

**TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana**

**Basic Financial Statements
With Accountant's Review Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2017**

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

Basic Financial Statements
With Accountant's Review Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2017

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TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Contents, December 31, 2017

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Accountant's Review Report

BOARD OF COMMISSIONERS
TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

I have reviewed the accompanying financial statements of the governmental activities of the Tensas Parish 911 Emergency Communications District, a component unit of the Tensas Parish Police Jury, as of and for the year ended December 31, 2017, which collectively comprise the communication district's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Tensas Parish 911 Emergency Communications District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

The management of Tensas Parish 911 Emergency Communications District 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 that are free from material misstatement whether due to fraud or error.

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Accountants Review Report
December 31, 2017

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6 through 9 and 26 through 27 are presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. I have not audited, reviewed or compiled the required supplementary information and accordingly, I do not express an opinion, a conclusion, nor provide any assurance on it.

The schedule of compensation, benefits, and other payments to agency head on page 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements. In my opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.



West Monroe, Louisiana
February 6, 2017

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

Management's Discussion and Analysis
December 31, 2017

As management of the Tensas Parish 911 Emergency Communications District, we offer readers of the Tensas Parish 911 Emergency Communications District's financial statements this narrative overview and analysis of the financial activities of the Tensas Parish 911 Emergency Communications District for the fiscal year ended December 31, 2017. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Tensas Parish 911 Emergency Communications District's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the district's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Tensas Parish 911 Emergency Communications District's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Tensas Parish 911 Emergency Communications District's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Tensas Parish 911 Emergency Communications District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are

reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Tensas Parish 911 Emergency Communications District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Tensas Parish 911 Emergency Communications District are governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Tensas Parish 911 Emergency Communications District adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Tensas Parish 911 Emergency Communications District's performance.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Tensas Parish 911 Emergency Communications District exceeded liabilities by \$695,045. Approximately 35% of the Tensas Parish 911 Emergency Communications District's net assets reflects its investment in capital assets (e.g., equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending.

The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Tensas Parish 911 Emergency Communications District to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET ASSETS

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and cash equivalents	\$288,609	\$210,782
Receivables	168,818	155,635
Capital assets (net of accumulated depreciation)	<u>303,667</u>	<u>323,659</u>
TOTAL ASSETS	<u>\$761,094</u>	<u>\$690,076</u>
LIABILITIES		
Accounts payable	\$2,661	\$2,402
Long term liabilities:		
Due in one year	5,091	4,884
Due in more than one year	<u>58,297</u>	<u>63,387</u>
Total long term liabilities	<u>63,388</u>	<u>68,271</u>
TOTAL LIABILITIES	<u>66,049</u>	<u>70,673</u>
NET ASSETS		
Invested in capital assets, net of related debt	240,279	323,659
Unrestricted	<u>454,766</u>	<u>295,744</u>
TOTAL NET ASSETS	<u>\$695,045</u>	<u>\$619,403</u>

STATEMENT OF ACTIVITIES

	<u>2017</u>	<u>2016</u>
Taxation:		
Operating services	\$109,297	\$110,451
Materials and supplies	17,911	6,323
Travel and other charges		1,096
Interest expense	2,725	2,921
Intergovernmental	5,790	5,818
Depreciation expense	<u>19,992</u>	<u>19,922</u>
Total Program Expenses	<u>155,715</u>	<u>146,531</u>
General revenues:		
Taxes - ad valorem	178,107	177,144
Local funds	6,000	6,000
Landline/Cellular/Wireless fees	46,777	43,440
Interest earned	<u>473</u>	<u>347</u>
Total General Revenues	<u>231,357</u>	<u>226,931</u>
Change in Net Assets	75,642	80,400
Net Assets - Beginning of year	<u>619,403</u>	<u>539,003</u>
Net Assets - End of year	<u>\$695,045</u>	<u>\$619,403</u>

Financial Analysis of the Government's Funds

As noted earlier, the Tensas Parish 911 Emergency Communications District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2017, the general fund's governmental fund balances of \$454,766 showed an increase of \$90,751 over December 31, 2016.

General Fund Budgetary Highlights

Differences between the revenues of the original budget and the final budget was due to a decrease in ad valorem taxes and an increase in cellular and wireless fees. Differences between the expenditures of the original budget and the final budget were due to a decrease in operating services and capital outlay and an increase in materials and supplies.

