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

***Monroe, Louisiana***

***EIN: 72-0652942***

***AMENDED***

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

***For the Year Ended June 30, 2001***

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 2/12/03

***SAUNDERS & ASSOCIATES***

***Certified Public Accountants***

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# Saunders & Associates

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February 11, 2003

Ms. Anong Shelton  
Office of the Legislative Auditor  
P O Box 94397  
Baton Rouge, LA 70804

RE: Reissuance of June 30, 2001 Audit Report for North Delta Regional Planning and Development District, Inc.

Dear Ms. Shelton:

This letter is to clarify the reasons for reissuance of the referenced report. The following changes were made at the request of the Louisiana Governor's Office of Elderly Affairs:

1. Entries were recorded to the Tensas USDA Cash-in-Lieu Fund to transfer \$8,080 to the Tensas C-1 Congregate Meals program and \$16,428 to the Tensas C-2 Home Delivered Meals program. These transfers then closed out the Tensas USDA Cash-in-Lieu Fund (page 44).
2. Transfers out in the USDA Cash-in-Lieu Fund (page 46) were adjusted by \$9,000 to correct for over transfer from prior year due to clerical error. Adjustment was made through the General Fund (page 4).
3. The fund balance in the Tensas Miles for Meals Fund (page 44) was transferred to the General Fund (page 4) to close out this fund.
4. Local funds from the General Fund (page 4) were transferred to Tensas C-1 and C-2 to cover deficits and zero out these two funds for FYE June 30, 2001 (page 44).
5. These transfers resulted in corresponding changes to the respective balance sheet accounts for these funds (pages 38 and 39). In addition, the changes resulted in different totals rolling forward to the combined schedules (pages 2 through 6).

Please let me know if you need additional information.

Sincerely,

SAUNDERS & ASSOCIATES

*Jeannie Chace*

Jeannie Chace, CPA, CFE

JC:sjp

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

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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, 2001, 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.

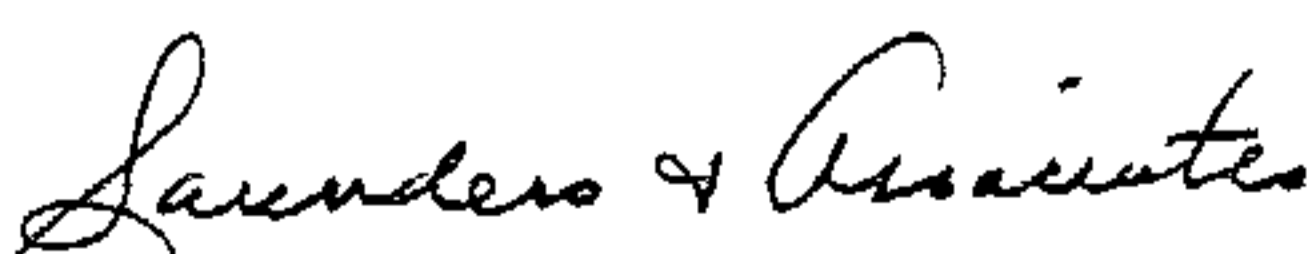
We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan 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, 2001, 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 25, 2001 on our consideration of 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 basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



SAUNDERS & ASSOCIATES  
Certified Public Accountants

October 25, 2001

FINANCIAL STATEMENTS

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

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2001

	<u>Governmental Funds</u>		<u>Proprietary Funds -</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>			
Assets:			
Cash and Cash Equivalents	\$ (275,051)	\$ 404,806	\$ 430,896
Receivables	10,916	104,709	89,209
Notes Receivable - Short-Term	0	0	280,791
Notes Receivable - Long-Term	0	0	864,723
Allowance for Bad Debts	0	0	(139,862)
Interfund Receivable	384,676	30,426	135,659
Prepaid Items	14	0	0
Land, Buildings and Equipment	0	0	0
Repossessed Properties	0	0	126,866
Other Debits:			
Amount to be Provided for Payment of General Long-Term Obligations	0	0	0
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ <u>120,555</u></b>	<b>\$ <u>539,941</u></b>	<b>\$ <u>1,788,282</u></b>
<b><u>LIABILITIES, EQUITY AND OTHER CREDITS</u></b>			
Liabilities:			
Accounts, Salaries and Other Payables	\$ 12,434	\$ 56,828	\$ 1,353
Interfund Payable	(6,784)	391,836	165,709
Notes Payable	0	767	1,549,508
Deferred Revenue	0	25,000	0
Accrued Interest Payable	0	0	6,508
Refunds Due to Grantor	0	3,425	0
Compensated Absences Payable	0	0	0
<b>Total Liabilities</b>	<b><u>5,650</u></b>	<b><u>477,856</u></b>	<b><u>1,723,078</u></b>
Equity and Other Credits:			
Investments in Other Fixed Assets	0	0	0
Retained Earnings (Deficit)	0	0	65,204
Fund Balances:			
Unreserved and Undesignated	114,905	62,085	0
<b>Total Equity and Other Credits</b>	<b><u>114,905</u></b>	<b><u>62,085</u></b>	<b><u>65,204</u></b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ <u>120,555</u></b>	<b>\$ <u>539,941</u></b>	<b>\$ <u>1,788,282</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, 2001

	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	\$ 560,651
Receivables	0	0	204,834
Notes Receivable - Short-Term	0	0	280,791
Notes Receivable - Long-Term	0	0	864,723
Allowance for Bad Debts	0	0	(139,862)
Interfund Receivable	0	0	550,761
Prepaid Items	0	0	14
Land, Buildings and Equipment	112,009	0	112,009
Repossessed Properties	0	0	126,866
Other Debits:			
Amount to be Provided for Payment of General Long-Term Obligations	0	22,437	0
	<u>0</u>	<u>22,437</u>	<u>22,437</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ <u>112,009</u></b>	<b>\$ <u>22,437</u></b>	<b>\$ <u>2,583,224</u></b>
<b><u>LIABILITIES, EQUITY AND OTHER CREDITS</u></b>			
Liabilities:			
Accounts, Salaries and Other Payables	\$ 0	\$ 0	\$ 70,615
Interfund Payable	0	0	550,761
Notes Payable	0	0	1,550,275
Deferred Revenue	0	0	25,000
Accrued Interest Payable	0	0	6,508
Refunds Due to Grantor	0	0	3,425
Compensated Absences Payable	0	22,437	22,437
	<u>0</u>	<u>22,437</u>	<u>2,229,021</u>
<b>Total Liabilities</b>	<b>0</b>	<b>22,437</b>	<b>2,229,021</b>
Equity and Other Credits:			
Investments in Other Fixed Assets	112,009	0	112,009
Retained Earnings (Deficit)	0	0	65,204
Fund Balances:			
Unreserved and Undesignated	0	0	176,990
	<u>112,009</u>	<u>0</u>	<u>354,203</u>
<b>Total Equity and Other Credits</b>	<b>112,009</b>	<b>0</b>	<b>354,203</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ <u>112,009</u></b>	<b>\$ <u>22,437</u></b>	<b>\$ <u>2,583,224</u></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, 2001

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total (Memo Only)</u>
<b><u>REVENUES</u></b>			
Intergovernmental Revenues:			
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 1,432,341	\$ 1,432,341
U. S. Department of Commerce	0	51,500	51,500
U. S. Department of Transportation	0	156,262	156,262
Ouachita Council of Governments	0	92,552	92,552
Louisiana Workforce Investment Area	0	13,462	13,462
Louisiana Association of Planning and Development Districts	0	9,712	9,712
Service Fees	0	30,981	30,981
Interest	426	877	1,303
Client Contributions	0	11,189	11,189
Membership Dues	0	34,414	34,414
Miscellaneous	5,261	0	5,261
Total Revenues	<u>5,687</u>	<u>1,833,290</u>	<u>1,838,977</u>
<b><u>EXPENDITURES</u></b>			
Administration:			
Salaries	0	334,680	334,680
Fringe	(2,586)	60,408	57,822
Travel	662	40,034	40,696
Operating Services	403	96,636	97,039
Operating Supplies	3,875	14,996	18,871
Other Costs	8,698	99,791	108,489
Capital Outlay	0	3,665	3,665
Grants to Subrecipients	0	1,152,556	1,152,556
Total Expenditures	<u>11,052</u>	<u>1,802,766</u>	<u>1,813,818</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,365)</u>	<u>30,524</u>	<u>25,159</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In	3,211	157,761	160,972
Operating Transfers Out	(5,903)	(155,069)	(160,972)
Total Other Financing Sources (Uses)	<u>(2,692)</u>	<u>2,692</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(8,057)	33,216	25,159
Fund Balance, Beginning of Year	<u>122,962</u>	<u>28,869</u>	<u>151,831</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 114,905</u>	<u>\$ 62,085</u>	<u>\$ 176,990</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 REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Interest Income	\$ 0	\$ 426	\$ 426
Miscellaneous	0	5,261	5,261
Total Revenues	0	5,687	5,687
<b><u>EXPENDITURES</u></b>			
Current:			
Salaries	0	0	0
Fringe	0	(2,586)	(2,586)
Travel	0	662	662
Operating Services	0	403	403
Operating Supplies	0	3,875	3,875
Other Costs	0	8,698	8,698
Capital Outlay	0	0	0
Total Expenditures	0	11,052	11,052
Excess (Deficiency) of Revenues Over Expenditures	0	(5,365)	(5,365)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In	0	3,211	3,211
Operating Transfers Out	0	(5,903)	(5,903)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	(8,057)	\$ <u>(8,057)</u>
<b><u>FUND BALANCES</u></b>			
Beginning of Year	122,962	122,962	
END OF YEAR	\$ 122,962	\$ 114,905	

