b>\$ 0</b>	<b>\$ (445)</b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

ALL SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2000

	Federal Highways Adminis- tration	Ombuds- man	Tri- District	Project Care
<b>REVENUES</b>				
Intergovernmental Revenues:				
Federal Sources	\$ 145,148	\$ 32,605	\$ 0	\$ 0
State Sources	0	33,441	0	0
Local Sources	23,916	0	0	0
Miscellaneous	0	0	30,483	0
	<u>169,064</u>	<u>66,046</u>	<u>30,483</u>	<u>0</u>
Total Revenues				
<b>EXPENDITURES</b>				
Current:				
Health and Welfare	0	66,046	0	0
Economic Development and Assistance	0	0	16,473	0
Transportation	169,121	0	0	0
	<u>169,121</u>	<u>66,046</u>	<u>16,473</u>	<u>0</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>(57)</u>	<u>0</u>	<u>14,010</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)				
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	(57)	0	14,010	0
Fund Balances, Beginning of Year	<u>0</u>	<u>0</u>	<u>28,153</u>	<u>0</u>
<b>TOTAL FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>\$ (57)</u>	<u>\$ 0</u>	<u>\$ 42,163</u>	<u>\$ 0</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

ALL SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2000

	Audit Fund	Medicaid Waivers	Tensas C-1 Congre- gate Meals	Tensas C-2 Home- Delivered Meals
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>				
Intergovernmental Revenues:				
Federal Sources	\$ 0	\$ 0	\$ 0	\$ 0
State Sources	8,552	0	0	0
Local Sources	0	0	0	0
Miscellaneous	5,148	0	2,067	1,992
	<u>13,700</u>	<u>0</u>	<u>2,067</u>	<u>1,992</u>
Total Revenues				
<b>EXPENDITURES</b>				
Current:				
Health and Welfare	13,700	0	35,173	78,565
Economic Development and Assistance	0	0	0	0
Transportation	0	0	0	0
	<u>13,700</u>	<u>0</u>	<u>35,173</u>	<u>78,565</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>(33,106)</u>	<u>(76,573)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	0	0	33,106	76,573
Operating Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>33,106</u>	<u>76,573</u>
Total Other Financing Sources (Uses)				
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	0	0	0	0
Fund Balances, Beginning of Year	<u>0</u>	<u>7,529</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 7,529</u>	<u>\$ 0</u>	<u>\$ 0</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE

ALL SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2000

	<u>Tensas Miles for Meals</u>	<u>Tensas USDA Cash-in- Lieu</u>	<u>Madison Parish E-911</u>	<u>Enter- prise Zone (DED)</u>	<u>Total</u>
<b>REVENUES</b>					
Intergovernmental Revenues:					
Federal Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 315,592
State Sources	0	0	0	8,325	71,589
Local Sources	0	0	4,500	0	104,046
Miscellaneous	<u>3,116</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,806</u>
Total Revenues	<u>3,116</u>	<u>0</u>	<u>4,500</u>	<u>8,325</u>	<u>534,033</u>
<b>EXPENDITURES</b>					
Current:					
Health and Welfare	976	0	25,580	0	305,124
Economic Development and Assistance	0	0	0	8,325	96,747
Transportation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>248,555</u>
Total Expenditures	<u>976</u>	<u>0</u>	<u>25,580</u>	<u>8,325</u>	<u>650,426</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,140</u>	<u>0</u>	<u>(21,080)</u>	<u>0</u>	<u>(116,393)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	0	10,686	0	0	121,647
Operating Transfers Out	<u>0</u>	<u>(9,643)</u>	<u>0</u>	<u>0</u>	<u>(9,643)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,043</u>	<u>0</u>	<u>0</u>	<u>112,004</u>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	2,140	1,043	(21,080)	0	(4,389)
Fund Balances, Beginning of Year	<u>0</u>	<u>0</u>	<u>(2)</u>	<u>0</u>	<u>33,258</u>
<b>TOTAL FUND BALANCES (DEFICIT), END OF YEAR</b>	<u>\$ 2,140</u>	<u>\$ 1,043</u>	<u>\$ (21,082)</u>	<u>\$ 0</u>	<u>\$ 28,869</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

PROPRIETARY FUNDS

For the Year Ended June 30, 2000

FmHA REVOLVING LOAN

Farmer's Home Administration Revolving Loan accounts for the District's participation in a \$2 million intermediary relending program through the Farmer's Home Administration. Under this program, the District borrows funds from FmHA at 1% for 30 years, then reloans the funds to qualified borrowers at market rates of interest.

FmHA NORTH DELTA ADMINISTRATION

Farmer's Home Administration North Delta Administration accounts for the District's administration function over the FmHA Revolving Loan Fund, Loan Loss Reserve, and Rural Business Enterprise Grant.

LOAN LOSS RESERVE

Loan Loss Reserve accounts for the District's loan loss reserve for the FmHA Revolving Loan Fund and the Rural Business Enterprise Grant Fund.

RURAL BUSINESS ENTERPRISE GRANT

Rural Business Enterprise Grant accounts for the District's participation in an \$80,000 intermediary relending program through the U. S. Department of Agriculture Rural and Economic Community Development Program. Under this program, the District receives a grant from USDA, then reloans the funds to qualified borrowers at market rates of interest.



NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING BALANCE SHEET

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

June 30, 2000

	FmHA Revolving Loan	FmHA North Delta Admin	Loan Loss Reserve	Rural Business Enter- prise Grant	Total
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 457,777	\$ (78,868)	\$ 51,856	\$ 16,509	\$ 447,274
Receivables	128,052	0	0	3,448	131,500
Notes Receivable - Short-Term	325,667	0	0	4,971	330,638
Notes Receivable - Long-Term	634,179	0	0	70,608	704,787
Allowance for Bad Debts	(207,044)	0	0	0	(207,044)
Interfund Receivables	966	134,693	0	0	135,659
Repossessed Properties	273,380	0	0	0	273,380
<b>TOTAL ASSETS</b>	<b>\$ 1,612,977</b>	<b>\$ 55,825</b>	<b>\$ 51,856</b>	<b>\$ 95,536</b>	<b>\$ 1,816,194</b>
<b>LIABILITIES AND EQUITY</b>					
<b>Liabilities:</b>					
Accounts, Salaries and Other Payables	\$ 0	\$ 515	\$ 0	\$ 0	\$ 515
Interfund Payables	135,083	576	0	0	135,659
Notes Payable	1,614,429	0	0	0	1,614,429
Accrued Interest Payable	6,728	0	0	0	6,728
<b>Total Liabilities</b>	<b>1,756,240</b>	<b>1,091</b>	<b>0</b>	<b>0</b>	<b>1,757,331</b>
0					
<b>Equity:</b>					
Retained Earnings (Deficit)	(143,263)	54,734	51,856	95,536	58,863
<b>Total Equity</b>	<b>(143,263)</b>	<b>54,734</b>	<b>51,856</b>	<b>95,536</b>	<b>58,863</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,612,977</b>	<b>\$ 55,825</b>	<b>\$ 51,856</b>	<b>\$ 95,536</b>	<b>\$ 1,816,194</b>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN RETAINED EARNINGS