Capital Asset and Debt Administration

Capital assets. The Tensas Parish 911 Emergency Communications District's investment in capital assets for its governmental activities as of December 31, 2017, amounts to \$303,667 (net of accumulated depreciation). This investment includes buildings, vehicles, furniture and equipment. There were no increases or decreases in capital assets for the year.

Long-term debt. The Tensas Parish 911 Emergency Communications District's has long-term debt outstanding at December 31, 2017 of \$63,388, which consists of revenue bonds payable. During the year ended December 31, 2017, \$4,883 of debt was paid in accordance with the debt agreement.

Requests for Information

This financial report is designed to provide a general overview of the Tensas Parish 911 Emergency Communications District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Tensas Parish 911 Emergency Communications District, P.O. Box 252, St. Joseph, LA 71366.

February 6, 2018

BASIC FINANCIAL STATEMENTS

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

STATEMENT OF NET ASSETS
December 31, 2017

ASSETS

Cash and cash equivalents	\$288,609
Receivables - ad valorem taxes	168,818
Capital assets (net of accumulated depreciation)	<u>303,667</u>
TOTAL ASSETS	<u>\$761,094</u>

LIABILITIES

Accounts payable	\$2,661
Long term liabilities:	
Due in one year	5,091
Due in more than one year	<u>58,297</u>
Total long term liabilities	<u>63,388</u>
TOTAL LIABILITIES	66,049

NET ASSETS

Invested in capital assets, net of related debt	240,279
Unrestricted	<u>454,766</u>
TOTAL NET ASSETS	<u>\$695,045</u>

See accompanying notes and accountant's report.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

STATEMENT OF ACTIVITIES
December 31, 2017

Public safety:	
Operating services	\$109,297
Materials and supplies	17,911
Debt service expense	2,725
Intergovernmental	5,790
Depreciation expense	19,992
Total Program Expenses	<u>155,715</u>
General revenues:	
Taxes - ad valorem	178,107
Local funds	6,000
Landline/Cellular/Wireless fees	46,777
Interest earned	<u>473</u>
Change in Net Assets	75,642
Net Assets - Beginning of year	<u>619,403</u>
Net Assets - End of year	<u><u>\$695,045</u></u>

See accompanying notes and accountant's report.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2017

ASSETS

Cash and cash equivalents	\$288,609
Receivables	<u>168,818</u>
TOTAL ASSETS	<u>\$457,427</u>

LIABILITIES AND FUND EQUITY

Liabilities - accounts payable	\$2,661
Fund Equity - fund balances - unassigned	<u>454,766</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$457,427</u>

See accompanying notes and accountant's report.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets

For the Year Ended December 31, 2017

Total Fund Balances at December 31, 2017 - Governmental Funds (Statement C)		<u>\$454,766</u>
Cost of capital assets at December 31, 2017	\$490,416	
Less: Accumulated depreciation as of December 31, 2017	<u>(186,749)</u>	<u>303,667</u>
Long term liabilities at December 31, 2017 - Note payable		<u>(63,388)</u>
Net Assets at December 31, 2017 (Statement A)		<u><u>\$695,045</u></u>

See accompanying notes and accountant's report.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2017

REVENUES	
Ad valorem taxes	\$178,107
Intergovernmental revenues - local funds	6,000
Landline/Cellular/Wireless fees	46,777
Use of money and property	473
Total revenues	<u>231,357</u>
EXPENDITURES	
Public safety:	
Current:	
Operating services	109,297
Materials and supplies	17,911
Debt service	7,608
Intergovernmental	5,790
Total expenditures	<u>140,606</u>
EXCESS OF REVENUES OVER EXPENDITURES	90,751
FUND BALANCE AT BEGINNING OF YEAR	<u>364,015</u>
FUND BALANCE AT END OF YEAR	<u><u>\$454,766</u></u>

See accompanying notes and accountant's report.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2017

Total net change in fund balances - governmental funds (Statement D)	\$90,751
Amounts reported for governmental activities in the Statement of Activities are different because:	
Payments of long-term debt are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	4,883
Capital outlays are reported in governmental funds 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 exceed depreciation for the period.	<u>(19,992)</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$75,642</u></u>

See accompanying notes and accountant's report.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Tensas Parish 911 Emergency Communications District was created by the Tensas Parish Police Jury, as authorized by Louisiana Revised Statute 33:9101, on May 23, 2000, for the purpose of providing a primary three-digit emergency number through which emergency services can be quickly and efficiently obtained. The district is governed by a seven member board appointed by the police jury. Board members serve without benefit of compensation.

