

9/15/1

STATE OF LOUISIANA
REVENUE DEPARTMENT
PROGRAM 1000 15

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.

Monroe, Louisiana

Annual Financial Report

For the Year Ended September 30, 2008

(With Audit Report Thereon)

Under provisions of state law, this report is a public document. A copy of this 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.

Released Date 9/15/08

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

For the Year Ended September 30, 2080

CONTENTS

	Page(s)
Independent Auditor's Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flows	4
Notes to the Financial Statements	5-10
Schedule of Prior Year Findings	11
Report on Compliance and on Internal Control Over Financial Reporting, Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	12

TOM MILHEAN
Certified Public Accountant

Member
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

100 Fourth Street, Suite 1000
Baton Rouge, Louisiana 70801
(504) 383-0400

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,
Red River Delta Law Enforcement
Planning Council, Inc.
Pineville, Louisiana

I have audited the accompanying statement of financial position of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of September 30, 2008, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. 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 Government Auditing Standards, issued by the Comptroller General of the United States. These 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 provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Red River Delta Law Enforcement Planning Council, Inc. as of September 30, 2008, and the changes in its net assets and its cash flows 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 March 10, 2009, on my consideration of Red River Delta Law Enforcement Planning Council, Inc. internal control over financial reporting, and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Baton Rouge, Louisiana
March 10, 2009

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Statement of Financial Position
 September 30, 2008

ASSETS

Current Assets		
Cash		\$ 81,568
Accounts Receivable:		
Dues	7,404	
Claims Receivable	4,896	
Interest	<u>1,080</u>	
Current Assets		74,948
Property and Equipment:		
Land and Building	\$ 156,887	
Furniture and Equipment	<u>202,455</u>	
	359,342	
Less: Accumulated Depreciation	<u>181,888</u>	<u>177,454</u>
TOTAL ASSETS		\$ 625,412

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable		\$ 92,588
Payroll Taxes Payable		6,588
Short Term Note Payable		798
Program Income		743
Accrued Expenses		128
Deferred Revenues		11,258
Current Portion of Notes Payable		<u>32,187</u>
Total Current Liabilities		177,832
Notes payable, less current portion		54,873
Accrued Annual Loans		<u>71,127</u>
Total Liabilities		297,832
Net Assets:		
Unrestricted	\$ 27,144	
Temporarily Restricted -		
Gift Property and Equipment	<u>51,224</u>	<u>78,368</u>
TOTAL LIABILITIES AND NET ASSETS		\$ 625,412

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

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Monroe, Louisiana

Statement of Activities
For the Year Ended September 30, 2000
(With Comparative Totals for September 30, 1999)

	Operating Funds Unexpended	Grant Funds Expended	Total \$2,000.00	September 30, 1999 Total
SUPPORT REVENUES				
Membership Fees	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
Administrative Fee - Multistate Council	45,000	-	45,000	45,000
Administrative Fee - Central/Texas Associate Deputies	11,000	-	11,000	11,000
Interest Income	1,940	-	1,940	2,075
Other Income	1,070	-	1,070	1,740
Rent Income	3,040	-	3,040	3,040
Sublet and Misc Grants:				
Jail Placement Specialist	-	14,200	14,200	11,600
Drug Work	-	-	-	1,200
I.A.L.E. Program	-	104,610	104,610	106,000
Drug Court Administration	-	14,000	14,000	14,700
State Training Center	-	45,000	45,000	40,000
Parole/Probation Training - TAM	-	4,000	4,000	-
Administration - Police Training Institute	-	20,100	20,100	-
Crest Training	-	11,600	11,600	14,000
JRP Training Funds	-	1,000	1,000	1,000
Work and Orientation/Officer Training	-	11,000	11,000	10,000
TOTAL SUPPORT AND REVENUE	120,010	204,610	324,620	312,315
EXPENSES				
Salaries	24,400	154,375	178,775	174,000
Employer Insurance and Taxes	13,075	11,000	24,075	11,200
Business Plan	11,000	-	11,000	22,000
Office Supplies and Expense	10,000	10,775	20,775	20,700
Rent	-	3,000	3,000	3,700
Interest	4,000	-	4,000	3,700
Automobile Operating Cost	1,000	20,000	21,000	11,000
Equipment	20,000	-	20,000	20,000
Professional Fees	1,000	104,610	105,610	104,000
Maintenance	1,000	1,000	2,000	1,100
Printing and Other Expenses	1,000	200	1,200	1,000
Travel	1,000	50,000	51,000	44,000
Subsistence Specialized Training	-	44,000	44,000	50,000
Supplies and Office Training Expenses	-	14,120	14,120	10,000
TOTAL EXPENSES	114,475	294,610	409,085	391,000
Change in Net Assets	1,535	-	1,535	10,315
Net Assets, Beginning of Year	40,000	-	40,000	41,614
NET ASSETS, END OF YEAR	41,535	0,000	41,535	51,929

