

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

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

**June 30, 1999
(with comparative totals for 1998)**

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.

Release Date *11-12-99*

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Scalici, Myers & White

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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, 1999, 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. These 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, 1999, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Scalici, Myers & White (PC)

September 30, 1999

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 1999

ASSETS

	1999	1998
CURRENT ASSETS		
Cash in bank (Note G)	\$ 212,848	\$ 233,989
Debit card receivable (Note C)	88,889	64,843
Grant receivable	23,222	1,533
Total current assets	324,959	300,365
PROPERTY AND EQUIPMENT, at cost (Note B-1 and D)		
Furniture, fixtures, and equipment	15,150	12,136
Building and improvements	72,287	0
	87,437	12,136
Less accumulated depreciation	9,060	5,988
	78,377	6,148
OTHER ASSETS		
Deposits	720	0
Total assets	\$ 413,796	\$ 329,589

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Grants payable	\$ 18,560	\$ 0
Accounts payable	341	0
Total current liabilities	18,901	0
NET ASSETS		
Unrestricted		
Operating	\$ 14,738	\$ 23,563
Fixed assets	78,217	6,728
Total net assets	322,955	300,291
Total liabilities and net assets	\$ 413,796	\$ 329,589

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

Nelson, Myers & White (MCO)
Law Offices, Leesville

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 1988
(with comparative totals for 1987)

	1988	1987
	Total	Total
	Unrestricted	
Public Support and Revenues		
Grants from government agencies (Note E)	\$ 119,947	\$ 132,983
Revenues:		
District dues	86,619	61,770
Interest income	<u>5,453</u>	<u>9,018</u>
	82,072	70,788
Total public support and revenues	202,019	170,668
Expenses:		
Program Services:		
Aut. 362 equipment	0	20,137
Basic training	53,000	43,800
Block training	15,232	8,433
Correction training	8,800	8,800
Enhanced training	<u>17,240</u>	<u>17,240</u>
Total program services	94,272	90,210
Supporting Services:		
Management and general	<u>54,261</u>	<u>48,838</u>
Total expenses	<u>148,533</u>	<u>140,948</u>
Change in net assets	53,486	30,620
Net assets, beginning of year	<u>328,589</u>	<u>295,969</u>
Net assets, end of year	\$ 382,075	\$ 326,589

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

Rodrig, Myers & White (AMT)
Law Offices, Inc.

Southwest District Law Enforcement
 Planning Council, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 1999
 (with comparative totals for 1998)

	Program Services			
	Block Training	Basic Training	Correction Training	Unfunded Training
Salaries	\$ 0	\$ 0	\$ 0	\$ 0
Payroll taxes	_____0	_____0	_____0	_____0
Total salaries and related expenses	0	0	0	0
Grants to others	0	0	0	0
Legal and professional	0	0	0	0
Occupancy	0	0	0	0
Other costs	0	0	0	0
Postage and supplies	0	0	0	0
Travel and tuition	<u>15,352</u>	<u>53,800</u>	<u>8,800</u>	<u>17,240</u>
Expenses before depreciation	15,352	53,800	8,800	17,240
Depreciation	_____0	_____0	_____0	_____0
Total expenses	\$15,352	\$53,800	\$8,800	\$17,240

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

Scoble, Myers & White (SMW)
 LAW OFFICES, CHICAGO, ILL.

Total Program Services	Supporting Services	Total Programs and Supporting Services	
		2020	2020 (Enclosure C-6)
\$ 0	\$ 33,300	\$ 33,300	\$ 31,500
_____ 0	_____ 2,562	_____ 2,562	_____ 2,422
0	33,862	33,862	33,922
0	0	0	20,737
0	1,400	1,400	1,400
0	2,777	2,777	0
0	2,818	2,818	3,799
0	4,049	4,049	1,991
<u>04,382</u>	<u>4,005</u>	<u>08,387</u>	<u>82,683</u>
04,382	51,001	145,393	144,412
_____ 0	_____ 3,260	_____ 3,260	_____ 1,600
\$ 04,382	\$ 54,261	\$ 148,653	\$ 146,012