\* 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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>REVENUES</u></b>			
Intergovernmental Revenues:			
Louisiana Governor's Office of Elderly Affairs	\$ 1,432,341	\$ 1,432,341	\$ 0
U. S. Department of Commerce	51,500	51,500	0
U. S. Department of Transportation	156,262	156,262	0
Ouachita Council of Governments	92,225	92,552	327
Louisiana Workforce Investment Area	13,462	13,462	0
Louisiana Association of Planning and Development Districts	9,712	9,712	0
Service Fees	28,000	30,981	2,981
Interest	500	877	377
Client Contributions	10,852	11,189	337
Membership Dues	25,000	34,414	9,414
<b>Total Revenues</b>	<u>1,819,854</u>	<u>1,833,290</u>	<u>13,436</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Salaries	355,734	334,680	21,054
Fringe	63,428	60,408	3,020
Travel	42,000	40,034	1,966
Operating Services	100,467	96,636	3,831
Operating Supplies	14,500	14,996	(496)
Other Costs	110,412	99,791	10,621
Capital Outlay	4,067	3,665	402
Grant and Subrecipients	1,152,556	1,152,556	0
<b>Total Expenditures</b>	<u>1,843,164</u>	<u>1,802,766</u>	<u>40,398</u>
Excess (Deficiency) of Revenues Over Expenditures	(23,310)	30,524	53,834
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In	122,850	157,761	34,911
Operating Transfers Out	(122,850)	(155,069)	(32,219)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(23,310)	33,216	<u>\$ 56,526</u>
<b><u>FUND BALANCES</u></b>			
Beginning of Year	<u>28,869</u>	<u>28,869</u>	
<b>END OF YEAR</b>	<u>\$ 5,559</u>	<u>\$ 62,085</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 REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS

PROPRIETARY FUND TYPE - ENTERPRISE FUND

For the Year Ended June 30, 2001

OPERATING REVENUES

Origination Fees	\$ 4,900
Interest From Loans	75,891
Rental Income	<u>4,737</u>
 Total Operating Revenues	 <u>85,528</u>

OPERATING EXPENSES

Interest Expense	17,118
Salaries, Wages and Benefits	28,694
Legal	5,135
Travel and Meeting	1,557
Other Administrative	16,228
Bad Debt Expense	<u>29,367</u>
 Total Operating Expenses	 <u>98,099</u>
 Operating Income (Loss)	 <u>(12,571)</u>

NON-OPERATING REVENUE (EXPENSES)

Interest on Deposits	26,772
Service Fees	<u>(7,860)</u>
 Total Non-Operating Revenue (Expenses)	 <u>18,912</u>

Income (Loss) Before Operating Transfers	6,341
--	-------

OPERATING TRANSFERS IN (OUT)

Operating Transfers In	67,500
Operating Transfers Out	<u>(67,500)</u>

Net Income (Loss)	6,341
-------------------	-------

Retained Earnings (Deficit), Beginning of Year	<u>58,863</u>
--	---------------

RETAINED EARNINGS (DEFICIT), END OF YEAR	<u>\$ 65,204</u>
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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

COMBINED STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - ENTERPRISE FUND

For the Year Ended June 30, 2001

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 6,341
<i>Adjustments to Reconcile Operating Income to Net Cash</i>	
<i>Provided (Used) for Operating Activities:</i>	
Increase (Decrease) in Provision for Loan Losses	890
(Increase) Decrease in Receivables	42,291
Increase (Decrease) in Accounts Payables and Other Liabilities	838
Increase (Decrease) in Other Liabilities	0
(Increase) Decrease in Interfund Receivables	0
Increase (Decrease) in Interfund Payables	<u>29,830</u>
Net Cash Provided (Used) by Operating Activities	<u>80,190</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Principal Payments on Revolving Loan Fund	<u>(64,921)</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(64,921)</u>

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

0

CASH FLOWS FROM INVESTING ACTIVITIES

New Loans Made	(289,000)
Principal Collection on Loans	257,353
Loan Foreclosures	<u>0</u>
Net Cash Provided (Used) by Investing Activities	<u>(31,647)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	(16,378)
Cash and Cash Equivalents, Beginning of Year	<u>447,274</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 430,896</u>

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

NOTES TO 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, 2001

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.

**A. 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, 2001

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

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

The funds of the District are classified into two categories: governmental and proprietary. 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.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

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

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

**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.

**B. 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 unmatured 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:

**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.

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For the Year Ended June 30, 2001

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

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

**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.

**B. 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.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

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

**B. BUDGETS, Continued**

**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.

**B. 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.

**B. 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.
1. 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.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

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

**F. INVESTMENTS, Continued**

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.

**B. 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.

**B. INVENTORY AND PREPAID ITEMS**

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

**B. 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.

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.



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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

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

**B. 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.

**B. 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.

**B. 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.

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.
- A. 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.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

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

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

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.*
  
- A. 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.

**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 elimination's have not been made in the aggregation of this data.



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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

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

**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, 2001:

<u>Fund</u>	<u>Deficit Amount</u>
<b>Special Revenue Funds</b>	
Madison Parish E-911	\$ 21,103
Tensas C-1 Congregate Meals	13,474
Tensas C-2 Home Delivered Meals	24,245
Federal Transit Authority	418
Louisiana Workforce Investment	7,596
<b>Enterprise Funds</b>	
FmHA Revolving Loan	166,478

NOTE 3: CASH AND CASH EQUIVALENTS

At June 30, 2001, the District has cash and cash equivalents (book balances) totaling \$561,310 as follows:

Demand deposit	\$ 56,233
Interest-bearing demand deposits	41,887
Petty cash	200
Subtotal	98,320
Plus investments reclassified as cash and cash equivalents (See Note 4)	462,990
<b>TOTAL</b>	<b>\$ 561,310</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.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

NOTE 3: CASH AND CASH EQUIVALENTS, Continued

At year-end, the District's carrying amount of deposits was \$561,110 and the bank balance was \$634,740. Of the bank balance, \$171,750 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, \$462,990, 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	\$462,990	\$ 0	\$ 0	\$ 462,990	\$ 0	\$ 0	\$462,990
Total	<u>\$462,990</u>	<u>\$ 0</u>	<u>\$ 0</u>				
Less: Investments reclassified as cash and cash equivalents (See Note 3)				(462,990)	0	0	(462,990)
Total Investments				<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

NOTE 5: RECEIVABLES

The receivables of \$204,834 at June 30, 2001, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Intergovernmental	\$ 8,600	\$ 106,849	\$ 0	\$ 115,449
Other	176	0	89,209	89,385
Total	<u>\$ 8,776</u>	<u>\$ 106,849</u>	<u>\$ 89,209</u>	<u>\$ 204,834</u>

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

NOTE 5: RECEIVABLES, Continued

<u>Program</u>	<u>Fund</u>	<u>Funding Agency</u>	<u>Amount</u>
N/A	General	N/A (loan to Tensas COA)	\$ 8,600
N/A	General	N/A (Reimbursement due from Insur, trng, etc.)	176
Area Agency Admin	Special Revenue	N/A (PR with-holdings for insur.)	700
Council of Governments	Special Revenue	Ouachita COG	16,799
Federal Transit Authority	Special Revenue	Ouachita COG	10,167
Federal Highway Admin	Special Revenue	Ouachita COG	54,596
Tri-District	Special Revenue	N/A – Loan Origination fees and interest receivable	3,218
Tensas C-1 Congregate Meals	Special Revenue	N/A – (Reimbursement due from insur, trng, etc.)	583
Tensas C-2 Home Delivered Meals	Special Revenue	N/A – (Reimbursement due from insur, trng, etc.)	289
Enterprise Zone	Special Revenue	LA Assoc. of Planning and Dev. Dist	3,083
FmHA Revolving Loan Fd	Enterprise	N/A – Loan interest	84,358
Rural Business Enterprise	Enterprise	N/A – Loan interest	4,851
USDA – Cash-in-Lieu	Special Revenue	GOEA	9,447
Title III – Disease and Health	Special Revenue	GOEA	2,807
LA Workforce Investment	Special Revenue	LA Workforce Investment Area 82	3,020
Tensas Miles for Miles	Special Revenue	N/A (Reimbursement from Insur, trng, etc)	<u>2,140</u>
Total Receivables			<u>\$ 204,834</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>142,568</u>	\$ <u>3,665</u>	\$ <u>34,224</u>	\$ <u>112,009</u>

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

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, 2001 was \$346,065. The current year contribution was calculated based on covered payroll of \$325,460. Employee contributions totaled \$18,017 and employer contributions totaled \$16,273.

NOTE 9: ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$70,615 at June 30, 2001 are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Salaries	\$ 9,189	\$ 0	\$ 0	\$ 9,189
Accounts	<u>3,245</u>	<u>56,828</u>	<u>1,353</u>	<u>61,426</u>
Total	<u>\$ 12,434</u>	<u>\$ 56,828</u>	<u>\$ 1,353</u>	<u>\$ 70,615</u>

NOTE 10: COMPENSATED ABSENCES

At June 30, 2001, employees of the District have accumulated and vested \$22,437 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$22,437 is recorded within the general long-term debt account group.

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For the Year Ended June 30, 2001

NOTE 11: LEASES

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

- Office space leased under a sixty month lease beginning June 1, 2001. Monthly payments are \$3,200 and total fiscal year ended June 30, 2001 rent expense under this lease equaled \$3,200.

Future minimum lease payments under this agreement are:

<u>FYE</u>	
June 30, 2002	\$ 38,400
June 30, 2003	38,400
June 30, 2004	38,400
June 30, 2005	38,400
June 30, 2006	<u>35,200</u>
TOTAL	<u>\$ 188,800</u>

In addition, the District leased office space under a month-to-month operating lease during the current fiscal year. This lease ended May 31, 2001. Total rent expense under this lease for fiscal year ended June 30, 2001 equaled \$19,250.

