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**SOUTHWEST DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**Financial Statements and Independent
Auditor's Report**

June 30, 1977
(with comparative totals for 1976)

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the sheriff, or equivalent, police 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.

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Original Date **NOV 26 1981**

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Southwest District Law Enforcement
Planning Council, Inc.

We have audited the accompanying statement of financial position of Southwest District Law Enforcement Planning Council, Inc. (a nonprofit organization) as of June 30, 1997, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Southwest District Law Enforcement Planning Council, Inc. as of June 30, 1997, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Scalisi, Dennison, Myers & White (APC)

October 30, 1997

Seaford District Law Enforcement Planning Council, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 1997

ASSETS

(Unaudited) (ABC)

	1997	1996
CURRENT ASSETS		
Cash in bank (Note D)	\$ 136,912	\$ 218,828
District dues receivable (Note C)	90,499	45,474
Grant receivable	<u>4,049</u>	<u>4,817</u>
Total current assets	231,460	269,119
PROPERTY AND EQUIPMENT, at cost (Note B-1 and D)		
Furniture, fixtures, and equipment	8,793	8,783
Less accumulated depreciation	<u>4,264</u>	<u>3,791</u>
	<u>4,529</u>	<u>4,992</u>
Total assets	<u>\$ 235,989</u>	<u>\$ 264,111</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Grant disbursement payable	\$ 0	\$ 0
NET ASSETS		
Unrestricted		
Operating	291,461	269,119
Fixed assets	<u>4,528</u>	<u>4,992</u>
Total net assets	<u>295,989</u>	<u>264,111</u>
Total liabilities and net assets	<u>\$ 295,989</u>	<u>\$ 264,111</u>

The accompanying notes are an integral part of these financial statements.

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 1997
(with comparative totals for 1996)

	1997			(Minnesota City)
	Unrestricted	Restricted	Total	1996 Total
Public Support and Revenue				
Grants from government agencies (Note D)	\$ 20,812	\$ 76,784	\$ 97,596	\$ 98,626
Revenue:				
District dues	50,428	0	50,428	49,314
Interest income	<u>3,657</u>	<u>0</u>	<u>3,657</u>	<u>7,921</u>
	<u>54,085</u>	<u>0</u>	<u>54,085</u>	<u>57,235</u>
Total public support and revenue	74,897	76,784	151,681	141,861
Expenses:				
Program Services:				
Basic training	0	42,000	42,000	46,000
Block training	0	0	0	27,333
Correction training	0	9,900	9,900	4,700
Domestic violence	0	3,375	3,375	0
Enhanced training	0	4,269	4,269	0
Juvenile detention	0	0	0	3,743
T-training	<u>0</u>	<u>17,244</u>	<u>17,244</u>	<u>0</u>
Total program services	0	76,784	76,784	81,778
Supporting Services:				
Management and general	<u>43,450</u>	<u>0</u>	<u>43,450</u>	<u>36,887</u>
Total expenses	<u>43,450</u>	<u>76,784</u>	<u>120,234</u>	<u>118,665</u>
Change in net assets	31,428	0	31,428	23,196
Net assets, beginning of year	<u>264,540</u>	<u>0</u>	<u>264,540</u>	<u>281,324</u>
Net assets, end of year	<u>\$ 295,968</u>	<u>\$ 0</u>	<u>\$ 295,968</u>	<u>\$ 304,520</u>

The accompanying notes are an integral part of these financial statements.

SCALISE, DENNISON, MYERS & WHITE (A)PC
LAW OFFICES, P.C., MINNEAPOLIS

Southeast District Law Enforcement
Planning Council, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 1967
(with comparative totals for 1966)

	Program Services			
	Basic Training	Correction Training	Domestic Violence	Enhanced Training
Salaries	\$ 0	\$ 0	\$ 0	\$ 0
Payroll taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total salaries and related expenses	0	0	0	0
Juvenile detention	0	0	0	0
Legal and professional	0	0	0	0
Other costs	0	0	0	0
Postage and supplies	0	0	0	0
Travel and tuition	<u>42,000</u>	<u>9,900</u>	<u>3,375</u>	<u>4,200</u>
Expenses before depreciation	42,000	9,900	3,375	4,200
Depreciation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenses	<u>\$42,000</u>	<u>\$9,900</u>	<u>\$3,375</u>	<u>\$4,200</u>

The accompanying notes are an integral part of these financial statements.

MCALISE, DENNISON, MYERS & WHITE (A)PC
LAKE CHARLES, LOUISIANA

T. Training	Total Program Services	Supporting Services	Total Program and Supporting Services	
			1997	1996 <small>(Estimated Only)</small>
\$ 0	\$ 0	\$ 31,900	\$ 31,900	\$ 30,800
<u>0</u>	<u>0</u>	<u>2,033</u>	<u>2,033</u>	<u>3,180</u>
0	0	33,933	33,933	33,180
0	0	0	0	3,745
0	0	1,200	1,200	1,200
0	0	438	438	400
0	0	1,332	1,332	941
<u>12,240</u>	<u>26,784</u>	<u>5,953</u>	<u>82,337</u>	<u>79,566</u>
17,240	26,784	42,957	139,744	118,142
<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
<u>\$ 12,240</u>	<u>\$ 26,784</u>	<u>\$ 43,950</u>	<u>\$ 139,244</u>	<u>\$ 118,645</u>

