

Financial Report

(Reviewed)

*Louisiana Association of
Planning and Development Districts
Houma, Louisiana*

December 31, 2024



Eight Regions. One Vision.
INFINITE POSSIBILITIES.

Bourgeois Bennett
CERTIFIED PUBLIC ACCOUNTANTS | CONSULTANTS
A LIMITED LIABILITY COMPANY

Financial Report

(Reviewed)

*Louisiana Association of
Planning and Development Districts
Houma, Louisiana*

December 31, 2024

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FINANCIAL SECTION

INDEPENDENT ACCOUNTANT’S REVIEW REPORT

To the Board of Commissioners,
Louisiana Association of Planning and Development Districts,
Houma, Louisiana.

We have reviewed the accompanying financial statements of the Louisiana Association of Planning and Development Districts (the “Association”) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant’s Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information contained in Schedule 1 (Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Office), as required by Louisiana Revised Statute 24:513(a)(3), is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

Houma, Louisiana,
June 19, 2025.

STATEMENT OF FINANCIAL POSITION**Louisiana Association of Planning and Development Districts**
Houma, Louisiana

December 31, 2024

(See Independent Accountant's Review Report)

ASSETS**Current Assets**

Cash and cash equivalents	\$ 33,407
Accounts receivable	<u>11,000</u>
Total current assets	<u><u>\$ 44,407</u></u>

LIABILITIES AND NET ASSETS**Net Assets**

Without donor restrictions	<u>\$ 44,407</u>
Total liabilities and net assets	<u><u>\$ 44,407</u></u>

See notes to financial statements.

STATEMENT OF ACTIVITIES**Louisiana Association of Planning and Development Districts**
Houma, Louisiana

For the year ended December 31, 2024

(See Independent Accountant's Review Report)

Revenues

Grants:

State of Louisiana

\$ 246,084

Dues

8,000

Other income

556

Total revenues

254,640**Expenses**

Program

244,177

Management and general

7,400

Total expenses

251,577**Change in Net Assets**

3,063

Net Assets - Without Donor Restrictions

Beginning of year

41,344

End of year

\$ 44,407

See notes to financial statements.

STATEMENT OF CASH FLOWS**Louisiana Association of Planning and Development Districts**
Houma, Louisiana

For the year ended December 31, 2024

(See Independent Accountant's Review Report)

Cash Flows From Operating Activities

Increase in net assets	\$ 3,063
Change in current assets and liabilities:	
Accounts receivable	(5,000)
Accounts payable	(1,340)
Payable to members	<u>(6,400)</u>
Net cash used by operating actives	<u>(12,740)</u>

Net Decrease in Cash	(9,677)
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Cash and Cash Equivalents

Beginning of year	<u>43,084</u>
End of year	<u><u>\$ 33,407</u></u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS**Louisiana Association of Planning and Development Districts**
Houma, Louisiana

December 31, 2024

(See Independent Accountant's Review Report)

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Nature of Business**

The Louisiana Association of Planning and Development Districts (the "Association") is a viable statewide organization serving all 64 parishes in the State. The eight sub-state regional planning and development districts are members of the Association. The districts are composed of professionals working for the growth and development of their areas. The Association represents the interests of the districts in both planning and economic development programs. Each agency is a separate, regional professional organization staffed in diverse fields.

a. Basis of Presentation

The financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

b. Financial Statement Presentation

The Association's classifies its net assets, revenues, and expenses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Grants, other revenues, and expenditures for the general operations of the Association.

Net Assets With Donor Restrictions - Grants and other revenue specifically stipulated by the grantor or donor to be used for a certain purpose or to benefit a specific accounting period or contributions subject to donor-imposed restrictions and that are to be held in perpetuity by the Association.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

d. Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Association considers all highly liquid debt instruments purchased with an original maturity of twelve months or less to be cash equivalents.

e. Accounts Receivable and Allowance for Credit Losses

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances which are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of December 31, 2024, management considers accounts receivable to be fully collectible; accordingly, no allowance for credit losses has been established.

