

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
CURRENT YEAR'S FINDINGS
YEAR ENDED SEPTEMBER 30, 1997

FUND DEFICIT

REPORTABLE CONDITION: The General Fund deficit has decreased from \$14,310 to \$1,794.

CRITERIA: Louisiana Revised Statutes prohibits deficit spending.

CAUSE: The deficit was due to prior year vehicle purchase.

EFFECT: There is a \$1,794 deficit that will have to be made up.

RECOMMENDATION: I recommend that the Council continue to increase parish contributions to make up the deficit.

MANAGEMENT RESPONSE: The deficit will be made up by increased drawdowns and parish contributions.

* * *

UNBONDED EMPLOYEES

CONDITION: My review of the insurance confirmation reveals that the Council's employees are not bonded.

CRITERIA: Good accounting control requires that assets should be safe guarded.

CAUSE: The Council does not believe a bond was necessary.

EFFECT: There is no material effect to the financial statements.

RECOMMENDATION: I recommend that the Council obtain a bond on all employees handling funds.

MANAGEMENT RESPONSE: The Council does not believe a bond is necessary since dual signatures are required.

* * *

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
PRIOR YEAR'S FINDINGS
SEPTEMBER 30, 1997

* * *

DESCRIPTION: The General Fund had a fund deficit of \$14,310.

STATUS: The fund deficit decreased to \$1,794.

* * *

DESCRIPTION: The Council's employees are not bonded.

STATUS: No change.

* * *

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

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

January 15, 1998

To the Board of Directors
Capital District Law Enforcement Planning Council
Baton Rouge, Louisiana

I have audited the financial statements of the Bonne Sante' Center of North Baton Rouge, Inc. as of and for the year ended September 30, 1997, and have issued my report thereon dated January 15, 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 Capital District Law Enforcement Planning Council, Inc.'s 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 those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed 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 name's 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 we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

Donald C. DeVille

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 1997

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECEIVED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF JUSTICE</u>			
PASS THROUGH FUNDS			
APPREHENSION TRAINING FUNDS			
#95B050B020075	16.579	\$1,564	\$1,564
#95B050B020075	16.579	8,216	8,216
#95B050B020075	16.579	1,087	1,087
#96B050B020035	16.579	769	769
#96B050B020035	16.579	13,635	13,635
#96B050B020035	16.579	347	347
#96B050B020035	16.579	962	962
#96B050B020035	16.579	4,287	4,287
PROSECUTION TRAINING			
#95M05MM010424	16.588	1,534	1,534
LAW ENFORCEMENT TRAINING			
#95M050M010428	16.588	4,462	4,462
ADMINISTRATIVE FUNDS			
#96B050B990036	16.579	3,594	3,594
#96B050B990036	16.579	1,914	1,914
#96B050B990036	16.579	2,064	2,064
#96B050B990036	16.579	1,996	1,996
#96B050B990036	16.579	2,396	2,396
#96B050B990036	16.579	5,266	5,266
ADMINISTRATIVE FUNDS			
#97B050B990066	16.579	3,323	3,323
#97B050B990066	16.579	1,957	1,957
#97B050B990066	16.579	3,241	3,241
JJDP PLANNING FUNDS			
#95J080J100215	16.540	331	331
JJDP PLANNING FUNDS			
#96J080J100212	16.540	1,307	1,307
#95J080J100215	16.540	786	786
TOTAL		<u>65,038</u>	<u>65,038</u>

SUPPLEMENTAL INFORMATION

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 14 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through payments administered by the Louisiana Commission on Law Enforcement. If significant budget cuts are made at the federal/state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the council will receive in the next fiscal year.

NOTE 15 - INCOME TAX STATUS

The Council has not received its Tax Exempt Status from the IRS. However, according to the IRS, the Council, as a quasi-public agency, appears to qualify as an organization under Section 501 (c) (1) of the Internal Revenue Code.

NOTE 16 - LEASE COMMITMENT

On November 1, 1996, the Council entered into a lease agreement for office space for twelve months. The lease expired on October 31, 1997, with monthly rents of \$650.

The value of the lease payments remaining are:

Year Ended September 30, 1997	\$650
-------------------------------	-------

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 8 - CHANGES IN GENERAL LONG-TERM OBLIGATION

The following is a summary of the long-term obligation transactions during the year:

	<u>COMPENSATED ABSENCES</u>
Long-term obligations, Beginning	\$2,921
Additions	1,479
Deductions	(-0-)
	4,400
Long-term obligations, Ending	

NOTE 9 - LITIGATION

There is no litigation pending against the Council as of September 30, 1997, nor is the Council aware of any unasserted claims.

NOTE 10 - PENSION PLAN AND RETIREMENT COMMITMENTS

The Council does not have a pension plan.

NOTE 11 - POST-RETIREMENT BENEFITS

The Council does not have any retired employees.

