

CAPITAL DISTRICT
LAW ENFORCEMENT PLANNING COUNCIL, INC
Denham Springs, Louisiana

Annual Financial Statements
As of and For the Year Ended September 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 3/17/10

DONALD C. De VILLE
Certified Public Accountant
7829 Bluebonnet Boulevard
Baton Rouge, Louisiana 70810

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Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

INDEPENDENT AUDITOR'S REPORT

February 2, 2010

To the Board of Directors
Captial District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Captial District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2009, which collectively comprises the Council, Inc.'s basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Council, Inc.'s management. My responsibility is to express an opinion of these basic financial statements based on my audit.

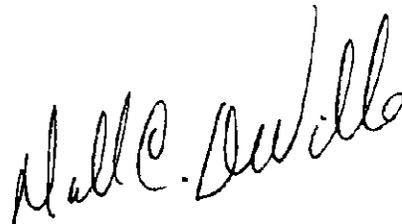
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform 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 provided a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Captial District Law Enforcement Planning Council, Inc. as of September 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on pages 29 through 30, are not a required part of the basis financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The Captial District Law Enforcement Planning Council, Inc. has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated February 2, 2010, on our consideration of Captial District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

A handwritten signature in black ink, reading "Matt C. Duville". The signature is written in a cursive, flowing style.

GOVERNMENT WIDE FINANCIAL STATEMENTS

GOVERNMENT WIDE STATEMENT OF NET ASSETS

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
September 30, 2009**

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS:	
Cash	\$26,832
Capital assets, net of accumulated depreciation	315
Total Assets	<u>27,147</u>
 LIABILITIES AND NET ASSETS:	
LIABILITIES:	
Accounts Payable	\$949
Payroll Taxes Payable	3,345
Compensated Absences Payable	3,152
Total Liabilities	<u>7,446</u>
 NET ASSETS	
Investment in Capital Assets, net of debt	315
Unreserved-Undesignated	19,386
Total Net Assets	<u>19,701</u>

The accompanying notes are an integral part of this statement.

GOVERNMENT WIDE STATEMENT OF ACTIVITIES

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
 BATON ROUGE, LOUISIANA
 For the Year Ended September 30, 2009

	Program Revenues			Net (Expenses) Revenues and Increases (Decreases) in Net Assets	
	Expenses	Operating			Governmental Activities
		Charges for Services	Grants & Contributions		
GOVERNMENTAL ACTIVITIES					
PUBLIC SAFETY					
SUPPORT SERVICES					
Administration	\$103,768	\$104,264	\$0	\$0	
Training	108,950	104,450	0	0	
Total Governmental Activities	212,718	208,714	0	0	
General Revenues:					
Investment earnings				0	
Other general revenues				4,530	
Special-Sale of Fixed Assets				0	
Total general revenues and transfers				4,530	
Change in Net Assets				526	
Net assets-beginning				19,175	
Net assets-ending				19,701	

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

BALANCE SHEET
GOVERNMENTAL FUNDS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
September 30, 2009

	<u>GENERAL</u>	<u>TRAINING</u>	<u>TOTAL</u>
ASSETS:			
Cash	\$22,831	\$4,001	\$26,832
Due From Other Funds	3,500	0	3,500
Total Assets	<u>26,331</u>	<u>4,001</u>	<u>30,332</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts Payable	\$949	\$0	\$949
Payroll Taxes Payable	3,345	0	3,345
Due To Other Funds	0	3,500	3,500
Total Liabilities	<u>4,294</u>	<u>3,500</u>	<u>7,794</u>
FUND BALANCES:			
Unreserved-Undesignated	22,037	501	22,538
Total Fund Balance	<u>22,037</u>	<u>501</u>	<u>22,538</u>
 Total Liabilities and Fund Balances	 <u>26,331</u>	 <u>4,001</u>	 <u>30,332</u>

The accompanying notes are an integral part of this statement.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE GOVERNMENT-WIDE FINANCIAL STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Total Governmental Fund Balance	\$22,538
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	315
Some expense reported in the statement of activities such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in government funds:	
Compensated Absences	<u>(3,152)</u>
Net Assets of Governmental Activities	<u><u>19,701</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
September 30, 2009