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

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.

Ponchartraine, Louisiana

Statement of Cash Flows
For the Year Ended September 30, 2008
(With Comparative Totals for September 30, 1999)

	Operating Funds Unencumbered	Fund Funds Reimbursed	Total All Funds	September 30 1999 Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Excess of Support and Revenue Over (Under) Expenses	\$2,740	\$ -	\$2,740	\$2,740
Adjustments to reconcile net income to net cash provided (used) by operating activities:				
Depreciation	26,559	-	26,559	26,141
Decrease (Increase) in:				
Due from/Reimbursed Operating Funds	-	(4,895)	(4,895)	3,095
Accounts Receivable	(7,404)	(2,898)	(10,302)	7,112
Prepaid Expenses	(1,081)	-	(1,081)	4,294
Increase (Decrease) in:				
Due to Reimbursed Grant Funds	4,485	-	4,485	(2,055)
Accounts Payable	(2,479)	8,340	5,861	2,148
Accrued Liabilities	(261)	-	(261)	(1,448)
Deferred Revenue	-	-	-	(282)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	16,059	-	16,059	16,589
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Equipment	-	-	-	(26,121)
NET CASH USED BY INVESTING ACTIVITIES	-	-	-	(26,121)
CASH FLOW FROM FINANCING ACTIVITIES				
Payments from Gifts	-	-	-	21,888
Gift Reimburses	(16,679)	-	(16,679)	(11,111)
NET CASH USED BY FINANCING ACTIVITIES	(16,679)	-	(16,679)	9,777
NET INCREASE (DECREASE) IN CASH	(620)	-	(620)	(5,771)
CASH AT BEGINNING OF YEAR	25,121	-	25,121	31,398
CASH AT END OF YEAR	24,501	-	24,501	25,627
SUPPLEMENTAL DISCLOSURES				
Operating activities reflect income paid of \$ 4,891.				

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

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Fingerita, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 2009

A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Red River Delta Law Enforcement Planning Council, Inc. (hereinafter referred to as Red River Delta), is a non-for-profit corporation, organized in 1976 under Louisiana Corporation Statutes. The Corporation, acting under the authority of the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes 11:1289 et seq, provides planning, assistance, and advice on criminal justice activities and projects to the various local law enforcement agencies within the parishes of Acadiana, Catahoula, Calcasieu, Grant, LaSalle, Rapides, Vernon, and Winn.

Income Tax Exemption

Red River Delta qualifies as a non-exempt organization under Section 501(c)(24) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

Basis of Accounting

The financial statements of Red River Delta have been prepared on the accrual basis of accounting.

Presentation of Net Assets by Class

The accompanying financial statements have been prepared in conformity with the disclosure and presentation requirements of the Financial Accounting Standards Board (FASB) as set forth in Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, Red River Delta 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.

Net assets of the two restricted classes are created by grant imposed restrictions on their use. All other net assets, including board designated or appropriated amounts, are legally unrestricted and are reported in part of the unrestricted class.

The temporarily restricted net assets consist of property and equipment that are acquired with grant funds and remain restricted for use in a specified future period.