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

For the Year Ended June 30, 2000

	<u>FmHA Revolving Loan</u>	<u>FmHA North Delta Admin</u>	<u>Loan Loss Reserve</u>	<u>Rural Business Enter- prise Grant</u>	<u>Total</u>
<b><u>OPERATING REVENUES</u></b>					
Origination Fees	\$ 0	\$ 0	\$ 440	\$ 0	\$ 440
Interest on Loans	51,714	0	0	6,423	58,137
Rental Income	12,686	0	0	0	12,686
Total Operating Revenues	<u>64,400</u>	<u>0</u>	<u>440</u>	<u>6,423</u>	<u>71,263</u>
<b><u>OPERATING EXPENSES</u></b>					
Interest Expense	16,116	0	0	0	16,116
Salaries, Wages and Benefits	0	14,627	0	0	14,627
Legal	0	3,479	0	0	3,479
Travel and Meeting	0	2,536	0	0	2,536
Other Administrative	56	4,624	0	0	4,680
Bad Debt Expenses	0	0	0	0	0
Total Operating Expenses	<u>16,172</u>	<u>25,266</u>	<u>0</u>	<u>0</u>	<u>41,438</u>
Total Operating Income (Loss)	<u>48,228</u>	<u>(25,266)</u>	<u>440</u>	<u>6,423</u>	<u>29,825</u>
<b><u>NON-OPERATING REVENUE (EXPENSE)</u></b>					
Interest on Deposits	17,586	0	2,089	581	20,256
Service Fees	(5,330)	0	(492)	(375)	(6,197)
Total Non-Operating Revenue (Expenses)	<u>12,256</u>	<u>0</u>	<u>1,597</u>	<u>206</u>	<u>14,059</u>
Income (Loss) Before Operating Transfers	<u>60,484</u>	<u>(25,266)</u>	<u>2,037</u>	<u>6,629</u>	<u>43,884</u>
<b><u>OPERATING TRANSFERS IN (OUT)</u></b>					
Operating Transfers In	0	80,000	0	0	80,000
Operating Transfers Out	(80,000)	0	0	0	(80,000)
Total Operating Transfers In (Out)	<u>(80,000)</u>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	(19,516)	54,734	2,037	6,629	43,884
Retained Earnings (Deficit), Beginning of Year	(123,747)	0	49,819	88,907	14,979
RETAINED EARNINGS (DEFICIT), END OF YEAR	<u>\$ (143,263)</u>	<u>\$ 54,734</u>	<u>\$ 51,856</u>	<u>\$ 95,536</u>	<u>\$ 58,863</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINED STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

For the Year Ended June 30, 2000

	<u>FmHA</u>	<u>FmHA</u>	<u>Loan</u>	<u>Rural</u>	<u>Total</u>
	<u>Revolving</u>	<u>North</u>	<u>Loss</u>	<u>Business</u>	
	<u>Loan</u>	<u>Delta</u>	<u>Reserve</u>	<u>Enter-</u>	
		<u>Admin</u>		<u>prise</u>	
				<u>Grant</u>	
<u>Cash Flows From Operating Activities</u>					
Net Income (Loss)	\$ 60,484	\$ (25,266)	\$ 2,037	\$ 6,629	\$ 43,884
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) for Operating Activities:					
Increase (Decrease) in Provision for Loan Losses	(13,622)	0	0	0	(13,622)
(Increase) Decrease in Receivables	19,734	0	157	(2,316)	17,575
Increase (Decrease) in Accounts Payable and Other Liabilities	(1,333)	(519)	(135)	(125)	(2,112)
Increase (Decrease) in Other Liabilities	(273)	0	0	0	(273)
(Increase) Decrease in Interfund Receivables	(966)	(576)	0	0	(1,542)
Increase (Decrease) in Interfund Payables	966	576	0	0	1,542
 Net Cash Provided (Used) By Operating Activities	 <u>64,990</u>	 <u>(25,785)</u>	 <u>2,059</u>	 <u>4,188</u>	 <u>45,452</u>
<u>Cash Flows From Financing Activities</u>					
Principal Payments on Revolving Loan Fund	(65,872)	0	0	0	(65,872)
Operating Transfers	(80,000)	80,000	0	0	0
 Net Cash Provided (Used) By Financing Activities	 <u>(145,872)</u>	 <u>80,000</u>	 <u>0</u>	 <u>0</u>	 <u>(65,872)</u>
<u>Cash Flows From Investing Activities</u>					
New Loans Made	(22,395)	0	0	0	(22,395)
Principal Collections on Loans	155,914	0	0	1,836	157,750
Loan Foreclosures	0	0	0	0	0
 Net Cash Provided (Used) By Investing Activities	 <u>133,519</u>	 <u>0</u>	 <u>0</u>	 <u>1,836</u>	 <u>135,355</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 52,637	 54,215	 2,059	 6,024	 114,935
Cash and Cash Equivalents, Beginning of Year	<u>405,140</u>	<u>(133,083)</u>	<u>49,797</u>	<u>10,485</u>	<u>332,339</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 457,777</u>	 <u>\$ (78,868)</u>	 <u>\$ 51,856</u>	 <u>\$ 16,509</u>	 <u>\$ 447,274</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

AGENCY FUNDS

TITLE III B – SUPPORTIVE SERVICES

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District for further distribution to the six parish Councils on Aging. This program provides access services, in-home services, *community services, legal services and transportation for the elderly.*

TITLE III C-1 – CONGREGATE MEALS

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District for further distribution to the six parish Councils on Aging. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

TITLE III C-2 – HOME DELIVERED MEALS

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District for further distribution to the six parish Councils on Aging. These funds are used to provide nutritional meals to home-bound elderly persons.

