

OFFICIAL
FILE COPY
DO NOT REMOVE

OFFICIAL
FILE COPY
DO NOT REMOVE

Stamp necessary
before from this
copy and place
back in file

99802345
9302
16

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

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

June 30, 1968

(with comparative results for 1967)

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the auditor, or reviewed, audit and other appropriate public officials. The report is available for public inspection at the District House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

NOV 6 1968

Release Date _____

CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	2
STATEMENT OF ACTIVITIES	3
STATEMENT OF FUNCTIONAL EXPENSES	4-5
STATEMENT OF CASH FLOWS	6
NOTES TO FINANCIAL STATEMENTS	7-10
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	12-13
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	14



A Certificate
of Incorporation

Level, Nancy, CPA
H. Dan Allen, Jr., CPA, CMA
Tom Moore-Waters, CPA

Tom A. "Bono" Bono, Jr., CPA

Minutes
Statement of Income of
District Plans Administration

Statement of Expenses
District Plans Administration

605 West Olive St. Suite 200
East Chicago, Indiana 46620

EOA, Box 1446
East Chicago, Indiana 46620

(708) 477-6161
(708) 477-6161 FAX
E-Mail: info@smwpa.com

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, 1998, 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 respects, the financial position of Southwest District Law Enforcement Planning Council, Inc. as of June 30, 1998, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Sealici, Myers & White (P.C.)

October 24, 1998

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 1968

ASSETS

(Amounts in Dollars)

	1968	1967
CURRENT ASSETS		
Cash in bank (Note C)	\$ 229,989	\$ 226,912
Distal dues receivable (Note C)	61,843	50,490
Grant receivable	<u>1,531</u>	<u>4,048</u>
Total current assets	323,363	281,450
PROPERTY AND EQUIPMENT, at cost (Note B-1 and D)		
Furniture, fixtures, and Equipment	12,126	8,782
Less accumulated depreciation	<u>5,908</u>	<u>4,268</u>
	<u>6,218</u>	<u>4,514</u>
Total assets	\$ 329,581	\$ 285,964

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	\$ 0	\$ 0
NET ASSETS		
Unrestricted		
Operating	323,363	281,450
Fixed assets	<u>6,218</u>	<u>4,514</u>
Total net assets	<u>329,581</u>	<u>285,964</u>
Total liabilities and net assets	\$ 329,581	\$ 285,964

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

Scott, Myers & White (A.P.C.)
Los Angeles, California

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 1998
(with comparative totals for 1997)

	1998	(Comparison Only) 1997
	<u>Total</u>	<u>Total</u>
	Unrestricted	
Public Support and Revenues		
Grants from government agencies (Note E)	\$ 112,981	\$ 97,596
Revenues:		
District dues	60,773	58,429
Interest income	<u>4,914</u>	<u>3,657</u>
	<u>66,687</u>	<u>62,086</u>
Total public support and revenues	179,668	159,682
Expenses:		
Program Services:		
Act 502 block training	9,493	0
Act 502 equipment	28,797	0
Basic training	41,900	42,900
Correction training	8,800	9,500
Domestic violence	0	3,775
Enhanced training	0	4,269
T-training	<u>17,280</u>	<u>17,280</u>
Total program services	95,270	78,724
Supporting Services:		
Management and general	<u>48,818</u>	<u>40,460</u>
Total expenses	<u>146,948</u>	<u>128,244</u>
Change in net assets	33,620	31,429
Net assets, beginning of year	<u>295,969</u>	<u>264,540</u>
Net assets, end of year	<u>\$ 329,589</u>	<u>\$ 295,969</u>

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

Neukirch, Myers & White (AUC)
East Chicago, Indiana

Southeast District Law Enforcement
Planning Council, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 1998
(with comparative totals for 1997)

	Program Services			
	Act 502 Block Training	Act 502 Equipment	Basic Training	Correction 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
Grants to others	0	20,717	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>9,453</u>	<u>0</u>	<u>41,000</u>	<u>8,800</u>
Expenses before depreciation	9,453	20,717	41,000	8,800
Depreciation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenses	<u>\$ 9,453</u>	<u>\$ 20,717</u>	<u>\$ 41,000</u>	<u>\$ 8,800</u>

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

T- Training	Total Program Services	Supporting Services	Total Program and Supporting Services	
			1998	Provisional Data 1997
\$ 0	\$ 0	\$ 31,500	\$ 31,500	\$ 31,500
0	0	2,432	2,432	2,432
0	0	33,932	33,932	33,932
0	20,717	0	20,717	0
0	0	1,400	1,400	1,200
0	0	3,705	3,705	479
0	0	1,851	1,851	1,232
17,249	76,472	6,121	82,842	82,777
17,249	97,218	47,202	144,412	119,741
0	0	1,636	1,636	503
\$ 17,249	\$ 97,218	\$ 48,838	\$ 146,048	\$ 120,244

