

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
CURRENT YEAR'S FINDINGS
YEAR ENDED SEPTEMBER 30, 1988**

BANK RECONCILIATIONS

CONDITIONS: My review of the training fund revealed that there were no bank reconciliations for the entire year.

CRITERIA: Good accounting control requires timely bank reconciliations to ensure that all transactions are properly recorded.

GRADE: Unknown.

EFFECT: There is no material effect to the financial statements since the auditor prepared the twelve monthly bank reconciliations.

RECOMMENDATION: I recommend that the Council prepare timely bank reconciliations on all of its bank accounts.

MANAGEMENT RESPONSE: The Council will prepare timely bank reconciliations.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
CURRENT YEAR'S FINDINGS
YEAR ENDED SEPTEMBER 30, 1994

FUND DEFICIT

REPORTABLE CONDITION: The General Fund has a \$9,383 fund deficit.

CRITERIA: Louisiana Revised Statutes prohibits deficit spending.

CAUSE: The deficit was due to the vehicle purchase.

EFFECTS: There is a \$9,383 deficit that will have to be made up.

RECOMMENDATION: I recommend that the Council increase parish contributions to make up the deficit.

MANAGEMENT RESPONSE: The deficit will be made up by increased drawdowns and parish contributions.

* * *

UNBONDED EMPLOYEES

CONDITION: My review of the insurance confirmation reveals that the Council's employees are not bonded.

CRITERIA: Good accounting control requires that assets should be safe guarded.

CAUSE: The Council does not believe a bond was necessary.

EFFECTS: There is no material effect to the financial statements.

RECOMMENDATION: I recommend that the Council obtain a bond on all employees handling funds.

MANAGEMENT RESPONSE: The Council does not believe a bond is necessary since dual signatures are required.

* * *

Donald C. DeVille

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

January 17, 1987

To the Board of Directors
Water Works, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council, as of and for the year ended September 30, 1986, and have issued my report thereon dated January 17, 1987.

I have applied procedures to test the Capital District Law Enforcement Planning Council's compliance with the following requirements applicable to its financial assistance program, which are identified in the schedule of federal awards, for the year ended September 30, 1986: political activity, civil rights, cash management, federal financial reports, allowable cost/cost principles.

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 objectives of which is the expression of an opinion on the Capital District Law Enforcement Planning Council'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 preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Capital District Law Enforcement Planning Council, had not complied, in all material respects, with those requirements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



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ISSUED
STANDARD FORM NO. 64
MAY 1962 EDITION
GSA FPMR (41 CFR) 101-11.6

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

January 17, 1997

To the Board of Directors
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Capital District Law Enforcement Planning Council, as of and for the year ended September 30, 1996, and have issued my report thereon dated January 17, 1997.

In connection with my audit of the September 30, 1996 general purpose financial statements of capital district law enforcement planning Council, and with my consideration of capital district law enforcement planning Council, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended September 30, 1996. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on Capital District Law Enforcement Planning Council, compliance with those 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 our attention that caused us to believe that Capital District Law Enforcement Planning Council, had not complied, in all material respects, with those requirements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,

Donald C. DeVille

data consistent with the assertions of management in the financial statements.
See Schedule of Prior Years Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited or 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.

By consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described is a material weakness.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance 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 accounting and administrative controls used in administering federal financial assistance programs in the following categories:

INTERNAL ACCOUNTING CONTROLS

Cash Receipts
Cash Disbursements
Program Receipts
Receivables
Payroll
Equipment
Accounts Payable

ADMINISTRATIVE CONTROLS

Political Activity
Civil Rights
Financial Reports
Special Requirements
Allowable Cost
Administrative Requirements
Cash Management

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 September 30, 1988, the Capital District Law Enforcement Planning Council, has no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following non-major federal financial assistance programs: Department of Justice Grants.

I performed tests of controls, as required by GAO Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance 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 federal financial assistance programs. 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.

I noted certain matters involving the internal control structure and its operations that I considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment could adversely affect the Capital District Law Enforcement Planning Council's ability to record, process, summarize, and report financial

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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

January 17, 1997

To the Board of Directors
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Capital District Law Enforcement Planning Council, as of and for the year ended September 30, 1996, and have issued my Report thereon dated January 17, 1997.