TITLE III D – IN-HOME SERVICES

Title III D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn passes through the funds to the District for further distribution to the six parish Councils on Aging. These funds are used to provide telephone reassurance and chore maintenance to the frail and elderly persons who are home-bound.

SUPPLEMENTAL SENIOR CENTER

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana legislature to the Louisiana Governor's Office of Elderly Affairs, which passes through the funds to the District for further distribution to the six parish Councils on Aging. This program provides community service centers at which the elderly receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and within the community.

U.S.D.A. CASH-IN-LIEU

The U.S.D.A. Cash-in-Lieu Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs. This award passes through to the District for further distribution to the six parish Councils on Aging. *The funds are distributed on a per-unit basis for each congregate and home-delivered meal service provider to each eligible participant so the United States food and commodities may be purchased to supplement these programs.*

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

AGENCY FUNDS

TITLE III F - DISEASE AND HEALTH

The Preventive Health Fund provides resources to communities in order to demonstrate preventive health care methods designed to help keep people healthy and reduce the frequency of health care.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF ASSETS AND LIABILITIES

AGENCY FUNDS

June 30, 2000

	<u>Title III B Supportive Services</u>	<u>Title III C-1 Congre- gate Meals</u>	<u>Title III C-2 Home Delivered Meals</u>	<u>Title III D In-Home Services</u>
<b><u>ASSETS</u></b>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Receivables	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>
 <b><u>LIABILITIES</u></b>				
<i>Due to Other Governmental Units</i>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>

\* The accompanying notes are an integral part of the financials statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF ASSETS AND LIABILITIES

AGENCY FUNDS

June 30, 2000

	Supple- mental Senior Center	USDA Cash- in-Lieu	Title III F Disease and Health	Total
<b><u>ASSETS</u></b>				
Cash	\$ 0	\$ 7,083	\$ 0	\$ 7,083
Receivables	0	20,915	10,039	30,954
<b>TOTAL ASSETS</b>	\$ 0	\$ 27,998	\$ 10,039	\$ 38,037
<b><u>LIABILITIES</u></b>				
Due to Other Governmental Units	\$ 0	\$ 27,998	\$ 10,039	\$ 38,037
<b>TOTAL LIABILITIES</b>	\$ 0	\$ 27,998	\$ 10,039	\$ 38,037

\* The accompanying notes are an integral part of the financials statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended June 30, 2000

	<u>Balance</u> <u>07/01/99</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>06/30/00</u>
<b><u>TITLE III B - SUPPORTIVE SERVICES</u></b>				
Assets:				
Due From Other Funds	\$ <u>0</u>	\$ <u>286,174</u>	\$ <u>286,174</u>	\$ <u>0</u>
Liabilities:				
Due To Other Governmental Units	\$ <u>0</u>	\$ <u>286,174</u>	\$ <u>286,174</u>	\$ <u>0</u>
<b><u>TITLE III C-1 - CONGREGATE MEALS</u></b>				
Assets:				
Due From Other Funds	\$ <u>0</u>	\$ <u>285,757</u>	\$ <u>285,757</u>	\$ <u>0</u>
Liabilities:				
Due To Other Governmental Units	\$ <u>0</u>	\$ <u>285,757</u>	\$ <u>285,757</u>	\$ <u>0</u>
<b><u>TITLE III C-2 - HOME DELIVERED MEALS</u></b>				
Assets:				
Due From Other Funds	\$ <u>0</u>	\$ <u>400,991</u>	\$ <u>400,991</u>	\$ <u>0</u>
Liabilities:				
Due To Other Governmental Units	\$ <u>0</u>	\$ <u>400,991</u>	\$ <u>400,991</u>	\$ <u>0</u>
<b><u>TITLE III D - IN-HOME SERVICES</u></b>				
Assets:				
Due From Other Funds	\$ <u>0</u>	\$ <u>9,471</u>	\$ <u>9,471</u>	\$ <u>0</u>
Liabilities:				
Due To Other Governmental Units	\$ <u>0</u>	\$ <u>9,471</u>	\$ <u>9,471</u>	\$ <u>0</u>
<b><u>SUPPLEMENTAL SENIOR CENTER</u></b>				
Assets:				
Due From Other Funds	\$ <u>0</u>	\$ <u>127,173</u>	\$ <u>127,173</u>	\$ <u>0</u>
Liabilities:				
Due To Other Governmental Units	\$ <u>0</u>	\$ <u>127,173</u>	\$ <u>127,173</u>	\$ <u>0</u>

\* The accompanying notes are an integral part of the financial statements.



NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended June 30, 2000

	<u>Balance</u> <u>07/01/99</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>06/30/00</u>
<b><u>U.S. D. A. CASH-IN-LIEU</u></b>				
Assets:				
Cash	\$ 9,602	\$ 82,338	\$ 84,857	\$ 7,083
Receivables	10,061	20,915	10,061	20,915
Due From Other Funds	<u>0</u>	<u>75,255</u>	<u>75,255</u>	<u>0</u>
Total Assets	<u>\$ 19,663</u>	<u>\$ 178,508</u>	<u>\$ 170,173</u>	<u>\$ 27,998</u>
Liabilities:				
Due To Other Governmental Units	<u>\$ 19,663</u>	<u>\$ 103,253</u>	<u>\$ 94,918</u>	<u>\$ 27,998</u>
<b><u>TITLE III F - DISEASE AND HEALTH</u></b>				
Assets:				
Receivables	\$ 0	\$ 10,039	\$ 0	\$ 10,039
Due From Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 0</u>	<u>\$ 10,039</u>	<u>\$ 0</u>	<u>\$ 10,039</u>
Liabilities:				
Due To Other Governmental Units	<u>\$ 0</u>	<u>\$ 10,039</u>	<u>\$ 0</u>	<u>\$ 10,039</u>
<b><u>TOTAL AGENCY FUNDS</u></b>				
Assets:				
Cash	\$ 9,602	\$ 82,338	\$ 84,857	\$ 7,083
Receivables	10,061	30,954	10,061	30,954
Due From Other Funds	<u>0</u>	<u>1,184,821</u>	<u>1,184,821</u>	<u>0</u>
Total Assets	<u>\$ 19,663</u>	<u>\$ 1,298,113</u>	<u>\$ 1,279,739</u>	<u>\$ 38,037</u>
Liabilities:				
Due To Other Governmental Units	<u>\$ 19,663</u>	<u>\$ 1,222,858</u>	<u>\$ 1,204,484</u>	<u>\$ 38,037</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING SCHEDULE OF PROGRAM REVENUES/RECEIPTS,  
EXPENDITURES/DISBURSEMENTS AND CHANGES IN FUND BALANCES

