

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF ACTIVITIES

June 30, 1996
(with comparative totals for 1995)

	<u>1996</u>			<u>1995</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
Public Support and Revenues				
Grants from government agencies (Note F)	\$ 16,848	\$ 81,778	\$ 98,626	\$ 170,989
Revenues:				
District dues	40,314	0	40,314	66,732
Interest income	<u>2,921</u>	<u>0</u>	<u>2,921</u>	<u>2,095</u>
	<u>43,235</u>	<u>0</u>	<u>43,235</u>	<u>68,827</u>
Total public support and revenues	60,083	81,778	141,861	239,816
Expenses:				
Program Services:				
Basic training	0	46,000	46,000	41,700
Block training	0	27,333	27,333	85,859
Correction training	0	4,700	4,700	4,400
Juvenile detention	<u>0</u>	<u>3,745</u>	<u>3,745</u>	<u>22,860</u>
Total program services	0	81,778	81,778	154,819
Supporting Services:				
Management and general	<u>36,867</u>	<u>0</u>	<u>36,867</u>	<u>35,110</u>
Total expenses	<u>36,867</u>	<u>81,778</u>	<u>118,645</u>	<u>189,929</u>
Change in net assets	23,216	0	23,216	49,887
Net assets, beginning of year	<u>241,324</u>	<u>0</u>	<u>241,324</u>	<u>191,437</u>
Net assets, end of year	<u>\$ 264,540</u>	<u>\$ 0</u>	<u>\$ 264,540</u>	<u>\$ 241,324</u>

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

SCALISI, DENNISON, MYERS & WHITE (APC)
LAKE CHARLES, LOUISIANA

9302

RECEIVED
LEGISLATIVE AUDITOR
96 NOV - 6 AM 9:36

SOUTHWEST DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.

Financial Statements and Independent
Auditor's Report

June 30, 1996
(with comparative totals for 1995)

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

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

DEC 11 1996

Release Date _____

SCALISI, DENNISON, MYERS & WHITE (APC)

A Corporation of
CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 1445 / 411 IRIS STREET
Lake Charles, Louisiana 70602
(318) 436-6363 • FAX (318) 439-3055

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

LEO L. SCALISI, C.P.A.
DENNY B. DENNISON, C.P.A.
H. DALE MYERS, JR., C.P.A., C.V.A.
LISA NOLEN WHITE, C.P.A.

LEO A. "BUDDY" PARKER, JR., C.P.A.

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, 1996 and 1995, 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, 1996, 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 28, 1996

In planning and performing our audit of the financial statements of Southwest District Law Enforcement Planning Council, Inc. for the year ended June 30, 1996, 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.

Scalisi, Dennison, Myers & White (APC)

October 28, 1996

SCALISI, DENNISON, MYERS & WHITE (APC)

LAKE CHARLES, LOUISIANA

SCALISI, DENNISON, MYERS & WHITE (APC)

A Corporation of
CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 1445 / 411 IRIS STREET
Lake Charles, Louisiana 70602
(318) 436-6363 • FAX (318) 439-3055

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

LEO L. SCALISI, C.P.A.
DENNY B. DENNISON, C.P.A.
H. DALE MYERS, JR., C.P.A., C.V.A.
LISA NOLEN WHITE, C.P.A.

LEO A. "BUDDY" PARKER, JR., C.P.A.

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, 1996, and have issued our report thereon dated October 28, 1996.

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.

SUPPLEMENTAL INFORMATION

SCALISI, DENNISON, MYERS & WHITE (APC)
LAKE CHARLES, LOUISIANA

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

NOTE F - GRANTS FROM GOVERNMENT AGENCIES

A summary of grants from governmental agencies during the years ended June 30, 1996 and 1995 is as follows:

	<u>CFDA #</u>	<u>1996</u>	<u>1995</u>
Federal Funds:			
Drug Administration Funds	16.579	\$ 15,887	\$ 14,889
Juvenile Administration Funds	16.540	<u>961</u>	<u>1,281</u>
		16,848	16,170
State Reimbursed Funds:			
Basic Training	N/A	46,000	41,700
Block Training	N/A	27,333	85,859
Correction Training	N/A	4,700	4,400
Federal Reimbursed Funds:			
Juvenile Grant	16.540	<u>3,745</u>	<u>22,860</u>
		<u>81,778</u>	<u>154,819</u>
Total		<u>\$ 98,626</u>	<u>\$ 170,989</u>