	<u>GENERAL</u>	<u>TRAINING</u>	<u>TOTAL</u>
REVENUE			
Intergovernmental-State	\$35,614	\$104,450	\$140,064
Intergovernmental-Local	68,650	0	68,650
Miscellaneous Income	4,530	0	4,530
	<u>108,794</u>	<u>104,450</u>	<u>213,244</u>
EXPENDITURES			
PUBLIC SAFETY			
CURRENT			
Accounting	3,977	0	3,977
Car Expenditures	2,892	0	2,892
Insurance	1,416	0	1,416
Salaries	61,842	0	61,842
Fringe Benefits	12,426	0	12,426
Postage	2,731	0	2,731
Printing	288	0	288
Occupancy	12,130	0	12,130
Security	202	0	202
Supplies	1,416	0	1,416
Communications	2,738	0	2,738
Travel	230	0	230
Miscellaneous	418	0	418
Training	0	108,950	108,950
	<u>102,706</u>	<u>108,950</u>	<u>211,656</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,088	(4,500)	1,588
FUND BALANCE, BEGINNING	15,949	5,001	20,950
FUND BALANCE, END	22,037	501	22,538

The accompanying notes are and integral part of this statement.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances-Total Governmental Funds	\$ 1,588
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(3,994)
Some expense reported in the statement of activities such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	<u>2,932</u>
Changes in Net Assets of Governmental Activities	<u><u>526</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Purpose of the 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.

b. 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
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Presentation of Statements:

The Council's statements are prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standard Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

The Council has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds; however, the Council has chosen not to do so because it does not have any business-type activities or enterprise funds. The more significant accounting policies established in GAAP and used by the Council are discussed below.

In September 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. Certain of the significant changes in the statement include the following:

For the first time the financial statements include:

A Management Discussion and Analysis (MD&A) section providing an analysis of the Council's overall financial position and results of operations; however, management has elected not to present the MD&A.

Governmental-Wide Financial statements prepared using full accrual accounting for all of the Council's activities.

A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Council has elected to implement the general provisions of the GASB Statement 34 in the current year.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Government-Wide Statements

The Council's basic financial statements include both Government-Wide (reporting the Council as a whole) and fund financial statements (reporting the Council's major funds). Both the Government-Wide and Fund Financial Statements categorize primary activities as either governmental or business type. The Council's functions and programs have been classified as governmental activities. The Council does not have any business-type activities, fiduciary funds, or any component units that are fiduciary in nature. Accordingly, the Government-Wide financial statements do not include any of these activities or funds.

In the Government-Wide Statement of Net Assets, the governmental type activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Council's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Invested in capital assets, net of related debt consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. Restricted net assets consist of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Unrestricted net assets include all other net assets that do not meet the definition of "restricted" of "invested in capital assets, net of related debt."

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Government-Wide Statement of Activities reports both the gross net cost of each of the Council's functions and significant programs. Many functions and programs are supported by general government revenues like intergovernmental revenues, and unrestricted investment income, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues, such as operating and capital grants and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants. The Council did not receive any capital-specific grants this year.

The Government-Wide Statements focus upon the Council's ability to sustain operations and the change in its net assets resulting from the current year's activities.

e. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues or expenditures are at least 10% of the corresponding total for all funds of that category or type.

Governmental fund equity is called the fund balance. Fund balance is further classified as reserved and unreserved, with unreserved being further split into designated and undesignated. Reserved means that the fund balance is not available for expenditure because resources have already been expended (but not consumed), or a legally restriction has been placed on certain assets that makes them only available to meet future obligations. Designated fund balances result when management tentatively sets aside or earmarks certain resources to expend in a designated manner. In contrast to reserved fund balances, designated amounts can be changed at the discretion of management.

The following is a description of the governmental funds of the Council:

General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. A large percentage of the Council's special revenue funds are provided by Louisiana Commission on Law Enforcement. These funds are provided by the United States Department of Justice to the Commission, which in turn "passes through" the funds to the Council.