- 2000 Chevy Impala leased under a 24 –month lease. Monthly payments are \$715 and total lease payments for fiscal year ended June 30, 2001 were \$8,577. Future minimum lease payments under this agreement are:

<u>FYE</u>	<u>Amount</u>
June 30, 2002	\$ <u>2,144</u>
TOTAL	<u>\$ 2,144</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. Monthly payments are \$200 with annual rent expense of \$2,400.

NOTE 12: 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 \$767 remains unpaid at June 30, 2001.

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NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

**NOTE 13: INTERFUND TRANSFERS**

Operating transfers in and out are listed by fund for the year ended June 30, 2001.

Funds Transferred In											
	General Fund	Tensas Miles for Meals	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	\$ 0	\$ 2,487	\$ 3,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,903
Miles for Meals	2,140	0	0	0	0	0	0	0	0	0	2,140
Tensas Title III C-1	0	0	0	0	0	0	0	0	0	0	0
Tensas Title III C-2	0	0	0	0	0	0	0	0	0	0	0
Tensas USDA	1,071	0	8,080	16,248	0	0	0	0	0	0	25,579
4,500											
FmHA Admin	0	0	0	0	0	0	0	0	0	0	0
FmHA RLF	0	0	0	0	0	67,500	0	0	0	0	67,500
Title III C-1	0	0	29,217	0	0	0	0	0	0	0	29,217
Title III C-2	0	0	0	73,597	0	0	0	0	0	0	73,597
USDA	0	0	0	0	24,536	0	0	0	0	0	24,536
<b>Total</b>	<b>\$3,211</b>	<b>\$ 0</b>	<b>\$39,784</b>	<b>\$93,441</b>	<b>\$24,536</b>	<b>\$67,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 228,472</b>

Funds Transferred Out											
	General Fund	Tensas Miles for Meals	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	\$ 2,140	\$ 0	\$ 0	\$ 1,071	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,211
Miles for Meals	0	0	0	0	0	0	0	0	0	0	0
Tensas Title III C-1	2,487	0	0	0	0	0	0	29,217	0	0	39,784
Tensas Title III C-2	3,416	0	0	0	8,080	0	0	0	73,597	0	93,441
Tensas USDA	0	0	0	0	16,428	0	0	0	0	24,536	24,536
FmHA Admin	0	0	0	0	0	0	67,500	0	0	0	67,500
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	0	0
<b>Total</b>	<b>\$5,093</b>	<b>\$ 2,140</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$25,579</b>	<b>\$ 0</b>	<b>\$67,500</b>	<b>\$29,217</b>	<b>\$73,597</b>	<b>\$24,536</b>	<b>\$ 228,472</b>

**NOTE 14: GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended June 30, 2001:

	Special Revenue Notes Payable	Enterprise Fund Notes Payable	GLTDAG Compensated Absences
Balance, beginning of year	\$ 4,367	\$ 1,614,429	\$ 19,113
Additions	0	289,000	22,437
Deductions	0	( 98,906)	( 19,113)
Principal Payment	( 3,600)	( 255,015)	0
<b>Balance, end of year</b>	<b>\$ 767</b>	<b>\$ 1,549,508</b>	<b>\$ 22,437</b>



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

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

NOTE 14: GENERAL LONG-TERM OBLIGATIONS, CONTINUED

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, 2001, 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:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2006	67,350	14,910	82,260
Thereafter	<u>1,211,688</u>	<u>104,472</u>	<u>1,316,160</u>
Total	<u>\$1,549,508</u>	<u>\$ 177,952</u>	<u>\$1,727,460</u>

NOTE 15: LITIGATION AND CLAIMS

**Litigation** – At June 30, 2001, 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 16: 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 17: INCOME TAX STATUS

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



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

NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

For the Year Ended June 30, 2001

NOTE 18: 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 49 and 50.

	<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	\$ 74,473	\$ 0	\$ 4,900	\$ 6,155	\$ 85,528
Operating Income (Loss)	27,988	( 51,614)	4,900	6,155	( 12,571)
Operating Grants	0	0	0	0	0
Operating Transfers:					
In	0	67,500	0	0	67,500
Out	( 67,500)	0	0	0	( 67,500)
Net Income	( 23,215)	15,886	6,998	6,672	6,341
Net Working Capital	391,695	70,620	58,854	35,189	556,358
Total Assets	1,524,621	102,599	58,854	102,208	1,788,282
Total Equity	( 166,478)	70,620	58,854	102,208	65,204

# 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, 2001, and have issued our report thereon dated October 25, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.


However, we noted certain immaterial instances of noncompliance that we have reported to management of the organization in a separate letter dated October 25, 2001.

### 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted certain other matters involving the internal control over financial reporting that we have reported to management of the organization in a separate letter dated October 25, 2001.

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 25, 2001

# 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, 2001. 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 auditing standards generally accepted in the United States of America; 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.

As described in items 01-1 and 01-2 in the accompanying schedule of findings and questioned costs, the organization did not comply with requirements regarding subrecipient monitoring and procurement that are applicable to its Title III B and Title III C programs. Compliance with such requirements is necessary, in our opinion, for the organization to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the organization 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, 2001.

### 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 items 01-1 and 01-2.

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 believe none of the reportable conditions described above are 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 25, 2001

SUPPLEMENTAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2001

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass - Through Grantor's I.D. Number	Grant Period	Award Amount	Revenue Recognized	Expend- itures
United States Department of Commerce Direct Program: Economic Development - Grants for Public Works and Development	11.300	08-83-03382	01/01/00- 12/31/00 \$	53,000 \$	26,500 \$	26,500
Economic Development - Grants for Public Works and Development	11.300	08-83-03354	01/01/01- 12/31/01	50,000	25,000	25,000
Total United States Department of Commerce				51,500	51,500	51,500
United States Department of Health and Human Services/Passed Through the Louisiana Governor's Office of Elderly Affairs: Special Programs for the Aging - Title III B - Long-Term Care Ombudsman	93.042	551876	07/01/00- 06/30/01	34,105	34,105	34,105
Title III B - Grants for Supportive Services and Senior Centers: Title III B - Supportive Services	93.044	550634	07/01/00- 06/30/01	224,896	224,896	224,896
Title III C - Nutrition Services: Title III C - Area Agency Admin	93.045	550634	07/01/00- 06/30/01	65,762	65,762	65,762
Title III C-1 - Congregate Meals	93.045	550634	07/01/00- 06/30/01	214,680	214,680	214,680
Title III C-2 - Home Delivered Meal	93.045	550634	07/01/00- 06/30/01	139,597	139,597	139,597
Total Title III - C - Nutrition Services				420,039	420,039	420,039

\* 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, 2001

FEDERAL GRANTOR/ PASS-THROUGH GRANITOR/PROGRAM NAME	CFDA Number	Pass - Through Grantor's I.D. Number	Grant Period	Award Amount	Revenue Recognized	Expenditures
Title III F - Preventive Health	93.043	550634	07/01/00 - 06/30/01	12,676	12,676	12,676
Total United States Department of Health and Human Services				691,716	691,716	691,716
United States Department of Agriculture/Passed Through the Louisiana Governor's Office of Elderly Affairs:						
Food Distribution - Cash-in-Lieu of Commodities	10.570	551952	07/01/00 - 06/30/01	125,000	111,427	91,391
Direct Programs:						
Farmer's Home Administration - Intermediary Relending Program **	10.767	N/A	---	0	0	0
Total U. S. Dept. of Agriculture				111,427	111,427	91,391
United States Department of Transportation/ Passed-Through the Ouachita Council of Governments:						
Highway Planning and Construction: Federal Highway Administration	20.205	736-37-0021	07/01/00 - 06/30/01	132,532	132,532	132,532
Federal Transit Administration	20.507	LA-80-X009	07/01/00 - 06/30/01	23,730	23,730	23,730
Total United States Department of Transportation				156,262	156,262	156,262
TOTAL FEDERAL AWARDS				\$ 1,010,905	\$ 990,869	

\*\* The District is indebted to the Department of Agriculture (Farmer's Home Administration) for a note of \$1,549,508 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, 2001

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	\$ 132,532
Economic Development Administration	51,500
Area Agency Administration	65,762
Ombudsman	34,105
Federal Transit Authority	23,730

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

Title III – Supportive Services	224,896
Title III - Congregate Nutrition	214,680
Title III – Home Delivered Meals	139,597
USDA Cash-in-Lieu of Commodities	91,391
Title III -- Disease and Health	<u>12,676</u>
 Total Federal Awards	 \$ <u>990,869</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

SCHEDULE OF PROGRAM REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - GENERAL FUND

For the Year Ended June 30, 2001

	<u>Other Local</u>
<b>REVENUES:</b>	
Interest	\$ 426
Miscellaneous	<u>5,261</u>
Total Revenues	<u>5,687</u>
<b>EXPENDITURES</b>	
Salaries	0
Fringe	(2,586)
Travel	662
Operating Services	403
Operating supplies	3,875
Other costs	8,698
Capital Outlay	<u>0</u>
Total Expenditures	<u>11,052</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,365)</u>
Other Financing Sources (Uses):	
Operating Transfers In	3,211
Operating Transfers Out	<u>(5,903)</u>
Total Other Financing Sources (Uses)	<u>(2,692)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(8,057)
Fund Balance, Beginning of Year	<u>122,962</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 114,905</u></u>

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

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.

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.

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.

SUPPLEMENTAL SENIOR CENTER

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. The North Delta Regional Planning and Development District was a recipient of these supplemental funds.