Red River Delta reports revenue in the following two classifications:

Membership Fees - Membership fees, a contractual agreement with Northwest Law Enforcement Planning Agency, Inc. (Northwest), and a contractual agreement with the Central Louisiana Parish Justice Division Authority are the primary sources of unrestricted operating funds. A schedule of dues for each parish is adopted annually by the Board of Directors. Under the contract with Northwest, Red River Delta serves as the operating staff of Northwest and performs the basic duties of office administration, planning and grant administration. Northwest compensates Red River Delta at the rate of \$45,000 per year plus any grant reimbursements from the Parish Justice and Delinquency Prevention programs. The agreement provides for alteration or cancellation by either party upon thirty days notice.

(continued)

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Bossier Parish, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 2000

Under the contract with the Central Louisiana Juvenile Detention Authority, Red River Delta will provide the staff to perform all administrative functions for the authority. The Juvenile Detention Authority will compensate Red River Delta at a rate of \$15,000 per year, beginning January 1, 2000. The agreement provides for alteration or cancellation by either party upon thirty days notice.

Federal and State Grants. - The restricted grant funds consist primarily of subgrants administered by the Governor of the State of Louisiana, administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCALE), to be used for specific programs. These subgrants are used primarily to provide specialized training to local law enforcement personnel in the areas of crime prevention and control, and to administer juvenile justice programs. Grant applications submitted to LCALE for approval require specific information and budgets as to the use of these grant funds. Certain grants allow for the reimbursement of salary expenses and the use of office space for approved grant personnel in the administration of the grant programs by Red River Delta.

Cash and Equivalents

For the Statement of Cash Flows, cash is defined as all assets in checking and savings accounts, certificates of deposits maturing in one year or less, and cash on hand.

Characteristics of Credit Risk

Red River Delta's deposits are concentrated in two financial institutions. FDIC coverage is available up to \$100,000 per bank. Amounts in excess of this are insured and are subject to loss should the bank fail (with a possible offset against the outstanding loans, if any). During the year ended September 30, 2000, the organization's bank balances did not exceed FDIC coverage.

Fund Balances

Fund balances are presented to facilitate financial analysis. Data in these columns do not present financial positions, results of operations and changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Comparative Data

The financial information for the year ended September 30, 1999, presented for comparative purposes, is not intended to be a complete financial statement presentation.

■ - CASH

Cash consists of the balance in the operating account as follows:

Cash on Hand	\$ 600
Operating Account	1,100
Certificates of Deposit	20,200
Total	<u>\$21,900</u>

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Notes to the Financial Statements
 For the Year Ended September 30, 2009

C - ACCOUNTS RECEIVABLE:

Hours receivable represents uncollected membership dues as September 30, 2009. Grants receivable represents money spent for budgeted program costs that will be reimbursed by LCLF.

Protection Training - R/W	RPT-0-006	\$ 1,232
Crime Victim Assistance	CVA-0-004	<u>3,273</u>
Total		<u>\$ 4,505</u>

D - ACCRUED PAYABLE:

This balance reflects amounts to be paid subsequent to year end for costs incurred and reimbursements due under grant programs, as follows:

Basic Training	BPT-0-005	\$ 11,000
Continental Officer Training	COT-0-008	2,600
Protection Training - R/W	RPT-0-006	1,800
D.A.R.E. Program	DD-0-004	45,424
D.A.R.E. Program	DD-0-005	<u>7,234</u>
Total		<u>\$ 78,058</u>

E - DEFERRED REVENUES:

Deferred revenues consist of payments received from Northwest prior to year end for the subsequent year's contract fee.

