

OFFICIAL
FILE COPY
DO NOT SIGN OUT
March 1998
March 1998
March 1998

OFFICIAL
FILE COPY
DO NOT SIGN OUT
March 1998
March 1998
March 1998

98202560
9150
11

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.

Shreveport, Louisiana

Annual Financial Report

For the Year Ended June 30, 1998

(With Audit Report Thereon)

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the justice, or relevant, entity and other appropriate public officials. The report is available for public inspection at the Eastern Region office of the registered Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 807.3 8 1998

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
Shreveport, Louisiana

For the Year Ended June 30, 1998

CONTENTS

	PAGES
Independent Auditor's Report	1
Statement of Financial Position	2
Statement of Support and Revenue, Expenses, and Changes in Net Assets	3
Statement of Cash Flows	4
Notes to the Financial Statements	5-8
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	9

TRISH MILLIGAN
Certified Public Accountant

Member
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

100 North Howard Street
Baton Rouge, Louisiana 70802
(504) 383-0885

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Northwest Law Enforcement
Planning Agency, Inc.
Shreveport, Louisiana

I have audited the accompanying statement of financial position of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of June 30, 1998, and the related statements of support, revenue, expenses and changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. 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 Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northwest Law Enforcement Planning Agency, Inc. as of June 30, 1998, and the changes in its net assets and its cash flows 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 October 23, 1998, on my consideration of Northwest Law Enforcement Planning Agency, Inc. internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Baton Rouge, Louisiana
October 23, 1998

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
Shreveport, Louisiana

Statement of Financial Position
June 30, 1998

ASSETS

Current Assets	
Cash	\$ 7,303
Federal and State Grants Receivable	10,413
Debt Receivable	<u> 88</u>
Current Assets	<u>17,804</u>
TOTAL ASSETS	\$ 17,804

LIABILITIES AND NET ASSETS

Liabilities	
Program Income	\$ 41
Deferred Revenues	<u>14,586</u>
Total Liabilities	14,627
Net Assets - Unrestricted	<u> 3,177</u>
TOTAL LIABILITIES AND NET ASSETS	\$ 17,804

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

MIDDLEWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
Shreveport, Louisiana

Statement of Support and Revenue, Expenses,
and Changes in Net Assets
For the Year Ended June 30, 1998
(With Comparative Totals for June 30, 1997)

	Operating Funds (Unrestricted)	Grant Funds Restricted	Total All Funds	June 30, 1997 Total
SUPPORT AND REVENUE				
Membership Dues	\$ 45,000	\$ -	\$ 45,000	\$ 38,000
Federal and State Grants:				
Violence Against Women,				
Prosecution Training	-	18,375	18,375	-
Crime Lab Training	-	15,000	15,000	26,455
Initiating Funds	-	9,279	9,279	9,383
Basic Training	-	31,500	31,500	72,000
Conventional Officer Training	-	30,100	30,100	3,500
Specialized Training - Art 562	-	24,400	24,400	24,400
	<u>45,000</u>	<u>128,650</u>	<u>165,650</u>	<u>178,638</u>
TOTAL SUPPORT AND REVENUE				
	<u>45,000</u>	<u>128,650</u>	<u>165,650</u>	<u>178,638</u>
EXPENSES				
Administrative Fee	45,000	-	45,000	38,000
Office Expenses	-	-	-	41
Federal and State Grants:				
Violence Against Women,				
Prosecution Training	-	11,871	11,871	-
Crime Lab Training				
Travel	-	30,779	30,779	30,284
Professional Services	-	-	-	25,189
Supplies	-	-	-	443
Basic Training	-	31,500	31,500	74,780
Conventional Officer Training	-	30,100	30,100	3,480
Specialized Training - Art 562	-	24,400	24,400	24,400
	<u>45,000</u>	<u>128,650</u>	<u>165,650</u>	<u>171,580</u>
TOTAL EXPENSES				
	<u>45,000</u>	<u>128,650</u>	<u>165,650</u>	<u>171,580</u>
Excess of Support and Revenue Over (Under) Expenses	-	-	-	(7,742)
Net Assets - Beginning of Year	4,505	-	4,505	7,250
Net Assets - End of Year	\$ 4,505	\$ -	\$ 4,505	\$ 4,505

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

NORTHEAST LAW ENFORCEMENT TRAINING AGENCY, INC.
 Shreveport, Louisiana

Statement of Cash Flows
 For the Year Ended June 30, 1995
 (With Comparative Totals for June 30, 1993)

	Operating Funds	Grant Funds	Total	June 30, 1993
	Unrestricted	Restricted	All Funds	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts of Support and Revenue Over (Under) Expenses	\$ -	\$ -	\$ -	\$ (1,745)
Increases/Decrease in Accounts Receivable	(540)	(2,643)	(3,183)	15,200
Increases/Decrease in Accounts Payable	(98)	(8,488)	(8,486)	(50,451)
Program Income	-	-	-	(1,475)
Deferred Revenue	18,796	-	18,796	(1,207)
NET CASH FLOW PROVIDED (USED) BY OPERATING ACTIVITIES	17,650	(10,843)	6,807	(49,682)
INCREASE/DECREASE IN CASH	17,650	(10,843)	6,807	(49,682)
CASH AT BEGINNING OF YEAR	4,350	(200)	4,150	50,041
CASH AT END OF YEAR	\$22,000	\$11,157	\$ 33,157	\$ 3,359

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

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
Shreveport, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1988

A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Northwest Law Enforcement Planning Agency, Inc. (Northwest), is a non-for-profit corporation, organized in 1976 under Louisiana Corporation Statutes. The Corporation, acting under the authority of the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes 15:1289 et seq, provides planning, assistance, and advice on criminal justice activities and projects to the various local law enforcement agencies within the parishes of Bienville, Bossier, Caddo, Calcasieu, Iberville, Lincoln, Natchitoches, Red River, Sabine, and Webster.