The Council has established one special revenue fund. The following is a brief description of each special revenue fund's purpose:

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MAJOR SPECIAL REVENUE FUNDS

Training Fund is used to account for funds, which are used to provide training to local governments in the capital district.

f. Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange takes place.

2. Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Council considers all revenues "available" if they are collected within 60 days after year end. Expenditures are generally recorded under modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due, and (2) claims and judgements and compensated absences are recorded as expenditures when paid expendable available financial resource resources.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Interfund Activities

Interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers represent a permanent relocation of resources between funds. Transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net assets in the Government-wide Financial Statements.

h. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalent include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

i. Prepaid Expenses/Expenditures

Prepaid expenses include amounts paid for services in advance. These are shown as assets on the Government-Wide Statement of Net Assets. In the Fund Financial Statements, the Council has elected not to include amounts paid for future services as expenditures until those services are consumed to comply with the cost reimbursement terms of grant agreements. As a result, the prepaid expenditures are shown as an asset on the balance sheet of the Fund Financial Statements until they are consumed. In addition, a corresponding amount of the fund balance of the General Fund has been reserved to reflect the amount of fund balance not currently available for expenditure.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets that have been purchased or acquired with an original cost of at least \$1,000 and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the Government-Wide Statement of Net Assets. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provide the resources to acquire the assets. If the asset purchased, it is recorded in the books at its cost. If the asset was donated, when it is recorded at its estimated fair market value at the date of donation.

For capital assets recorded in the Government-Wide Financial Statements, depreciation is computed and recorded using the straight-line method for the asset's estimated useful life. The estimated useful lives of the various classes of depreciable capital assets are as follows:

Equipment	5-7 Years
Vehicles	5 Years
Computers	3 Years

Salvage values have not been established by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category of capital asset, management has used 10% of the vehicle's initial cost as a salvage value estimate.

Depreciation is not computed or recorded on capital assets for purposes of the Fund Financial Statements.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Unpaid Compensated Absences:

The Council's policies for vacation time permit employees to accumulate earned but unused vacation leave. Accordingly, a liability for the unpaid vacation leave has been recorded in the Government-Wide Statements. Management has estimated the current and long-term portions of this liability based on historical trends. The amount accrued as the compensated absence liability was determined using the number of vested vacation hours for each employee multiplied by the employee's wage rate in effect at the end of the year. An amount is added to this total for social security and medicare taxes. In contrast, the governmental funds in the Fund Financial Statements report only compensated absence liabilities that are payable from expendable available financial resources to the extent that the liabilities mature (or come due for payment). Vacation leave does not come due for payment until an employee makes a request to use it or terminates employment with the Council. Accordingly, no amounts have been accrued as fund liabilities as the year-end in the Fund Financial Statements. The differences in the methods of accruing compensated absences creates a reconciling item between the Fund and Government-Wide Financial Statement presentations.

The Council's sick leave policy does not provide for the vesting of sick leave thereby requiring the employee to be paid for any unused leave upon termination of employment. Accordingly, no amounts have been accrued as unpaid compensated absence in the Government-Wide Financial Statements relative to sick leave.

m. MANAGEMENT'S USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

n. Elimination and Reclassifications:

In the process of aggregating data for the Statement of Net Assets and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Deferred Revenue:

The Council reports deferred revenues on its Statement of Net Assets and on the balance sheet of the Fund Financial Statements. Deferred Revenues arise when the Council receives resources before it has a legal claim to them, as when grant monies are received before the occurrence of qualifying expenditures. In subsequent periods, when the Council has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

NOTE 2. REVENUE RECOGNITION

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting.

Revenues are recorded in the Fund Financial Statements governmental using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts of public support and miscellaneous revenues are often difficult to measure; therefore they are recorded as revenue in the period received.

NOTE 3. CASH

At September 30, 2009, the Capital District Law Enforcement Planning Council had cash and cash equivalent (book balances) totaling \$26,832.

