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

**Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
September 30, 2009**

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

Release Date 12/9/09

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

**Financial Statements**  
**With Accountant's Compilation Report**  
**As of and for the Year Ended September 30, 2009**

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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, 2009 and the related statements of activities, functional expenses, and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



MARCUS, ROBINSON & HASSELL, CPAs

Winnsboro, Louisiana

November 17, 2009

**FINANCIAL STATEMENTS**

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

**Statement of Financial Position  
September 30, 2009**

**ASSETS**

Current Assets

Cash	11,159
Due from Grantor	9,319
Accounts Receivable	<u>1,040</u>
Total current assets	21,518

Furniture and equipment (net of accumulated depreciation) 0

TOTAL CURRENT ASSETS 21,518

**LIABILITIES AND NET ASSETS**

Current Liabilities

Accounts payable 0

Unrestricted net assets 21,518

TOTAL LIABILITIES AND NET ASSETS 21,518

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

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

**Statement of Activities  
For the Year Ended September 30, 2009**

**UNRESTRICTED NET ASSETS**

Revenue

Federal grant reimbursements	24,016
State grant reimbursements	54,097
Membership dues	7,153
Miscellaneous	<u>12</u>

TOTAL REVENUE 85,278

Expenses

Program services - assistance to law enforcement and other agencies	80,254
Support services - management and general	<u>8,620</u>

TOTAL EXPENSES 88,874

**INCREASE (DECREASE) IN NET ASSETS** (3,596)

**NET ASSETS AT BEGINNING OF YEAR** 25,114

**NET ASSETS AT END OF YEAR** 21,518

**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, 2009**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
Salaries and related benefits	23,717	7,906	31,623
Travel and other	2,140	714	2,854
Allocations to law enforcement and other agencies	<u>54,397</u>	<u>0</u>	<u>54,397</u>
Total	<u><u>80,254</u></u>	<u><u>8,620</u></u>	<u><u>88,874</u></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, 2009**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Increase (Decrease) in net assets	(3,596)
(Increase) Decrease in operating assets:	
Due from grantor	(4,863)
Accounts receivable	<u>(450)</u>
Net cash provided (used) by operating activities	(8,909)

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES**

Purchase of fixed assets	<u>0</u>
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**NET INCREASE (DECREASE) IN CASH** (8,909)

**CASH AT BEGINNING OF YEAR** 20,068

**CASH AT END OF YEAR** 11,159

**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, 2009**

**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 90% 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, 2009**

**D. CASH**

Cash balances at September 30, 2009 consist of demand deposits. The district has cash (book balances) totaling \$11,159, at September 30, 2009 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 5 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, 2009**

**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, 2009 in the amount of \$9,319, 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, 2009:

Furniture and equipment	2,801
Less: Accumulated Depreciation	<u>(2,801)</u>
Total	<u>0</u>

Depreciation expense for the year ended September 30, 2009 was 0.

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, 2009**

**5. LITIGATION AND CLAIMS**

At September 30, 2009, 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 an asset and records the lease as an obligation. The company has no capital leases outstanding as of September 30, 2009.

See accountant's compilation report.