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

**Financial Statements
For the Year Ended June 30, 2003**

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

Release Date 2-11-07

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

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DEVELOPMENT DISTRICT, INCORPORATED
Monroe, Louisiana

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**Luffey
Huffman
& Monroe**

LA Professional Accounting Department

CERTIFIED PUBLIC ACCOUNTANTS

Frederic L. Huffman, CPA
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John L. Luffey, MBA, CPA (1960-2002)

INDEPENDENT AUDITOR'S REPORT

**Board of Directors
North Delta Regional Planning and
Development District, Incorporated
Monroe, Louisiana**

We have audited the accompanying general purpose financial statements of the North Delta Regional Planning and Development District, Incorporated (the District) as of and for the year ended June 30, 2003, as listed in the preceding Table of Contents. These general purpose financial statements are the responsibility of the District'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; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide, issued by the Louisiana Society of Certified Public Accountants and the Louisiana Legislative Auditor. 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 the District as of June 30, 2003, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 30, 2003 on our consideration of the District'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.

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MEMBERS OF THE NATIONAL INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**Board of Directors
North Delta Regional Planning and
Development District, Incorporated**

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District taken as a whole. The accompanying Supplementary Information, as listed in the preceding Table of Contents, is presented for purposes of additional analysis and 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.



(A Professional Accounting Corporation)

December 30, 2003

GENERAL PURPOSE FINANCIAL STATEMENTS

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

**COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS**

June 30, 2003

	Governmental Funds		Proprietary Funds -
	General Fund	Special Revenue Funds	Enterprise Fund
ASSETS AND OTHER DEBITS			
Assets:			
Cash and Cash Equivalents	\$ 52,154	\$ 119,007	\$ 247,982
Receivables	18,000	141,708	58,434
Notes Receivable - Short-Term	-	-	317,998
Notes Receivable - Long-Term	-	-	829,214
Allowance for Bad Debts	-	-	(119,000)
Prepaid Items	14	-	-
Intertfund Receivables	229,755	-	-
Land, Buildings and Equipment	-	-	-
Repossession Properties	-	-	44,904
Other Debits:			
Amount to be Provided for Payment of General Long-Term Obligations	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 391,924	\$ 260,707	\$ 1,379,212
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts, Salaries and Other Payables	\$ 77,864	\$ 26,514	\$ 1,354
Notes Payable-Short Term	-	-	68,113
Notes Payable-Long Term	-	-	1,249,892
Accrued Interest Payable	-	-	5,814
Intertfund Payables	-	329,784	-
Accounts Due to Creditors	-	3,425	-
Compensated Absence Payable	-	-	-
Total Liabilities	77,864	260,295	1,411,706
Equity and Other Credits:			
Investment in Fixed Assets	-	-	-
Retained Earnings (Deficit)	-	-	(42,495)
Fund Balances:			
Unreserved and Undesignated	134,064	100,412	-
Total Equity (Deficit) and Other Credits	134,064	100,412	(42,495)
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 191,928	\$ 260,707	\$ 1,379,212

(Continued)

The accompanying notes are an integral part of this financial statement.

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

**COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS (Continued)**

June 30, 2003

	Account Groups		Total (Monroe Only)
	General Fund Assets	General Long-Term Debt	
ASSETS AND OTHER DEBITS			
Assets:			
Cash and Cash Equivalents	\$ -	\$ -	\$ 419,127
Receivables	-	-	219,119
Notes Receivable - Short-Term	-	-	317,998
Notes Receivable - Long-Term	-	-	829,914
Allowance for Bad Debt	-	-	(120,000)
Prepaid Items	-	-	14
Interest Receivables	-	-	129,119
Land, Buildings and Equipment	84,319	-	84,319
Expensed Properties	-	-	44,904
Other Debits:			
Amount to be Provided for Payment of General Long-Term Obligations	-	31,815	31,815
TOTAL ASSETS AND OTHER DEBITS	\$ 84,319	\$ 31,815	\$ 1,847,540
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts, Salaries and Other Payables	\$ -	\$ -	\$ 45,940
Notes Payable-Short Term	-	-	68,113
Notes Payable-Long Term	-	-	1,346,292
Accounts Interest Payable	-	-	5,816
Interest Payables	-	-	129,758
Amounts Due to Grantor	-	-	3,425
Compensated Absences Payable	-	31,815	31,815
Total Liabilities	-	31,815	1,611,479
Equity and Other Credits:			
Investment in Fixed Assets	84,319	-	84,319
Retained Earnings (Deficit)	-	-	(42,490)
Fund Balances:			
Unreserved and Undesignated	-	-	714,676
Total Equity (Deficit) and Other Credits	84,319	-	714,676
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 84,319	\$ 31,815	\$ 1,847,540

The accompanying notes are an integral part of this financial statement.

**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, 2003

	General Fund	Special Revenue	Total (Memo Only)
REVENUES			
Intergovernmental Revenues:			
Louisiana Governor's Office of Elderly Affairs	\$ -	\$ 1,694,321	\$ 1,694,321
U. S. Department of Commerce	-	30,000	30,000
U. S. Department of Transportation	-	171,584	171,584
Quadrants Council of Governments	-	103,960	103,960
Delta Regional Authority	-	23,000	23,000
Louisiana Workforce Investment Area	-	19,200	19,200
Louisiana Association of Planning and Development Districts	-	9,250	9,250
Service Fees	60,000	17,681	77,681
Interest	50	-	50
Membership Fees	-	24,841	24,841
Miscellaneous	1,121	-	1,121
Total Revenues	<u>\$ 1,196</u>	<u>2,028,967</u>	<u>2,030,163</u>
EXPENDITURES			
Administration:			
Salaries	-	143,925	143,925
Fringe	-	82,692	82,692
Travel	1,076	40,284	41,360
Operating Services	375	128,880	129,255
Operating Supplies	2,154	39,500	41,654
Other Costs	7,400	81,288	88,688
Capital Outlay	-	13,700	13,700
Grants to Subrecipients	-	1,287,584	1,287,584
Total Expenditures	<u>11,005</u>	<u>2,827,963</u>	<u>2,838,968</u>
Excess of Revenues Over Expenditures	<u>58,190</u>	<u>6,106</u>	<u>64,296</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	88,121	88,121
Operating Transfers Out	-	(88,121)	(88,121)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>58,190</u>	<u>6,106</u>	<u>64,296</u>
Fund Balances, Beginning of Year	<u>121,874</u>	<u>84,500</u>	<u>216,374</u>
FUND BALANCE, END OF YEAR	<u>\$ 179,084</u>	<u>\$ 100,612</u>	<u>\$ 279,696</u>

The accompanying notes are an integral part of this financial statement.

**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, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenues:			
Louisiana Governor's Office of Elderly Affairs	\$ 1,600,440	\$ 1,606,021	\$ (1,124)
U. S. Department of Commerce	50,000	50,000	-
U. S. Department of Transportation	177,004	177,004	-
Gulfport Council of Governments	100,000	100,000	-
Delta Regional Authority	22,000	22,000	-
Louisiana Workforce Investment Area	19,200	19,200	-
Louisiana Association of Planning and Development Districts	9,250	9,250	-
Service Fees	-	17,681	17,681
Interest	-	-	-
Membership Dues	-	24,841	24,841
Total Revenues	<u>1,968,714</u>	<u>2,022,997</u>	<u>54,283</u>
EXPENDITURES			
Current:			
Salaries	100,400	141,803	(10,527)
Fringe	89,264	92,682	(3,417)
Travel	10,919	40,284	(7,365)
Operating Services	112,000	128,000	3,700
Operating Supplies	19,341	19,000	(187)
Other Costs	81,000	81,200	118
Capital Outlay	14,671	13,700	971
Grants to Subrecipients	1,306,700	1,281,584	4,124
Total Expenditures	<u>2,013,895</u>	<u>2,022,987</u>	<u>(12,182)</u>
Excess (Deficiency) of Revenues Over Expenditures	(19,711)	4,106	20,811
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	88,121	88,121	-
Operating Transfers Out	(88,121)	(88,121)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(19,711)	4,106	20,811
Fund Balance, Beginning of Year	91,906	91,906	-
END OF YEAR	<u>\$ 72,195</u>	<u>\$ 100,612</u>	<u>\$ 28,417</u>

The accompanying notes are an integral part of this financial statement.