USDA CASH-IN-LIEU

The USDA 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

SPECIAL REVENUE 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 BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 2001

	Area Agency on Aging	Economic Develop- ment Admin- istration	Council of Govern- ment	Federal Transit Authority
<b>ASSETS</b>				
Cash (Book Overdraft)	\$ 59,214	\$ 89,692	\$ 23,876	\$ 14,020
Receivables	700	0	16,799	10,167
Prepaid Expenses	0	0	0	0
Interfund Receivables	<u>3,130</u>	<u>4,880</u>	<u>2,387</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 63,044</u></b>	<b><u>\$ 94,572</u></b>	<b><u>\$ 43,062</u></b>	<b><u>\$ 24,187</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, Salaries and Other Payables	\$ 3,772	\$ 1,492	\$ 1,074	\$ 703
Interfund Payables	59,272	38,625	41,988	23,902
Notes Payable	0	0	0	0
Deferred Revenue	0	25,000	0	0
Refunds Due to Grantor	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>63,044</u>	<u>65,117</u>	<u>43,062</u>	<u>24,605</u>
<b>Fund Balances:</b>				
Unreserved	<u>0</u>	<u>29,455</u>	<u>0</u>	<u>(418)</u>
Total Fund Balances	<u>0</u>	<u>29,455</u>	<u>0</u>	<u>(418)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 63,044</u></b>	<b><u>\$ 94,572</u></b>	<b><u>\$ 43,062</u></b>	<b><u>\$ 24,187</u></b>

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

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

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 2001

	Federal Highway Admin- istration	Ombuds- man	Tri- District	Project Care
<b>ASSETS</b>				
Cash (Book Overdraft)	\$ 70,764	\$ 38,601	\$ 59,288	\$ 3,425
Receivables	54,596	0	3,218	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>\$ 128,652</u></b>	<b><u>\$ 40,265</u></b>	<b><u>\$ 62,979</u></b>	<b><u>\$ 3,425</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, Salaries and Other Payables	\$ 4,278	\$ 6,983	\$ 1,247	\$ 0
Interfund Payables	124,131	33,282	6,213	0
Notes Payable	0	0	767	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>128,409</u></b>	<b><u>40,265</u></b>	<b><u>8,227</u></b>	<b><u>3,425</u></b>
Fund Balances:				
Unreserved	<u>243</u>	<u>0</u>	<u>54,752</u>	<u>0</u>
<b>Total Fund Balances</b>	<b><u>243</u></b>	<b><u>0</u></b>	<b><u>54,752</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 128,652</u></b>	<b><u>\$ 40,265</u></b>	<b><u>\$ 62,979</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

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 2001

	USDA Cash-In- Lieu	Title III F Disease and Health	Medicaid Waivers	Tensas C-1 Congre- gate Meals
<b>ASSETS</b>				
Cash (Book Overdraft)	\$ 14,826	\$ (1)	\$ 5,489	\$ 9,813
Receivables	9,447	2,807	0	583
Prepaid Expenses	0	0	0	0
Interfund Receivables	0	0	270	3,345
<b>TOTAL ASSETS</b>	<b>\$ 24,273</b>	<b>\$ 2,806</b>	<b>\$ 5,759</b>	<b>\$ 13,741</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, Salaries and Other Payables	\$ 24,943	\$ 2,806	\$ 0	\$ 3,198
Interfund Payables	3,830	0	0	10,543
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>28,773</b>	<b>2,806</b>	<b>0</b>	<b>13,741</b>
<b>Fund Balances:</b>				
Unreserved	(4,500)	0	5,759	0
<b>Total Fund Balances</b>	<b>(4,500)</b>	<b>0</b>	<b>5,759</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 24,273</b>	<b>\$ 2,806</b>	<b>\$ 5,759</b>	<b>\$ 13,741</b>

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

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

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 2001

	Tensas C-2 Home Delivered Meals	LA Workforce Investment	Tensas Miles for Meals	Tensas USDA Cash-in- Lieu
<b>ASSETS</b>				
Cash (Book Overdraft)	\$ 25,088	\$ 746	\$ 0	\$ 5,813
Receivables	289	3,020	0	0
Prepaid Expenses	0	0	0	0
Interfund Receivables	6,302	0	0	3,830
<b>TOTAL ASSETS</b>	<b>\$ 31,679</b>	<b>\$ 3,766</b>	<b>\$ 0</b>	<b>\$ 9,643</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, Salaries and Other Payables	\$ 6,024	\$ 0	\$ 0	\$ 0
Interfund Payables	25,655	11,362	0	9,643
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>31,679</b>	<b>11,362</b>	<b>0</b>	<b>9,643</b>
<b>Fund Balances:</b>				
Unreserved	0	(7,596)	0	0
<b>Total Fund Balances</b>	<b>0</b>	<b>(7,596)</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 31,679</b>	<b>\$ 3,766</b>	<b>\$ 0</b>	<b>\$ 9,643</b>

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

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

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 2001

	Madison Parish E-911	Enter- prise Zone (DED)	Total
<b><u>ASSETS</u></b>			
Cash (Book Overdraft)	\$ (21,310)	\$ 5,462	\$ 404,806
Receivables	0	3,083	104,709
Prepaid Expenses	0	0	0
Interfund Receivables	734	119	30,426
<b>TOTAL ASSETS</b>	<b>\$ (20,576)</b>	<b>\$ 8,664</b>	<b>\$ 539,941</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>Liabilities:</b>			
Accounts, Salaries and Other Payables	\$ 35	\$ 273	\$ 56,828
Interfund Payables	492	2,898	391,836
Notes Payable	0	0	767
Deferred Revenue	0	0	25,000
Refunds Due to Grantor	0	0	3,425
<b>Total Liabilities</b>	<b>527</b>	<b>3,171</b>	<b>477,856</b>
<b>Fund Balances:</b>			
Unreserved	(21,103)	5,493	62,085
<b>Total Fund Balances</b>	<b>(21,103)</b>	<b>5,493</b>	<b>62,085</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ (20,576)</b>	<b>\$ 8,664</b>	<b>\$ 539,941</b>

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

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

COMBINING SCHEDULE OF REVENUES , EXPENDITURES  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2001

<u>REVENUES/RECEIPTS</u>	Economic Develop- ment Association	Council of Govern- ments	Federal Transit Authority	Federal Highways Administration
<i>Intergovernmental:</i>				
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 0	\$ 0	\$ 0
U. S. Department of Commerce	51,500	0	0	0
U. S. Department of Transportation	0	0	23,730	132,532
Ouachita Council of Governments	0	53,159	5,960	33,433
Louisiana Workforce Investment Area	0	0	0	0
Louisiana Association of Planning and Development Districts	0	0	0	0
Service Fees	0	0	0	0
Interest	0	0	0	0
Client Contributions	0	0	0	0
<i>Membership Dues</i>	<u>34,414</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>85,914</u>	<u>53,159</u>	<u>29,690</u>	<u>165,965</u>
 <u>EXPENDITURES/DISBURSEMENTS</u>				
<i>Health and Welfare:</i>				
Salaries	36,246	37,263	19,568	110,071
Fringe	6,421	7,461	3,869	20,798
Travel	1,857	477	420	4,240
Operating Services	7,583	5,872	4,566	22,148
Operating Supplies	999	1,425	760	5,069
Other Costs	611	121	170	1,144
Capital Outlay	320	540	310	2,195
<i>Grants to Subrecipients:</i>				
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>54,037</u>	<u>53,159</u>	<u>29,663</u>	<u>165,665</u>
 Excess (Deficiency) of Revenues Over Expenditures/Disbursements	 <u>31,877</u>	 <u>0</u>	 <u>27</u>	 <u>300</u>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	 31,877	 0	 27	 300
Fund Balance, Beginning of Year	<u>(2,422)</u>	<u>0</u>	<u>(445)</u>	<u>(57)</u>
 FUND BALANCE, END OF YEAR	 <u>\$ 29,455</u>	 <u>\$ 0</u>	 <u>\$ (418)</u>	 <u>\$ 243</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 REVENUES , EXPENDITURES  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2001

<u>REVENUES/RECEIPTS</u>	Louisiana Workforce Investment	Medicaid Waivers	Tri- District Develop- ment	Madison Parish E 911
<u>Intergovernmental:</u>				
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 0	\$ 0	\$ 0
U. S. Department of Commerce	0	0	0	0
U. S. Department of Transportation	0	0	0	0
Ouachita Council of Governments	0	0	0	0
Louisiana Workforce Investment Area	13,462	0	0	0
Louisiana Association of Planning and Development Districts	0	0	0	0
Service Fees	0	0	30,981	0
Interest	0	0	877	0
Client Contributions	0	0	0	0
Membership Dues	0	0	0	0
Total Revenues	<u>13,462</u>	<u>0</u>	<u>31,858</u>	<u>0</u>
<u>EXPENDITURES/DISBURSEMENTS</u>				
<u>Health and Welfare:</u>				
Salaries	13,890	0	5,886	0
Fringe	1,820	0	1,312	(3)
Travel	1,039	0	647	1
Operating Services	3,472	0	9,876	18
Operating Supplies	837	0	921	5
Other Costs	0	1,770	627	0
Capital Outlay	0	0	0	0
<u>Grants to Subrecipients:</u>				
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>21,058</u>	<u>1,770</u>	<u>19,269</u>	<u>21</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>(7,596)</u>	<u>(1,770)</u>	<u>12,589</u>	<u>(21)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(7,596)	(1,770)	12,589	(21)
Fund Balance, Beginning of Year	<u>0</u>	<u>7,529</u>	<u>42,163</u>	<u>(21,082)</u>
FUND BALANCE, END OF YEAR	<u>\$ (7,596)</u>	<u>\$ 5,759</u>	<u>\$ 54,752</u>	<u>\$ (21,103)</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 REVENUES , EXPENDITURES  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2001