NOTE 12 - COMPENSATION PAID TO BOARD MEMBERS

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 13 - FEDERALLY ASSISTED PROGRAMS

Federal and State grant programs represent an important source of funding to finance employment, construction and social programs which are beneficial to the Parish. These funds are recorded in the Special Revenue Funds and Capital Project Funds. The grants normally specify the purpose for which the funds may be used and are audited annually in accordance with the Office of Management and Budget's Circular A-133 under the "Single Audit Concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report. The Council receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 4 - CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

At September 30, 1997, the District has cash and cash equivalents (book balances) totaling \$24,689 in demand deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of September 30, 1997, the District has \$26,596, in deposits (collected bank balances). These deposits are insured from risk by \$26,596 of federal deposit insurance.

NOTE 5 - DUE TO/FROM OTHER FUNDS

The following is a summary of Due To/From Other Funds:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
Special Revenue Fund	General Fund	\$7,600

NOTE 6 - CHANGES IN FIXED ASSETS

Summary of changes in general fixed assets follows:

	<u>Balance</u> <u>10/01/96</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/97</u>
Equipment	\$54,998	\$2,394	-0-	\$57,382

NOTE 7 - DEFERRED REVENUE

Deferred revenue in the General Fund results from current year Intergovernmental Contributions collected to support the following year's activities and deferred revenue in the General Fund and Special Revenue Funds results from unexpended grant revenues as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Intergovernmental Revenue	\$-0-	\$25,542	\$25,542

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Vacation and Sick Pay

The Council's employee earn vacation (annual leave) as follows:

12 Days Per Year

The schedule for sick leave eligibility is the same as for annual leave.

L. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

M. Total Column on Combined Statements - Overview

Total Column on the Combined Statements - Overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund items are not eliminated from the total column.

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCE OF INDIVIDUAL FUNDS

The General Fund shows a deficit fund balance of \$1,794 due to the Prior year expenditures. The deficit will be reduced with additional fee fees generated from the parishes in the district.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Encumbrances

The Council does not follow the encumbrance method of accounting.

F. Budgets and Budgetary Accounting

The Council follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to September 30, the Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and means to finance them.
2. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
3. All unencumbered budget appropriations, except grant budgets, lapse at the end of each fiscal year.
4. Budgets are adopted on the GAAP Basis.
5. The Council does not follow the encumbrance method of accounting.

G. Cash and Investments

Cash and investments are stated at cost. The Council maintains its funds in demand accounts secured by Federal Deposit Insurance Corporation (FDIC).

H. Inventories of Material and Supplies

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

I. Prepaid

Insurance and similar services which extend over more than one accounting period have been recorded as expenditures when paid.

J. Revenues Susceptible To Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are interest income.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING

The accounts of the Capital District are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds are presented in the financial statements are described as follows:

Governmental Funds:

General Fund

The General Fund is the principal fund and is used to account for the general operations of the Council. The various fees and charges due the Council are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

D. GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. All fixed asset cost were available and no estimates were made.

Long-term obligations expected to be financed form governmental funds are accounted for in the general long-term obligation account group, not in governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 1 - ORGANIZATION

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Omnibus Crime Bill as a Private Non-profit Corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the district to lower the crime rate.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Probation Department have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Principles Determining Scope of Reporting Entity

Determination of the financial reporting entity was made in accordance with the criteria outlined in the National Council on Governmental Accounting (NCGA) Statement 3. The NCGA concluded that the basic criterion for inclusion or exclusion of an agency, institution, authority, or other organization from the financial reporting entity is the exercise of oversight responsibility over agencies, boards, and commissions by the Capital District Law Enforcement Planning Council, Inc. Oversight responsibility is defined to include, but not limited to:

- Financial interdependence
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Scope of public service and special financing relationships were also considered in determining the financial reporting entity.

In evaluating how to define the governmental entity for financial reporting purposes, management has considered all potential component units.

Excluded Entity:

The following agency is excluded from these statements because the Council does not exercise oversight:

Louisiana Commission on Law Enforcement

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL -
SPECIAL REVENUE FUND TYPES
YEAR ENDED SEPTEMBER 30, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL	\$147,591	\$147,591	\$-0-
MISCELLANEOUS	-0-	300	300
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	147,591	147,891	300
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
CURRENT			
PUBLIC SAFETY			
TRAINING	147,591	147,891	(300)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	147,591	147,891	(300)
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, BEGINNING OF YEAR	-0-	-0-	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	-0-	-0-	-0-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND TYPES
YEAR ENDED SEPTEMBER 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL	\$26,166	\$67,612	\$41,446
MISCELLANEOUS	-0-	175	175
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	26,166	67,787	41,621
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
CURRENT			
HEALTH AND WELFARE			
AUDITING	800	1,500	(700)
ADVERTISING	-0-	146	(146)
AUTO EXPENSE	2,450	2,243	207
INSURANCE	-0-	280	(280)
CLEANING OFFICE	350	700	(350)
OFFICE EXPENSE	2,480	2,478	2
POSTAGE	-0-	1,390	(1,390)
RENT	3,900	7,800	(3,900)
REPAIRS & MAINTENANCE	-0-	175	(175)
SALARIES	14,088	32,040	(17,952)
SUPPLIES	-0-	422	(422)
PAYROLL TAXES	1,078	2,451	(1,373)
TELEPHONE	1,020	1,020	-0-
TRAVEL	-0-	231	(231)
TRAINING	-0-	-0-	-0-
CAPITAL OUTLAY	-0-	2,394	(2,394)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	26,166	55,270	(29,104)
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	-0-	12,517	12,517
FUND BALANCE, BEGINNING OF YEAR	(14,311)	(14,311)	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	(14,311)	(1,794)	12,517
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
YEAR ENDED SEPTEMBER 30, 1997

