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LOUISIANA ASSOCIATION OF PLANNING  
AND DEVELOPMENT DISTRICTS  
AUDIT REPORT  
DECEMBER 31, 1995

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

Release Date ~~JUL 03 1996~~

*Pat Baham Dought*  
(A Professional Accounting Corporation)  
Lafayette, Louisiana

LOUISIANA ASSOCIATION OF PLANNING  
AND DEVELOPMENT DISTRICTS  
AUDIT REPORT  
DECEMBER 31, 1995

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## INDEPENDENT AUDITOR'S REPORT

March 4, 1996

Board of Directors  
Louisiana Association of Planning and  
Development Districts

I have audited the accompanying general purpose financial statements of the Louisiana Association of Planning and Development Districts (LAPDD), as of December 31, 1995 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of LAPDD's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of LAPDD, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF THE GENERAL  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

March 4, 1996

Board of Directors  
Louisiana Association of Planning and  
Development Districts

I have audited the general purpose financial statements of the Louisiana Association of Planning and Development Districts (LAPDD) for the year ended December 31, 1995, and have issued my report thereon dated March 4, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to LAPDD is the responsibility of its management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Council's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, LAPDD complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that LAPDD had not complied, in all material respects, with those provisions.

This report is intended for the information of the board of directors and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC  
REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL  
ASSISTANCE PROGRAM TRANSACTIONS**

March 4, 1996

Board of Directors  
Louisiana Association Of Planning and  
Development Districts.

I have audited the financial statements of Louisiana Association of Planning & Development Districts (LAPDD), as of and for the year ended December 31, 1995 and have issued my report thereon dated March 4, 1996.

In connection with my audit of the general purpose financial statements of LAPDD, and with my study and evaluation of its internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; and eligibility, that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on LAPDD's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that LAPDD had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

March 4, 1996

Board of Directors  
Louisiana Association of Planning and  
Development Districts

I have audited the financial statements of Louisiana Association of Planning and Development Districts (LAPDD), as of and for the year ended December 31, 1995 and have issued my report thereon dated March 4, 1996.

I have applied procedures to test LAPDD's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995.

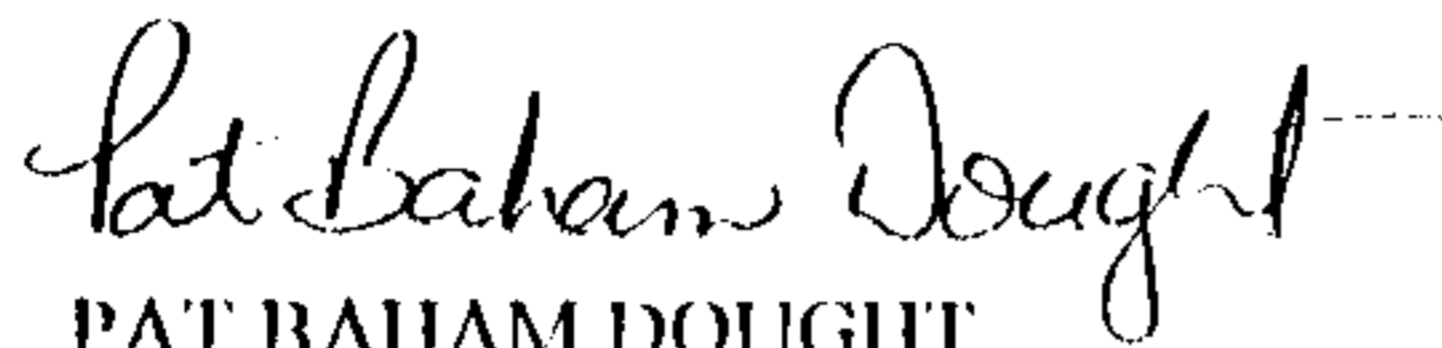
- |                              |                                    |
|------------------------------|------------------------------------|
| a. Political Activity        | e. Allowable Costs/Cost Principles |
| b. Civil Rights              | f. Drug-Free Workplace Act         |
| c. Cash Management           | g. Administrative Requirements     |
| d. Federal Financial Reports |                                    |

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on LAPDD's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that LAPDD had not complied, in all material respects, with those requirements.