**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, 2003

OPERATING REVENUES	
Origination Fees	\$ 4,781
Interest From Loans	65,299
Rental Income	<u>600</u>
Total Operating Revenues	<u>70,680</u>
OPERATING EXPENSES	
Interest Expense	14,320
Salaries, Wages and Benefits	109,687
Legal	5,487
Travel and Meeting	1,123
Other Administrative	9,487
Bad Debt Expense	<u>120,374</u>
Total Operating Expenses	<u>170,478</u>
Operating Loss	<u>(99,798)</u>
NON-OPERATING REVENUE (EXPENSES)	
Interest on Deposits	4,244
Service Fees	<u>(7,831)</u>
Total Non-Operating Revenue (Expenses)	<u>(3,587)</u>
Loss Before Operating Transfers	(103,385)
OPERATING TRANSFERS IN (OUT)	
Operating Transfers In	-
Operating Transfers Out	<u>-</u>
Net Loss	(103,385)
Retained Earnings (Deficit), Beginning of Year	<u>60,173</u>
RETAINED EARNINGS (DEFICIT), END OF YEAR	\$ <u>(43,212)</u>

The accompanying notes are an integral part of this financial statement.

**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, 2003

CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Loss	\$ (303,600)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) for Operating Activities:	
Provision for Losses on Loans Receivable	128,374
Accruals, not	(88,878)
Accounts, Salaries and Other Payables	(17)
Other Liabilities	(255)
Interfund Assets and Liabilities	<u>(62,219)</u>
Total Adjustments	<u>(125,692)</u>
Net Cash Used by Operating Activities	(125,692)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Principal Payments on Revolving Loan Fund	<u>(67,401)</u>
Net Cash Used by Non-Capital Financing Activities	(67,401)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
	-
CASH FLOWS FROM INVESTING ACTIVITIES	
New Loans Made	(215,045)
Principal Collection on Loans	<u>138,683</u>
Net Cash Used by Investing Activities	<u>(76,362)</u>
Net Decrease in Cash and Cash Equivalents	(269,435)
Cash and Cash Equivalents, Beginning of Year	<u>537,617</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u>268,182</u>

The accompanying notes are an integral part of this financial statement.

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

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1993**

Note 1: Summary Of Significant Accounting Policies

The accompanying financial statements of North Delta Regional Planning and Development District, Incorporated (the 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

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.R.S. 13:140.60 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.

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

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1993

B. Funds And Account Groups

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

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 collection 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 an income measurement, which, together with the maintenance of capital, 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 revenue earned, costs incurred and/or net income is necessary for management accountability.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000**

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

FedM North Delta Loans – accounts for the District's administration function over the FedM Revolving Loan Fund, Loan Loss Reserve, and Rural Business Enterprise Grant.

Loan Loss Reserve – accounts for the District's loan loss reserve for the FedM 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 revolving 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 relays the funds to qualified borrowers at market rates of interest.

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 of proprietary funds.

C. Measurement Focus And Basis Of Accounting

Governmental Funds

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District 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 unamortized interest on general long-term debt which is recognized when due, and certain

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

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003**

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.

Expenditures:

Salaries are recorded as incurred.

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

Compensated absences are recognized when benefits are earned by the employee.

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, or others) 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

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

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1993**

Statement No. 20, to apply all GASB pronouncements and only FASB pronouncements issued before November 10, 1989.

D. Budgets

General Budget Policies

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

The District adopts budgets for all special revenue funds.

Each year prior to June 15, the Executive Director submits to the Board of Directors of the District proposed annual budgets for the special revenue funds' budgets that are not grant-oriented. Grant funds are included in special revenue funds and their budgets are adopted at the time the grant applications are approved by the grantor. The operating budgets include proposed expenditures and the means of financing them.

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

Encumbrances

Encumbrance accounting is not employed in governmental funds.

Budget Basis of Accounting

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

E. Cash And Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and time 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

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

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000**

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.

F. Investments

Investments are limited by R.S. 33:2855, and the District's investment policy.

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

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

Definitions:

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

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

G. Short Term Interfund Receivables/Payables

During the course of operations, 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.

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

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003**

H. Inventory And Prepaid Items

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

I. Loans And Allowance For Loan Losses

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

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

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 judgment 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 judgment of information available to them at the time of their examination.

J. Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of

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duration. Assets in the general fixed assets account group are not depreciated. Interest during construction is not capitalized on general fixed assets.

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

K. Deferred Revenues

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

L. Compensated Absences

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

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

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

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

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

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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 lawsuits.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The District's liability for compensated absences 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. Nonreversing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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G. Memorandum Only – Total Columns

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

H. 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 these estimates.

I. New Accounting Pronouncements

The GASB has issued Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* which will dramatically affect the District's financial accounting and reporting procedures and the appearance of the District's financial statements. The District is required to implement Statement No. 34 for the year ended June 30, 2004.

Note 2: Stewardship, Compliance, And Accountability

The following funds have deficits in the fund balances/retained earnings at June 30, 2003:

Fund	<u>Deficit Amount</u>
Special Revenue Funds	
Madison Parish E-911	\$ 21,703
Federal Transit Authority	408
Louisiana Workforce Investment	7,986
Enterprise Funds	
Fugita Revolving Loan	226,560

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Note 3: Cash And Cash Equivalents

At June 30, 2003, the District has cash and cash equivalents (book balances) totaling \$418,127 as follows:

Demand deposit	\$ 34,831
Interest-bearing demand deposits	10,660
Petty cash	300
Subtotal	45,791
Plus investments reclassified as cash and cash equivalents (See Note 4)	<u>372,336</u>
TOTAL	\$ <u>418,127</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At year-end, the District's carrying amount of deposits was \$418,927 and the bank balance was \$345,231. Of the bank balance, \$171,813 was covered by federal depositary insurance or by collateral held by the District's agent in the District's name (GASB Category 1). The remaining balance, \$173,418, was federal treasury obligations and did not need to be collateralized.

Note 4: Receivables

The receivables of \$210,138 at June 30, 2003, 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	\$ 18,000	\$ 110,815	\$ -	\$ 128,815
Other	-	1,833	81,500	83,333
TOTAL	\$ <u>18,000</u>	\$ <u>112,648</u>	\$ <u>81,500</u>	\$ <u>210,138</u>

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**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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Program	Fund	Funding Agency	Amount
N/A	General	N/A (Support Revenues Income)	\$ 18,088
Economic Dev Admin	Special Revenue	Dept of Commerce	25,880
Area Agency on Aging	Special Revenue	N/A - Other receivable	1,449
Council of Governments	Special Revenue	Quadrille COG	23,284
Federal Transit Authority	Special Revenue	Quadrille COG	11,030
Federal Highway Admin	Special Revenue	Quadrille COG	60,758
TD District	Special Revenue	N/A - Other receivable	719
Title III-D Preventive Health	Special Revenue	OCRA	4,393
Emergency Zone	Special Revenue	LA Area of Planning and Dev. Dist	8,258
Fmla Revolving Loan Fund	Enterprise	N/A - Loan Interest	52,653
Rural Business Enterprise	Enterprise	N/A - Loan Interest	8,198
LA Workforce Investment	Special Revenue	LA Workplace Investment Area	2,879
Total Revenues			\$ 218,128

Note 5: Fixed Assets

The changes in general fixed assets are as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Furniture and equipment	\$ 76,551	\$ 12,764	\$ -	\$ 89,315

Note 6: 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. At June 30, 2003 repossessed properties held by the District amounted to \$44,984.

