

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

**Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
September 30, 2013**

NORTH DELTA LAW ENFORCEMENT DISTRICT, INC.
Winnsboro, Louisiana

Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended September 30, 2013

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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, 2013 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.



MARCUS, ROBINSON & HASSELL, CPAs
Winnsboro, Louisiana
December 12, 2013

FINANCIAL STATEMENTS

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

**Statement of Financial Position
September 30, 2013**

ASSETS

Current Assets

Cash	20,354
Due from Grantor	<u>2,019</u>
Total current assets	22,373

Furniture and equipment (net of accumulated depreciation) 1,223

TOTAL ASSETS 23,596

LIABILITIES AND NET POSITION

Current liabilities

Payroll Taxes Payable 0

Unrestricted net position 23,596

TOTAL LIABILITIES AND NET POSITION 23,596

See accompanying notes and accountant's report.

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

**Statement of Activities
For the Year Ended September 30, 2013**

UNRESTRICTED NET POSITION

Revenue:	
Federal grant reimbursements	8,173
State grant reimbursements	23,600
Membership dues	<u>20,125</u>
TOTAL REVENUE	51,898
Expenses:	
Program services – assistance to law enforcement and other agencies	43,727
Support services – management and general	<u>6,709</u>
TOTAL EXPENSES	<u>50,436</u>
INCREASE (DECREASE) IN NET POSITION	1462
NET POSITION AT BEGINNING OF YEAR	<u>22,134</u>
NET POSITION AT END OF YEAR	<u>23,596</u>

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, 2013**

	Program <u>Services</u>	Support <u>Services</u>	<u>Total</u>
Salaries and related benefits	14,828	4,942	19,770
Travel and other	5,184	1,728	6,912
Allocations to law enforcement and other agencies	23,600	-0-	23,600
Depreciation Expense	<u>115</u>	<u>39</u>	<u>154</u>
Total	<u>43,727</u>	<u>6,709</u>	<u>50,436</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, 2013**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (decrease) in net position	1,462
Depreciation	154
(Increase) decrease in operating assets:	
Due from grantor	4,981
Increase (decrease) in current liabilities:	
Payroll taxes payable	<u>(666)</u>
Net cash provided (used) by operating activities	5,931

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of fixed assets	<u>(1,377)</u>
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NET INCREASE (DECREASE) IN CASH 4,554

CASH AT BEGINNING OF YEAR 15,800

CASH AT END OF YEAR 20,354

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, 2013**

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 61% 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.
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**Statement of Cash Flows
For the Year Ended September 30, 2013**

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CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of fixed assets	<u>(1,377)</u>
NET INCREASE (DECREASE) IN CASH	4,554
CASH AT BEGINNING OF YEAR	<u>15,800</u>
CASH AT END OF YEAR	<u>20,354</u>

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, 2013**

D. CASH

Cash balances at September 30, 2013 consist of demand deposits. The district has cash (book balances) totaling \$20,354 at September 30, 2013 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, 2013**

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, 2013 in the amount of \$2,019, 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, 2013:

Furniture and equipment	4,178
Less: Accumulated Depreciation	<u>2,955</u>
Total	<u>1,223</u>

Depreciation expense for the year ended September 30, 2013 was \$154.

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, 2013**

5. LITIGATION AND CLAIMS

At September 30, 2013, 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, 2013.

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, December 12, 2013 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.