Board of Directors  
Louisiana Association of Planning and  
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**SINGLE AUDIT REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN  
ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

March 4, 1996

Board of Directors  
Louisiana Association of Planning and  
Development Districts

I have audited the general purpose financial statements of the Louisiana Association of Planning and Development Districts (LAPDD), as of and for the year ended December 31, 1995, and have issued my report thereon dated March 4, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated December 31, 1995.

The management of LAPDD is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are

Board of Directors  
Louisiana Association of Planning and  
Development Districts

are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Billings	Political Activity
Accounts Receivable	Civil Rights
Cash Receipts	Drug-Free Workplace Act
Purchasing/Receiving	Cash Management
Cash Disbursements	Allowable Costs/Cost Principles
Payroll	Cost Allocation
Accounts Payable	Eligibility
Property and Equipment	Matching Levels
General Ledger	Types of Service Reporting

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, LAPDD had no major federal financial assistance programs and the following nonmajor federal financial assistance program: **SOLID WASTE MANAGEMENT.**

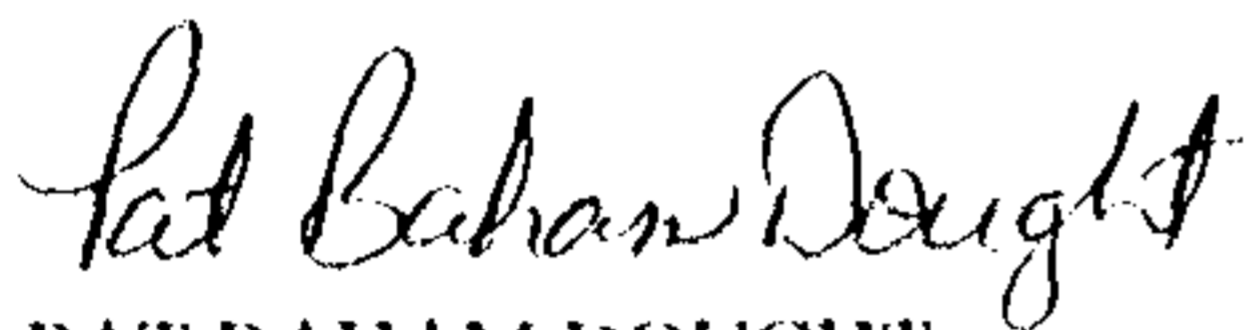
I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned non major programs.

Board of Directors  
Louisiana Association of Planning and  
Development Districts

My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weakness' under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weakness' as defined above.

This report is intended for the information of the board of directors and the legislative auditor. however, this report is a matter of public record and its distribution is not limited.



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## INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

March 4, 1996

Board of Directors  
Louisiana Association of Planning and  
Development Districts