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**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003**

Note 7: 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 five percent on their behalf.

The District's total payroll during the fiscal year ending June 30, 2003 was \$359,983. Employee contributions totaled \$17,873 and employer contributions totaled \$15,552.

Note 8: Accounts, Salaries And Other Payables

The payables of \$43,942 at June 30, 2003 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Salaries	\$ 15,328	\$ -	\$ -	\$ 15,328
Accounts	<u>2,136</u>	<u>26,914</u>	<u>1,164</u>	<u>30,414</u>
Total	<u>\$ 17,464</u>	<u>\$ 26,914</u>	<u>\$ 1,164</u>	<u>\$ 45,542</u>

Note 9: Compensated Absences

At June 30, 2003, employees of the District have accumulated and vested \$31,815 of employee leave benefits, which was computed in accordance with GASB Codification Section C90. Of this amount, \$31,815 is recorded within the general long-term debt account group.

Note 10: 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, 2003 rent expense under this lease equaled \$38,400.

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Future minimum lease payments under this agreement are:

Year Ended		
June 30, 2004	\$	18,400
June 30, 2005		18,400
June 30, 2006		<u>15,200</u>
Total	\$	<u>112,000</u>

- 2003 Chevy Impala leased under a 24 - month lease beginning October 10, 2001. Monthly payments are \$781 and total lease payments for fiscal year ended June 30, 2003 were \$9,349.

Future minimum lease payments under this agreement are:

Year Ended		
June 30, 2004	\$	<u>2,342</u>

- In addition, the District has several lease agreements for the following office equipment:
 - Ricoh 6045 Copier. Monthly payments are \$189 with annual rent expense of \$2,268.
 - Pitney Bowes mailing machine and scales. Monthly payments are \$200 with annual rent expense of \$2,400.

Note 11: Interfund Transfers

Opening transfers in and out are listed by fund for the year ended June 30, 2003.

	North Delta Caregiver	Title III E Caregiver
Opening Transfers In	\$ 88,121	
Opening Transfers Out		\$ (88,121)

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**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003**

Note 12: General Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended June 30, 2003:

	Enterprise Fund Notes Payable	GLTDAG Compensated Absences
Balance, beginning of year	\$ 1,482,106	\$ 25,274
Additions	-	21,831
Deductions	-	(15,270)
Principal Payment	<u>(67,801)</u>	<u>-</u>
Balance, end of year	<u>\$ 1,414,305</u>	<u>\$ 31,835</u>

The enterprise notes payable shown above represents the District's drawdowns under a \$2 million intermediary revolving program through the Farmers Home Administration (FmHA). Under this program, the district borrows funds from FmHA at 1% for 30 years then releases the funds to qualified borrowers at market rates of interest. At June 30, 2003, 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 \$82,268, which covers principal and interest, until the amount due the FmHA is fully paid. The first principal payment was made in January 1995. The amount due FmHA is secured by the loans made to qualified borrowers and the related underlying security devices. Debt service to maturity is as follows:

	Principal	Interest	Total
2004	\$ 88,113	\$ 14,147	\$ 82,268
2005	88,796	13,464	82,268
2006	89,484	12,776	82,268
2007	90,177	12,083	82,268
2008	90,879	11,381	82,268
2009-2013	365,168	46,132	411,300
2014-2018	383,795	27,565	411,300
2019-2021	318,283	7,169	325,462
Total	<u>\$ 1,414,305</u>	<u>\$ 148,637</u>	<u>\$ 1,539,367</u>

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**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003**

Note 13: Litigation And Claims

Litigation – At June 30, 2003, 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 14: Economic Dependency

The District receives a significant portion of its revenues 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 15: Income Tax Status

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

Note 16: Segment Information – Enterprise Funds

The District maintains four enterprise funds. The FndHA Revolving Loan fund accounts for participation in an intermediary lending program through the Farmer's Home Administration. The FndHA North Delta Admin. fund accounts for the District's administrative function over the FndHA Revolving Loan fund. The Loan Loss Reserve fund accounts for the District's loan loss reserve for both the FndHA 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 lending program through the U. S. Department of Agriculture Rural and Economic Community Development Program.

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	FDIA Revolving Loan	FDIA North Delta Admin	Loan Loss Reserve	Business Enterprise Loan	Total
Operating Revenues	\$ 41,587	\$ -	\$ 4,761	\$ 4,472	\$ 78,568
Operating Income (Loss)	(78,102)	(10,866)	4,761	4,472	(90,870)
Operating Claims	-	-	-	-	-
Operating Transfers:					
In	-	-	-	-	-
Out	-	-	-	-	-
Net Income (Loss)	(86,154)	(10,976)	4,598	4,267	(102,665)
Net Working Capital	428,126	7,689	64,898	49,238	549,291
Total Assets	1,191,981	1,683	64,898	112,470	1,370,212
Total Equity (Deficit)	(226,568)	7,689	64,898	112,470	(42,511)

SUPPLEMENTARY INFORMATION

**NORTH DELTA REGIONAL PLANNING AND
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**SCHEDULE OF PROGRAM REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND**

For the Year Ended June 30, 2013

	<u>Other Local</u>
REVENUES:	
Service Fees	\$ 60,000
Interest	59
Miscellaneous	<u>1,137</u>
Total Revenues	<u>61,196</u>
 EXPENDITURES	
Salaries	-
Fringe	-
Travel	1,078
Operating Services	323
Operating Supplies	2,164
Other Costs	7,901
Capital Outlay	<u>-</u>
Total Expenditures	<u>11,066</u>
 Excess of Revenues Over Expenditures	<u>50,130</u>
 Other Financing Sources (Uses):	
Operating Transfers In	-
Operating Transfers Out	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>
 Excess of Revenues and Other Sources Over Expenditures and Other Uses	50,130
 Fund Balance, Beginning of Year	<u>125,874</u>
 FUND BALANCE, END OF YEAR	<u>\$ 175,004</u>

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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.

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.

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.

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SPECIAL REVENUE FUNDS

Delta Regional Authority

The Delta Regional Authority Fund account is used to identify, develop and implement programs and activities that will help educate local stakeholders about the potential uses of the Delta Regional Authority.

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 pass 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 to

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SPECIAL REVENUE FUNDS

conjunction with the implementation of the Emergency 911 Communication's System in Madison Parish

Enterprise Zone (DEZ)

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 reaps.

Title III A - Supportive Services

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

Title III C-1 - Congregate Meals

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

Title III C-2 - Home Delivered Meals

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

Title III-D - In-Home Service Fund

The III-D Fund is used to account for funds that are used to provide in-home services to frail older individuals. They include in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders, with neurological and organic brain dysfunction, and to the families of such victims.

Title III-E - Caregivers

The Title III-E Fund is used to provide multifaceted systems of support services for (1) family caregivers; and (2) grandparents of older individuals who are relative caregivers. Services to be

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SPECIAL REVENUE FUNDS

provided include: information to caregivers about available services; assistance to caregivers in gaining access to the services; individual counseling and caregiver training to caregivers to assist the caregivers in making decisions and solving problems relating to their caregiving roles, respite care to enable caregivers to be temporarily relieved from their caregiving responsibilities; and supplemental services, on a limited basis, to complement the care provided by caregivers.

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.