<u>REVENUES/RECEIPTS</u>	<u>Enterprize Zone (DED)</u>	<u>Area Agency on Aging</u>	<u>Ombudsman</u>	<u>Audit Fund</u>
<i>Intergovernmental:</i>				
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 87,688	\$ 68,026	\$ 8,550
U. S. Department of Commerce	0	0	0	0
U. S. Department of Transportation	0	0	0	0
Ouachita Council of Governments	0	0	0	0
Louisiana Workforce Investment Area	0	0	0	0
Louisiana Association of Planning and Development Districts	9,712	0	0	0
Service Fees	0	0	0	0
Interest	0	0	0	0
Client Contributions	0	0	0	0
<i>Membership Dues</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Revenues	9,712	87,688	68,026	8,550
 <u>EXPENDITURES/DISBURSEMENTS</u>				
<i>Health and Welfare:</i>				
Salaries	2,325	48,457	29,413	0
Fringe	493	9,195	4,787	0
Travel	327	9,840	13,137	0
Operating Services	960	11,824	9,869	1,221
Operating Supplies	106	1,752	3,164	0
Other Costs	8	6,470	7,506	0
Capital Outlay	0	150	150	0
<i>Grants to Subrecipients:</i>				
East Carroll COA	0	0	0	1,222
Franklin COA	0	0	0	1,222
Jackson COA	0	0	0	1,222
Richland COA	0	0	0	1,221
Union COA	0	0	0	1,221
Tensas COA	0	0	0	1,221
North Louisiana Legal Assistance	0	0	0	0
Total Expenditures/Disbursements	4,219	87,688	68,026	8,550
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	5,493	0	0	0
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	5,493	0	0	0
Fund Balance, Beginning of Year	0	0	0	0
 FUND BALANCE, END OF YEAR	\$ 5,493	\$ 0	\$ 0	\$ 0

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

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

COMBINING SCHEDULE OF REVENUES , EXPENDITURES  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2001

<u>REVENUES/RECEIPTS</u>	Tensas C-1 Congregate Meals	Tensas C-2 Home Delivered Meals	Tensas Miles for Meals	Tensas USDA Cash-In- Lieu
<u>Intergovernmental:</u>				
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 0	\$ 0	\$ 0
U. S. Department of Commerce	0	0	0	0
U. S. Department of Transportation	0	0	0	0
Ouachita Council of Governments	0	0	0	0
Louisiana Workforce Investment Area	0	0	0	0
Louisiana Association of Planning and Development Districts	0	0	0	0
Service Fees	0	0	0	0
Interest	0	0	0	0
Client Contributions	6,014	5,175	0	0
Membership Dues	0	0	0	0
Total Revenues	<u>6,014</u>	<u>5,175</u>	<u>0</u>	<u>0</u>
<u>EXPENDITURES/DISBURSEMENTS</u>				
<u>Health and Welfare:</u>				
Salaries	9,112	22,449	0	0
Fringe	1,039	3,216	0	0
Travel	272	7,777	0	0
Operating Services	6,088	13,139	0	0
Operating Supplies	82	(124)	0	0
Other Costs	29,205	52,159	0	0
Capital Outlay	0	0	0	0
<u>Grants to Subrecipients:</u>				
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>45,798</u>	<u>98,616</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>(39,784)</u>	<u>(93,441)</u>	<u>0</u>	<u>0</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	39,784	93,441	0	24,536
Operating Transfers Out	0	0	(2,140)	(25,579)
Total Other Financing Sources (Uses)	<u>39,784</u>	<u>93,441</u>	<u>(2,140)</u>	<u>(1,043)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	(2,140)	(1,043)
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>2,140</u>	<u>1,043</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></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 REVENUES , EXPENDITURES  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2001

<u>REVENUES/RECEIPTS</u>	Title III B Supportive Services	Title III C-1 Congregate Meals	Title III C-2 Home Delivered Meals	Senior Center
<u>Intergovernmental:</u>				
Louisiana Governor's Office of Elderly Affairs	\$ 293,090	\$ 282,464	\$ 425,964	\$ 117,508
U. S. Department of Commerce	0	0	0	0
U. S. Department of Transportation	0	0	0	0
Ouachita Council of Governments	0	0	0	0
Louisiana Workforce Investment Area	0	0	0	0
Louisiana Association of Planning and Development Districts	0	0	0	0
Service Fees	0	0	0	0
Interest	0	0	0	0
Client Contributions	0	0	0	0
Membership Dues	0	0	0	0
Total Revenues	<u>293,090</u>	<u>282,464</u>	<u>425,964</u>	<u>117,508</u>
<u>EXPENDITURES/DISBURSEMENTS</u>				
<u>Health and Welfare:</u>				
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
<u>Grants to Subrecipients:</u>				
East Carroll COA	30,415	53,611	60,530	17,122
Franklin COA	63,269	45,198	45,852	22,250
Jackson COA	55,222	44,447	71,958	18,496
Richland COA	44,237	51,095	100,058	21,258
Union COA	53,289	58,896	73,969	21,260
Tensas COA	33,430	0	0	17,122
North Louisiana Legal Assistance	13,228	0	0	0
Total Expenditures/Disbursements	<u>293,090</u>	<u>253,247</u>	<u>352,367</u>	<u>117,508</u>
<u>Excess (Deficiency) of Revenues Over Expenditures/Disbursements</u>	<u>0</u>	<u>29,217</u>	<u>73,597</u>	<u>0</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	(29,217)	(73,597)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(29,217)</u>	<u>(73,597)</u>	<u>0</u>
<u>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE, END OF YEAR</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 financial statements.

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

COMBINING SCHEDULE OF REVENUES , EXPENDITURES  
AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2001

<u>REVENUES/RECEIPTS</u>	Supple- mental Senior Center	USDA Cash-In- Lieu	Title III F Disease and Health	Total
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 24,948	\$ 111,427	\$ 12,676	\$ 1,432,341
U. S. Department of Commerce	0	0	0	51,500
U. S. Department of Transportation	0	0	0	156,262
Ouachita Council of Governments	0	0	0	92,552
Louisiana Workforce Investment Area	0	0	0	13,462
Louisiana Association of Planning and Development Districts	0	0	0	9,712
Service Fees	0	0	0	30,981
Interest	0	0	0	877
Client Contributions	0	0	0	11,189
Membership Dues	0	0	0	34,414
Total Revenues	<u>24,948</u>	<u>111,427</u>	<u>12,676</u>	<u>1,833,290</u>
<u>EXPENDITURES/DISBURSEMENTS</u>				
Health and Welfare:				
Salaries	0	0	0	334,680
Fringe	0	0	0	60,408
Travel	0	0	0	40,034
Operating Services	0	0	0	96,636
Operating Supplies	0	0	0	14,996
Other Costs	0	0	0	99,791
Capital Outlay	0	0	0	3,665
Grants to Subrecipients:				
East Carroll COA	4,158	13,312	1,534	181,904
Franklin COA	4,158	17,498	2,573	202,020
Jackson COA	4,158	17,076	1,965	214,544
Richland COA	4,158	18,745	2,231	243,003
Union COA	4,158	24,760	2,687	240,240
Tensas COA	4,158	0	1,686	57,617
North Louisiana Legal Assistance	0	0	0	13,228
Total Expenditures/Disbursements	<u>24,948</u>	<u>91,391</u>	<u>12,676</u>	<u>1,802,766</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>0</u>	<u>20,036</u>	<u>0</u>	<u>30,524</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	0	0	0	157,761
Operating Transfers Out	0	(24,536)	0	(155,069)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(24,536)</u>	<u>0</u>	<u>2,692</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	(4,500)	0	33,216
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,869</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 0</u></u>	<u><u>\$ (4,500)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 62,085</u></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, 2001

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  
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Monroe, Louisiana

COMBINING BALANCE SHEET

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

June 30, 2001

	<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>	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 380,020	\$ (32,094)	\$ 58,854	\$ 24,116	\$ 430,896
Receivables	84,358	0	0	4,851	89,209
Notes Receivable - Short-Term	274,569	0	0	6,222	280,791
Notes Receivable - Long-Term	797,704	0	0	67,019	864,723
Allowance for Bad Debts	(139,862)	0	0	0	(139,862)
Interfund Receivables	966	134,693	0	0	135,659
Repossessed Properties	126,866	0	0	0	126,866
<b>TOTAL ASSETS</b>	<b>\$ <u>1,524,621</u></b>	<b>\$ <u>102,599</u></b>	<b>\$ <u>58,854</u></b>	<b>\$ <u>102,208</u></b>	<b>\$ <u>1,788,282</u></b>
<b>LIABILITIES AND EQUITY</b>					
<b>Liabilities:</b>					
Accounts, Salaries and Other Payables	\$ 0	\$ 1,353	\$ 0	\$ 0	\$ 1,353
Interfund Payables	135,083	30,626	0	0	165,709
Notes Payable	1,549,508	0	0	0	1,549,508
Accrued Interest Payable	6,508	0	0	0	6,508
<b>Total Liabilities</b>	<b><u>1,691,099</u></b>	<b><u>31,979</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,723,078</u></b>
<b>Equity:</b>					
Retained Earnings (Deficit)	(166,478)	70,620	58,854	102,208	65,204
<b>Total Equity</b>	<b><u>(166,478)</u></b>	<b><u>70,620</u></b>	<b><u>58,854</u></b>	<b><u>102,208</u></b>	<b><u>65,204</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ <u>1,524,621</u></b>	<b>\$ <u>102,599</u></b>	<b>\$ <u>58,854</u></b>	<b>\$ <u>102,208</u></b>	<b>\$ <u>1,788,282</u></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, 2001