F - PROGRAM INCOME:

Matching funds for program costs in excess of required amounts represent program income that must be used in the reduction of future approved program costs. Program income as September 30, 2009 was:

	Drug Block DB-00-00-0-0005	D.A.R.E. Program DD-00-00-0002	D.A.R.E. Program DD-00-00-0001
Balance, September 30, 2008	\$ 100	\$ 10	\$ 100
Program Costs	-	-	-
Program Income	<u>100</u>	<u>10</u>	<u>100</u>
Balance, September 30, 2009	<u>\$ 100</u>	<u>\$ 10</u>	<u>\$ 100</u>

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Notes to the Financial Statements
 For the Year Ended September 30, 2000

G - PROPERTY AND EQUIPMENT

Property and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

	Years
Building and building additions	40
Furniture and equipment	5-7

H - SHORT-TERM NOTE PAYABLE

Note payable to bank, due February 9, 2001, bearing interest at 7.00%, secured by a certificate of deposit in the amount of \$26,600. Amount due as of September 30, 2000:

	September 30, 2000 <u>\$ 1,170</u>
--	------------------------------------------

I - LONG-TERM LIABILITIES

Note payable to a financial institution in monthly installments through March 1, 2011, of \$489, and is collateralized by land and building. The interest rate varies and is based on an index that is the weekly average yield on United States Treasury Securities adjusted to a constant maturity of one year. The rate is fixed for the year ended September 30, 2000, and is 9.58 percent.

	September 30, 2000 <u>\$12,123</u>
--	------------------------------------------

Note payable to bank, bearing interest of 8.00% per annum, secured by certificate of deposit #1179007968 and #11183972; principal and interest payable at \$409 per month, due July, 2004.

\$4,943

Note payable to bank, bearing interest of 7.00% per annum, secured by certificate of deposit in an amount not less than \$10,244; principal and interest payable at \$482 per month, due June, 2002.

\$134
66,508
\$1,167
\$14,811

Current Portion

Long-Term Notes Payable

Estimated maturities on long-term debt for the next five years are as follows:

2001	12,147
2002	11,624
2003	8,181
2004	7,500
2005	3,484
Thereafter	25,562

(continued)

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Finesville, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 2000

K - RESTRICTIONS ON NET ASSETS

Furniture and equipment purchased with grant funds are to be used for specific purposes. Any other use or disposal requires LLELE approval.

L - OTHER INCOME

Other income consists primarily of tuition charged for state D.A.R.E. training programs. The amounts are used to defray associated costs not covered by the grants.

M - ACCRUED ANNUAL LEAVE

Red River Delta provides a leave policy that allows accumulation of accrued annual leave which is carried forward each year. Upon separation of employment, Red River Delta will pay up to three hundred hours of accrued accumulated annual leave. The remainder of accrued annual leave and all sick leave is canceled. The amount accrued for the year ended September 30, 2000, was \$25,127.

N - RETIREMENT PLAN

Red River Delta maintains a Simplified Employee Pension Plan as defined in Section 408(a) of the Internal Revenue Code for those employees who qualify. The Board adopted a policy to contribute 15 percent of qualified employees' salary. The contribution for the year ended September 30, 2000, was \$77,818.

O - CONTINGENT LIABILITIES

Amounts received from the grantor agency is subject to audit and adjustment by the grantor. Any disallowed claims, including amounts already collected may constitute a liability of the corporation. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although Red River Delta expects such amounts, if any, to be immaterial.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

Schedule of Prior Year Findings

For the Year Ended September 30, 2000

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

There were no prior year findings relating to internal control and compliance material to the financial statements.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL FEDERAL AWARDS

There were no prior year findings relating to internal control and compliance material to federal awards.

SECTION III - MANAGEMENT LETTER

1999.1 - Cash Management - Resolved

TOM MILLIGAN
Certified Public Accountant

Member
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

109 North Orléans Street
Orlando, Louisiana 70657
(504)833-0443

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

To the Board of Directors
Red River Delta Law Enforcement
Planning Council, Inc.
Pineville, Louisiana

I have audited the financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 2006, and have issued my report thereon dated March 08, 2007. 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.

Opinion

In part of obtaining reasonable assurance about whether Red River Delta Law Enforcement Planning Council, Inc. financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Red River Delta Law Enforcement Planning Council, Inc. internal control over financial reporting in order to determine my auditing procedures in the process 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 or omissions that would be material 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 could not obtain evidence involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization, legislative/commission on Law Enforcement, and the Legislative Auditor, and is not intended and should not be used by anyone other than these specified parties.



Orlando, Louisiana
March 08, 2007