As of December 31, 2024 and 2023, accounts receivable was \$11,000 and \$6,000, respectfully.

f. Revenue Recognition

Revenues from Exchange Transactions: The Association recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, “*Revenues from Contracts with Customers*”, as amended. ASU No. 2014-09 applies to exchange transactions with customers and donors that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Association records the following exchange transaction revenue in its Statements of Activities for the year ended December 31, 2024:

Membership Revenue

Membership dues are billed and payable in the applicable membership period. This obligation is satisfied over time during the annual membership period. Therefore, membership dues revenue is recognized on an annual basis.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Donated Services

The Association recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

h. Functional Allocation of Expenses

The financial statements report certain categories of expenses that can be directly allocated to the program or supporting function. Certain categories of expenses are attributable to more than one function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include administrative fees and meeting expenses which are allocated on the basis of estimates of time and effort.

i. Income Taxes

The Association qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and therefore, has no provision for Federal income taxes. In addition, the Association has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

Accounting standards provide detailed guidance for financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an entity's financial statements. It requires an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained upon examination. As of December 31, 2024, management believes it has no uncertain tax positions. Tax years ended December 31, 2021, and later remain subject to examination by taxing authorities.

j. Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through June 19, 2025, which is the date the financial statements were available to be issued.

Note 2 - CONCENTRATIONS

The Association maintains deposits with a local financial institution. The account at the institution is insured by the U.S. Federal Deposit Insurance Corporation up to \$250,000 per account. The balances at times may exceed federally insured limits. As of December 31, 2024, there were no amounts in excess of insured amounts.

Note 3 - BOARD OF DIRECTORS

All services provided by board members of the Association are on a voluntary basis, and they receive no compensation for serving as a director or officer nor do they receive any per diem or travel allowances.

Note 4 - ECONOMIC DEPENDENCY

The Association receives a substantial portion of its revenues from grants, state revenues and local dues payments from its member districts. Any substantial change in any of these components could have adverse effects on the Association's financial condition.

Note 5 - GOVERNMENT GRANTS

Government grants require the fulfillment of certain conditions as set forth in the grant instruments. The Association intends to fulfill the conditions of all grants, recognizing that failure to fulfill the conditions could result in the return of the funds to grantors.

Note 6 - FUNCTIONAL ALLOCATION OF EXPENSES

The table below presents expenses by both their nature and function for the year ended December 31, 2024.

	<u>Program</u>	<u>Management and General</u>	<u>Total Expenses</u>
Grants expense	\$243,355	\$ -	\$243,355
Professional fees	600	5,400	6,000
Other	222	2,000	2,222
Totals	<u>\$244,177</u>	<u>\$7,400</u>	<u>\$251,577</u>

Note 7 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the December 31, 2024 Statement of Financial Position date, are as follows:

Cash and cash equivalents	\$33,407
Accounts receivable, net	<u>11,000</u>
 Total financial assets as of year end	 44,407
 Less those unavailable for general expenditures or specific purposes within one year, due to:	
Donor restrictions	-
Board designations	<u>-</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u>\$44,407</u>

As a part of the Association's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

SUPPLEMENTARY INFORMATION

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

Louisiana Association of Planning and Development Districts
Houma, Louisiana

December 31, 2024

Agency Head Name: Jack Skaggs, Chairman

Purpose

Salary	\$	-
Benefits - insurance		-
Benefits - retirement		-
Benefits - other		-
Car allowance		-
Vehicle provided by government		-
Per diem		-
Reimbursements		-
Travel		-
Registration fees		-
Conference travel		-
Continuing professional education fees		-
Housing		-
Unvouchered expenses		-
Special meals		-
		<hr/>
	\$	<hr/> <hr/>

Note:

No public funds were used to pay Mr. Skagg’s salary, benefits, or any other compensation during the year ended December 31, 2024.

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT’S REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners,
Louisiana Association of Planning and Development Districts,
Houma, Louisiana.

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Louisiana Association of Planning and Development Districts (the “Association”) and the Louisiana Legislative Auditor (LLA), solely to assist the users in evaluating management’s assertions about the Association’s compliance with certain laws and regulations during the year ended December 31, 2024 included in the accompanying *Louisiana Attestation Questionnaire*. The Office management is responsible for the procedures included in the *Louisiana Government Audit Guide* and enumerated below.

The Association has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures included in the *Louisiana Government Audit Guide* and enumerated below for the year ended December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described below.