	<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>	
<b><u>OPERATING REVENUES</u></b>					
Origination Fees	\$ 0	\$ 0	\$ 4,900	\$ 0	\$ 4,900
Interest on Loans	69,736	0	0	6,155	75,891
Rental Income	<u>4,737</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,737</u>
 Total Operating Revenues	 <u>74,473</u>	 <u>0</u>	 <u>4,900</u>	 <u>6,155</u>	 <u>85,528</u>
<b><u>OPERATING EXPENSES</u></b>					
Interest Expense	17,118	0	0	0	17,118
Salaries, Wages and Benefits	0	28,694	0	0	28,694
Legal	0	5,135	0	0	5,135
Travel and Meeting	0	1,557	0	0	1,557
Other Administrative	0	16,228	0	0	16,228
Bad Debt Expenses	<u>29,367</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,367</u>
 Total Operating Expenses	 <u>46,485</u>	 <u>51,614</u>	 <u>0</u>	 <u>0</u>	 <u>98,099</u>
 Total Operating Income (Loss)	 <u>27,988</u>	 <u>(51,614)</u>	 <u>4,900</u>	 <u>6,155</u>	 <u>(12,571)</u>
<b><u>NON-OPERATING REVENUE (EXPENSE)</u></b>					
Interest on Deposits	22,955	0	2,800	1,017	26,772
Service Fees	<u>(6,658)</u>	<u>0</u>	<u>(702)</u>	<u>(500)</u>	<u>(7,860)</u>
 Total Non-Operating Revenue (Expenses)	 <u>16,297</u>	 <u>0</u>	 <u>2,098</u>	 <u>517</u>	 <u>18,912</u>
 Income (Loss) Before Operating Transfers	 <u>44,285</u>	 <u>(51,614)</u>	 <u>6,998</u>	 <u>6,672</u>	 <u>6,341</u>
<b><u>OPERATING TRANSFERS IN (OUT)</u></b>					
Operating Transfers In	0	67,500	0	0	67,500
Operating Transfers Out	<u>(67,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(67,500)</u>
 Total Operating Transfers In (Out)	 <u>(67,500)</u>	 <u>67,500</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Net Income (Loss)	 (23,215)	 15,886	 6,998	 6,672	 6,341
Retained Earnings (Deficit), Beginning of Year	<u>(143,263)</u>	<u>54,734</u>	<u>51,856</u>	<u>95,536</u>	<u>58,863</u>
 RETAINED EARNINGS (DEFICIT), END OF YEAR	 <u>\$ (166,478)</u>	 <u>\$ 70,620</u>	 <u>\$ 58,854</u>	 <u>\$ 102,208</u>	 <u>\$ 65,204</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, 2001

	FmHA Revolving Loan	FmHA North Delta Admin	Loan Loss Reserve	Rural Business Enter- prise Grant	Total
<u>Cash Flows From Operating Activities</u>					
Net Income (Loss)	\$ 44,285	\$ (51,614)	\$ 6,998	\$ 6,672	\$ 6,341
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) for Operating Activities:					
Increase (Decrease) in Provision for Loan Losses	890	0	0	0	890
(Increase) Decrease in Receivables	43,694	0	0	(1,403)	42,291
Increase (Decrease) in Accounts Payable and Other Liabilities	0	838	0	0	838
Increase (Decrease) in Other Liabilities	0	0	0	0	0
(Increase) Decrease in Interfund Receivables	0	0	0	0	0
Increase (Decrease) in Interfund Payables	(220)	30,050	0	0	29,830
 Net Cash Provided (Used) By Operating Activities	 <u>88,649</u>	 <u>(20,726)</u>	 <u>6,998</u>	 <u>5,269</u>	 <u>80,190</u>
<u>Cash Flows From Financing Activities</u>					
Principal Payments on Revolving Loan Fund	(64,921)	0	0	0	(64,921)
Operating Transfers	(67,500)	67,500	0	0	0
 Net Cash Provided (Used) By Financing Activities	 <u>(132,421)</u>	 <u>67,500</u>	 <u>0</u>	 <u>0</u>	 <u>(64,921)</u>
<u>Cash Flows From Investing Activities</u>					
New Loans Made	(289,000)	0	0	0	(289,000)
Principal Collections on Loans	255,015	0	0	2,338	257,353
Loan Foreclosures	0	0	0	0	0
 Net Cash Provided (Used) By Investing Activities	 <u>(33,985)</u>	 <u>0</u>	 <u>0</u>	 <u>2,338</u>	 <u>(31,647)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 (77,757)	 46,774	 6,998	 7,607	 (16,378)
Cash and Cash Equivalents, Beginning of Year	<u>457,777</u>	<u>(78,868)</u>	<u>51,856</u>	<u>16,509</u>	<u>447,274</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 380,020</u>	 <u>\$ (32,094)</u>	 <u>\$ 58,854</u>	 <u>\$ 24,116</u>	 <u>\$ 430,896</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

CONTRACTS AND GRANTS PROVIDED THROUGH  
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

For the Year Ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>AREA AGENCY ON AGING</u>			
Administration:			
Salaries	\$ 50,300	\$ 48,457	\$ 1,843
Fringe	9,365	9,195	170
Travel	9,000	9,840	(840)
Operating Services	10,700	11,824	(1,124)
Operating Supplies	1,600	1,752	(152)
Other Costs	6,573	6,470	103
Capital Outlay	150	150	0
	<u>87,688</u>	<u>87,688</u>	<u>0</u>
TOTAL AREA AGENCY ON AGING	\$ <u>87,688</u>	\$ <u>87,688</u>	\$ <u>0</u>
<u>OMBUDSMAN</u>			
Administration:			
Salaries	\$ 29,040	\$ 29,413	\$ (373)
Fringe	5,010	4,787	223
Travel	13,750	13,137	613
Operating Services	9,401	9,869	(468)
Operating Supplies	3,175	3,164	11
Other Costs	7,500	7,506	(6)
Capital Outlay	150	150	0
	<u>68,026</u>	<u>68,026</u>	<u>0</u>
TOTAL OMBUDSMAN	\$ <u>68,026</u>	\$ <u>68,026</u>	\$ <u>0</u>
<u>AUDIT FUND</u>			
Administration:			
Operating Services	\$ 1,221	\$ 1,221	\$ 0
Grants to Subrecipients:			
East Carroll COA	1,222	1,222	0
Franklin COA	1,222	1,222	0
Jackson COA	1,222	1,222	0
Richland COA	1,221	1,221	0
Union COA	1,221	1,221	0
Tensas COA	1,221	1,221	0
North Louisiana Legal Assistance	0	0	0
	<u>8,550</u>	<u>8,550</u>	<u>0</u>
TOTAL AUDIT FUND	\$ <u>8,550</u>	\$ <u>8,550</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

CONTRACTS AND GRANTS PROVIDED THROUGH  
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

For the Year Ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>TITLE III B - SUPPORTIVE SERVICES</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 30,415	\$ 30,415	\$ 0
Franklin COA	63,269	63,269	0
Jackson COA	55,222	55,222	0
Richland COA	44,237	44,237	0
Union COA	53,289	53,289	0
Tensas COA	33,430	33,430	0
North Louisiana Legal Assistance	<u>13,228</u>	<u>13,228</u>	<u>0</u>
 TOTAL TITLE III B - SUPPORTIVE SERVICES	 <u>\$ 293,090</u>	 <u>\$ 293,090</u>	 <u>\$ 0</u>
 <u>TITLE III C-1 - CONGREGATE MEALS</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 53,611	\$ 53,611	\$ 0
Franklin COA	45,198	45,198	0
Jackson COA	44,447	44,447	0
Richland COA	51,095	51,095	0
Union COA	58,896	58,896	0
Tensas COA	0	0	0
North Louisiana Legal Assistance	0	0	0
Transfer to Tensas C-1	<u>29,217</u>	<u>29,217</u>	<u>0</u>
 TOTAL TITLE III C-1 - CONGREGATE MEALS	 <u>\$ 282,464</u>	 <u>\$ 282,464</u>	 <u>\$ 0</u>
 <u>TITLE III C-2 - HOME DELIVERED MEALS</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 60,530	\$ 60,530	\$ 0
Franklin COA	45,852	45,852	0
Jackson COA	71,958	71,958	0
Richland COA	100,058	100,058	0
Union COA	73,969	73,969	0
Tensas COA	0	0	0
North Louisiana Legal Assistance	0	0	0
Transfer to Tensas C-2	<u>73,597</u>	<u>73,597</u>	<u>0</u>
 TOTAL TITLE III C-2 - HOME DELIVERED MEALS	 <u>\$ 425,964</u>	 <u>\$ 425,964</u>	 <u>\$ 0</u>

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

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

CONTRACTS AND GRANTS PROVIDED THROUGH  
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

For the Year Ended June 30, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>SENIOR CENTER</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 17,122	\$ 17,122	\$ 0
Franklin COA	22,250	22,250	0
Jackson COA	18,496	18,496	0
Richland COA	21,258	21,258	0
Union COA	21,260	21,260	0
Tensas COA	17,122	17,122	0
North Louisiana Legal Assistance	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL SENIOR CENTER	 <u>\$ 117,508</u>	 <u>\$ 117,508</u>	 <u>\$ 0</u>
 <u>SUPPLEMENTAL SENIOR CENTER</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 4,158	\$ 4,158	\$ 0
Franklin COA	4,158	4,158	0
Jackson COA	4,158	4,158	0
Richland COA	4,158	4,158	0
Union COA	4,158	4,158	0
Tensas COA	<u>4,158</u>	<u>4,158</u>	<u>0</u>
 TOTAL SUPPLEMENTAL SENIOR CENTER	 <u>\$ 24,948</u>	 <u>\$ 24,948</u>	 <u>\$ 0</u>
 <u>U.S.D.A. - CASH-IN-LIEU</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 13,312	\$ 13,312	\$ 0
Franklin COA	17,498	17,498	0
Jackson COA	17,076	17,076	0
Richland COA	18,745	18,745	0
Union COA	24,760	24,760	0
Tensas COA	0	0	0
Transfer to Tensas U.S.D.A.	<u>20,036</u>	<u>20,036</u>	<u>0</u>
 TOTAL SENIOR CENTER	 <u>\$ 111,427</u>	 <u>\$ 111,427</u>	 <u>\$ 0</u>
 <u>TITLE III - DISEASE AND HEALTH</u>			
Grants to Subrecipients:			
East Carroll COA	\$ 1,534	\$ 1,534	\$ 0
Franklin COA	2,573	2,573	0
Jackson COA	1,965	1,965	0
Richland COA	2,231	2,231	0
Union COA	2,687	2,687	0
Tensas COA	1,686	1,686	0
North Louisiana Legal Assistance	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL TITLE III - DISEASE AND HEALTH	 <u>\$ 12,676</u>	 <u>\$ 12,676</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