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COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 2002

	Area Agency in Billing	Economic Develop- ment Admin- istration	Council of Govern- ments	Federal Transport Authority
ASSETS				
Cash (Bank Overdraft)	\$ 7,717	\$ 19,879	\$ -	\$ -
Receivables	1,069	25,800	25,304	11,128
Prepaid Expenses	-	-	-	-
Interfund Receivables	-	-	-	-
TOTAL ASSETS	\$ 8,886	\$ 44,879	\$ 25,304	\$ 11,128
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, Salaries and Other Payables	\$ 8,886	\$ 389	\$ 275	\$ 128
Interfund Payables	-	-	25,029	11,400
Taxes Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Refunds Due to Grantor	-	-	-	-
Total Liabilities	8,886	389	25,304	11,528
Fund Balances (Deficit):				
Unassigned	-	44,490	-	(400)
Total Fund Balances (Deficit)	-	44,490	-	(400)
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,886	\$ 44,879	\$ 25,304	\$ 11,128

**NORTH RICHITA REGIONAL PLANNING AND
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COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1993

	Federal Highway Admin- istration	Distric- man	Tr- District	Project Clear
ASSETS				
Cash (Bank Overdraft)	1	-	-	-
Receivables	68,738	-	16,021	-
Prepaid Expenses	-	-	-	-
Interfund Receivables	-	-	-	-
TOTAL ASSETS	68,738	1,681	68,736	1,421
LIABILITIES AND FUND-BALANCES				
Liabilities				
Accounts, Salaries and Other Payables	1,681	1,681	-	-
Interfund Payables	29,461	-	-	-
Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Refunds Due to Grantor	-	-	-	3,421
Total Liabilities	68,511	1,681	-	3,421
Fund Balances (Deficit)				
Unreserved	341	-	68,736	-
Total Fund Balances (Deficit)	341	-	68,736	-
TOTAL LIABILITIES AND FUND-BALANCES	68,738	1,681	68,736	1,421

**NORTH DELTA REGIONAL PLANNING AND
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COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1992

	Title III B Preventive Health	USDA Cash for Lima	Title III C Caring for	Medicaid Maternal
ASSETS				
Cash (Bank Overdraft)	\$ -	\$ -	\$ -	\$ 1,750
Receivables	5,293	-	-	-
Prepaid Expenses	-	-	-	-
Interfund Receivables	-	-	-	-
TOTAL ASSETS	\$ 5,293	\$ -	\$ -	\$ 1,750
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, Salaries and Other Payables	\$ 5,293	\$ -	\$ -	-
Interfund Payables	-	-	-	-
Notes Payable	-	-	-	-
Deferred Revenues	-	-	-	-
Refunds Due to Grantor	-	-	-	-
Total Liabilities	5,293	-	-	-
Fund Balances (Deficit):				
Committed	-	-	-	1,750
Total Fund Balances (Deficit)	-	-	-	1,750
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,293	\$ -	\$ -	\$ 1,750

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

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1993

		L.A. Washboro Investment	Delta Regional Planning Authority	North Delta Complex	Madison Parish R-111
ASSETS					
Cash-Bank Overdraft	\$	-	\$ 36,649	\$ 3,936	\$ -
Receivables		1,979	-	-	-
Prepaid Expenses		-	-	-	-
Interfund Receivables		-	-	-	-
TOTAL ASSETS	\$	1,979	\$ 36,649	\$ 3,936	\$ -
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts, Salaries and Other Payables	\$	85	\$ 110	\$ 3,936	\$ -
Interfund Payables		11,579	-	-	20,000
Notes Payable		-	-	-	-
Deferred Revenue		-	-	-	-
Refunds Due to Donor		-	-	-	-
Total Liabilities		11,664	110	3,936	20,000
Fund Balances (Deficit)					
Unreserved		(7,685)	16,539	-	(21,000)
Total Fund Balances (Deficit)		(7,685)	16,539	-	(21,000)
TOTAL LIABILITIES AND FUND BALANCES	\$	1,979	\$ 36,649	\$ 3,936	\$ -

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

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 2003

		Enterprise Zone		Total
		(EBZ)		
ASSETS				
Cash (Book Overdraft)	\$	-	\$	110,007
Receivables		9,258		141,700
Prepaid Expenses		-		-
Interfund Receivables		-		-
TOTAL ASSETS	\$	9,258	\$	251,707
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, Salaries and Other Payables				
Accounts Payable	\$	127	\$	26,934
Interfund Payables		5,191		129,726
Notes Payable		-		-
Deferred Revenue		-		-
Refunds Due to Donor		-		3,425
Total Liabilities		5,318		160,085
Fund Balances (Deficit):				
Unreserved		3,940		100,622
Total Fund Balances (Deficit)		3,940		100,622
TOTAL LIABILITIES AND FUND BALANCES	\$	9,258	\$	251,707

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

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

For the Year Ended June 30, 2003

	Economic Develop- ment <u>Association</u>	Council of Govern- ments	Federal Transit Authority	Federal Highways Administration
REVENUES/RECEIPTS				
Intergovernmental				
Louisiana Governor's Office of Elderly Affairs	\$	-	-	-
U. S. Department of Commerce	50,000	-	-	-
U. S. Department of Transportation	-	-	20,043	100,001
Ouachita Council of Governments	-	50,000	4,736	17,000
Delta Regional Authority	-	-	-	-
Louisiana Workforce Investment Area	-	-	-	-
Louisiana Association of Planning and Development Districts	-	-	-	-
Service Fees	-	-	-	-
Interest	-	-	-	-
Membership Dues	20,001	-	-	-
Total Revenues	<u>70,001</u>	<u>50,000</u>	<u>24,779</u>	<u>117,001</u>
EXPENDITURES/DISBURSEMENTS				
Health and Welfare:				
Salaries	13,700	10,000	20,000	101,300
Fringe	14,700	10,000	1,000	21,700
Tenant	4,100	300	100	3,100
Operating Services	11,737	8,011	1,000	41,300
Operating Supplies	1,770	1,400	600	6,647
Other Costs	-	-	-	-
Capital Outlay	117	2,000	500	1,000
Grants to Self-governments:				
East Carroll COA	-	-	-	-
Franklin COA	-	-	-	-
Jackson COA	-	-	-	-
Richland COA	-	-	-	-
Union COA	-	-	-	-
Weston COA	-	-	-	-
North Louisiana Legal Assistance	-	-	-	-
Total Expenditures/Disbursements	<u>50,000</u>	<u>20,500</u>	<u>22,000</u>	<u>180,200</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements				
	<u>(11,249)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	<u>(11,249)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), Beginning of Year				
	<u>50,704</u>	<u>-</u>	<u>(10,000)</u>	<u>241</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 39,455</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ 241</u>

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

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

For the Year Ended June 30, 1993

	Louisiana Workforce Investment	Medicaid Waivers	The District Development	Madison Parish (R. 311)
REVENUES/RECEIPTS				
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$	-	-	-
U. S. Department of Commerce	-	-	-	-
U. S. Department of Transportation	-	-	-	-
Quadrille Council of Governments	-	-	-	-
Delta Regional Authority	-	-	-	-
Louisiana Workforce Investment Area	19,200	-	-	-
Louisiana Association of Planning and Development Districts	-	-	-	-
Service Fees	-	-	17,499	-
Interest	-	-	-	-
Membership Dues	-	-	-	-
Total Revenues	<u>19,200</u>	<u>-</u>	<u>17,499</u>	<u>-</u>
EXPENDITURES/REIMBURSEMENTS				
Health and Welfare:				
Salaries	12,319	-	1,794	-
Fringe	5,821	-	2,415	-
Taxed	803	-	75	-
Operating Services	2,694	-	3,118	-
Operating Supplies	277	-	279	-
Other Dues	-	-	34	-
Capital Outlay	33	-	52	-
Grants to Subrecipients:				
East Caddo-CCDA	-	-	-	-
Franklin-CCDA	-	-	-	-
Madison-CCDA	-	-	-	-
Redland-CCDA	-	-	-	-
Union-CCDA	-	-	-	-
Tensas-CCDA	-	-	-	-
North Louisiana Legal Assistance	-	-	-	-
Total Expenditures/Disbursements	<u>19,200</u>	<u>-</u>	<u>18,894</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>-</u>	<u>-</u>	<u>397</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>397</u>	<u>-</u>
Fund Balance (Deficit), Beginning of Year	<u>(7,280)</u>	<u>3,759</u>	<u>26,119</u>	<u>(21,081)</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (7,280)</u>	<u>\$ 3,759</u>	<u>\$ 26,716</u>	<u>\$ (21,081)</u>