We were engaged by the Association to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on these procedures included in the *Louisiana Government Audit Guide* and enumerated below. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.
Management provided us with the required list.
2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
The Association only has one grant, and six disbursements were selected.
3. Obtain the documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the selected disbursements agree to the amount and payee in the supporting documentation:
We examined supporting documentation for each of the six selected disbursements and found that the amount and payee agreed to the supporting documentation.
4. Report whether the selected disbursements are coded to the correct fund and general ledger account; and
All selected disbursements were properly coded to the correct fund and general ledger account.
5. Report whether the selected disbursements were approved in accordance with management's policies and procedures.
Inspection of documentation supporting each of the selected disbursements indicated approvals by the Association.
6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.
The Association did not receive any federal grants. All disbursements comply with the compliance requirements.
7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.
Close-out reports are not required.

Open Meetings

8. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The board did not meet during the year.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

Management provided us with a copy of the budget and all necessary requirements were observed.

State Audit Law

10. Report whether the Office provided for a timely report in accordance with R.S. 24:513.

The Association filed its report timely in accordance with R.S. 24:513.

11. Inquire of management and report whether the Association entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the Association was not in compliance with R.S. 24:513 (the audit law).

The Association entered into no contracts that were subject to public bid law. Additionally, the Association was in compliance with R.S. 24:513 (the audit law).

Prior-Year Comments

12. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

There were four exceptions in the State Agreed Upon Procedures in the prior year, and remain unresolved.

This report is intended solely to describe the scope of testing performed on those procedures included in the *Louisiana Government Audit Guide* and enumerated above, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, Louisiana,
June 19, 2025.

SCHEDULE OF FINDINGS AND RESPONSES

Louisiana Association of Planning and Development Districts Houma, Louisiana

For the year ended December 31, 2024

Section I - Summary of Accountant's Review Report

a) Financial Statements

A standard review report was issued.

Noncompliance material to financial statements noted? ___ Yes X No

b) Federal Awards

Louisiana Association of Planning and Development Districts did not expend federal awards in excess of \$750,000 during the year ended December 31, 2024.

Section II - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Basic Financial Statements

Internal Control Over Financial Reporting

No financial reporting findings material to the basic financial statements were reported during the review of the financial statements for the year ended December 31, 2024.

Compliance and Other Matters

No compliance and other matters findings material to the basic financial statements were reported during the review of the financial statements for the year ended December 31, 2024.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Louisiana Association of Planning and Development Districts Houma, Louisiana

For the year ended December 31, 2024

Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Financial Statements

Internal Control Over Financial Reporting

No material weaknesses were reported during the year ended December 31, 2023.

No significant deficiencies were reported during the year ended December 31, 2023.

Compliance and Other Matters

No compliance findings material to the financial statements were reported during the year ended December 31, 2023.

Section II - Internal Control and Compliance Material to Federal Awards

Louisiana Association of Planning and Development Districts did not expend federal awards in excess of \$750,000 during the year ended December 31, 2023 and therefore is exempt from the audit requirements under the *Uniform Guidance*.

Section III - Management Letter

Not applicable.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Louisiana Association of Planning and Development Districts
Houma, Louisiana

For the year ended December 31, 2024

Section I - Internal Control Over Financial Reporting and Compliance and Other Matters Material to the Financial Statements

Internal Control Over Financial Reporting

No internal control over financial reporting findings material to the basic financial statements were reported during the review of the financial statements for the year ended December 31, 2024.

Compliance and Other Matters

No compliance and other matters findings material to the basic financial statements were reported during the review of the financial statements for the year ended December 31, 2024

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Agencies)**

_____ (Date Transmitted)

Bourgeois Bennett, LLC (CPA Firm Name)
111 Veterans Blvd, 17th Floor (CPA Firm Address)
Metairie, LA 70005 (City, State Zip)

In connection with your audit of our financial statements as of 12/31/2024 and for the year ended for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 19, 2025
_____ (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

Louisiana Association of Planning and Development Districts
P.O. Box 1870, Grey, Louisiana 70359

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

See attached.

3. Period of time covered by this questionnaire.

January 1, 2024 to December 31, 2024.

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

R.S 12:201

5. Briefly describe the public services provided.

The Louisiana Association of Planning and Development Districts consists of eight organizations, each operating within its respective region under a statewide vision: to enhance Louisiana. Acknowledging the extensive diversity of our state, every organization designs and implements tailored plans to address the unique needs of its region. The LAPDD works as a versatile conduit, collaborating with local, state, and federal agencies to help local leaders accomplish their community and economic development goals.