I have audited the general purpose financial statements of the Louisiana Association of Planning and Development Districts (LAPDD), as of and for the year ended December 31, 1995 and have issued my report thereon dated March 4, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-128. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of LAPDD for the year ended December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of LAPDD is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Board of Directors  
Louisiana Association of Planning and  
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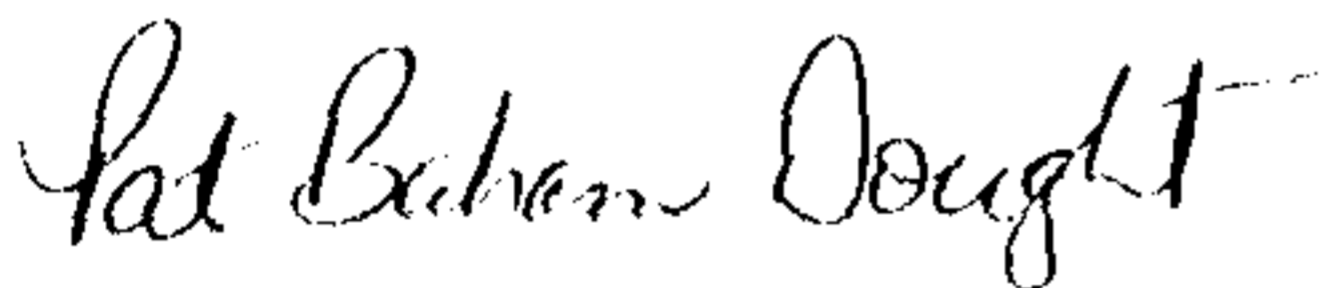
For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Billings	Payroll
Accounts Receivable	Accounts Payable
Cash Receipts	Property & Equipment
Purchasing/Receiving	General Ledger
Cash Disbursements	

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weakness' under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weakness' as defined above.

This report is intended for the information of the board of directors and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.



PAT BAHAM DOUGHT  
A PROFESSIONAL ACCOUNTING CORPORATION

GENERAL PURPOSE FINANCIAL STATEMENTS

LOUISIANA ASSOCIATION OF PLANNING  
AND DEVELOPMENT DISTRICTS  
BALANCE SHEET  
DECEMBER 31, 1995

	<u>GOVERNMENTAL FUND TYPES</u>		<u>ACCOUNT GROUP</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>
ASSETS			
CASH IN BANK	\$38,391.36	-	-
ACCOUNTS RECEIVABLE-DNR	-	20,399.18	-
GENERAL FIXED ASSETS	-	-	15,981.00
TOTAL ASSETS	<u>\$38,391.36</u>	<u>\$20,399.18</u>	<u>\$15,981.00</u>
LIABILITIES			
ACCOUNTS PAYABLE	\$ 900.00	\$20,399.18	-
FUND BALANCE			
INVESTMENT IN GENERAL FIXED ASSETS	-	-	15,981.00
FUND BALANCE	37,491.36	-	-
TOTAL FUND BALANCE	<u>\$37,491.36</u>	<u>-</u>	<u>\$15,981.00</u>
TOTAL LIABILITIES AND FUND BALANC	<u>\$38,391.36</u>	<u>\$20,399.18</u>	<u>\$15,981.00</u>

LOUISIANA ASSOCIATION OF PLANNING  
AND DEVELOPMENT DISTRICTS  
ALL GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
REVENUES		
FEDERAL GRANT	\$ -	\$96,520.36
CONFERENCE INCOME	14,845.00	-
LOCAL FUNDS	4,000.00	-
TOTAL REVENUES	<u>18,845.00</u>	<u>96,520.36</u>
EXPENDITURES		
GENERAL GOVERNMENT	23,000.61	
SOLID WASTE PROGRAM		96,520.36
TOTAL EXPENDITURES	<u>23,000.61</u>	<u>96,520.36</u>
EXCESS REVENUES OVER EXPENDITURES	(4,155.61)	-0-
OTHER SOURCES		
INTEREST INCOME	1,030.33	-
EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES	(3,125.28)	-
FUND BALANCE-BEGINNING OF YEAR	<u>40,616.64</u>	<u>-</u>
FUND BALANCE END OF YEAR	<u><u>\$37,491.36</u></u>	<u><u>-</u></u>