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2002

	Enterprise Type (RDR)	Non- Agency or Aging	Disbursement	Audit Fund
REVENUES/RECEIPTS				
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$	-	\$ 102,801	\$ 102,801
U.S. Department of Commerce	-	-	-	-
U.S. Department of Transportation	-	-	-	-
Quadrant Council of Governments	-	-	-	-
Delta Regional Authority	-	-	-	-
Louisiana Workforce Investment Area	-	-	-	-
Louisiana Association of Planning and Development Districts	9,208	-	-	-
Service Fees	-	-	-	-
Interest	-	-	-	-
Membership Dues	-	-	-	-
Total Revenues	<u>9,208</u>	<u>102,801</u>	<u>102,801</u>	<u>6,672</u>
EXPENDITURES/DEBIT BALANCES				
Health and Welfare:				
Salaries	2,297	43,042	49,452	-
Fringe	1,484	32,405	32,404	-
Taxent	183	6,174	24,281	-
Operating Services	1,759	21,785	17,630	894
Operating Supplies	293	4,831	5,077	-
Other Costs	-	4,014	100	-
Capital Outlay	16	1,590	1,281	-
Grants to Subrecipients:				
East Carroll COA	-	-	-	803
Franklin COA	-	-	-	803
Jackson COA	-	-	-	803
Richland COA	-	-	-	803
Union COA	-	-	-	803
Tensas COA	-	-	-	803
North Louisiana Legal Assistance	-	-	-	-
Total Expenditures/Disbursements	<u>9,932</u>	<u>107,859</u>	<u>116,175</u>	<u>6,672</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements	<u>214</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>214</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), Beginning of Year	<u>1,712</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ 1,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

For the Year Ended June 30, 2003

	Delta Regional Planning Authority	North Delta Congress	Title III B Supportive Services	Title III C-1 Congress#1 Mud
REVENUES/RECEIPTS				
Intergovernmental				
Louisiana Governor's Office of Elderly Affairs	\$ -	\$ -	\$ 294,630	\$ -
U. S. Department of Commerce	-	-	-	-
U. S. Department of Transportation	-	-	-	-
Quasita/Council of Governments	-	-	-	-
Delta Regional Authority	22,000	-	-	-
Louisiana Workforce Investment Area	-	-	-	-
Louisiana Association of Planning and Development Districts	-	-	-	-
Service Fees	-	-	-	-
Interest	-	-	-	-
Membership Dues	-	-	-	-
Total Revenues	<u>22,000</u>	<u>-</u>	<u>294,630</u>	<u>0</u>
EXPENDITURES/REIMBURSEMENTS				
Health and Welfare				
Salaries	3,118	6,887	-	-
Fringe	987	3,251	-	-
Taxed	182	859	-	-
Operating Services	1,896	3,944	-	-
Operating Supplies	158	221	-	-
Other Costs	-	77,896	-	-
Capital Outlay	-	17	-	-
Grants to Subrecipients				
East Carroll COA	-	-	31,798	68,880
Franklin COA	-	-	83,443	88,621
Jackson COA	-	-	38,898	67,149
Richland COA	-	-	88,204	81,930
Union COA	-	-	33,190	68,298
Tensas COA	-	-	24,879	24,653
North Louisiana Legal Assistance	-	-	13,896	-
Total Expenditures/Disbursements	<u>5,263</u>	<u>83,121</u>	<u>298,628</u>	<u>301,531</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements				
	<u>16,737</u>	<u>(83,121)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES/USES				
Operating Transfers In	-	83,121	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources/Uses	<u>-</u>	<u>83,121</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	<u>16,737</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance (Deficit), Beginning of Year				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT), END OF YEAR	\$ -	\$ -	\$ -	\$ -

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2002

	Title III C-2		Supplemental Special Center	Title III D Preventive Health
	Home Bellevue Mouth	Senior Center		
REVENUES/RECEIPTS:				
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	0	497,945	\$ 10,861	\$ 22,958
U. S. Department of Commerce	-	-	-	-
U. S. Department of Transportation	-	-	-	-
Ouachita Council of Governments	-	-	-	-
Delta Regional Authority	-	-	-	-
Louisiana Workforce Investment Area	-	-	-	-
Louisiana Association of Planning and Development Districts	-	-	-	-
Service Fees	-	-	-	-
Interest	-	-	-	-
Membership Dues	-	-	-	-
Total Revenues	<u>407,945</u>	<u>497,945</u>	<u>22,958</u>	<u>22,958</u>
EXPENDITURES/DISBURSEMENTS				
Health and Wellness:				
Salaries	-	-	-	-
Fringe	-	-	-	-
Travel	-	-	-	-
Operating Services	-	-	-	-
Operating Supplies	-	-	-	-
Other Costs	-	-	-	-
Capital Outlay	-	-	-	-
Grants to Subrecipients:				
East Carroll COA	11,800	11,800	3,825	1,875
Franklin COA	41,096	41,096	3,825	3,310
Jackson COA	16,210	16,210	3,825	2,529
Richland COA	105,000	105,000	3,825	2,870
Union COA	71,836	71,836	3,825	3,400
Terrebonne COA	75,079	75,079	3,825	2,711
North Louisiana Legal Assistance	-	-	-	-
Total Expenditures/Disbursements	<u>457,921</u>	<u>457,921</u>	<u>24,950</u>	<u>18,295</u>
Excess (Deficiency) of Revenues Over Expenditures/Disbursements				
	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	-	-	-	-
Fund Balance (Deficit), Beginning of Year				
	-	-	-	-
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

For the Year Ended June 30, 2005

	LSDA Cash-In-Hand	Title III E Carryover	Total
REVENUES/RECEIPTS			
Intergovernmental			
Louisiana Governor's Office of Elderly Affairs	\$ 115,438	\$ 180,152	\$ 2,604,731
U. S. Department of Commerce	-	-	85,880
U. S. Department of Transportation	-	-	177,584
Ouachita Council of Governments	-	-	600,968
Delta Regional Authority	-	-	22,000
Louisiana Workforce Investment Area	-	-	19,200
Louisiana Association of Planning and Development Districts	-	-	8,200
Service Fees	-	-	17,491
Interest	-	-	-
Membership Fees	-	-	20,811
Total Revenues	<u>115,438</u>	<u>180,152</u>	<u>2,828,667</u>
EXPENDITURES/DEBIT BALANCES			
Health and Welfare:			
Salaries	-	-	242,923
Fringe	-	-	92,693
Travel	-	-	60,284
Operating Services	-	-	128,480
Operating Supplies	-	-	19,200
Other Costs	-	-	81,288
Capital Outlay	-	-	12,760
Grants to Subrecipients			
East Carroll COA	12,845	2,671	163,262
Franklin COA	21,841	4,409	218,783
Jackson COA	17,032	3,403	217,734
Richland COA	17,892	3,888	345,490
Union COA	26,947	4,608	309,264
Tensas COA	19,261	2,929	182,782
North Louisiana Legal Assistance	-	-	13,886
Total Expenditures/Debit Balances	<u>115,438</u>	<u>22,201</u>	<u>1,622,461</u>
Excess (Deficiency) of Revenues Over Expenditures/Debit Balances	<u>-</u>	<u>\$8,721</u>	<u>4,106</u>
OTHER FINANCING SOURCES/USES			
Operating Transfers In	-	-	88,021
Operating Transfers Out	-	(88,720)	(88,021)
Total Other Financing Sources/Uses	<u>-</u>	<u>(88,720)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>4,106</u>
Fund Balance (Deficit), Beginning of Year	<u>-</u>	<u>-</u>	<u>81,556</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>(81,512)</u>

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

ENTERPRISE FUNDS

FmHA Revolving Loan

Farmer's Home Administration Revolving Loan accounts for the District's participation in a \$2 million intermediary re-lending program through the Farmer's Home Administration. Under this program, the District borrows funds from FmHA at 1% for 30 years, then relays 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 Fund.