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 1987

	<u>1987</u>	<u>1986</u>
(Amounts in \$)		
CASH FLOWS FROM OPERATING ACTIVITIES		
Grants received	\$ 97,564	\$ 105,032
Interest received	3,687	2,921
District dues received	45,404	61,412
Cash paid for program services	(76,784)	(87,938)
Cash paid for supporting services	<u>(42,952)</u>	<u>(56,364)</u>
Net cash provided by operating activities (Note F)	36,884	45,073
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	<u>\$</u>	<u>(3,520)</u>
Net cash used in investing activities	<u>\$</u>	<u>(3,520)</u>
Net increase in cash and cash equivalents	36,884	41,553
Cash and cash equivalents, beginning of period	<u>210,008</u>	<u>168,455</u>
Cash and cash equivalents, end of period	<u>\$ 246,912</u>	<u>\$ 210,028</u>

The accompanying notes are an integral part of these financial statements.

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES

1. Nature of Activities

The Southwest District Law Enforcement Planning Council, Inc. is a non-profit corporation under the laws of the State of Louisiana for the purpose of providing local planning activities to the various law enforcement agencies within the planning area by identifying the problems and needs of these numerous agencies and developing a long range master plan to implement improvements through the use of resources available under the provisions of The Omnibus Crime Control and Safe Streets Act of 1968.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Property and equipment

Equipment is stated at cost at the date of acquisition. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Depreciation amounted to \$903 for the year ended June 30, 1997. The useful lives of equipment for purposes of computing depreciation are:

Furniture, fixtures and equipment	10 Years
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Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized. When property and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations. The organization follows the practice of capitalizing all expenditures for all property and equipment in excess of \$100.

2. Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(4) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the code.

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

3. Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial positions, results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

4. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE C - ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Southwest District Law Enforcement Planning Council, Inc. uses the allowance method to provide for uncollectible dues receivable. However, for the year ended June 30, 1997, there were no amounts that were deemed uncollectible.

NOTE D - CHANGES IN PROPERTY AND EQUIPMENT

Furniture, fixtures, and equipment, beginning of period	\$ 8,782
Purchases of Furniture, fixtures, and equipment - at cost	_____
Furniture, fixtures, and equipment, end of period	<u>\$ 8,782</u>

Northwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE E - GRANTS FROM GOVERNMENT AGENCIES

A summary of grants from governmental agencies during the years ended June 30, 1997 and 1996 is as follows:

	CEDEA	1997	1996
Federal Funds:			
Drug Administration Funds	16,579	\$ 15,988	\$ 15,887
Juvenile Administration Funds	16,548	1,299	961
Violence Against Women	16,388	<u>4,131</u>	<u>0</u>
		20,812	16,848
State Reimbursed Funds:			
Basic Training	N/A	42,000	46,000
Block Training	N/A	0	22,223
Correction Training	N/A	9,900	4,700
Enhanced Training	N/A	4,269	0
T-Training	N/A	<u>17,248</u>	<u>0</u>
		73,409	78,923
Federal Reimbursed Funds:			
Domestic Violence	16,388	3,373	0
Juvenile Grant	16,548	<u>0</u>	<u>3,383</u>
		<u>3,373</u>	<u>3,383</u>
Total		<u>\$ 92,506</u>	<u>\$ 98,620</u>

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE F - STATEMENTS OF CASH FLOWS

Reconciliation of change in net assets to net cash provided by operating activities

	<u>1997</u>
Change in net assets	\$ 31,429
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	500
Net (increase) decrease in:	
District dues receivable	(5,016)
Grant receivable	<u>(32)</u>
Net cash provided by operating activities	<u>\$ 26,881</u>

For purposes of the statement of cash flows, cash equivalents include all highly liquid debt instruments with original maturities of three months or less.

NOTE G - CONCENTRATION OF CREDIT RISK FOR CASH HELD AT BANKS

The organization maintains cash balances in three bank accounts. Each account is insured by the Federal Deposit Insurance Corporation up to \$100,000. Two of these accounts balances exceeded this insurance limit by a total of \$38,172 at June 30, 1997.

SUPPLEMENTAL INFORMATION

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

Board of Directors
Southeast District Law Enforcement
Planning Council, Inc.
Lake Charles, Louisiana

We have audited the financial statements of Southeast District Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended June 30, 1997, and have issued our report thereon dated October 30, 1997.

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

The management of Southeast District Law Enforcement Planning Council, Inc. 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 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.

In planning and performing our audit of the financial statements of Southwest District Law Enforcement Planning Council, Inc. for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

Due to the small size of Southwest District Law Enforcement Planning Council, Inc.'s staff, it is not possible to have segregation of duties consistent with appropriate control objectives.

A material weakness is a reportable 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 errors or irregularities in amounts 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.

Our 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 we also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

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

Sealini, Donnisson, Myers & White (APC)

October 30, 1997

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

Board of Directors
Southwest District Law Enforcement
Planning Council, Inc.
Lake Charles, Louisiana

We have audited the financial statements of Southwest District Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended June 30, 1997, and have issued our report thereon dated October 30, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we 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 Southwest District Law Enforcement Planning Council, Inc. is the responsibility of Southwest District Law Enforcement Planning Council, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Southwest District Law Enforcement Planning Council, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Seahsi, Dornison, Myerson & White (APC)
October 30, 1997