Reed, Myers & White (RMW)
 1405 O Street, Louisiana

Southwest District Law Enforcement Planning Council, Inc.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 1990

	1989	(Revised 1988)
CASH FLOWS FROM OPERATING ACTIVITIES		
Grants received	\$ 96,286	\$ 113,499
Interest received	5,453	4,914
District dues received	61,775	58,420
Cash paid for program services	(70,632)	(59,210)
Cash paid for supporting services	(53,620)	(47,203)
Net cash provided by operating activities (Note F)	38,862	30,420
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(75,251)	(3,340)
Cash paid for utility deposits	(1230)	—
Net cash used in investing activities	(76,481)	(3,340)
Net increase (decrease) in cash and cash equivalents	(37,619)	27,080
Cash and cash equivalents, beginning of period	279,952	236,912
Cash and cash equivalents, end of period	\$ 222,333	\$ 263,992

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

Scalia, Myers & White (A)NCO
 1001 Canyon, Louisville, KY

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

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 \$1,260 for the year ended June 30, 1999. The useful lives of equipment for purposes of computing depreciation are:

Furniture, fixtures and equipment	5 - 10 Years
Buildings	39 Years
Improvements	15 Years

Maintenance and repairs are charged to operations when incurred. Restorations and renewals are capitalized. When property and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation account are removed, 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, 1999

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 receivables. However, for the year ended June 30, 1999, there were no amounts that were deemed uncollectible.

NOTE D - CHANGES IN PROPERTY AND EQUIPMENT

Property and equipment, beginning of period	\$ 12,106
Purchases of property and equipment - at cost	<u>75,251</u>
Property and equipment, end of period	<u>\$ 87,357</u>

Southeast District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

NOTE B - GRANTS FROM GOVERNMENT AGENCIES

A summary of grants from governmental agencies during the years ended June 30, 1999 and 1998 is as follows:

	CEDA #	1999	1998
Federal Funds:			
Drug Administration Funds	66.579	\$ 24,251	\$ 10,580
Juvenile Administration Funds	66.548	1,304	1,281
Violence Against Women	66.588	<u>0</u>	<u>3,940</u>
		25,555	15,771
State Reimbursed Funds:			
Auto Sold Equipment	N/A	0	20,737
Basic Training	N/A	51,000	41,000
Block Training	N/A	15,152	9,433
Continuing Training	N/A	8,800	8,800
Enhanced Training	N/A	<u>17,240</u>	<u>17,340</u>
		92,192	97,210
Total		\$ 117,747	\$ 112,981

Southwest District Law Enforcement
Planning Council, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

NOTE F - STATEMENTS OF CASH FLOWS

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

	1999
Change in net assets	\$ 63,366
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,360
Net (increase) decrease in:	
District dues receivable	(24,846)
Grant receivable	(23,341)
Net (increase) decrease in:	
Grants payable	38,500
Accounts payable	341
Net cash provided by operating activities	\$ 28,880

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 \$71,983.17 as June 30, 1999.

NOTE H - COMPENSATED ABSENCES

Employees of the company are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service, and other factors. In addition, members of management have contracts or agreements with the company that provide for compensated absences. It is impracticable to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. The company's policy is to recognize the costs of compensated absences when actually paid to employees.

SUPPLEMENTAL INFORMATION



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**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, 1999, and have issued our report thereon dated September 28, 1999.

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 recorded 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, 1999, 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.

Seabird, Myers & White (APC)

September 20, 1999

Seabird, Myers & White (APC)
Law Offices, Leesville



Scalia, Myers & White

Accountant
Compliance Accounts

Dr. L. Scott CPA
Mr. Stephen A. CPA, CMA
Mrs. Nancy Myers, CPA

Dr. A. "Scott" Plank, Jr., CPA

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
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, 1999, and have issued our report thereon dated September 20, 1999.

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

Scalia, Myers & White (APC)

September 20, 1999