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 re-lending 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 relays the funds to qualified borrowers at market rates of interest.

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED
Mer Rouge, Louisiana**

COMBINING BALANCE SHEET

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

June 30, 2005

	FARMA Revolving Loan	FARMA North Delta Admin	Loan Loss Reserve	Rural Business Enter- prise Grant	Total
ASSETS					
Cash and Cash Equivalents	\$ 117,213	\$ 8,641	\$ 64,898	\$ 37,828	\$ 228,580
Receivables	22,877	-	-	6,199	29,076
Notes Receivable - Short-Term	212,865	-	-	5,131	217,996
Notes Receivable - Long-Term	766,800	-	-	60,112	826,912
Allowance for Bad Debt	(220,800)	-	-	-	(220,800)
Expensed Properties	44,964	-	-	-	44,964
Interfund Receivables	-	-	-	-	-
TOTAL ASSETS	\$ 1,183,861	\$ 8,641	\$ 64,898	\$ 112,478	\$ 1,370,212
LIABILITIES AND EQUITY					
Liabilities					
Accounts, Salaries and Other Payables	\$ -	\$ 1,164	\$ -	\$ -	\$ 1,164
Interfund Payables	-	-	-	-	-
Notes Payable-Short Term	68,113	-	-	-	68,113
Notes Payable-Long Term	1,246,592	-	-	-	1,246,592
Accrued Interest Payable	3,826	-	-	-	3,826
Total Liabilities	1,625,541	1,164	-	-	1,626,705
Equity					
Retained Earnings (Deficit)	(226,960)	7,499	64,898	112,478	(23,085)
Total Equity	(226,960)	7,499	64,898	112,478	(23,085)
TOTAL LIABILITIES AND EQUITY	\$ 1,183,861	\$ 8,641	\$ 64,898	\$ 112,478	\$ 1,370,212

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Muskegon, Michigan

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

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

For the Year Ended June 30, 2003

	Delta Revolving Loan	Delta North Delta Admin.	Loan Loss Reserve	Rural Business Enter- prise Fund	Total
OPERATING REVENUES					
Origination Fees	\$ -	\$ -	\$ 4,701	\$ -	\$ 4,701
Interest on Loans	60,737	-	-	4,072	64,809
Rental Income	608	-	-	-	608
Total Operating Revenues	<u>61,345</u>	<u>-</u>	<u>4,701</u>	<u>4,072</u>	<u>70,118</u>
OPERATING EXPENSES					
Interest Expense	14,330	-	-	-	14,330
Salaries, Wages and Benefits	-	19,887	-	-	19,887
Legal	-	5,867	-	-	5,867
Travel and Meeting	-	1,123	-	-	1,123
Other Administrative	4,684	4,629	-	-	9,313
Bad Debt Expenses	128,274	-	-	-	128,274
Total Operating Expenses	<u>147,308</u>	<u>25,506</u>	<u>-</u>	<u>-</u>	<u>172,814</u>
Total Operating Income (Loss)	<u>(85,963)</u>	<u>(25,506)</u>	<u>4,701</u>	<u>4,072</u>	<u>(102,696)</u>
NON-OPERATING REVENUE (EXPENSE)					
Interest on Deposits	3,489	-	508	329	4,326
Service Fees	(5,888)	-	(643)	(5,000)	(11,531)
Total Non-Operating Revenue (Expense)	<u>(2,399)</u>	<u>-</u>	<u>(135)</u>	<u>(4,671)</u>	<u>(7,205)</u>
Income (Loss) Before Operating Transfers	<u>(88,362)</u>	<u>(25,506)</u>	<u>4,566</u>	<u>(4,297)</u>	<u>(113,599)</u>
OPERATING TRANSFERS IN (OUT)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>(88,362)</u>	<u>(25,506)</u>	<u>4,566</u>	<u>(4,297)</u>	<u>(113,599)</u>
Retained Earnings (Deficit), Beginning of Year	(1,86,054)	18,431	79,348	188,321	69,152
RETAINED EARNINGS (DEFICIT), END OF YEAR	<u>\$ (2,74,416)</u>	<u>\$ 2,895</u>	<u>\$ 83,914</u>	<u>\$ 184,024</u>	<u>\$ (14,795)</u>

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

COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

For the Year Ended June 30, 2003

	FudA Revolving Loan	FudA North Delta Admin	Loan Loss Reserve	Rural Business Enter- prise Grant	Total
Cash Flows From Operating Activities					
Net Income (Loss)	\$ (88,374)	\$ (28,844)	\$ 4,358	\$ 4,367	\$ (118,653)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) for Operating Activities:					
Increase (Decrease) in Allowance for Bad Debt	(19,842)	-	-	-	(19,842)
(Increase) Decrease in Receivables	61,311	-	-	(1,981)	59,330
Increase (Decrease) in Accounts, Salaries and Other Payable	-	(17)	-	-	(17)
Increase (Decrease) in Other Liabilities	(211)	-	-	-	(211)
Decrease/Decrease in Interfund Receivables	586	174,000	-	-	174,586
Increase (Decrease) in Interfund Payables	(171,643)	(82,813)	-	-	(254,456)
Net Cash Provided (Used) By Operating Activities	<u>(171,417)</u>	<u>49,961</u>	<u>4,358</u>	<u>2,387</u>	<u>(114,691)</u>
Cash Flows From Financing Activities					
Principal Payments on Revolving Loan Fund Operating Tranche	(87,401)	-	-	-	(87,401)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Provided (Used) By Financing Activities	<u>(87,401)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87,401)</u>
Cash Flows From Investing Activities					
New Loans Made	(203,645)	-	-	-	(203,645)
Principal Collections on Loans	171,251	-	-	1,412	172,663
Sale of Noncurrent Property	-	-	-	-	-
Net Cash Provided (Used) By Investing Activities	<u>(81,414)</u>	<u>-</u>	<u>-</u>	<u>1,412</u>	<u>(80,002)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(338,632)</u>	<u>49,961</u>	<u>4,358</u>	<u>3,799</u>	<u>(281,514)</u>
Cash and Cash Equivalents, Beginning of Year	<u>49,625</u>	<u>(31,342)</u>	<u>39,548</u>	<u>34,004</u>	<u>81,835</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 17,993</u>	<u>\$ 18,619</u>	<u>\$ 43,906</u>	<u>\$ 37,803</u>	<u>\$ 108,921</u>

OTHER SUPPLEMENTARY INFORMATION

**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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
AREA AGENCY ON AGING			
Administration:			
Salaries	\$ 42,128	\$ 43,842	\$ (714)
Fringe	12,489	12,405	84
Travel	3,060	6,174	(3,113)
Operating Services	22,980	21,289	1,228
Operating Supplies	4,796	4,821	(25)
Other Costs	4,908	4,814	484
Capital Outlay	1,620	1,290	50
TOTAL AREA AGENCY ON AGING	<u>\$ 88,601</u>	<u>\$ 101,801</u>	<u>\$ 1</u>
OMNIBUSMAN			
Administration:			
Salaries	\$ 49,741	\$ 49,872	\$ 289
Fringe	12,648	12,604	44
Travel	22,220	24,381	(2,079)
Operating Services	19,585	17,630	1,975
Operating Supplies	3,246	3,477	(147)
Other Costs	-	100	(100)
Capital Outlay	1,231	1,282	45
TOTAL OMNIBUSMAN	<u>\$ 108,671</u>	<u>\$ 109,250</u>	<u>\$ (1)</u>
AGENCY FUND			
Administration:			
Operating Services	\$ 934	\$ 934	-
Grants to Subrecipients:			
East Carroll COA	933	933	-
Franklin COA	933	933	-
Jackson COA	933	933	-
Rothland COA	933	933	-
Union COA	933	933	-
Tensas COA	933	933	-
North Louisiana Legal Assistance	-	-	-
TOTAL AGENCY FUND	<u>\$ 6,872</u>	<u>\$ 6,872</u>	<u>\$ -</u>