Total Program Services	Supporting Services	Total Program and Supporting Services	
		<u>1996</u>	<u>1995</u>
\$ 0	\$ 30,800	\$ 30,800	\$ 29,100
<u>0</u>	<u>2,380</u>	<u>2,380</u>	<u>2,251</u>
0	33,180	33,180	31,351
3,745	0	3,745	22,860
0	1,300	1,300	1,300
0	410	410	503
0	941	941	642
<u>78,033</u>	<u>533</u>	<u>78,566</u>	<u>132,888</u>
81,778	36,364	118,142	189,544
<u>0</u>	<u>503</u>	<u>503</u>	<u>385</u>
<u>\$ 81,778</u>	<u>\$ 36,867</u>	<u>\$ 118,645</u>	<u>\$ 189,929</u>

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF CASH FLOWS

Year Ended June 30, 1996

	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Grants received	\$ 105,032
Interest received	2,921
District dues received	61,412
Cash paid for program services	(87,928)
Cash paid for supporting services	<u>(36,364)</u>
 Net cash provided by operating activities (Note G)	 45,073
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	<u>(3,520)</u>
 Net cash used in investing activities	 <u>(3,520)</u>
 Net increase in cash and cash equivalents	 41,553
 Cash and cash equivalents, beginning of period	 <u>168,475</u>
 Cash and cash equivalents, end of period	 <u>\$ 210,028</u>

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

SCALISI, DENNISON, MYERS & WHITE (APC)

LAKE CHARLES, LOUISIANA

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

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 \$503 and \$385 for the years ended June 30, 1996 and 1995, respectively. The useful lives of equipment for purposes of computing depreciation are:

Furniture, fixtures and equipment	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 \$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.

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

NOTE G - STATEMENTS OF CASH FLOWS

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

	<u>1996</u>
Change in net assets	\$ 23,216
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	503
Net (increase) decrease in:	
District dues receivable	21,098
Grant receivable	6,406
Net increase (decrease) in:	
Grant disbursement payable	<u>(6,150)</u>
Net cash provided by operating activities	<u>\$ 45,073</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.

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

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. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

NOTE C - CHANGES IN ACCOUNTING PRINCIPLES

The Organization adopted the provisions of Statement of Financial Accounting Standards No. 116, Accounting for Contributions Received and Contributions Made and No. 117, Financial Statements of Not-for-Profit Organizations by restating net assets as of June 30, 1995. Statement No. 116 requires the Association to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities, and a statement of cash flows. The organization adopted Statement No. 116 by restating net assets as of June 30, 1995. The effect of Statement No. 116 on the Organization's change in net assets for 1996, was no change.

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF FINANCIAL POSITION

June 30,

ASSETS

	<u>1996</u>	<u>1995</u>
CURRENT ASSETS		
Cash in bank	\$ 210,028	\$ 168,475
District dues receivable (Note D)	45,474	66,572
Grant receivable	<u>4,017</u>	<u>10,423</u>
 Total current assets	 259,519	 245,470
 PROPERTY AND EQUIPMENT, at cost (Note B-1 and E)		
Furniture, fixtures, and equipment	8,782	5,262
 Less accumulated depreciation	 <u>3,761</u>	 <u>3,258</u>
	<u>5,021</u>	<u>2,004</u>
	 <u>\$ 264,540</u>	 <u>\$ 247,474</u>

LIABILITIES AND NET ASSETS

	<u>1996</u>	<u>1995</u>
CURRENT LIABILITIES		
Grant disbursement payable	\$ 0	\$ 6,150
 NET ASSETS		
Unrestricted		
Operating	259,519	239,320
Fixed assets	<u>5,021</u>	<u>2,004</u>
 Total net assets	 <u>264,540</u>	 <u>241,324</u>
 Total liabilities and net assets	 <u>\$ 264,540</u>	 <u>\$ 247,474</u>

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

SCALISI, DENNISON, MYERS & WHITE (APC)
LAKE CHARLES, LOUISIANA

SCALISI, DENNISON, MYERS & WHITE (APC)

A Corporation of
CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 1445 / 411 IRIS STREET
Lake Charles, Louisiana 70602
(318) 436-6363 • FAX (318) 439-3055

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

LEO L. SCALISI, C.P.A.
JENNY B. DENNISON, C.P.A.
T. DALE MYERS, JR., C.P.A., C.V.A.
JISA NOLEN WHITE, C.P.A.

LEO A. "BUDDY" PARKER, JR., C.P.A.

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, 1996, and have issued our report thereon dated October 28, 1996.

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.

Scalisi, Dennison, Myers White (APC)

October 28, 1996

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

NOTE D - 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, 1996, there were no amounts that were deemed uncollectible.

NOTE E - CHANGES IN PROPERTY AND EQUIPMENT

Furniture, fixtures, and equipment, beginning of period	
Purchases of Furniture, fixtures, and equipment - at cost	\$ 5,262
	<u>3,520</u>
Furniture, fixtures, and equipment, end of period	<u>\$ 8,782</u>