6. Expiration date of current elected/appointed officials' terms.

See attached.

Part II. Federal, State, and Local Awards

7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No [] N/A []

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes No N/A

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes No N/A

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes No N/A

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

14. We have complied with all applicable compliance requirements of all federal programs we administer,

Yes No N/A

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes No N/A

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes No N/A

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes No N/A

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes No N/A

Part IV. Open Meetings

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No N/A

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No N/A

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes No N/A

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No N/A

Part VI. Reporting

23. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes No N/A

24. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

25. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.




Yes No N/A

26. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	<u>6/25/25</u>	Date
	Treasurer	<u>6/25/25</u>	Date
	President	<u>6/25/25</u>	Date

LAPDD Board Members

District 1: Mr. Jeffrey Roesel
Regional Planning Commission
10 Veterans Blvd.
New Orleans, LA 70124

District 2: Mr. Jamie Setze
Capital Regional Planning Commission
P.O. Box 3355
Baton Rouge, LA 70821

District 3: Mr. Kevin Belanger
South Central Planning & Development Commission
P.O. Box 1870
Gray, LA 70359

District 4: Ms. Sara Fawcett-Gray
Acadiana Planning Commission
P.O. Box 3705
Lafayette, LA 70502

District 5: Mr. Mike Hollier
IMCAL
4310 Ryan Street, Suite 330
Lake Charles, LA 70602

District 6: Ms. Heather Urena
Kisatchie-Delta Planning & Development District
3516 Parliament Court
Alexandria, LA 71303

District 7: Mr. Jack Skaggs
Coordinating & Development Corporation
Shreveport Planning District
P.O. Box 37005
Shreveport, LA 71133

District 8: Mr. Doug Mitchell
North Delta Regional Planning & Development District
3000 Kilpatrick Blvd
Monroe, LA 71201

LAPDD Officers

Jack Skaggs, Chairman
Jamie Setze, Vice Chairman
Kevin Belanger, Secretary-Treasurer

PLANNING DISTRICT ORGANIZATION – STATE OF LOUISIANA
Louisiana Association of Planning Districts
www.lapdd.org

District 1

**Regional Planning Commission
for Jefferson, Orleans, Plaquemines,
St. Bernard, & St. Tammany Parishes**

www.norpc.org

Jeffrey Roesel, Executive Director
10 Veterans Memorial Blvd.
New Orleans, LA 70124

jroesel@norpc.org

504/483-8500

F: 504/483-8526

MPO- Nelson Hollings

Senior Transportation Planner

nhollings@norpc.org

District 3

**South Central Planning &
Development Commission**

www.scpdc.org

Mr. Kevin Belanger, CEO
5058 W. Main Street, Houma, LA 70360
PO Box 1870, Gray, LA 70359

kevin@scpdc.org

985/851-2900

Fax: 985/851-4472

Fax: 985/851-4472

MPO- Josh Manning

josh@scpdc.org

District 5

**Imperial-Calcasieu Regional Planning
& Development Commission (IMCAL)**

www.imcal.la

Mike Hollier, Executive Director
4310 Ryan Street, Ste 330
Lake Charles, LA 70605
337/433-1771

Fax: 337/433-6077

mikehollier@planswla.com

District 7

**Coordinating & Development Corporation
Shreveport Planning District**

www.cdconline.org

Mr. Jack Skaggs, President & CEO
4000 Viking Drive, Suite A-1 Shreveport, LA 71109

jskaggs@cdconline.org

318/632-2022

F: 318/632-2099

MPO – Alan Clarke

Shreveport Metropolitan Planning Commission

alan.clarke@shreveportla.gov 318/673-6474

www.shreveportcaddompc.com

District 2

Capital Region Planning Commission

www.crpc-la.org

Mr. Jamie Setze, Executive Director
333 North 19th Street,
Baton Rouge, LA 70802
PO Box 3355, Baton Rouge, LA 70821

jsetze@brgov.com

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MPO- Ravi Ponnappureddy

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District 4

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District 6

**Kisatchie-Delta Regional Planning &
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District 8

**North Delta Regional Planning
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