Income Tax Exemption

Northwest 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.

Basic of Accounting

The financial statements of Northwest have been prepared on the accrual basis of accounting.

Presentation of Net Assets by Class

The accompanying financial statements have been prepared in conformity with the disclosure and presentation requirements of the Financial Accounting Standards Board (FASB) as set forth in Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, Northwest is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, Northwest is required to present a statement of cash flows.

No assets of the restricted class is created only by grant-imposed restrictions on their use. All other net assets, including board-designated or appropriated amounts, are legally unrestricted, and are reported as part of the unrestricted class.

Not-for-profit reports revenues in the following four classifications:

Membership Fees - Membership fees are the primary source of unrestricted operating funds. The schedule of dues for each parish is adopted annually by the Board of Directors.

Federal and State Grants - The restricted grant funds consist primarily of subgrants administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCEAJ), to be used for specific programs. These subgrants, funded by Federal and state agencies, are used primarily to provide specialized training to local law enforcement personnel in the areas of crime prevention and control, and to administer juvenile justice programs. Grant applications submitted to LCEAJ for approval require specific information and budgets as to the use of these grant funds.

(continued)

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
Shreveport, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1998

Concentration of Credit Risk

Northwest's deposits are concentrated in one financial institution. FDIC coverage is available up to \$100,000, amounts in excess of this are uninsured and are subject to loss should the bank fail (with a possible offset against the outstanding loans, if any). During the year ended June 30, 1998 the organization's bank balances did not exceed FDIC coverage.

Notes Valued

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

Comparative Data

The financial information for the year ended June 30, 1997, presented for comparative purposes, is not intended to be a complete financial statement presentation.

B - ACCOUNTS RECEIVABLE

This amount represents money spent for budgeted program costs that will be reimbursed by LCLJE. To date, program expenditures have been incurred by the following programs:

Conventional Officer Training	799-0-000	1,000
Crime Lab Training	95-08-01-15-0100	9,871
Violence Against Women, Prevention Training	99-041-0101-0437	1,002
Total		\$ 11,873

C - DEFERRED REVENUES

Unrecorded grant funds, deferred recoveries, consist of payments received prior to year end for membership dues.

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
Shreveport, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1998

B - PROGRAM INCOME

Matching funds for program costs in excess of required amounts represent program income that must be used in the reduction of future approved program costs. Program income was received and applied as follows for the year ended June 30, 1998:

	Fiscal Year Endowment Training
Balance, June 30, 1997	\$ 41
Program Costs	-
Program Income	-
Balance, June 30, 1998	\$ 41

C - RESTRICTED GRANT FUNDS

Northwest received and spent the following funds from Federal and state programs:

	Schedule of Restricted and Unrestricted Funds for the Year Ended June 30, 1998									
	Date	Matching Contributions	Total	Fiscal Year	Fiscal Year	Total to Date	New Work	Expenditures to Date	Total to Date	
FEDERAL										
Police-Aggravated Assault, Penetration-Training (2001-A-001-001)	\$ 15,000	\$ 15,000	\$ 15,000	-	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	
State Law Institute (2001-B-17-001)	\$ 10,000	\$ 5,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	
Total Federal Grants					\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	
STATE										
Non-Training (2001-B-001)	\$ 1,000	-	\$ 1,000	-	\$ 1,000	\$ 1,000	-	\$ 1,000	\$ 1,000	
Continental Training (2001-A-100)	\$ 1,000	-	\$ 1,000	-	\$ 1,000	\$ 1,000	-	\$ 1,000	\$ 1,000	
Unrestricted Specialized Training (2001-B-001)	\$ 1,000	-	\$ 1,000	-	\$ 1,000	\$ 1,000	-	\$ 1,000	\$ 1,000	
Total State Grants					\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	
Total Grants				\$ -	\$ 33,000	\$ 33,000	\$ -	\$ 33,000	\$ 33,000	

(continued)

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
Shreveport, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 1998

F - CONTINGENT LIABILITIES

Amounts received from the grantor agency is subject to audit and adjustment by the grantor. Any disallowed claims, including amounts already collected may constitute a liability of the organization. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although Northwest expects such amounts, if any, to be immaterial.

TOM MILLIGAN
Certified Public Accountant

Member
Institute of Certified Public Accountants
Branch of Louisiana Certified Public Accountants

1819 North Fourth Street
Baton Rouge, Louisiana 70802
(504) 383-0400

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Board of Directors
Northwest Law Enforcement
Planning Agency, Inc.
Monroeville, Louisiana

I have audited the financial statements of Northwest Law Enforcement Planning Agency, Inc. in compliance organization(s) as of and for the year ended June 30, 1998, and have issued my report thereon dated October 23, 1998. I conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Northwest Law Enforcement Planning Agency, Inc. financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Northwest Law Enforcement Planning Agency, Inc. internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Other Year Findings

There were no prior year findings.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana
October 23, 1998