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 audits for the year ended September 30, 1996, I considered the Capital District Law Enforcement Planning Council's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Capital District Law Enforcement Planning Council's general purpose financial statements and on 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 January 17, 1997.

The management of the Capital District Law Enforcement Planning Council is responsible for establishing and maintaining a system of internal accounting control. 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 are recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting

In planning and performing my audit of the financial statements of the Capital District Law Enforcement Planning Council for the year ended September 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, 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 in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

See Schedule of Findings.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relative low level the risk that errors or irregularities in accounts that would be material in relation to the 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described in the Schedule of Findings and Questioned Cost is a material weakness.

This report is intended for the information of the management. Moreover, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

January 17, 1993

To the Board of Directors
Water Supply, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council as of and for the year ended September 30, 1992, and have issued my report thereon dated January 17, 1993.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

The management of the Capital District Law Enforcement Planning Council is responsible for establishing and maintaining a system of internal accounting control. 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 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.

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

January 17, 1997

To the Board of Directors
Metairie Housing, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council as of and for the year ended September 30, 1996, and have issued my report thereon dated January 17, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Capital District Law Enforcement Planning Council is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the Capital District Law Enforcement Planning 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 disclosed instances of noncompliance that are to reported under Government Auditing Standards. See Schedule of Findings.

This report is intended for the information of the Management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

Donald C. DeVille

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
 BAYON BOIRE, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED SEPTEMBER 30, 1988

PROGRAM TITLE	CFDA NUMBER	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
DEPARTMENT OF JUSTICE			
PASS THROUGH FUNDS			
APPROPRIATION TRAINING FUNDS			
#9488020020003	18.579	\$3,268	\$3,268
#9488020020003	18.579	2,645	2,645
#9488020020003	18.579	1,289	1,289
#9488020020003	18.579	18,248	18,248
#9488020020003	18.579	4,222	4,222
ADMINISTRATIVE FUNDS			
#9488020020004	18.540	2,779	2,779
#9488020020004	18.540	69	69
ADMINISTRATIVE FUNDS			
#9508020030007	18.579	11,742	11,742
#9508020030007	18.579	4,635	4,635
#9508020030007	18.579	834	834
#9508020030007	18.579	2,138	2,138
#9508020030007	18.579	2,213	2,213
#9508020030007	18.579	2,127	2,127
#9508020030007	18.579	2,388	2,388
#9508020030007	18.579	2,471	2,471
#9508020030007	18.579	1,753	1,753
JUD. PLANNING FUNDS			
#9438021002011	18.540	532	532
JUD. PLANNING FUNDS			
#9538021002015	18.540	514	514
#9538021002015	18.540	329	329
#9538021002015	18.540	300	300
#9538021002015	18.540	591	591
TOTAL		<u>57,682</u>	<u>57,682</u>

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STATEMENT NO. 11 (10)

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

January 17, 1997

Capital District Law Enforcement Planning Council
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Capital District Law Enforcement Planning Council, Baton Rouge, Louisiana, as of September 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Capital District Law Enforcement Planning Council'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 the standards for financial audits contained in the Government Auditing Standards, issued by the U.S. General Accounting Office. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the component unit 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. 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 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 of the Capital District Law Enforcement Planning Council, Baton Rouge, Louisiana. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statement and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Donald C. DeVille

SUPPLEMENTAL INFORMATION

CENTRAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1988

NOTE 14 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through payments administered by the Louisiana Commission on Law Enforcement. If significant budget cuts are made at the federal/state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the council will receive in the next fiscal year.

NOTE 15 - INCOME TAX STATUS

The Council has not received its Tax Exempt Status from the IRS. However, according to the IRS, the Council, as a quasi-public agency, appears to qualify as an organization under Section 501 (c) (3) of the Internal Revenue Code.

NOTE 16 - LEASE COMMITMENT

On November 1, 1985, the Council entered into a lease agreement for office space for twelve months. The lease expired on October 31, 1986, with monthly rents of \$450.

