

**LOUISIANA ASSOCIATION OF PLANNING AND  
DEVELOPMENT DISTRICTS  
LAFAYETTE, LA**

Report of Financial Statements  
As of and For the Year Ended December 31, 2013

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# ROZIER, HARRINGTON & MCKAY

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May 21, 2014

### Independent Accountants' Report

David Creed  
Louisiana Association of Planning and  
Development Districts

We have compiled the accompanying balance sheet of the Louisiana Association of Planning and Development Districts - General Fund as of December 31, 2013 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Louisiana Association of Planning and Development Districts, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Louisiana Association of Planning and Development Districts, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

The financial statements present only the general fund and do not purport to present fairly the financial position of the Louisiana Association of Planning and Development Districts as of December 31, 2013, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Rozier, Harrington & McKay*  
ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

**LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS**

***Balance Sheet - General Fund***

***December 31, 2013***

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ASSETS:

Cash and Equivalents	\$ 33,071
Interest Receivable	<u>25</u>
Total Assets	<u><u>\$ 33,096</u></u>

LIABILITIES AND FUND EQUITY:

Liabilities	
Accounts Payable	<u>\$ 600</u>
Total Liabilities	<u>600</u>
Fund Equity:	
Unassigned	<u>32,496</u>
Total Fund Equity	<u>32,496</u>
Total Liabilities and Fund Equity	<u><u>\$ 33,096</u></u>

*See the accompanying accountants' compilation report.*

**LOUISIANA ASSOCIATION OF PLANNING AND DEVELOPMENT DISTRICTS**

***Statement of Revenue, Expenditures and Changes in Fund Balance***

***General Fund***

***For the Year Ended December 31, 2013***

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REVENUES:

Dues	\$	3,500
Assessments		151
Interest		56
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Total Revenues		3,707
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EXPENDITURES:

Current:

Administrative	258
Accounting Expense	1,515
Meeting Expense	456
Secretarial Expense	2,400
Other	375
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Total Expenditures 

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 5,004

EXCESS (DEFICIENCY) OF REVENUE OVER  
EXPENDITURES 

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 (1,297)

FUND BALANCE - BEGINNING OF YEAR 

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 33,793

FUND BALANCE - END OF YEAR 

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 \$ 32,496

*See the accompanying accountants' compilation report.*

**LOUISIANA ASSOCIATION OF PLANNING AND  
DEVELOPMENT DISTRICTS**

***Schedule of Findings and Questioned Cost  
For the Year Ended December 31, 2013***

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**PART I – SUMMARY OF ACCOUNTANTS' RESULTS:**

The Accountants' Compilation Report for the Louisiana Association of Planning and Development Districts as of December 31, 2013 was issued May 21, 2014.

**PART II – FINDINGS RELATING TO THE FINANCIAL STATEMENTS:**

Not Applicable

**LOUISIANA ASSOCIATION OF PLANNING AND  
DEVELOPMENT DISTRICTS**

***Management's Corrective Action Plan  
For the Year Ended December 31, 2013***

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<b><u>SECTION I</u></b> <b>COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
Not Applicable	Not Applicable
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
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, 2013**

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