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS  
AND CHANGES IN GENERAL FIXED ASSETS

For the Year Ended June 30, 2001

	<u>Balance</u> <u>06/30/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/01</u>
<b><u>GENERAL FIXED ASSETS</u></b>				
Furniture and Equipment	\$ <u>142,568</u>	\$ <u>4,254</u>	\$ <u>70,146</u>	\$ <u>76,676</u>
 <b><u>INVESTMENT IN GENERAL FIXED ASSETS</u></b>				
Property Acquired Prior to July 1, 1985	\$ 22,541	\$ 0	\$ 22,541	\$ 0
Property Acquired After July 1, 1985:	0	0	0	0
Office of Elderly Affairs - Ombudsman	12,698	0	3,943	8,755
Office of Elderly Affairs - C-1	2,226	0	478	1,748
Office of Elderly Affairs - C-2	319	0	316	3
EZ-DED	23	0	23	0
OEA-AAA	4,632	0	1,284	3,348
Tri-District	343	0	343	0
FmHA	350	0	350	0
OGO Governments	276	0	276	0
Economic Development Administration	161	0	161	0
Madison 911	547	0	547	0
General Funds	58,719	700	29,196	30,223
Federal Transit - Admin	3,496	0	265	3,231
Federal Highways - Admin	35,979	2,965	10,423	28,521
Local Sources	258	589	0	847
	<u>\$ 142,568</u>	<u>\$ 4,254</u>	<u>\$ 70,146</u>	<u>\$ 76,676</u>

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

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

SCHEDULE OF PRIORITY SERVICES -  
TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES

For the Year Ended June 30, 2001

			<u>% of GOEA Grant</u>
Access (30%):	Assisted Transportation	\$ 25,340	
	Case Management	7,331	
	Transportation	178,644	
	Information and Assistance	12,965	
	Outreach	<u>17,641</u>	
	Total Access Expenses	\$ 241,921	<u>91.43%</u>
In-Home (15%):	Homemaker	93,352	
	Chore	0	
	Telephoning	9,613	
	Visiting	0	
	Adult/Daycare/Health	0	
	Personal Care	<u>175,940</u>	
	Total In-Home Expenses	278,905	<u>105.41%</u>
Legal (5%)	Legal Assistance	13,228	<u>5.00%</u>
Non-Priority Services		<u>76,138</u>	
Total Title III B - Supportive Services Expenditures		610,192	
Less:	Participant Contributions	(11,517)	
	Other Public Support	(163,081)	
	Transfers In	<u>(142,504)</u>	
Title III B - Supportive Services Grant		293,090	
Less:	Transfers of Contract Allotments	0	
	State Homemaker	(12,244)	
	State Transportation	<u>(16,262)</u>	
	Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments.	\$ <u>264,584</u>	

\* 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, 2001

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: This finding can be cleared.

99-2 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: This finding can be cleared.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2001

**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: Qualified

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>
93.044	Title III B – Special Programs for the Aging – Supportive Services
93.045	Title III C – Nutrition Services

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

None reported.

\* 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, 2001

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

01-1 MISSING FINANCIAL MONITORING REPORT

CFDA No. 93.044/45 etc.

Program: Area Agency on Aging

Criteria: As an administrative entity it is the responsibility of North Delta to monitor the management of the programs by their service providers to ensure funds are expended for the purposes for which they were intended. This includes both fiscal and programmatic attributes.

Condition: It is the responsibility of North Delta to perform fiscal monitoring on all its service providers at least once during the contract period. Out of a population of 6 service providers, it was noted that 1 of the 6 service providers tested did not have a fiscal monitoring during the audit period.

Cause/Effect: North Delta has not met its fiscal monitoring responsibilities for all its service providers.

Recommendation: SAUNDERS & ASSOCIATES recommends that North Delta initiate steps to ensure fiscal monitoring efforts are performed and enhance the Master Monitoring Schedule that has been developed by adding columns for the actual date of monitoring, and the date of the monitoring report. Such a schedule provides not only the monitor, but also management an at-a-glance status of the organization's monitoring efforts at any given time.

Reply: North Delta Regional Planning and Development District has contacted a local CPA about conducting fiscal monitoring of each council

The CPA firm has agreed to conduct fiscal monitoring of each council at least twice per fiscal year. The dates for the individual council's monitoring are currently being scheduled and will be given to North Delta by December 31, 2001. Reports on the monitoring results and procedures will be furnished to North Delta within 10 days of completion.

01-2 PROCUREMENT – SOLICITATION OF BIDS

CFDA No. Various

Program: Agency Wide

Criteria: It is the responsibility of the organization to adopt and comply with purchasing and procurement procedures set forth by the Governor's Office of Elderly Affairs (GOEA) when expending funds that were provided by GOEA on their programs.

Condition: During the course of the examination, we noted that North Delta purchased \$3,664.98 of office furniture and computer related equipment. The cost of this equipment was allocated to several funds including GOEA. North Delta did not solicit bids for the purchases of this furniture and equipment as required by GOEA. In accordance with GOEA's guidelines, North Delta is required to send out written invitations for bids to at least 8 bona fide qualified bidders if purchase exceeds \$2,000. For purchases exceeding \$100 North Delta must solicit written quotations whenever time permits and telephone or telegraph bids should time permit. North Delta must, however, set forth in writing why time did not permit written quotations.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2001

01-2 PROCUREMENT – SOLICITATION OF BIDS, CONTINUED

Cause/Effect: Adequate procedures are not in place to ensure that bids are taken prior to the purchase of assets as required by GOEA's guidelines.

Recommendation: SAUNDERS & ASSOCIATES recommends that management review current procedures to ensure compliance with procurement requirements and enhance procedures as necessary to prevent further instances of non-compliance.

Reply: North Delta Regional Planning and Development District has reviewed current procedures and all employees responsible for purchases have been informed of the procurement requirements to be followed.

It is our understanding that GOEA requires written quotation whenever time permits or telephone bids should time permit on purchases exceeding \$500.

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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, 2001

Finding reference # and title:

01-1 Missing Financial Monitoring Report

Condition: It is the responsibility of North Delta to perform fiscal monitoring on all its service providers at least once during the contract period. Out of a population of 6 service providers, it was noted that 1 of the 6 service providers tested did not have a fiscal monitoring during the audit period.

Corrective action planned: North Delta Regional Planning and Development District has contacted a local CPA about conducting fiscal monitoring of each council

The CPA firm has agreed to conduct fiscal monitoring of each council at least twice per fiscal year. The dates for the individual council's monitoring are currently being scheduled and will be given to North Delta by December 31, 2001. Reports on the monitoring results and procedures will be furnished to North Delta within 10 days of completion.

01-2 Procurement – Solicitation of Bids

Condition: During the course of the examination, we noted that North Delta purchased \$3,664.98 of office furniture and computer related equipment. The cost of this equipment was allocated to several funds including GOEA. North Delta did not solicit bids for the purchases of this furniture and equipment as required by GOEA. In accordance with GOEA's guidelines, North Delta is required to send out written invitations for bids to at least 8 bona fide qualified bidders if purchase exceeds \$2,000. For purchases exceeding \$100 North Delta must solicit written quotations whenever time permits and telephone or telegraph bids should time permit. North Delta must, however, set forth in writing why time did not permit written quotations.

Corrective action planned: North Delta Regional Planning and Development District has reviewed current procedures and all employees responsible for purchases have been informed of the procurement requirements to be followed.

It is our understanding that GOEA requires written quotation whenever time permits or telephone bids should time permit on purchases exceeding \$500.

Person responsible for corrective action:

Mr. David Creed, Executive Director  
North Delta Regional Planning and  
Development District, Incorporated  
1913 Stubbs  
Monroe, LA 71201

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

\* 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, 2001

Anticipated completion date:

01-1 Monitoring schedules will be completed by December 31, 2001.

01-2 Procurement policies will be reviewed and approved by March 31, 2002.

\* 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, 2001*

*Contact Person*

**G. B. SAUNDERS**

*October 25, 2001*

**SAUNDERS & ASSOCIATES**

*Certified Public Accountants*

*630 East 17th Street*

*P. O. Box 1406*

*Ada, Oklahoma 74820*

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# Saunders & Associates

Certified Public Accountants

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E-mail [sndrsgroup@yahoo.com](mailto:sndrsgroup@yahoo.com)

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, 2001. 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 25, 2001 on such financial statements.