SPECIAL REVENUE AND AGENCY FUNDS

For the Year Ended June 30, 2000

	Special Revenue Funds			Tensas C-1 Congregate Meals
	Area Agency on Aging	OMBUDS- MAN	Audit Fund	
<b>REVENUES/RECEIPTS</b>				
Governor's Office of Elderly Affairs:				
Federal Sources	\$ 63,813	\$ 32,605	\$ 0	\$ 0
State Sources	21,271	33,441	8,552	0
Other Revenue	0	0	5,148	2,067
Total Revenues	<u>85,084</u>	<u>66,046</u>	<u>13,700</u>	<u>2,067</u>
<b>EXPENDITURES/DISBURSEMENTS</b>				
Health and Welfare:				
Salaries	47,953	35,183	0	3,734
Fringe	8,325	5,788	0	598
Travel	8,030	14,634	0	980
Operating Services	12,279	4,069	13,700	7,679
Operating Supplies	2,319	539	0	916
Other Costs	4,654	5,745	0	20,941
Capital Outlay	1,524	88	0	325
Grants to Subrecipients:				
East Carroll COA	0	0	0	0
Franklin COA	0	0	0	0
Jackson COA	0	0	0	0
Richland COA	0	0	0	0
Union COA	0	0	0	0
Tensas COA	0	0	0	0
North Louisiana Legal Assistance	0	0	0	0
Total Expenditures/Disbursements	<u>85,084</u>	<u>66,046</u>	<u>13,700</u>	<u>35,173</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>(33,106)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	0	0	0	33,106
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,106</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0	0
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING SCHEDULE OF PROGRAM REVENUES/RECEIPTS,  
EXPENDITURES/DISBURSEMENTS AND CHANGES IN FUND BALANCES

SPECIAL REVENUE AND AGENCY FUNDS

For the Year Ended June 30, 2000

	Tensas C-2 Home Delivered Meals	Tensas Miles for Meals	Tensas USDA Cash-in- Lieu	Agency Funds Title III B Support- ive Services
<b>REVENUES/RECEIPTS</b>				
Governor's Office of Elderly Affairs:				
Federal Sources	\$ 0	\$ 0	\$ 0	\$ 219,018
State Sources	0	0	0	67,156
Other Revenue	<u>1,992</u>	<u>3,116</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>1,992</u>	<u>3,116</u>	<u>0</u>	<u>286,174</u>
<b>EXPENDITURES/DISBURSEMENTS</b>				
Health and Welfare:				
Salaries	13,276	0	0	0
Fringe	2,155	0	0	0
Travel	9,136	93	0	0
Operating Services	3,798	0	0	0
Operating Supplies	134	575	0	0
Other Costs	49,744	308	0	0
Capital Outlay	322	0	0	0
Grants to Subrecipients:				
East Carroll COA	0	0	0	29,673
Franklin COA	0	0	0	61,897
Jackson COA	0	0	0	54,182
Richland COA	0	0	0	43,116
Union COA	0	0	0	51,875
Tensas COA	0	0	0	32,548
North Louisiana Legal Assistance	0	0	0	12,883
Total Expenditures/Disbursements	<u>78,565</u>	<u>976</u>	<u>0</u>	<u>286,174</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>(76,573)</u>	<u>2,140</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	76,573	0	10,686	0
Operating Transfers Out	0	0	(9,643)	0
Total Other Financing Sources (Uses)	<u>76,573</u>	<u>0</u>	<u>1,043</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	2,140	1,043	0
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 2,140</u>	<u>\$ 1,043</u>	<u>\$ 0</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING SCHEDULE OF PROGRAM REVENUES/RECEIPTS,  
EXPENDITURES/DISBURSEMENTS AND CHANGES IN FUND BALANCES

SPECIAL REVENUE AND AGENCY FUNDS

For the Year Ended June 30, 2000

	Agency Funds			
	Title III C-1 Congre- gate Meals	Title III C-2 Home Delivered Meals	Title III D In-Home Services	Supple- mental Senior Center
<b>REVENUES/RECEIPTS</b>				
Governor's Office of Elderly Affairs:				
Federal Sources	\$ 206,699	\$ 114,985	\$ 7,495	\$ 0
State Sources	79,058	286,006	1,976	127,173
Other Revenue	0	0	0	0
Total Revenues	<u>285,757</u>	<u>400,991</u>	<u>9,471</u>	<u>127,173</u>
<b>EXPENDITURES/DISBURSEMENTS</b>				
Health and Welfare:				
Salaries	0	0	0	0
Fringe	0	0	0	0
Travel	0	0	0	0
Operating Services	0	0	0	0
Operating Supplies	0	0	0	0
Other Costs	0	0	0	0
Capital Outlay	0	0	0	0
Grants to Subrecipients:				
East Carroll COA	54,275	57,539	1,148	18,530
Franklin COA	45,405	40,757	1,921	24,081
Jackson COA	45,116	68,076	1,467	20,023
Richland COA	51,381	95,679	1,668	23,010
Union COA	59,816	68,668	2,007	22,999
Tensas COA	0	0	1,260	18,530
North Louisiana Legal Assistance	0	0	0	0
Total Expenditures/Disbursements	<u>255,993</u>	<u>330,719</u>	<u>9,471</u>	<u>127,173</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>29,764</u>	<u>70,272</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	<u>(29,764)</u>	<u>(70,272)</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(29,764)</u>	<u>(70,272)</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0	0
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