The value of the lease payments remaining are:

Year Ended September 30, 1988	1980
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CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU BOUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1998

NOTE 8 - CHANGES IN GENERAL LONG-TERM OBLIGATION

The following is a summary of the long-term obligation transactions during the year:

	<u>COMPARATIVE</u> <u>AMOUNTS</u>
long-term obligations, Beginning	\$2,267
Additions	364
Deductions	<u>(-87)</u>
long-term obligations, Ending	<u>\$2,544</u>

NOTE 9 - LITIGATION

There is no litigation pending against the Council as of September 30, 1998, nor is the Council aware of any unasserted claims.

NOTE 10 - PENSION PLAN AND RETIREMENT COMMITMENTS

The Council does not have a pension plan.

NOTE 11 - POST-RETIREMENT BENEFITS

The Council does not have any retired employees.

NOTE 12 - COMPENSATION PAID TO BOARD MEMBERS

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 13 - FEDERALLY ASSISTED PROGRAMS

Federal and State grant programs represent an important source of funding to finance employment, construction and social programs which are beneficial to the Parish. These funds are recorded in the Special Revenue funds and Capital Project funds. The grants normally specify the purpose for which the funds may be used and are audited annually in accordance with the Office of Management and Budget's Circular A-113 under the "Single Audit Concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report. The Council receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

CANTON DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BETON HOME, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1998

NOTE 4 - CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

At September 30, 1998, the District has cash and cash equivalents (bank balances) totaling \$24,278 in demand deposits. 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. As of September 30, 1998, the District has \$24,278 in deposits (collected bank balances). These deposits are insured from risk by \$24,278 of federal deposit insurance.

NOTE 5 - DUE TO/FROM OTHER FUNDS

The following is a summary of Due To/From Other Funds:

RECEIVABLE FUND	PAYABLE FUND	AMOUNT
Special Revenue Fund	General Fund	\$7,600

NOTE 6 - CHANGES IN FIXED ASSETS

Summary of changes in general fixed assets follows:

	Balance 12/31/97	Additions	Deletions	Balance 9/30/98
Equipment	\$47,948	\$31,920	\$3,980	\$75,888

NOTE 7 - DEFERRED REVENUE

Deferred revenue in the General Fund results from current year Intergovernmental Contributions collected to support the following year's activities and deferred revenue in the General Fund and Special Revenue Funds results from unexpended grant revenues as follows:

	General	Special Revenue	Total
Intergovernmental Revenue	\$13,248	\$28,518	\$41,766

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BOZEMAN AVENUE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1988

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Vacation and Sick Pay

The Council's employees earn vacation (annual leave) as follows:

12 Days Per Year

The schedule for sick leave eligibility is the same as for annual leave.

L. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

M. Total Column on Combined Statements - Overview

Total Column on the Combined Statements - Overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund items are not eliminated from the total column.

NOTE 3 - MEMBERSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCE OF INDIVIDUAL FUNDS

The General Fund shows a deficit fund balance of \$14,318 due to the increased expense of additional personnel. The deficit will be reduced with additional fee fees generated from the parishes in the district.

B. INFRASTRUCTURE RECEIVING ASSOCIATIONS

The General Fund's expenditures exceeded budgeted expenditures by \$37,174 due to the failure to budget grant funds.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU BOULE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Encumbrances

The Council does not follow the encumbrance method of accounting.

F. Budgets and Budgetary Accounting

The Council follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to September 30, the Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and means to finance them.
2. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
3. All unexpended budget appropriations, except grant budgets, lapse at the end of each fiscal year.
4. Budgets are adopted on the GRAP Basis.
5. The Council does not follow the encumbrance method of accounting.

G. Cash and Investments

Cash and investments are stated at cost. The Council maintains its funds in deposed accounts secured by Federal Deposit Insurance Corporation (FDIC).

H. Inventories of Material and Supplies

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

I. Expenses

Insurance and similar services which extend over more than one accounting period have been recorded as expenditures when paid.

J. Revenues Susceptible to Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are interest income.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING

The accounts of the Capital District are organized on the basis of funds and accounts 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. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds are presented in the financial statements are described as follows:

Governmental Funds:

General Fund

The General Fund is the principal fund and is used to account for the general operations of the Council. The various fees and charges due the Council are accounted for in this fund. General operating expenditures are paid from this 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.

D. GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Depreciated fixed assets are stated at their estimated fair market value on the date donated. All fixed asset cost were available and no estimates were made.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group, not in governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1998

NOTE 1 - ORGANIZATION

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Crime Bill as a Private Non-profit Corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the district to lower the crime rate.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Probation Department have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Principles Determining Scope of Reporting Entity

Determination of the financial reporting entity was made in accordance with the criteria outlined in the National Council on Governmental Accounting (NCGA) Statement 3. The NCGA concluded that the basic criterion for inclusion or exclusion of an agency, institution, authority, or other organization from the financial reporting entity is the exercise of oversight responsibility over agencies, boards, and commissions by the Capital District Law Enforcement Planning Council, Inc. Oversight responsibility is defined to include, but not limited to:

- Financial interdependence
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Scope of public service and special financing relationships were also considered in determining the financial reporting entity.

In evaluating how to define the governmental entity for financial reporting purposes, management has considered all potential component units.

Excluded entity:

The following agency is excluded from these statements because the Council does not exercise oversight:

Louisiana Commission on Law Enforcement

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYON BOULE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (OMNI BAZEL) AND ACTUAL -
SPECIAL REVENUE FUND THREE
YEAR ENDED SEPTEMBER 30, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	\$99,823	\$99,823	\$-0-
Miscellaneous	561	561	-0-
	<u>100,384</u>	<u>100,384</u>	<u>-0-</u>
EXPENDITURES			
PUBLIC SAFETY			
CURRENT			
Travel	70,468	70,468	-0-
Other Direct Cost	29,917	29,917	-0-
	<u>100,384</u>	<u>100,384</u>	<u>-0-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, Beginning of Year	-0-	-0-	-0-
FUND BALANCE, End of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
 BAYON BOULE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET (GRANT BASIS) AND ACTUALS -
 GENERAL FUND TYPE
 YEAR ENDED SEPTEMBER 30, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	\$25,366	\$27,415	\$(22,049)
Miscellaneous	-0-	-0-	-0-
	<u>25,366</u>	<u>27,415</u>	<u>(22,049)</u>
EXPENDITURES			
PUBLIC SAFETY			
Current			
Salaries	14,000	32,040	18,040
Fringe	1,070	2,453	(1,373)
Travel	-0-	-0-	-0-
Supplies	3,000	433	2,567
Other Direct Cost	7,000	36,308	(29,308)
Capital Outlay	-0-	31,020	31,020
TOTAL EXPENDITURES	<u>25,070</u>	<u>62,261</u>	<u>(37,191)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	(34,846)	(34,846)
FUND BALANCE, Beginning of Year	-0-	(9,383)	(9,383)
FUND BALANCE, End of Year	-0-	(34,210)	34,210

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYOU ROUGE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND-TYPE
YEAR ENDED SEPTEMBER 30, 1984

[With September 30, 1983 Comparative Balances]

	GOVERNMENTAL FUND-TYPE		TOTALS (INDEPENDENT CHIEF)	
	GENERAL	SPECIAL REVENUE	1984	1983
REVENUES				
INTERGOVERNMENTAL	\$57,415	\$86,823	\$144,238	\$267,398
MISCELLANEOUS	-0-	563	563	-0-
TOTAL REVENUES	<u>57,415</u>	<u>160,384</u>	<u>144,799</u>	<u>267,398</u>
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	32,840	-0-	32,840	32,840
FRINGE BENEFITS	3,451	-0-	3,451	3,451
TRAVEL	-0-	70,488	70,488	128,347
SUPPLIES	823	28,887	29,710	68,310
OTHER DIRECT COST	18,288	49	18,337	21,378
CAPITAL OUTLAY	11,600	-0-	11,600	18,200
TOTAL EXPENDITURES	<u>67,142</u>	<u>100,384</u>	<u>142,728</u>	<u>373,327</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,727)	-0-	(4,929)	(5,929)
OTHER SOURCES:				
DISPOSAL OF FIXED ASSETS	-0-	-0-	-0-	4,228
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(9,727)	-0-	14,923	(1,699)
FUND BALANCE, BEGINNING OF YEAR	(9,383)	-0-	(9,383)	(7,684)
FUND BALANCE, END OF YEAR	<u>(\$14,310)</u>	<u>-0-</u>	<u>(\$14,310)</u>	<u>16,383</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BAYON BOUGE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 1998