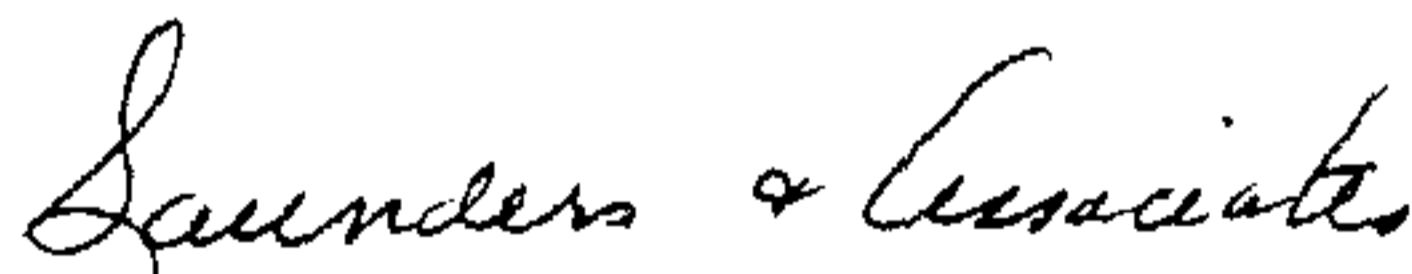
*In accordance with generally accepted auditing standards we made a review of the North Delta Regional Planning and Development District, Inc.'s system of internal accounting controls for the purpose of providing a basis for reliance thereon, in determining the nature, timing and extent of substantive testing of the June 30, 2001 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 25, 2001

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

MANAGEMENT LETTER

June 30, 2001

1. BY-LAW REVISION – FISCAL YEAR

An organization is required to adhere to the stipulations set forth in the organization's By-Laws.

The By-Laws of North Delta Regional Planning and Development District (NDRPDD), Section IV, indicate that the fiscal year of the corporation shall be the calendar year. The actual fiscal year being adhered to by NDRPDD is July 1 to June 30 each year.

NDRPDD is not in compliance with the By-Laws of the organization.

SAUNDERS & ASSOCIATES recommends that the NDRPDD Board revise the By-Laws to accurately depict the fiscal year end as June 30, of each year.

2. BY-LAW COMPLIANCE – BOARD MEETINGS

An organization is required to adhere to the stipulations set forth in the organization's By-Laws.

The By-Laws of NDRPDD; Section III, No. 1; indicate that regular Board meetings shall be held each quarter. NDRPDD only had 2 of the required 4 meetings during the audit period.

NDRPDD is not in compliance with the By-Laws of the organization.

SAUNDERS & ASSOCIATES recommends that the NDRPDD Board comply with the By-Laws by ensuring that the Board have meetings at least on a quarterly basis.

3. EXECUTIVE COMMITTEE MEETING RATIFICATION

NDRPDD's Executive Committee meets between meetings of the Full Board, however, any action taken by the Committee should be ratified by the Full Board.

The Executive Committee of NDRPDD convenes between the meetings of the Full Board and takes action from time to time. The Full Board of NDRPDD is not formally ratifying the actions of the Executive Committee in the minutes of the Full Board.

NDRPDD's Full Board is not ratifying the actions of the Executive Committee when it takes actions between the meetings of the Full Board.

SAUNDERS & ASSOCIATES recommends that NDRPDD Board review and ratify or take the necessary steps to address the actions taken by the Executive Committee and do so formally in the minutes of the Full Board.

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

MANAGEMENT LETTER

June 30, 2001

4. ENHANCEMENT OF EXISTING PROCUREMENT PROCEDURES

It is your responsibility to safeguard assets of the agency. Sound internal controls is one of the methods to achieve this objective.

NDRPDD has procedures addressing procurements, however, the policy does not address thresholds for requiring when phone bids, written bids, or formal sealed bids are to be obtained or what constitutes an "emergency" or "sole source" situation.

Procurements could potentially be obtained that are not in accordance with desired procedures.

SAUNDERS & ASSOCIATES recommends that NDRPDD enhance existing procedures to establish threshold identifying when phone bids, written bids or formalized sealed bids are required and what constitutes an "emergency" or "sole source" situation. Such a policy not only articulates NDRPDD's procedures but also serves as a great training tool for cross training and/or new employees.

5. FINANCIAL MANAGEMENT PROCEDURES MANUAL NEEDS TO BE UPDATED

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

NDRPDD 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 the NDRPDD update their "Financial Management Procedures Manual" to reflect current procedures and have approved by the Board. This not only readily articulates NDRPDD'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.

6. REVISION OF PERSONNEL POLICIES AND PROCEDURES MANUAL

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

NDRPDD 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.



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

MANAGEMENT LETTER

June 30, 2001

SAUNDERS & ASSOCIATES recommends that NDRPDD revise their "Personnel Policies and Procedures Manual" to address Nepotism and "Conflict of Interest" and present to the Board for approval. The manual will then articulate NDRPDD's policies on these matters to the Board, management, employees, and Funding Agencies.

7. PETTY CASH INTERNAL CONTROL ENHANCEMENTS

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

NDRPDD uses Petty Cash accounts as one method to pay expenses in certain circumstances. NDRPDD 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 the Petty Cash fund and provides the necessary oversight on the custodian.

SAUNDERS & ASSOCIATES recommends that NDRPDD establish a maximum for which any one expenditure can be made out of the account. SAUNDERS & ASSOCIATES also recommends that NDRPDD 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.

8. COMPLETION OF FEDERAL FORM I-9

NDRPDD 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 4 employees that require a Form I-9, we noted 2 instances out of those 4 employee files tested where the Form I-9 was not properly completed.

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

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

MANAGEMENT LETTER

June 30, 2001

9. INTERFUND ACTIVITIES

It is the responsibility of the organization to ensure that the financial and accounting activities are accurate, meaningful and represent fairly the transactions that they are recording in the financial records of the entity.

During the course of the examination, we noted several instances where there were accounting transactions that were obviously incorrect; such as, "Due to's and Due from's" and "Interfund Receivables and Interfund Payables" not balancing to zero. It became clear that these transactions were not being reviewed at the time of the transaction nor on a monthly basis to ensure that they were accurate, meaningful and balanced to zero. There are also balances in some of these accounts that have been there for an extended period of time and have not been examined with the intention of clearing them in a timely manner.

Balances that remain in these types of accounts without being reviewed for accuracy could result in other accounts being misstated and not be detected in the normal course of business.

SAUNDERS & ASSOCIATES recommends that the "interfund" type activities be reviewed at the time of the transaction and certainly no later than on a monthly basis to ensure accuracy and that the transactions balance to zero. Balances that remain for more than a monthly cycle should be reviewed, investigated and cleared as necessary in a timely manner but not later than on a quarterly basis.

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

CORRECTIVE ACTION PLAN FOR THE CURRENT-YEAR MANAGEMENT LETTER ISSUES

June 30, 2001

Management Letter issue # and title:

1. By-Law Revision – Fiscal Year

Condition: The By-Laws of NDRPDD, Section IV, indicate that the fiscal year of the corporation shall be the calendar year. The actual fiscal year being adhered to by NDRPDD is July 1 to June 30 each year.

Corrective action planned: North Delta Board will revise the By-Laws to accurately depict the fiscal year as July 1 to June 30 of each year.

2. By-Law Compliance – Board Meetings

Condition: The By-Laws of NDRPDD; Section III, No. 1; indicate that regular Board meetings shall be held each quarter. NDRPDD only had 2 of the required 4 meetings during the audit period.

Corrective action planned: North Delta Board will comply with the By-Laws by meeting on a quarterly basis.

3. Executive Committee Meeting Ratification

Condition: The Executive committee of NDRPDD convenes between the meetings of the Full Board and takes action from time to time. The Full Board of NDRPDD is not formally ratifying the actions of the Executive Committee in the minutes of the Full Board.

Corrective action planned: North Delta Board will take necessary steps to review and ratify actions by the Executive Committee in the minutes of the Full Board.

4. Enhancement of Existing Procurement Procedures

Condition: NDRPDD has procedures addressing procurements, however, the policy does not address thresholds for requiring when phone bids, written bids, or formal sealed bids are to be obtained or what constitutes an "emergency" or "sole source" situation.

Corrective action planned: A policy will be established to address threshold when requiring phone bids, written bid, formal sealed bids, and what constitutes an emergency or sole source situation.

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

CORRECTIVE ACTION PLAN FOR THE CURRENT-YEAR MANAGEMENT LETTER ISSUES

June 30, 2001

5. Financial Management Procedures Manual Needs to be Updated

Condition: NDRPDD 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.

Corrective action planned: The financial Management Procedure Manual will be updated to reflect the current accounting procedures and approved by the board.

6. Revision of Personnel Policies and Procedures Manual

Condition: NDRPDD has a "Personnel Policies and Procedures Manual", however, the manual does not address "Nepotism" nor "Conflict of Interest".

Corrective action planned: The personnel policies and procedures manual will be revised to address nepotism and conflict of interest and presented to the board for approval.

7. Petty Cash Internal Control Enhancements

Condition: NDRPDD uses Petty Cash accounts as one method to pay expenses in certain circumstances. NDRPDD 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.

Corrective action planned: North Delta will establish a maximum threshold for annual expenditures and a maximum for any one expenditure of \$100. Surprise counts will be performed periodically.

8. Completion of Federal Form I-9

Condition: Out of a population of 4 employees that require a Form I-9, we noted 2 instances out of those 4 employee files tested where the Form I-9 was not properly completed.

Corrective Action Planned: A review of the personnel files will be made. The Form I-9's will be completed on all employees hired after November 6, 1986. New employees will be instructed on properly completing the form.

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

CORRECTIVE ACTION PLAN FOR THE CURRENT-YEAR MANAGEMENT LETTER ISSUES

June 30, 2001

9. Interfund Activities

Condition: During the course of the examination, we noted several instances where there were accounting transactions that were obviously incorrect; such as, "Due to's and Due from's" and "Interfund Receivables and Interfund Payables" not balancing to zero. It became clear that these transactions were not being reviewed at the time of the transaction nor on a monthly basis to ensure that they were accurate, meaningful and balanced to zero. There are also balances in some of these accounts that have been there for an extended period of time and have not been examined with the intention of clearing them in a timely manner.

Corrective action planned: The interfund activities will be reviewed on a quarterly basis to ensure the transactions balance is zero. The balances that have been in accounts for extended periods of time will be examined and cleared.

Person responsible for corrective action:

Mr. David Creed, Executive Director  
North Delta Regional Planning and  
Development District, Incorporated  
1913 Stubbs  
Monroe, LA 71201

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