**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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TITLE III B - SUPPORTIVE SERVICES			
Grants to Subrecipients:			
East Carroll CDA	\$ 31,798	\$ 31,798	\$ --
Franklin CDA	65,415	65,415	--
Jackson CDA	55,898	55,898	--
Richland CDA	46,208	46,208	--
Union CDA	55,990	55,990	--
Texas CDA	34,879	34,879	--
North Louisiana Legal Assistance	15,806	15,806	--
TOTAL TITLE III B - SUPPORTIVE SERVICES	\$ 308,810	\$ 308,810	\$ --
TITLE III C-1 - CONGREGATE MEALS			
Grants to Subrecipients:			
East Carroll CDA	\$ 60,080	\$ 60,080	\$ --
Franklin CDA	48,821	48,821	--
Jackson CDA	63,149	63,149	--
Richland CDA	45,830	45,830	--
Union CDA	60,248	60,248	--
Texas CDA	38,493	38,493	--
North Louisiana Legal Assistance	-	-	-
TOTAL TITLE III C-1 - CONGREGATE MEALS	\$ 305,611	\$ 305,611	\$ --
TITLE III C-2 - HOME DELIVERED MEALS			
Grants to Subrecipients:			
East Carroll CDA	\$ 34,996	\$ 34,996	\$ --
Franklin CDA	43,596	43,596	--
Jackson CDA	34,210	34,210	--
Richland CDA	185,888	185,888	--
Union CDA	71,006	71,006	--
Texas CDA	75,189	75,189	--
North Louisiana Legal Assistance	-	-	-
TOTAL TITLE III C-2 - HOME DELIVERED MEALS	\$ 607,761	\$ 607,761	\$ --

**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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SENIOR CENTER			
Grants to Subrecipients:			
East Carroll COA	\$ 14,810	\$ 14,810	\$ --
Franklin COA	18,810	18,810	--
Jackson COA	15,615	15,615	--
Richland COA	18,060	18,060	--
Union COA	19,655	19,655	--
Tensas COA	14,815	14,815	--
North Louisiana Legal Assistance	-	-	-
TOTAL SENIOR CENTER	\$ 101,565	\$ 101,565	\$ --
SUPPLEMENTAL SENIOR CENTER			
Grants to Subrecipients:			
East Carroll COA	\$ 3,825	\$ 3,825	\$ --
Franklin COA	3,825	3,825	--
Jackson COA	3,825	3,825	--
Richland COA	3,825	3,825	--
Union COA	3,825	3,825	--
Tensas COA	3,825	3,825	--
TOTAL SUPPLEMENTAL SENIOR CENTER	\$ 21,950	\$ 21,950	\$ --
TITLE III B - PREVENTIVE HEALTH			
Grants to Subrecipients:			
East Carroll COA	\$ 1,879	\$ 1,879	\$ --
Franklin COA	2,313	2,313	--
Jackson COA	2,529	2,529	--
Richland COA	2,876	2,876	--
Union COA	3,080	3,080	--
Tensas COA	2,171	2,171	--
North Louisiana Legal Assistance	-	-	-
TOTAL TITLE III B - PREVENTIVE HEALTH	\$ 16,728	\$ 16,728	\$ --

**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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
USDA - CASH-IN-LIEU			
Grants to Subrecipients:			
East Carroll COA	\$ 11,889	\$ 12,040	\$ (251)
Franklin COA	20,573	21,840	(1,267)
Jackson COA	36,882	37,132	(250)
Richland COA	27,880	27,892	92
Union COA	21,980	22,947	(1,047)
Tensas COA	20,098	19,580	517
TOTAL USDA - CASH-IN-LIEU	\$ 139,542	\$ 132,418	\$ 7,124
TITLE III E - CAREGIVER			
Grants to Subrecipients:			
East Carroll COA	2,671	2,670	1
Franklin COA	4,469	4,469	-
Jackson COA	3,413	3,413	-
Richland COA	3,888	3,888	-
Union COA	4,668	4,668	-
Tensas COA	2,928	2,928	-
Operating Transfer to North Delta Caregiver	88,120	88,120	-
TOTAL TITLE III E - CAREGIVER	\$ 118,137	\$ 118,137	\$ -

**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, 2003

	<u>Balance</u> <u>06/30/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/03</u>
GENERAL FIXED ASSETS				
Furniture and Equipment	\$ 78,555	\$ 13,764	\$ -	\$ 92,319
INVESTMENT IN GENERAL FIXED ASSETS				
General Fund	\$ 25,100	\$ -	\$ -	\$ 25,100
Economic Development Association	354	117	-	471
Council of Governments	1,127	2,886	-	4,013
Federal Transit Authority	3,484	969	-	4,453
Federal Highway Administration	28,086	7,848	-	35,934
Louisiana Workforce Investment	156	37	-	193
Tri-District Development	74	52	-	126
Enterprise Zone (EMZ)	31	16	-	47
Area Agency on Aging	2,971	1,590	-	4,561
Orbitbus.com	9,182	1,285	-	10,467
North Delta Catcher	-	17	-	17
Title II C-1 Congregate Meals	4	-	-	4
Title II C-2 Home Delivered Meals	3	-	-	3
FARHA North Delta Admin	63	88	-	151
TOTAL	<u>\$ 70,555</u>	<u>\$ 13,764</u>	<u>\$ -</u>	<u>\$ 84,319</u>

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

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

For the Year Ended June 30, 2003

			<u>Percent of GOR's Grant</u>
Access (38%):	Assisted Transportation	\$ 18,618	
	Transportation	218,354	
	Information and Assistance	11,858	
	Outreach	<u>8,464</u>	
	Total Access Expenses	\$ 248,294	<u>81.81%</u>
In-Home (15%):	Homemaker	105,345	
	Chore	-	
	Telephoning, Visiting, Home Repairs	13,418	
	Adult/Daycare/Health	-	
	Personal Care	<u>-</u>	
Total In-Home Expenses	120,763	<u>38.64%</u>	
Legal (3%):	Legal Assistance	15,886	<u>4.93%</u>
Priority Services		11,323	
Non-Priority Services		<u>181,281</u>	
Total Title III B - Supportive Services Expenditures		486,751	
Less:	Participant Contributions	(9,956)	
	Other Public Support	(38,139)	
	Transfers In	<u>(148,026)</u>	
Original grant award net of additional state homemaker and transportation funds and transfer of contract allotments.		\$ <u>388,630</u>	



**Luffey
Huffman
& Monroe**

AN INDEPENDENT ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

Francis J. Huffman, CPA
L. Fred Monroe, CPA
Dexter Slaughter, CPA

John L. Luffey, MBA, CPA (1982-2002)

**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, Incorporated
Monroe, Louisiana**

We have audited the financial statements of North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 2003, and have issued our report thereon dated December 30, 2003. We conducted our audit 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 the Louisiana Governmental Auditing Guide, issued by the Louisiana Society of Certified Public Accountants and the Louisiana Legislative Auditor.

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.

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

**Board of Directors
North Delta Regional Planning and
Development District, Incorporated**

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.