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 1998

	<u>1998</u>	<u>1997</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Grants received	\$ 115,409	\$ 87,564
Interest received	4,914	3,653
Dividend dues received	50,428	45,404
Cash paid for program services	(87,218)	(78,784)
Cash paid for supporting services	<u>(47,303)</u>	<u>(42,957)</u>
Net cash provided by operating activities (Note F)	26,420	24,884
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	<u>(3,344)</u>	<u>0</u>
Net cash used in investing activities	<u>(3,344)</u>	<u>0</u>
Net increase in cash and cash equivalents	23,076	24,884
Cash and cash equivalents, beginning of period	<u>238,212</u>	<u>213,078</u>
Cash and cash equivalents, end of period	<u>\$ 261,288</u>	<u>\$ 237,912</u>

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

Seidlin, Myers & White (A/P/C)
Law Offices, Inc.

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

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, Safe Streets Act of 1968 and Violence Against Women's Act.

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 \$1,676 for the year ended June 30, 1998. The useful lives of equipment for purposes of computing depreciation are:

Furniture, fixtures and equipment	5 - 10 Years
-----------------------------------	--------------

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 \$500.

2. Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the 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, 1968

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 position, 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 these 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, 1968, 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	<u>3,214</u>
Furniture, fixtures, and equipment, end of period	\$ 12,136

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1998

NOTE E - GRANTS FROM GOVERNMENT AGENCIES

A summary of grants from governmental agencies during the years ended June 30, 1998 and 1997 is as follows:

	CEDA #	1998	1997
Federal Funds:			
Drug Administration Funds	18,579	\$ 10,550	\$ 15,388
Juvenile Administration Funds	18,540	1,283	1,299
Violence Against Women	18,588	3,948	4,131
		15,771	20,818
State Reimbursed Funds:			
Act 162 Block Training	N/A	9,433	0
Act 162 Equipment	N/A	20,737	0
Basic Training	N/A	41,000	42,000
Correction Training	N/A	8,800	9,900
Enhanced Training	N/A	0	4,200
T-Training	N/A	17,240	17,588
		97,210	73,688
Federal Reimbursed Funds:			
Domestic Violence	18,588	0	3,373
		0	3,373
Total		\$ 112,981	\$ 97,509

Southeast District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1998

NOTE F - STATEMENTS OF CASH FLOWS

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

	1998
Change in net assets	\$ 33,628
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,636
Net (increase) decrease in:	
District dues receivable	(11,352)
Grant receivable	<u>2,517</u>
Net cash provided by operating activities	\$ 26,429

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. One of these account balances exceeded this insurance limit by a total of \$69,250 at June 30, 1998.

SUPPLEMENTAL INFORMATION



A Certified
Cost-Plus Accountant

Level, Senior, CPA

11. Dan Moss, Jr., CPA, CMA

12. Dan Moss, CPA

13. A. "Bobby" Patten, Jr., CPA

Members

Sharon M. Brantley, Jr.
Government Finance Accountant

Stephanie M. Brantley
Government Finance Accountant

**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
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, 1998, and have issued our report thereon dated October 24, 1998.

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 Southwest 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.

675 Pines Drive, Suite 101

Lake Charles, Louisiana 70601

713. 485. 1445

1400 Lakeside, Louisiana 70601

1 (800) 477-6166

1 (800) 477-6166 fax

1 (800) 477-6166 e-mail

In planning and performing our audit of the financial statements of Southwest District Law Enforcement Planning Council, Inc. for the year ended June 30, 1998, 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 coming to our attention 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 are 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 auditor. However, this report is a matter of public record, and its distribution is not limited.

Stalini, Myers & White (PAC)

October 24, 1998



A Corporation
Chartered in the State of Louisiana

Level: Senior, CPA
H. Dan Moss, Jr., CPA, CMA
Dan Moss White, CPA

100-A "Bentley" Plaza, Suite 100

Address:
Area of Interest is
General Fund Accounting

Statement of Interest:
General Fund Accounting

879 West Colonial Street
Lake Charles, Louisiana 70601

PO Box 1414
Lake Charles, Louisiana 70602

Cell 847-4161
Cell 847-4164 Fax
E-Mail: info@stabiawpa.com

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

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

We have audited the financial statements of Southeastern District Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued our report thereon dated October 24, 1998.

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 Southeastern District Law Enforcement Planning Council, Inc. is the responsibility of Southeastern 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 Southeastern 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.

Stebbins, Myers & White (P.A.C.)
October 24, 1998