COMBINING SCHEDULE OF PROGRAM REVENUES/RECEIPTS,  
EXPENDITURES/DISBURSEMENTS AND CHANGES IN FUND BALANCES

SPECIAL REVENUE AND AGENCY FUNDS

For the Year Ended June 30, 2000

	Agency Funds		Total
	USDA Cash-In Lieu	Title III F Disease and Health	
<b>REVENUES/RECEIPTS</b>			
Governor's Office of Elderly Affairs:			
Federal Sources	\$ 103,253	\$ 12,800	\$ 760,668
State Sources	0	2,258	626,891
Other Revenue	0	0	12,323
Total Revenues	103,253	15,058	1,399,882
<b>EXPENDITURES/DISBURSEMENTS</b>			
Health and Welfare:			
Salaries	0	0	100,146
Fringe	0	0	16,866
Travel	0	0	32,873
Operating Services	0	0	41,525
Operating Supplies	0	0	4,483
Other Costs	0	0	81,392
Capital Outlay	0	0	2,259
Grants to Subrecipients:			
East Carroll COA	35,543	1,825	198,533
Franklin COA	14,918	3,055	192,034
Jackson COA	11,227	2,333	202,424
Richland COA	12,326	2,652	229,832
Union COA	18,553	3,191	227,109
Tensas COA	0	2,002	54,340
North Louisiana Legal Assistance	0	0	12,883
Total Expenditures/Disbursements	92,567	15,058	1,396,699
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	10,686	0	3,183
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	0	120,365
Operating Transfers Out	(10,686)	0	(120,365)
Total Other Financing Sources (Uses)	(10,686)	0	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	3,183
Fund Balance, Beginning of Year	0	0	0
FUND BALANCE, END OF YEAR	\$ 0	\$ 0	\$ 3,183

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

SPECIAL REVENUE AND AGENCY FUNDS  
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

For the Year Ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>AREA AGENCY ON AGING</u>			
Administration:			
Salaries	\$ 49,550	\$ 47,953	\$ 1,597
Fringe	8,942	8,325	617
Travel	8,146	8,030	116
Operating Services	12,090	12,279	(189)
Operating Supplies	1,311	2,319	(1,008)
Other Costs	4,300	4,654	(354)
Capital Outlay	1,500	1,524	(24)
TOTAL AREA AGENCY ON AGING	<u>\$ 85,839</u>	<u>\$ 85,084</u>	<u>\$ 755</u>
<u>OMBUDSMAN</u>			
Administration:			
Salaries	\$ 32,550	\$ 35,183	\$ (2,633)
Fringe	5,500	5,788	(288)
Travel	15,000	14,634	366
Operating Services	4,500	4,069	431
Operating Supplies	1,217	539	678
Other Costs	6,500	5,745	755
Capital Outlay	100	88	12
TOTAL OMBUDSMAN	<u>\$ 65,367</u>	<u>\$ 66,046</u>	<u>\$ (679)</u>
<u>AUDIT FUND</u>			
Operating Services	\$ 8,552	13,700	(5,148)
TOTAL AUDIT FUND	<u>\$ 8,552</u>	<u>\$ 13,700</u>	<u>\$ (5,148)</u>
<u>TITLE III B - SUPPORTIVE SERVICES</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 29,673	\$ 29,673	\$ 0
Franklin COA	61,897	61,897	0
Jackson COA	54,182	54,182	0
Richland COA	43,116	43,116	0
Union COA	51,875	51,875	0
Tensas COA	32,548	32,548	0
North Louisiana Legal Assistance	12,883	12,883	0
TOTAL TITLE III B - SUPPORTIVE SERVICES	<u>\$ 286,174</u>	<u>\$ 286,174</u>	<u>\$ 0</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

SPECIAL REVENUE AND AGENCY FUNDS  
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

For the Year Ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>TITLE III C-1 - CONGREGATE MEALS</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 54,275	\$ 54,275	\$ 0
Franklin COA	45,405	45,405	0
Jackson COA	45,116	45,116	0
Richland COA	51,381	51,381	0
Union COA	59,816	59,816	0
Tensas COA	0	0	0
North Louisiana Legal Assistance	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL TITLE III C-1 - CONGREGATE MEALS	 <u>\$ 255,993</u>	 <u>\$ 255,993</u>	 <u>\$ 0</u>
 <u>TITLE III C-2 - HOME DELIVERED MEALS</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 57,539	\$ 57,539	\$ 0
Franklin COA	40,757	40,757	0
Jackson COA	68,076	68,076	0
Richland COA	95,679	95,679	0
Union COA	68,668	68,668	0
Tensas COA	0	0	0
North Louisiana Legal Assistance	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL TITLE III C-2 - HOME DELIVERED MEALS	 <u>\$ 330,719</u>	 <u>\$ 330,719</u>	 <u>\$ 0</u>
 <u>TITLE III D - IN-HOME SERVICES</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 1,148	\$ 1,148	\$ 0
Franklin COA	1,921	1,921	0
Jackson COA	1,467	1,467	0
Richland COA	1,668	1,668	0
Union COA	2,007	2,007	0
Tensas COA	1,260	1,260	0
North Louisiana Legal Assistance	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL TITLE III D - IN-HOME SERVICES	 <u>\$ 9,471</u>	 <u>\$ 9,471</u>	 <u>\$ 0</u>

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

SPECIAL REVENUE AND AGENCY FUNDS  
FUNDED BY THE GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>SENIOR CENTER</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 18,530	\$ 18,530	\$ 0
Franklin COA	24,081	24,081	0
Jackson COA	20,023	20,023	0
Richland COA	23,010	23,010	0
Union COA	22,999	22,999	0
Tensas COA	18,530	18,530	0
North Louisiana Legal Assistance	0	0	0
 TOTAL SENIOR CENTER	 \$ 127,173	 \$ 127,173	 \$ 0
 <u>U.S.D.A. - CASH-IN-LIEU</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 35,543	\$ 35,543	\$ 0
Franklin COA	14,918	14,918	0
Jackson COA	11,227	11,227	0
Richland COA	12,326	12,326	0
Union COA	18,553	18,553	0
Tensas COA	0	0	0
 TOTAL SENIOR CENTER	 \$ 92,567	 \$ 92,567	 \$ 0
 <u>TITLE III - DISEASE AND HEALTH</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 1,825	\$ 1,825	\$ 0
Franklin COA	3,055	3,055	0
Jackson COA	2,333	2,333	0
Richland COA	2,652	2,652	0
Union COA	3,191	3,191	0
Tensas COA	2,002	2,002	0
North Louisiana Legal Assistance	0	0	0
 TOTAL TITLE III - DISEASE AND HEALTH	 \$ 15,058	 \$ 15,058	 \$ 0

\* The accompanying notes are an integral part of the financial statements.



NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

June 30, 2000

99-1 INCOMPLETE DOCUMENTATION IN LOAN FILES

Condition: It appears that all files do not contain adequate documentation to support applicant's stated values for collateral pledged on the loan.

Current Status: See current audit finding 99-1.

99-2 SOLICITATION OF BIDS

Condition: Review and testing of compliance with GOEA's procurement procedures revealed that the District did not take bids on its purchase of an Epson Powerlite 7200 Multimedia Center. Under GOEA's guidelines, the District's policies require that they advertise and take at least 8 written bids from qualified bidders.

Current Status: This finding can be cleared.

99-3 INDIRECT COSTS -- SALARY ALLOCATIONS

Condition: The District uses budget estimates on an interim basis for allocating indirect salary costs. However, the budget to actual comparison is being performed every six months as opposed to quarterly.

Current Status: See current audit finding 99-3.

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2000

**Section 1 – Summary of Auditor's Results**

*Financial Statements:*

Type of Auditor's Report Issued: Unqualified

Internal Control Over Financial Reporting:

Material Weakness(es) identified?  Yes  No

Reportable Condition(s) identified not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified?  Yes  No

Reportable condition(s) identified not considered to be material weakness(es)?  Yes  None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?  Yes  No

Dollar threshold used to distinguish between Type A and Type B programs \$300,000

Auditee qualified as low-risk auditee?  Yes  No

*Identification of Major Programs:*

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
93.44	Title III B -- Special Programs for the Aging -- Supportive Services
93.45	Title III C -- Nutrition Services

**Section II – Financial Statement Findings and Questioned Costs:**

99-1 INCOMPLETE DOCUMENTATION IN LOAN FILES

CFDA: 10.767 Program: FmHA Intermediary Relending Program

Criteria: Sufficient documentation should be retained in grantee files to support repayment ability of participants qualifying for loans.

Condition: It appears that all files do not contain adequate documentation to support applicant's stated values for collateral pledged on the loan.

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2000

99-1 INCOMPLETE DOCUMENTATION IN LOAN FILES, CONTINUED

Cause/Effect: Copies of appraisals or other documentation in support of collateral values is not consistently retained in participant loan files.

Recommendation: SAUNDERS & ASSOCIATES recommends that procedures be implemented to ensure that loan files contain necessary documentation to support collateral values reported by participants on their loan applications.

Reply: For loans pledged by real estate, appraisals are required and are documented in individual participant loan files. Effective for future loan applications, loans for equipment, inventory, and other non real estate assets, will contain support of value of said assets, documented by appraisals, or other opinions, by those who are familiar with the value of like items proposed for collateral.

99-3 INDIRECT COST ALLOCATION – SALARY ALLOCATION

CFDA No. N/A

Program: Agency Wide

Criteria: OMB Circular A-87 requires that salary costs that are allocated based on budget estimates for interim accounting purposes be reviewed for budget-to-actual comparisons at least on a quarterly basis.

Condition: North Delta uses budget estimates on an interim basis for allocating indirect salary costs. However, the budget to actual comparison is being performed every 6 months as opposed to quarterly.

Cause/Effect: The timeframe used for adjusting indirect salary costs to actual activity is not in compliance with OMB Circular A-87.

Recommendation: SAUNDERS & ASSOCIATES recommends that North Delta adjust current procedures to ensure that budget-to-actual comparisons are performed on a quarterly basis, and that management review FYE June 30, 2000 allocations and make any necessary adjustments to the various programs based on the comparison of budget-to-actual for the year. It is our understanding that North Delta is in the process of not only adjusting budget to actual on a quarterly basis, but also re-evaluating the overall indirect cost allocation method.

Reply: Procedures have already been implemented to comply with provisions of OMB Circular A-87. We agree with SAUNDERS & ASSOCIATES and have begun monitoring cost allocations for accuracy and reasonableness at least quarterly.

**Section III – Federal Awards Findings and Questioned Costs:**

99-1 INCOMPLETE DOCUMENTATION IN LOAN FILES

Refer to Section II above.

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2000

99-3 INDIRECT COSTS – SALARY ALLOCATION

Refer to Section II above.

\* The accompanying notes are an integral part of the financial statements.

NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana

CORRECTIVE ACTION PLAN FOR THE CURRENT-YEAR AUDIT FINDINGS

For the Year Ended June 30, 2000

Finding reference # and title:

99-1 Loan Files

Condition: Participant loan files do not contain adequate documentation to support applicant's stated values for collateral and participant's ability to repay loans.

Corrective action planned: For loans pledged by real estate, appraisals are required and are documented in individual participant loan files. Effective for future loan applications, loans for equipment, inventory, and other non real estate assets, will contain support of value of said assets, documented by appraisals, or other opinions, by those who are familiar with the value of like items proposed for collateral.

We will begin immediately, that all loan participants file annual financial statements the Loan Officer. These financial statements will be evaluated for acceptable liquidity and performance ratios.

99-3 Indirect Cost – Salary Allocation

Condition: The District used budget estimates on an interim basis for allocating indirect salary costs.

Corrective action planned: Budget-to-actual comparisons will be made at least quarterly to ensure that cost allocation methods are accurate. If necessary, adjustment will be made to ensure proper charges to programs.

Person responsible for corrective action:

Mr. David Creed, Executive Director  
North Delta Regional Planning and  
Development District, Incorporated  
2115 Justice Street  
Monroe, LA 71201

Telephone: (318) 387-2572  
Fax: (318) 387-9054

Anticipated completion date:

99-1 Support for stated values of collateral will commence immediately on a prospective basis. Support on participant's ability to repay loans will commence immediately on all open loans.

99-3 Implementation has begun and will be fully implemented by June 30, 2001.

\* The accompanying notes are an integral part of the financial statements.