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.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 3. CASH (Continued)

Custodial Credit Risk-Deposits. At year-end the bank balance was \$32,618. Of the bank balances, \$32,618 was covered by federal depository insurance. Accordingly, all bank deposits are classified as a "Category 1" credit risk in accordance with GASB Statement 3.

Interest Rate-Deposits. The District's policy does not address interest rate risk.

GASB Statement 3 categorizes deposits into three categories of credit risk:

1. Insured by FDIC or collateralized with securities held by the Council or by its agent in the Council's name. (Category 1)
2. Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the Council's name. (Category 2)
3. Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Council name; or collateralized with no written or approved collateral agreement. (Category 3)

Under state law, all bank deposits must be (1) secured by federal deposit insurance or by the pledge of securities owned by the fiscal agent bank, or (2) invested exclusively in instruments backed by the U.S. government. The fair value of the pledged securities plus the federal deposit insurance must always equal or exceed the amount on deposit with the fiscal agent.

NOTE 4. RECEIVABLES

A. A Summary of Receivables at year end follows:

<u>CLASS OF RECEIVABLES</u>	<u>RECEIVABLE</u>
Accounts Receivables	\$-0- <u> </u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 5. CHANGES IN CAPITAL ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>10-1-08</u>	<u>ADDITIONS</u>	<u>DECREASES</u>	<u>BALANCE</u> <u>9-30-09</u>
<u>Governmental Activities:</u>				
Equipment	\$13,939	\$-0-	\$-0-	\$13,939
Vehicle	27,108	-0-	-0-	27,108
Sub Total	<u>41,047</u>	<u>-0-</u>	<u>-0-</u>	<u>41,047</u>
Accumulated Depreciation				
Equipment	(12,778)	(845)	-0-	(13,623)
Vehicle	(23,960)	(3,149)	-0-	(27,109)
Sub Total	<u>(36,738)</u>	<u>(3,994)</u>	<u>-0-</u>	<u>(40,732)</u>
Net Capital Assets	<u>4,309</u>	<u>(3,994)</u>	<u>-0-</u>	<u>315</u>

Depreciation was charged to governmental activities as follows:

Administrative	\$3,994
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NOTE 6. BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's reimbursement policy.

NOTE 7 - INCOME TAX STATUS

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

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 8. LEASES

The Council has no capital leases but on September 16, 2007, it entered into an operating lease with Hughes & Hughes, LLC. to lease office space in Denham Springs, Louisiana, for one year with an option to renew for an additional year. The terms of this lease require monthly payments of \$795 for one year. The lease term runs from September 16, 2008 to September 30, 2009.

Total rent expenditures/expense of \$9,540, have been included in these financial statements.

NOTE 9. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as of year-end. The Council's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

No claims were paid-out or litigation costs incurred during the year ended September 30, 2009.

NOTE #10. CONTINGENCIES-GRANT PROGRAMS

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Cost charged to the respective grant programs are subject to audit by the grantor agencies; Therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year-end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 11. ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Commission on Law Enforcement. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or 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 12 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Council's coverages.

The Council's management has not purchased commercial insurance or made provision to cover or reduce the risk of loss, as a result of business interruption and certain acts of God, like floods or earthquakes.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 13 - RELATED PARTY TRANSACTIONS

There are no significant related party transactions during the year.

NOTE 14 - CHANGES IN GENERAL LONG-TERM DEBT

The following is a schedule of the changes in the long-term debt:

	<u>BALANCE</u> <u>10-1-07</u>	<u>PRINCIPAL</u> <u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>9-30-08</u>
Vacations Payable	\$6,084	\$-0-	\$2,932	\$3,152

NOTE 15 - PENSION PLAN

The Council established a 457 Deferred Compensation Plan for Public Employees September 27, 1999, effective October 1, 1999. The plan covers all employees who complete application to participate in the plan and agree to the terms of the plan. Each participant may contribute at least 7.55% up to 25% of their compensation to the plan each year. The Council will make matching contributions on behalf of each participant up to 12.3% of their contribution. Employees are 100% vested in the plan. The Council matching contribution of \$10,979 was made for the year ended September 30, 2009.