The accompanying financial statements of the Tensas Parish 911 Emergency Communications District have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis -for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Tensas Parish Police Jury is the financial reporting entity for Tensas Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Tensas Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints the commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Tensas Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Tensas Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The district's basic financial statements include both government-wide (reporting the district as a whole) and fund financial statements (reporting the district's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the district.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts: invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets. The district first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources 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 occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district's general revenues.

Allocation of Indirect Expenses - The district reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district's current operations require the use of only governmental funds. The governmental fund type used by the district is described as follows:

Governmental Fund Type

General Fund - The General Fund is the principal fund of the district and is used to account for the operations of the district's office. The various fees and charges due to the district's office are accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

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

1. Accrual:

The governmental type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized 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 district considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Ad valorem taxes are budgeted in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and other intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2017, the district has cash and cash equivalents (book balances) totaling \$288,609.

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 bank. These deposits are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

balances) at December 31, 2017, total \$301,862 and are fully secured by federal deposit insurance.

F. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the police jury maintains coverage on the communications district. The policy covers general liability, property, employee liability, and public officials liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2017.

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 3.00 mills on property within the boundaries of the district for maintenance and operation of the district. The district levied 3.21 mills for 2017. The tax was approve for a 10 year period and will expire on the 2023 tax roll.

The difference between authorized and levied millage is the result of reassessments of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2017 assessed valuation (amounts expressed in thousands):

	2017 Assessed Valuation	Per cent of Total Assessed Valuation
American River Transmission Co.	\$15,657	25.72%
Cross Keys Bank	1,526	2.51%
Entergy Louisiana, Inc.	939	1.54%
Tensas State Bank	714	1.17%
Entergy Louisiana, LLC	695	1.14%
Marlin Resources, LLC	649	1.07%
Bunge North America, Inc	502	0.82%
Panola Company, LTD	473	0.78%
Somerset Plantation	449	0.74%
Lansing Louisiana, LLC	441	0.72%
Total	<u>\$22,045</u>	<u>36.22%</u>

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

3. CHANGES IN CAPITAL ASSETS

The following presents the changes in capital assets for the year ended December 31, 2017:

Balance, January 1, 2017	\$490,416
Additions	NONE
Deletions	NONE
Balance, December 31, 2017	490,416
Less accumulated depreciation	(186,749)
Net Capital Assets	<u>\$303,667</u>

4. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 2017:

	Series 2008 Revenue Bonds
Long-term debt payable at January 1, 2017	\$68,271
Additions	NONE
Reductions	(4,883)
Long-term debt payable at December 31, 2017	<u>\$63,388</u>

The Revenue Bonds, Series 2008, for \$100,000, were issued March 5, 2008, for the purpose of constructing a building. Annual installments of \$7,608 are due through March 5, 2028, at an interest rate of 4.125 percent. Debt requirements are made from the General Fund.

The annual requirements to amortize all bonded debt outstanding at December 31, 2017 is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$5,089	\$2,519	\$7,608
2019	5,303	2,305	7,608
2020	5,526	2,082	7,608
2021	5,759	1,849	7,608
2022	6,001	1,607	7,608
2023-2026	34,006	5,406	39,412
2027-2028	1,704	246	1,950
Total	<u>\$63,388</u>	<u>\$16,014</u>	<u>\$79,402</u>

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Notes to the Financial Statements (Continued)

5. PENSION PLANS

The district does not participate in any pension or retirement plans.

6. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 2017, nor is it aware of any unasserted claims.

7. IMPLEMENTATION OF WIRELESS E911 SERVICES

Louisiana R. S. 33:9109 states, in pertinent part, "In any district having a population of less than twenty thousand persons as of the most recent federal decennial census, proceeds of the service charge, less any collection charge which the wireless service supplier is authorized to retain, may be used for any lawful purpose of the district." U. S. Census Bureau statistics indicate the latest decennial census of the District to be 6,618. Therefore, of the \$30,396 in revenues derived from service charges related to Wireless E911 Services, all of the proceeds have been used in accordance with the general operations of the District.

