

**NORTH DELTA  
LAW ENFORCEMENT DISTRICT, INC.  
Winnsboro, Louisiana**

**Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
September 30, 2015**

**NORTH DELTA LAW ENFORCEMENT DISTRICT, INC.**  
**Winnsboro, Louisiana**

**Financial Statements**  
**With Accountant's Compilation Report**  
**As of and for the Year Ended September 30, 2015**

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**ACCOUNTANT'S COMPILATION REPORT**

North Delta Law Enforcement District, Inc.  
Winnsboro, Louisiana

We have compiled the accompanying statement of financial position of North Delta Law Enforcement District, Inc., (a nonprofit organization) as of September 30, 2015 and the related statements of activities, functional expenses, 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.

The supplementary contained in Schedule I is presented for the purposes of additional analysis and is not a required part of the basis financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information, and accordingly, do not express an opinion or provide any assurance on such supplementary information.

MARCUS, ROBINSON & HASSELL, CPAs  
Winnsboro, Louisiana  
January 13, 2016

**FINANCIAL STATEMENTS**

**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Statement of Financial Position  
September 30, 2015**

**ASSETS**

Current Assets

Cash	30,872
Due from Grantor	1,740
Prepaid Expenses	<u>1,039</u>
Total current assets	33,651

Furniture and equipment (net of accumulated depreciation) 1,008

TOTAL ASSETS 34,659

**LIABILITIES AND NET POSITION**

Current liabilities

Accrued liabilities 539

Unrestricted net position 34,120

TOTAL LIABILITIES AND NET POSITION 34,659

**See accompanying notes and accountant's report.**

**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Statement of Activities  
For the Year Ended September 30, 2015**

**UNRESTRICTED NET POSITION**

**Revenue:**

Federal grant reimbursements	10,480
State grant reimbursements	60,000
Membership dues	<u>38,647</u>

TOTAL REVENUE 109,127

**Expenses:**

Program services – assistance to law enforcement and other agencies	85,416
Support services – management and general	<u>8,472</u>

TOTAL EXPENSES 93,888

**INCREASE (DECREASE) IN NET POSITION 15,239**

**NET POSITION AT BEGINNING OF YEAR 18,881**

**NET POSITION AT END OF YEAR 34,120**

**See accompanying notes and accountant's report.**

**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Statement of Functional Expenses  
For the Year Ended September 30, 2015**

	Program <u>Services</u>	Support <u>Services</u>	<u>Total</u>
Salaries and related benefits	21,585	7,195	28,780
Travel and other	3,119	1,040	4,159
Allocations to law enforcement and other agencies	60,000	-0-	60,000
Depreciation Expense	<u>712</u>	<u>237</u>	<u>949</u>
Total	<u>85,416</u>	<u>8,472</u>	<u>93,888</u>

See accompanying notes and accountant's report.

**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Statement of Cash Flows  
For the Year Ended September 30, 2015**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Increase (decrease) in net position	15,239
Depreciation	949
(Increase) decrease in operating assets:	
Due from grantor	5,609
Prepaid Expenses	(1,039)
Increase (decrease) in current liabilities:	
Accrued Liabilities	<u>(829)</u>
Net cash provided (used) by operating activities	19,929

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES**

Purchase of fixed assets	<u>- 0 -</u>
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**NET INCREASE (DECREASE) IN CASH** 19,929

**CASH AT BEGINNING OF YEAR** 10,943

**CASH AT END OF YEAR** 30,872

**See accompanying notes and accountant's report.**



**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended September 30, 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

North Delta Law Enforcement District, Inc., a non-profit organization, encompasses all of Sub-state Law Enforcement Planning District II, which consists of the parishes of Caldwell, East Carroll, Franklin, Jackson, Madison, Morehouse, Ouachita, Richland, Tensas, Union and West Carroll, and the municipalities within these parishes. The district is governed by the North Delta Law Enforcement Advisory Council, as created by Louisiana Revised Statute 15:1210. The council is responsible for identifying problems and needs of the various law enforcement agencies within the district, assigning priorities to those needs, reviewing proposals and applications from local agencies for programs to be financed with the aid of funds from the state and federal government, and overseeing the direction, management and administration of the corporation.