NOTE 16 - POST-RETIREMENT BENEFITS

The Capital District Law Enforcement Planning Council, Inc. does not offer any post-retirement benefits to its employees.

SUPPLEMENTARY INFORMATION REQUIRED BY GASB STATEMENT 34

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	GAAP BASIS	FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUE				
Intergovernmental-State	\$0	\$0	\$35,614	\$35,614
Intergovernmental-Local	68,650	68,650	68,650	0
Miscellaneous Income	0	0	4,530	4,530
	<u>68,650</u>	<u>68,650</u>	<u>108,794</u>	<u>40,144</u>
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Accounting	2,500	2,500	3,977	(1,477)
Car Expenditures	3,500	3,500	2,892	608
Equipment	0	0	0	0
Insurance	2,500	2,500	1,416	1,084
Salaries	40,848	40,848	61,842	(20,994)
Fringe Benefits	7,827	7,827	12,426	(4,599)
Postage	2,840	2,840	2,731	109
Printing	780	780	288	492
Rent	1,800	1,800	12,130	(10,330)
Maintenance	0	0	0	0
Security	0	0	202	(202)
Supplies	1,675	1,675	1,416	259
Telephone	2,880	2,880	2,738	142
Travel	0	0	230	(230)
Utilities	1,500	1,500	0	1,500
Miscellaneous	0	0	418	(418)
Capital Outlay	0	0	0	0
	<u>68,650</u>	<u>68,650</u>	<u>102,706</u>	<u>(34,056)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	0	0	6,088	6,088
FUND BALANCE, BEGINNING	15,949	15,949	15,949	0
FUND BALANCE, END	<u>15,949</u>	<u>15,949</u>	<u>22,037</u>	<u>6,088</u>

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
 BATON ROUGE, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE - TRAINING FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	AMOUNTS GAAP BASIS	FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUE				
Intergovernmental-State	\$104,450	\$104,450	\$104,450	\$0
	104,450	104,450	104,450	0
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Training	104,450	104,450	108,950	(4,500)
	104,450	104,450	108,950	(4,500)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	0	0	(4,500)	4,500
FUND BALANCE, BEGINNING	6,525	6,525	6,525	0
FUND BALANCE, END	6,525	6,525	2,025	4,500

Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

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

February 2, 2010

To the Board of Directors
Capital District Law Enforcement Planning Council
Denham Springs, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council as of and for the year ended September 30, 2009, and have issued my report thereon dated February 2, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Capital District Law Enforcement Planning Council's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Capital District Law Enforcement Planning Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 an instances of noncompliance or other matter that is required to be reported under Government Auditing Standards.

This report is intended for the information of the management, and federal and state awarding agencies and pass-through entities and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGES, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

REF NO.	FISCAL YEAR FINDING INITIALLY OCCURRED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	PLANNED CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
1.	9-30-08	Council lacks the training and qualifications to prepare their own financial statements.	No	Cost to benefit too great.
* * *				
2.	9-30-08	Revenue and expenditures on the bankstatement were not recorded on the general ledger.	Yes	Council now reconciles bank to general ledger.
* * *				
3.	9-30-08	Audit report was delivered late to Legislative Auditor.	Yes	Report delivered on time.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED SEPTEMBER 30, 2009

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Material weakness(es) identified? None

Significant deficiency(ies) identified
that are not considered to be
material weaknesses? None

Noncompliance material to financial
statements noted? Yes

Federal Awards - Not Applicable

There were no major programs.

No federal funds were used to pay audit cost.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2009-1

Condition: The Council's management lacks the qualifications and training to prepare its financial statements.

Criteria: SAS No. 112 defines this as a deficiency in the design of controls.

Effect: There is no effect to the financial statements since the auditor prepared the financial statements.

Recommendation: Because the Council is so small and the cost to benefit ratio is too great, I do not have a recommendation.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2009

REF NO.	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	NAME OF CONTACT PERSON	ANTICIPATED COMPLETION DATE
2008-1	Management lacks the qualifications and training to prepare their financial statements.	N/A - The cost to benefit does not justify the hiring of another CPA.	Wanda Johnson	N/A