While the District has not yet implemented Wireless E911 services at this time, management plans to form cooperative endeavor agreements with neighboring districts to combine resources and provide the service within the District.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$177,166	\$171,271	\$178,107	\$6,836
Intergovernmental revenues - local funds	6,000	6,000	6,000	
Landline/Cellular/Wireless fees	44,000	45,294	46,777	1,483
Use of money and property	300	400	473	73
Total revenues	<u>227,466</u>	<u>222,965</u>	<u>231,357</u>	<u>8,392</u>
EXPENDITURES				
Current:				
General government - taxation:				
Operating services	112,270	107,828	109,297	(1,469)
Materials and supplies	11,000	15,336	17,911	(2,575)
Debt service	7,608	7,608	7,608	
Capital outlay	35,000	2,850		2,850
Intergovernmental			5,790	(5,790)
Total expenditures	<u>165,878</u>	<u>133,622</u>	<u>140,606</u>	<u>(6,984)</u>
EXCESS OF REVENUES OVER EXPENDITURES	61,588	89,343	90,751	1,408
FUND BALANCE AT BEGINNING OF YEAR	<u>211,000</u>	<u>210,782</u>	<u>364,015</u>	<u>153,233</u>
FUND BALANCE AT END OF YEAR	<u><u>\$272,588</u></u>	<u><u>\$300,125</u></u>	<u><u>\$454,766</u></u>	<u><u>\$154,641</u></u>

See accompanying note to budgetary comparison schedule.

Tensas Parish 911 Emergency
Communications District
St. Joseph, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district and amended during the year, as necessary. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts for the year ended December 31, 2017. There was one budget amendment for the year.

OTHER SUPPLEMENTARY INFORMATION

PART III

TENSAS PARISH 911 EMERGENCY
 COMMUNICATIONS DISTRICT
 St. Joseph, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
 For the Year Ended December 31, 2017

LORRAINE JONES, 911 DIRECTOR

PURPOSE	AMOUNT
Salary	\$42,000
Group insurance	7,270
Cellphone	1,895
Total	<u>\$51,165</u>

NOTE: Director salary is paid through the sheriff's office. The above amount reported is the amount paid to the sheriff's office by the 911 District.

**Independent Accountant's Report on Applying
Agreed-Upon Procedures**

The following independent Accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Accountant's Report On Applying Agreed-Upon Procedures

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Tensas Parish 911 Emergency Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Tensas Parish 911 Emergency Communications District's compliance with certain laws and regulations during the year ended December 31, 2017 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Tensas Parish 911 Emergency Communications District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

A review was made of all disbursement journals for the year. That review disclosed no expenditures during the period under examination for materials and supplies exceeding \$30,000, and no expenditures were disclosed for public works exceeding \$150,000.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2017

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The district has no employees.

4. Determine whether any of the employees included in the listing obtained from management in agreed-upon procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

The district has no employees.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original and amended budget.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on December 27, 2016.
I traced the amended budget to the December 19, 2017 meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, and actual expenditures did not exceed budgeted amounts by 5%. Final amended budget expenditures did not exceed estimated funds available.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2017

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and;
- (a) trace payments to supporting documentation as to correct amount and payee;
 - (b) determine if payments were properly coded to the correct fund and general ledger account;
 - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) The six payments were coded to the correct fund and general ledger account.
- (c) Inspection of supporting documentation for the six disbursements indicated all of the disbursements had approval from a board member on the actual invoices.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the opening meetings law).

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted and a copy is retained with the minutes. From examination of these notices I determined that the date and time of posting is written on the notice to indicate compliance.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected all deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. Discussion with agency personnel also disclosed no debt proceeds.

TENSAS PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
St. Joseph, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2017

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

As stated in number 3 above, the district has no paid employees. A reading of the minutes of the board for the year indicated no approval for payment of bonuses, advances, or gifts. I also inspected disbursements journals for of the year and noted no instances which would indicate payments to board members which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

My prior year report, dated February 7, 2017 did not include any comments or unresolved matters.

I am not engaged to, and did not perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Tensas Parish 911 Emergency Communications District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
February 6, 2018

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

Mary Jo Finley, CPA, Inc.
116 Professional Drive
West Monroe, LA 71291

In connection with your review of our financial statements of the Tensas Parish 911 Emergency Communications District as of December 31, 2017 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on information available to us as of February 6, 2018.

PUBLIC BID LAW

1. It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No [] N/A []

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [] N/A []

3. It is true no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980 under circumstances which would constitute a violation of R.S. 42:1119.

Yes [X] No [] N/A []

BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No [] N/A []

ACCOUNTING AND REPORTING

5. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [] N/A []

6. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No [] N/A []

7. We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [] N/A []

8. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief financial officer.

Yes [X] No [] N/A []

MEETINGS

9. We have complied with the provisions of the Opening Meetings Law, R.S. 42:11 through 42:28.

Yes [X] No [] N/A []

DEBT

10. It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No N/A

ADVANCES AND BONUSES

11. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known non-compliance which may occur subsequent to the issuance of your report.



February 6, 2018
Date