***Memorandum of Suggestions on Accounting  
Procedures and System of Internal Controls***

***North Delta Regional Planning and  
Development District, Incorporated***

***Monroe, Louisiana***

***For the Year Ended June 30, 2000***

***Contact Person***

***G. B. SAUNDERS***

***October 19, 2000***

***SAUNDERS & ASSOCIATES***

***Certified Public Accountants***

***630 East 17th Street***

***P. O. Box 1406***

***Ada, Oklahoma 74820***

***(580) 436-5330***

***FAX: (580) 332-2272***

***E-mail: sndrgp@brightok.net***

# Saunders & Associates

Certified Public Accountants

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P.O. Box 1406 • 630 East 17th • Ada, Oklahoma 74820 • (580) 436-5330/332-8548 • FAX: (580) 332-2272  
E-mail [sndrsgrp@brightok.net](mailto:sndrsgrp@brightok.net)

Board of Directors  
North Delta Regional Planning and Development District, Inc.  
Monroe, Louisiana

The accompanying Management Letter includes suggestions for improvement of accounting procedures and internal accounting controls that came to our attention as a result of our examination of the financial statements of the North Delta Regional Planning and Development District, Inc., Monroe, Louisiana, for the year ended June 30, 2000. The matters discussed herein were considered by us during our examination and do not modify the opinion expressed in our auditor's report dated October 19, 2000 on such financial statements.

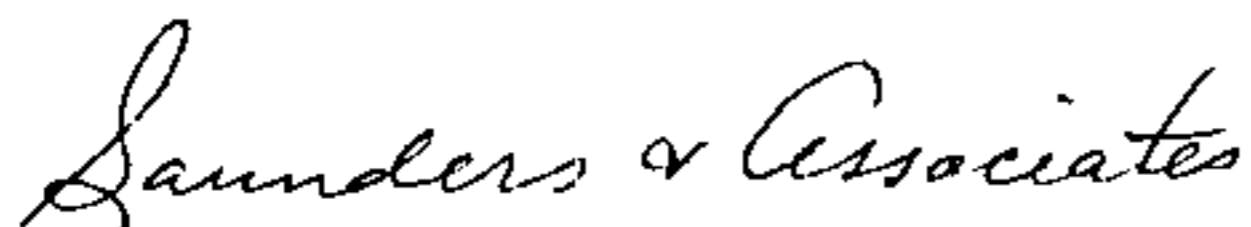
In accordance with generally accepted auditing standards we made a review of the North Delta Regional Planning and Development District, Inc.'s system of internal accounting controls for the purpose of providing a basis for reliance thereon, in determining the nature, timing and extent of substantive testing of the June 30, 2000 financial statements. While certain matters that came to our attention during the review are presented in the accompanying Management Letter for the consideration of the Board, our review did not encompass all control procedures and techniques and was not designed for the purpose of making detailed recommendations.

The accompanying Management Letter also includes comments and suggestions with respect to other financial and administrative matters that came to our attention during the course of our examination. These matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving accounting control and other financial and administrative practices and procedures.

This Management Letter is intended solely for the benefit of management and the board of directors, and is not to be used for any other purpose.

We wish to express our appreciation for the courtesies and cooperation extended to our representatives during the course of their work. We would be pleased to discuss these suggestions and comments in greater detail or otherwise assist in their implementation.

Sincerely,



SAUNDERS & ASSOCIATES  
Certified Public Accountants

October 19, 2000

NORTH DELTA REGIONAL PLANNING AND DEVELOPMENT DISTRICT, INC.  
Monroe, Louisiana

MANAGEMENT LETTER

June 30, 2000

1. INSURANCE DEFICIENCY – HIRED/NON-OWNED AUTO LIABILITY

It is the responsibility of the District to safeguard their assets and one method is to maintain adequate insurance for the amount of assets.

North Delta Regional Planning and Development District does have insurance coverage for hired/non-owned auto liability; however, that coverage only amounts to \$300,000. The lack of adequate coverage exposes the District to losses that could potentially have a direct and material impact on their financial statements. The District's exposure stems from their employees' driving their own vehicles on a regular basis for District business in the eleven (11) parishes served by the District.

When coverage is inadequate for the recognized level of activity, the assets of the District could potentially be at risk for loss.

SAUNDERS & ASSOCIATES recommends that the District take immediate steps to increase this insurance coverage to \$1,000,000.

2. SIGNED SERVICE PROVIDER AGREEMENT

A service provider selected to provide designated services must have a signed agreement with the administrative entity to properly identify those services.

During the course of the examination, it was noted that the service agreements between North Delta Regional Planning and Development District and the service providers were not signed except on the "Schedule of Funding" page. The contract itself was not signed by a representative from the service provider nor the District. Without a properly executed service provider agreement, the service provider and the administrative entity could potentially be deemed to be out of compliance with the program requirements.

SAUNDERS & ASSOCIATES recommends that North Delta Regional Planning and Development District review, develop, and implement procedures where a service provider file is reviewed for completeness and all appropriate documents are signed prior to the file being processed for payment.

3. FINANCIAL MANAGEMENT PROCEDURES MANUAL NEEDS TO BE UPDATED

It is in the District's best interest to develop an Accounting Manual that sets forth all the fiscal policies and procedures of the District in a formalized document approved by the Board.

North Delta Regional Planning and Development District has a Financial Management Procedures Manual that does not address all the necessary functions/tasks such as bank reconciliation, fiscal inventory, petty cash, etc. and therefore, is not reflective of the actual current procedures.



Without a current Accounting Manual there is a significantly higher likelihood of similar transactions being recorded inconsistently. Additionally, there is no resource document to use in determining the appropriate treatment when there is a question about a transaction.

SAUNDERS & ASSOCIATES recommends that North Delta Regional Planning and Development District update their Financial Management Procedures Manual to reflect current procedures and have all revisions approved by the Board. This not only readily articulates North Delta Regional Planning and Development District's accounting policies and procedures for the Board/Management and employees, but also serves as a valuable training tool for new employees or cross training of existing employees.

#### 4. REVISION OF PERSONNEL POLICIES AND PROCEDURES MANUAL

It is the responsibility of the District to establish personnel policies and to formalize them in writing.

The District has a Personnel Policies and Procedures Manual; however, the manual does not address nepotism nor conflict of interest.

Without a formalized policy on nepotism or conflict of interest, chances are increased that violations could occur and not be recognized.

SAUNDERS & ASSOCIATES recommends that North Delta Regional Planning and Development District revise their Personnel Policies and Procedures Manual to address nepotism and conflict of interest and present revisions to the Board for approval. The manual will then articulate the District's policies on these matters to the Board, management, and funding agencies.