	GOVERNMENTAL FUND TYPES		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	
REVENUES:			
INTERGOVERNMENTAL	\$67,612	\$147,591	\$215,203
MISCELLANEOUS	175	300	475
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	67,787	147,891	215,678
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
CURRENT			
PUBLIC SAFETY			
ACCOUNTING	1,500	-0-	1,500
ADVERTISING	146	-0-	146
AUTO EXPENSE	2,243	-0-	2,243
INSURANCE	280	-0-	280
CLEANING	700	-0-	700
OFFICE EXPENSE	2,478	-0-	2,478
POSTAGE	1,390	-0-	1,390
RENT	7,800	-0-	7,800
REPAIRS & MAINTENANCE	175	-0-	175
SALARIES	32,040	-0-	32,040
SUPPLIES	422	-0-	422
PAYROLL TAXES	2,451	-0-	2,451
TELEPHONE	1,020	-0-	1,020
TRAVEL	231	-0-	231
TRAINING	-0-	147,891	147,891
CAPITAL OUTLAY	2,394	-0-	2,394
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	55,270	147,891	203,161
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	12,517	-0-	12,517
FUND BALANCE, BEGINNING OF YEAR	(14,311)	-0-	(14,311)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	(1,794)	-0-	(1,794)
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 1997

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>		<u>ACCOUNT GROUPS</u>		<u>TOTALS</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>GENERAL</u> <u>LONG-TERM</u> <u>DEBT</u>	
<u>ASSETS</u>					
Cash	\$6,747	\$17,942	-0-	-0-	\$24,689
Due From Other Govts	-0-	-0-	-0-	-0-	-0-
Due From Other Funds	-0-	7,600	-0-	-0-	7,600
Equipment	-0-	-0-	\$57,392	-0-	57,392
Amount to Provide For Retirement of Compensated Absences	-0-	-0-	-0-	\$4,400	4,400
TOTAL ASSETS	<u>6,747</u>	<u>25,542</u>	<u>57,392</u>	<u>4,400</u>	<u>94,081</u>
 <u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES:</u>					
Accounts Payable	\$122	-0-	-0-	-0-	\$122
Employee Withholdings	819	-0-	-0-	-0-	819
Due To Other Funds	7,600	-0-	-0-	-0-	7,600
Deferred Revenue	-0-	\$25,542	-0-	-0-	25,542
Compensated Absences	-0-	-0-	-0-	\$4,400	4,400
TOTAL LIABILITIES	<u>8,541</u>	<u>25,542</u>	<u>-0-</u>	<u>4,400</u>	<u>38,483</u>
 <u>FUND EQUITY:</u>					
Investment in General Fixed Assets	-0-	-0-	\$57,392	-0-	57,392
Fund Balance Unreserved - Undesignated	(1,794)	-0-	-0-	-0-	(1,794)
TOTAL FUND EQUITY	<u>(1,794)</u>	<u>-0-</u>	<u>57,392</u>	<u>-0-</u>	<u>55,598</u>
<u>TOTAL LIABILITIES AND</u> <u>FUND EQUITY</u>	<u>6,747</u>	<u>25,542</u>	<u>57,392</u>	<u>4,400</u>	<u>94,081</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

INDEPENDENT AUDITOR'S REPORT

January 15, 1998

Capital District Law Enforcement Planning Council, Inc.
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Capital District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 1997. These financial statements are the responsibility of the Capital District Law Enforcement Planning Council, Inc. 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 the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Capital District Law Enforcement Planning Council, Inc., as of September 30, 1996, and the results of its operations 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 January 15, 1998, on our consideration of Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the financial statements of Capital District Law Enforcement Planning Council, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.



TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Balance Sheet - All Fund Types and Account Groups	4
Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund and Special Revenue Funds	6
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds	7
Notes to the Financial Statements	8
SUPPLEMENTAL INFORMATION	
Independent Auditor's Report on Schedule of Federal Financial Assistance Schedule	16
Schedule of Federal Financial Assistance	17
Independent Auditor's Report on Compliance Based on a Audit of General Purpose Financial Statements Performed In Accordance With Government Auditing Standards	18
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	19
Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	21
Independent Auditor's Report on Compliance With the Specific Requirements Applicable to Non-major Federal Financial Assistance Program Transactions	24
Independent Auditor's Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs	25
Prior Years Findings	26
Current Years Findings	27

8074

**OFFICIAL
FILE COPY**
DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 1997

RECEIVED
98 FEB 12 PM 1:51

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 3-4-98