

**LOUISIANA ASSOCIATION OF PLANNING AND
DEVELOPMENT DISTRICTS**

LAFAYETTE, LA

Report of Financial Statements

As of and For the Year Ended December 31, 2017

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June 7, 2018

Cheri Soileau, Chairman

Louisiana Association of Planning and
Development Districts

Management is responsible for the accompanying financial statements of the General Fund of the Louisiana Association of Planning and Development Districts, as of and for the year ended December 31, 2017 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

RLR CPA LLC

RLR CPA, LLC

Alexandria, LA

June 7, 2018

LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS

Balance Sheet-General Fund

December 31, 2017

ASSETS:

Cash and Equivalents	\$ 33,784
Accounts Receivable	<u>8,000</u>
Total Assets	<u>\$ 41,784</u>

LIABILITIES AND FUND EQUITY:

Liabilities

Accounts Payable	<u>\$ 3,200</u>
Total Liabilities	<u>3,200</u>

Fund Equity:

Unassigned	<u>38,584</u>
Total Fund Equity	<u>38,584</u>
Total Liabilities and Fund Equity	<u>\$ 41,784</u>

See the accompanying accountant's compilation report.

LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS

Statement of Revenues, Expenditures and Changes in Fund Balance

December 31, 2017

REVENUES:

Dues	\$ 8,000
Interest	<u>69</u>
Total Revenues	<u>\$ 8,069</u>

EXPENDITURES:

Current:

Secretarial Expense	\$ 3,200
Accounting Expense	3,092
Meeting Expense	415
Miscellaneous Expense	<u>1,000</u>
Total Expenditures	<u>7,707</u>

EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>362</u>
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FUND BALANCE-BEGINNING OF YEAR	<u>38,222</u>
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FUND BALANCE-END OF YEAR	<u>\$ 38,584</u>
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See the accompanying accountant's compilation report.

LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS

Schedule of Compensation, Benefits and Other Payments to

Agency Head or Chief Executive Officer

For the Year Ended December 31, 2017

Cherie Soileau

Salary	-
Benefits	-
Reimbursements	-

Louisiana Law requires reporting compensation, benefits and reimbursements provided for the Agency Head or Chief Executive Officer. The Chairman of the Louisiana Association of Planning and Development Districts serves as the Chief Executive Officer.

LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2017

PART 1- SUMMARY OF ACCOUNTANT'S RESULTS:

The Accountant's Compilation Report for the Louisiana Association of Planning and Development Districts as of December 31, 2017 was issued June 7, 2018.

PART II- FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

Not Applicable

LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS

Management's Corrective Action Plan

For the Year Ended December 31, 2017

<u>SECTION I</u>	
COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
Not Applicable	Not Applicable
<u>SECTION II</u>	
MANAGEMENT LETTER	
Not Applicable	Not Applicable

LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS

Schedule of Prior Year Findings and Questioned Costs

For the Year Ended December 31, 2017

<u>SECTION I</u>	
COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
Not Applicable	Not Applicable
<u>SECTION II</u>	
MANAGEMENT LETTER	
Not Applicable	Not Applicable