(With September 30, 1995 Comparative Balances)

	GOVERNMENTAL		ACCOUNT GROUPS		TOTALS	
	FUND TYPE		GENERAL	GENERAL	(MEMBERSHIP ONLY)	
	GENERAL	SPECIAL REVENUE	FUND ASSETS	LONG-TERM DEBT	1998	1995
ASSETS						
Cash	\$0,868	\$21,910	-0-	-0-	\$22,778	\$14,880
Due From Other Funds	-0-	-0-	-0-	-0-	-0-	-0-
Due From Other Funds	-0-	7,600	-0-	-0-	7,600	7,600
Equipment	-0-	-0-	\$54,998	-0-	\$54,998	47,988
Amount to Provide For Retirement of Compensated Absences	-0-	-0-	-0-	\$2,921	2,921	2,367
TOTAL ASSETS	<u>9,868</u>	<u>29,510</u>	<u>54,998</u>	<u>2,921</u>	<u>87,297</u>	<u>74,015</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts Payable	\$1,915	-0-	-0-	-0-	\$1,915	\$150
Employee Withholdings	1,415	-0-	-0-	-0-	1,415	788
Due To Other Funds	7,600	-0-	-0-	-0-	7,600	7,600
Deferred Revenues	19,248	\$29,510	-0-	-0-	48,758	29,510
Compensated Absences	-0-	-0-	-0-	\$2,921	2,921	2,367
TOTAL LIABILITIES	<u>24,178</u>	<u>29,510</u>	<u>-0-</u>	<u>2,921</u>	<u>56,609</u>	<u>34,415</u>
FUND EQUITY:						
Investment in General Fund Assets	-0-	-0-	\$54,998	-0-	\$54,998	47,988
Fund Balance Unreserved - Undesignated	(14,310)	-0-	-0-	-0-	(14,310)	(8,360)
TOTAL FUND EQUITY	<u>(14,310)</u>	<u>-0-</u>	<u>54,998</u>	<u>-0-</u>	<u>40,688</u>	<u>38,565</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>9,868</u>	<u>29,510</u>	<u>54,998</u>	<u>2,921</u>	<u>87,297</u>	<u>74,015</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

Donald C. DeVille

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MEMBER
AMERICAN INSTITUTE OF CPAs
MEMBER SINCE 1974

INDEPENDENT AUDITOR'S REPORT

January 17, 1997

Capital District Law Enforcement Planning Council, Inc.
Naton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Capital District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 1996. These financial statements are the responsibility of the Capital District Law Enforcement Planning Council, Inc. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the United States General Accounting Office. These 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 the Capital District Law Enforcement Planning Council, Inc., as of September 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated January 17, 1997, on our consideration of Capital District Law Enforcement Planning Council, Inc.'s internal control structure and a report dated January 17, 1997, on its compliance with laws and regulations.

Respectfully submitted,

Donald C. DeVille

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CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING BOARD, INC.
GENERAL PERIODIC FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 1986

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the Legislature, the Governor, other public and appropriate public officials. This report is available for public inspection at the office of the Legislative Council for civil, unless appropriate, at the office of the parish clerk of court.

Release Date: 4-2-97

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Balance Sheet - All Fund Types and Account Groups	4
Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GRAP Basis) and Actual - General Fund and Special Revenue Funds	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GRAP Basis) and Actual - Special Revenue Funds	7
Notes to the Financial Statements	8
SUPPLEMENTAL INFORMATION	
Independent Auditor's Report on Schedule of Federal Financial Assistance Schedule	16
Schedule of Federal Financial Assistance	17
Independent Auditor's Report on Compliance Based on a Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	19
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	19
Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	21
Independent Auditor's Report on Compliance With the Specific Requirements Applicable to Non-major Federal Financial Assistance Program Transactions	24
Independent Auditor's Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs	25
Prior Years Findings	26
Current Years Findings	27