This report is intended solely for the information and use of management of the District, 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



(A Professional Accounting Corporation)

December 30, 2003



**Luffey
Huffman
& Monroe**

CPA
CERTIFIED PUBLIC ACCOUNTANTS

Francis J. Huffman, CPA
L. Fred Monroe, CPA
Eugene H. Heston, CPA

John L. Luffey, MBA, CPA (1980-2003)

**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, Incorporated
Monroe, Louisiana**

Compliance

We have audited the compliance of North Delta Regional Planning and Development District, Incorporated (the District) 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, 2003. 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.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

**Board of Directors
North Delta Regional Planning and
Development District, Incorporated**

Internal Control Over Compliance

Management of the District 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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be a material weakness. 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and 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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



(A Professional Accounting Corporation)

December 30, 2003

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 1983

	CFDA Number	Fed. Through Grantor's F.B. Number	Grant Period	Award Amount	Reversion Encumbered	Expendi- ture
FEDERAL CHILDREN						
FACE-THROUGH GRANTS TO BEGRICAM JAMES						
United States Department of Commerce						
Direct Program:						
Economic Development - Grants for Public Works and Development	11.208	88-03-03144	01/01/81- 12/31/83	150,000	20,000	50,000
United States Department of Health and Human Services/Fund Through the Louisiana Governor's Office of Elderly Affairs Special Programs for the Aging - Title III B - Long Term Care Coordination	93.041	770075	09/01/82- 06/30/83	64,289	60,000	60,000
Title III B - Grants for Supportive Services and Respite Centers Title III E - Supportive Services	93.044	771180	07/01/82 06/30/83	144,708	20,000	144,000
Title III C - Nutrition Services	93.043	771140	05/01/82- 06/30/83	71,800	75,000	71,800
Title III C - Area Agency Action	93.049	071180	07/01/82- 06/30/83	211,046	213,000	213,000
Title III C - Congregate Meals	93.050	007180	07/01/82- 06/30/83	180,000	150,000	150,000
Title III C - Home Delivered Meals						
Total Title III - C - Nutrition Services					443,000	400,000

(Continued)

**NORTH DELTA REGIONAL PLANNING AND
DEVELOPMENT DISTRICT, INCORPORATED**
Mossport, Louisiana

SCHEDULE OF EXPENSES OF FEDERAL AWARDS PROGRAMS/GRANTS

For the Year Ended June 30, 1983

FEDERAL AGENCY EAGLE-BIRCH-GULF-COAST-OR-PROGRAM NAME Title (U.S. Executive Order)	CFDA Number (41 CFR)	Fiscal Year - Through Contract's J.E. Number SYEAR	Credit Amount (1/1/82 - 6/30/83)	Award Amount	Revenue Recovered	Expend- itures
184 (B) - National Family Caregiver Support Program Total United States Department of Health and Human Services	91.002	077 (B)	000000 - 007000	00,000	00,000	00,000
United States Department of Agriculture/Forest Through the Louisiana Governor's Office of Elderly Activities Food Distribution - Cash-to-Less of Commodities	01.770	077 (D)	010000 - 007000	110,000	110,000	115,000
Forest Program Farmers' Home Administration - Interim/Revolving Programs 11 Total U.S. Dept. of Agriculture	01.757	N/A	--	--	110,000	115,000
United States Department of Transportation/ Funds-Through the District's Office of Government Highway Planning and Construction Federal Highway Administration	20.205	704-17-0029	010000 - 007000	100,000	100,000	100,000
Federal Transit Authority	20.907	1-4-80-0011	010100 - 005000	20,000	20,000	20,000
Total United States Department of Transportation				120,000	120,000	120,000
Delta Regional Authority	N/A	N/A	000000 - 000000	20,000	20,000	20,000
TOTAL FEDERAL AWARDS				<u>240,000</u>	<u>240,000</u>	<u>245,000</u>

* The District is included in the Department of Agriculture (Farmers' Home Administration) for a sum of \$1,414,500 at year-end.

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2003

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.

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.

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 Highway Administration	\$ 150,561
Economic Development Administration	50,800
Area Agency Administration	77,832
Ombudsman	66,589
Federal Transit Authority	26,843
Delta Regional Authority	21,060

In addition, the following Federal funds were passed through to subscribers:

Title III - Supportive Services	236,748
Title III - Congregate Nutrition	211,968
Title III - Home Delivered Meals	130,098
USDA - Cash-for-Grain of Commodities	111,618
Title III - Preventive Health	36,228
Title III - Congiver	81,613
	<hr/>
Total Federal Awards	\$ 1,216,826

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 FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003**

Summary of Auditor's Results:

- 1) The audit report on the General Purpose Financial Statements of North Delta Regional Planning and Development District, Incorporated (the District) covering the fiscal year ended June 30, 2003 was unqualified.
- 2) There were no instances of reportable conditions reported which are considered to be material weaknesses;
- 3) There were no instances of noncompliance which were considered to be material to the General Purpose Financial Statements of the District;
- 4) There were no reportable conditions reported, concerning the internal control over major programs that were considered to be material weaknesses;
- 5) The auditors' report on the District's compliance with requirements applicable to each major program was unqualified;
- 6) The audit of the District's compliance with requirements applicable to each major program did not disclose any findings required to be reported under the provisions of OMB Circular A-133, Section .310(a);
- 7) The major Federal programs for purposes of the report on compliance with requirements applicable to each major program were Title III B - Special Programs for the Aging - Supportive Services (CFDA 93.044) and Title III C - Nutrition Services (CFDA 93.045);
- 8) The dollar threshold used to distinguish between Type A and Type B programs was \$100,000;
- 9) The District qualified as a low-risk auditee under OMB Circular A-133 section .330.

There were no findings related to financial statements which are required to be reported under Government Auditing Standards.

There were no findings or questioned costs for Federal awards, including those specified by OMB Circular A-133.

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

STATUS OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2003

In connection with our audit of the North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 2003, in accordance with Government Auditing Standards, we have also reviewed the status of the findings included in the management letter of the predecessor auditors dated October 23, 2002. The following presents the status of these findings:

1. By-Law Revision - Fiscal Year

Condition: The By-Laws of the District state the fiscal year of the corporation shall be the calendar year. The District is operating on a fiscal year ending June 30.

Current Status: Cleared

2. By-Law Compliance - Board Meetings

Condition: The By-Laws of the District state that Board Meetings shall be held quarterly. The District had only two meetings during the year.

Status: No longer applicable

3. Executive Committee Meeting Ratification

Condition: The Board of Directors did not formally ratify the actions of the Executive Committee.

Status: No longer applicable

4. Enhancement of Monitoring Programs

Condition: The master monitoring schedule was not updated and actual visiting dates were not noted on the schedule.

Status: Cleared

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

STATUS OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2003

5. Enhancement of Existing Procurement Procedures

Condition: The District's procurement policies did 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.

Status: Cleared

6. Financial Management Procedures Manual Needs to be Updated

Condition: The District's Financial Management Procedures Manual does not address all the necessary functions/tasks such as bank reconciliation, fiscal inventory, petty cash, etc. and all is not reflective of the actual current procedures.

Status: Cleared

7. Petty Cash Internal Control Enhancements

Condition: The District had not set a maximum expenditure threshold or established an allowable annual expenditure ceiling amount and there was no documentation of surprise "counts".

Status: Cleared

8. Revision of Personnel Policies and Procedures Manual

Condition: The District's "Personnel Policies and Procedures Manual" did not address "Negotiation" or "Conflict of Interest".

Status: Cleared

9. Interfund Activities

Condition: Interfund Receivables and Payables did not balance and were not reviewed on a monthly basis to ensure their accuracy.

Status: Cleared

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

STATUS OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2003

10. Reports to Funding Agency Not Supported by Accounting Records

Condition: Periodic reports to the USDA did not agree with general ledger balances and monthly financial statements were not provided to the District's loan officer to insure their agreement.

Status: Closed

11. Audit Not Filed Within Six Month Statutory Issue Date as Required by GOEA

Condition: The District's annual audit for the year ended June 30, 2002 had not been filed within the allotted time.

Status: No longer applicable