

**Northwest Law Enforcement Planning Agency, Inc.
Financial Statements**

Year Ended June 30, 2014

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
JUNE 30, 2014

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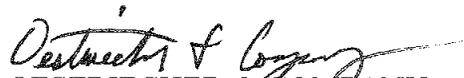
ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the accompanying statement of financial position of Northwest Law Enforcement Planning Agency, Inc. (a nonprofit organization) as of June 30, 2014, and the related statements of activities and cash flows for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.


OESTRIECHER & COMPANY
Certified Public Accountants

December 12, 2014



The CPA. Never Underestimate The Value.™

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014

ASSETS

Current assets	
Cash	\$ 2,137
Accounts receivable-grants	<u>20,450</u>
Total assets	<u>\$ 22,587</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable-grants	\$ 20,450
Net assets	
Unrestricted net assets	<u>2,137</u>
Total liabilities and net assets	<u>\$ 22,587</u>

See accountant's compilation report.

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support, revenues and reclassifications			
Membership dues	\$ 115,000	\$ -	\$ 115,000
State grants			
Basic training	-	48,500	48,500
Correctional training	-	10,200	10,200
Net assets released from restrictions			
Satisfaction of purpose restrictions	<u>72,000</u>	<u>(72,000)</u>	<u>-</u>
Total support, revenues and reclassification	187,000	(13,300)	173,700
 Expenses			
Program service			
Basic training	55,500	-	55,500
Correctional services	16,500	-	16,500
Supporting services			
Administrative fee	<u>115,000</u>	<u>-</u>	<u>115,000</u>
Total expenses	<u>187,000</u>	<u>-</u>	<u>187,000</u>
 Change in net assets	-	(13,300)	(13,300)
Net assets, beginning of year	<u>2,137</u>	<u>13,300</u>	<u>15,437</u>
 Net assets, end of year	<u>\$ 2,137</u>	<u>\$ -</u>	<u>\$ 2,137</u>

See accountant's compilation report.

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2014

Cash flows from operating activities	
Change in net assets	\$ (13,300)
Accounts receivable	(19,950)
Account payable	<u>1,950</u>
Net cash flow used in operating activities	<u>(31,300)</u>
Net decrease in cash	(31,300)
Cash, beginning of year	<u>33,437</u>
Cash, end of year	<u><u>\$ 2,137</u></u>

See accountant's compilation report.

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

Northwest Law Enforcement Planning Agency, Inc. is a nonprofit corporation organized in 1976 under Louisiana corporation statutes. Northwest Law Enforcement Planning Agency, Inc., acting under the authority of the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes 15:1209 was established to provide a forum for persons most familiar with the problems of local law enforcement to study, address, and adopt methods, procedures and programs that will result in more efficient and effective criminal justice operations in the northwest Louisiana area.

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

Basis of presentation

Financial statement presentation follows the recommendations of Section 958 of the Accounting Standards Codification. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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 those estimates.

Cash and cash equivalents

Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.

NORTHWEST LAW ENFORCEMENT PLANNING AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

Tax-exempt status

Northwest Law Enforcement Planning Agency, Inc. is a tax-exempt organization under Internal Revenue Code Section 501(c)(4) and, as such, is not subject to income taxes on income received for exempt purposes.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of a non-interest bearing account totaling \$2,137 at June 30, 2014. Northwest Law Enforcement Planning Agency, Inc. maintains its cash account in bank deposit account, which at times may exceed federally insured limits. The Agency has not experienced any losses in this account and believes it is not exposed to any significant credit risk.

3. CONCENTRATIONS OF REVENUES AND SIGNIFICANT FUNDING SOURCES

Northwest Law Enforcement Planning Agency, Inc. receives a majority of its revenues from local dues and administrative fees. If significant budget cuts are made, the amount of funds that Northwest Law Enforcement Planning Agency, Inc. receives could be reduced significantly, resulting in an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds Northwest Law Enforcement Planning Agency, Inc. will receive in the next year.

4. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 12, 2014, the date on which the financial statements were available to be issued. There were no subsequent events to disclose.