#### 5. PETTY CASH INTERNAL CONTROL ENHANCEMENTS

It is the responsibility of the District to properly safeguard assets including cash.

*The District uses petty cash accounts as one method to pay expenses in certain circumstances. The District has not set a maximum expenditure threshold, nor has it established an allowable ceiling amount to be expended out of the account for the year. Additionally, there was no documentation of surprise counts being conducted during the audit period.*

The effect is to prevent the use of petty cash for amounts that are over a predetermined threshold and prevent the petty cash fund from "turning over" more than a specified number of times for the year. Surprise counts confirm that the receipts and cash equal the amount of that petty cash fund and provides the necessary oversight of the custodian.

SAUNDERS & ASSOCIATES recommends that the District establish a maximum for which any one expenditure can be made out of the account. SAUNDERS & ASSOCIATES also recommends that the District establish a ceiling of petty cash expenditures that they are comfortable with for the entire year. Surprise counts should be performed on the petty cash fund periodically.

#### 6. EXECUTIVE DIRECTOR'S TRAVEL CLAIMS NOT SUBMITTED TIMELY

GOEA Policy and Procedures states that "travel claims should be submitted within the month following the travel".

During the course of our examination, we noted that the Executive Director does not submit his travel claims within a month of travel. Four travel claims were submitted during the audit period. Expenses are not recorded when they are incurred or in the correct period. Additionally, claims are not in compliance with GOEA's policies and procedures.

SAUNDERS & ASSOCIATES recommends that the Executive Director submit his claims in a timely manner and within a month of travel expenses being incurred.

7. EXECUTIVE DIRECTOR'S TRAVEL CLAIMS NOT APPROVED

Sound internal controls include secondary approval of all employee travel claims, including those of the Executive Director.

During the course of the audit, we noted that the Executive Director's travel claims are not signed by a Board Member or approved by any other designated senior official of North Delta Regional Planning and Development District.

As a result, travel costs could be incurred for unallowable activities without being readily identified in the normal course of business.

SAUNDERS & ASSOCIATES recommends that a Board Member sign the Executive Director's travel claims. This would provide independent approval of the travel claims. Should this prove to be too cumbersome, SAUNDERS & ASSOCIATES recommends that the Board designate another senior official within the organization to approve the Executive Director's travel claims.

8. COMPLETION OF FEDERAL FORM I-9

North Delta Regional Planning and Development District is required to have a Form I-9 completed for every employee hired after November 6, 1986, in accordance with the provisions of the Immigration Reform and Control Act of 1986.

Out of a population of 21 employees, we noted 5 instances out of the 5 employee files tested, where the Form I-9 was not properly completed.

The District could be subject to fines and penalties for not being in compliance with the Immigration Reform and Control Act of 1986.

SAUNDERS & ASSOCIATES recommends that North Delta Regional Planning and Development District immediately review their personnel files and complete Form I-9's for all employees hired after November 6, 1986, who do not have a properly completed Form in their file. SAUNDERS & ASSOCIATES recommends that North Delta also develop procedures that ensure Form I-9's are properly completed.

NORTH DELTA REGIONAL PLANNING AND DEVELOPMENT DISTRICT, INC.  
Monroe, Louisiana

CORRECTIVE ACTION PLAN FOR THE CURRENT-YEAR MANAGEMENT LETTER ISSUES

June 30, 2000

Management Letter issue # and title:

1. Insurance Deficiency

Condition: North Delta does not have adequate insurance coverage for hired/non-owned auto liability.

Corrective action planned: Our insurance carrier is amending our policy effective December 6, 2000 to raise our coverage to \$1M.

2. Signed Service Provider Agreement

Condition: Service agreements between North Delta Regional Planning and Development District and the service providers were not signed except on the "Schedule of Funding" page. The contract itself was not signed by a representative from the service provider nor the District.

Corrective action planned: We are requesting required language and contract layout from funding sources to assure compliance with those agencies. Once this information is received, we will change our contract to meet these specifications.

3. Procedures Manual

Condition: North Delta's *Financial Management and Procedures Manual* does not address all the necessary functions/tasks.

Corrective action planned: By March 31, 2001, we will assemble a Financial Management & Procedures Manual. This manual will be presented to the governing body for approval.

4. Revision of Personnel Policies and Procedures Manual

Condition: North Delta's *Personnel Policies and Procedures Manual* does not address "Nepotism" nor "Conflict of Interest."

Corrective action planned: These issues will be incorporated into the Personnel Policies and Procedures Manual by March 31, 2001 and presented to the governing body for approval.

5. Petty Cash

Condition: North Delta has not set a maximum expenditures threshold, nor has it established an allowable ceiling amount to be expended out of the *Petty Cash* account for the year.

Corrective action planned: A maximum threshold for individual transactions has not been expressed in writing; we agree that it should be. We will also establish a maximum threshold for annual expenditures. Both of these items will be included in the Financial Management and Procedures Manual.

NORTH DELTA REGIONAL PLANNING AND DEVELOPMENT DISTRICT, INC.  
Monroe, Louisiana

CORRECTIVE ACTION PLAN FOR THE CURRENT-YEAR MANAGEMENT LETTER ISSUES

June 30, 2000

6. Executive Director's Travel Claims Not Submitted Timely

Condition: The Executive Director does not submit his travel claims within a month of travel

Corrective action planned: The Executive Director will approve all travel claims, and a board member will approve claims submitted by the Executive Director. Any deviations from this policy have been corrected as of November 1, 2000.

7. Executive Directors Travel Claims Not Approved

Condition: The Executive Director's travel claims are not signed by a Board Member or approved by any other designated senior official of North Delta Regional Planning and Development District.

Corrective action planned: The Executive Director will approve all travel claims, and a board member will approve claims submitted by the Executive Director. Any deviations from this policy have been corrected as of November 1, 2000.

8. Completion of Federal Form I-9

Condition: Several instances (5) were noted where the form I-9 was not properly completed.

Corrective Action Planned: We will educate all personnel required to complete Form I-9 and will review all forms until errors are eliminated.

Person responsible for corrective action:

Mr. David Creed, Executive Director  
North Delta Regional Planning and  
Development District, Incorporated  
2115 Justice Street  
Monroe, LA 71201

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