LOUISIANA ASSOCIATION OF PLANNING  
AND DEVELOPMENT DISTRICTS  
ALL GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>GENERAL FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
FEDERAL GRANT	\$ -	\$ -	\$ -
CONFERENCE INCOME	14,845.00	14,845.00	0.00
LOCAL FUNDS	4,000.00	4,000.00	0.00
TOTAL REVENUES	<u>18,845.00</u>	<u>18,845.00</u>	<u>0.00</u>
EXPENDITURES			
GENERAL GOVERNMENT	18,845.00	23,000.61	(4,155.61)
SOLID WASTE PROGRAM	-	-	-
TOTAL EXPENDITURES	<u>18,845.00</u>	<u>23,000.61</u>	<u>(4,155.61)</u>
EXCESS REVENUES OVER EXPENDITURES	0.00	(4,155.61)	4,155.61
OTHER SOURCES			
INTEREST INCOME	<u>1,000.00</u>	<u>1,030.33</u>	<u>(30.33)</u>
EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ 1,000.00</u>	(3,125.28)	<u>\$ 4,125.28</u>
FUND BALANCE-BEGINNING OF YEAR		<u>40,616.64</u>	
FUND BALANCE END OF YEAR		<u>\$37,491.36</u>	

SPECIAL REVENUE FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$96,520.36	\$96,520.36	0.00
-	-	-
-	-	-
<u>96,520.36</u>	<u>96,520.36</u>	<u>0.00</u>
-	-	-
<u>96,520.36</u>	<u>96,520.36</u>	<u>0.00</u>
<u>96,520.36</u>	<u>96,520.36</u>	<u>0.00</u>
<u>0.00</u>	0.00	<u>0.00</u>

0.00  
0.00  
0.00

LOUISIANA ASSOCIATION OF PLANNING & DEVELOPMENT DISTRICTS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

NOTE A - Summary of Significant Accounting Policies

The accounting and reporting policies of the Louisiana Association of Planning & Development Districts conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Municipal Audit and Accounting Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Fund Accounting - The accounts of the Louisiana Association of Planning & Development Districts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one generic fund type and one broad fund category as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Association. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fixed Assets - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. Fixed Assets are valued at historical cost. Donated assets, if applicable, are valued at their estimated fair value on the date donated.

Basis of Accounting - All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues under cost reimbursement grants are recognized when the related costs are expended. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt (if applicable) is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

Budgets and Budgetary Accounting - Budgets for the various programs are prepared according to source and object by the program consultant and the Executive Director. All budgets are submitted to the Board of Directors for final approval. Once Board approval and adoption is complete, the budget is then entered into the financial statements and monthly comparisons are made. Six months into the year a budget revision is completed and the same procedures are followed as with the original budget. The budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP).

Revenues (if any) from intergovernmental grants which are received before costs are incurred are deferred until such costs are expended.

Revenues from intergovernmental grants which are on a cost reimbursement basis are recognized as such costs are obligated and the resultant receivable accrued.

NOTE B - Cash and Investments

Cash and Investments consisted of the following:

Cash	\$ 3,060
Money Market Investment	<u>35,331</u>
	\$ 38,391

All cash and money market investments are insured by the Federal Deposit Insurance Corporation (FDIC). These accounts did not exceed FDIC limits during the year.

NOTE C - Interfund Receivables, Payables

There were no interfund receivables or payables for the year.

NOTE D - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12-31-94	Additions	Balance 12-31-95
Equipment	\$15,981	-0-	\$15,981

NOTE E - 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.

OTHER SUPPLEMENTARY INFORMATION

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE

March 4, 1996

Board of Directors  
Louisiana Association of Planning and  
Development Districts (LAPDD)

I have audited the general purpose financial statements of Louisiana Association of Planning and Development Districts (LAPDD), for the year ended december 31, 1995, and have issued my report thereon dated March 4, 1996. These general purpose financial statements are the responsibility of LAPDD's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128 "Audits of State and Local Governments." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of LAPDD, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Pat Baham Dought*

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LOUISIANA ASSCOATION OF PLANNING  
AND DEVELOPMENT DISTRICTS  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
DECEMBER 31, 1995

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>
DEPARTMENT OF ENERGY SOLID WASTE MANAGEMENT DATA COLLECTION PASSED THROUGH DEPARTMENT OF ENVIRONMENTAL QUALITY, STATE OF LOUISIANA	N/A	\$96,520	\$96,520	\$96,520