**A. BASIS OF ACCOUNTING**

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**B. 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 could differ from those estimates.

**C. REVENUE**

North Delta Law Enforcement District, Inc., receives approximately 65% of its revenue from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice through the reimbursement of expenses under federal and state grant agreements. Revenue is recognized when the expenses have been incurred. In order to receive funding, the organization must comply with the terms of the grants.

**See accountant's compilation report.**

**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended September 30, 2015**

**D. CASH**

Cash balances at September 30, 2015 consist of demand deposits. The district has cash (book balances) totaling \$30,872 at September 30, 2015 which are fully secured by FDIC insurance.

**E. UNCOLLECTIBLE ALLOWANCE**

The statements contain no provision for uncollectible accounts. The district is of the opinion that all receivables are fully collectible.

**F. FIXED ASSETS**

Fixed assets acquired by North Delta Law Enforcement District, Inc., are considered to be owned by the district. North Delta Law Enforcement District, Inc., follows the practice of capitalizing all expenses for property, furniture, fixtures and office equipment in excess of \$50. The fixed assets are recorded at cost. Depreciation is computed on a straight-line basis over the estimated useful life of 3-7 years for furniture and equipment.

**G. FUNCTIONAL EXPENSES**

Expenses are charged directly to program services or support services in general categories based on specific identification. Indirect expenses have been allocated based on salary expenses.

**H. INCOME TAX STATUS**

North Delta Law Enforcement District, Inc., is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in these financial statements.

**I. PENSION COMMITMENTS**

Employees of North Delta Law Enforcement District, Inc. are covered under Social Security. No other pension plans are maintained.

**See accountant's compilation report.**

**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended September 30, 2015**

**2. CASH FLOW INFORMATION**

Supplemental disclosures of cash flow information:

Cash paid during the year for:

Interest	-0-
Income Taxes	-0-

Supplemental Schedule of Noncash Investing and Financing Activities:

There were no noncash investing and financing activities for the year.

Disclosure of Accounting Policy:

For the purposes of the statement of cash flows, the company considers cash in checking accounts, savings accounts, and certificates of deposit to be cash and cash equivalents.

**3. DUE FROM GRANTOR**

Due from grantor at September 30, 2015 in the amount of \$1,740, consists of reimbursements for expenses incurred prior to year end under grant agreements.

**4. FIXED ASSETS**

Fixed assets consist of the following at September 30, 2015:

Furniture and equipment	5,734
Less: Accumulated Depreciation	<u>4,726</u>
Total	<u>1,008</u>

Depreciation expense for the year ended September 30, 2015 was \$949.

See accountant's compilation report.

**NORTH DELTA LAW ENFORCEMENT  
DISTRICT, INC.  
Winnsboro, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended September 30, 2015**

**5. LITIGATION AND CLAIMS**

At September 30, 2015, the district is not involved in any litigation nor is it aware of any unasserted claims.

**6. LEASES**

The North Delta Law Enforcement District, Inc. records assets acquired through capital leases as assets and records the lease as an obligation. The company has no capital leases outstanding as of September 30, 2015.

**7. RELATED PARTY TRANSACTIONS**

There were no related party transactions that came to our attention.

**8. SUBSEQUENT EVENTS**

The management has evaluated subsequent events through the date the financial statements were available to be issued, January 13, 2016 and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**See accountant's compilation report.**

**SUPPLEMENTARY INFORMATION**

**NORTH DELTA LAW ENFORCEMENT DISTRICT, INC.  
SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER  
PAYMENTS TO DIRECTOR  
SEPTEMBER 30, 2015**

DIRECTOR: MARKY TUCKER

<u>PURPOSE</u>	<u>AMOUNTS</u>
Salary	15,600
Benefits - Insurance	-0-
Benefits - Retirement	-0-
Benefits - Other	-0-
Car Allowance	-0-
Vehicle Provided by Entity	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Unvouchered Expenses	-0-
Special Meals	-0-
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Total	<u>15,600</u>