

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

**Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
September 30, 2017**

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

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With Accountant's Compilation Report
As of and for the Year Ended September 30, 2017**

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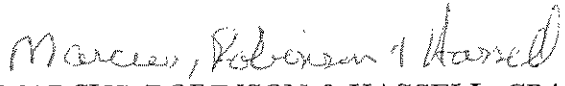
Doyle Hassell, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

North Delta Law Enforcement District, Inc.
Winnsboro, Louisiana

Management is responsible for the accompanying financial statements of North Delta Law Enforcement District, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA*. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The supplementary information contained in Schedule of Compensation, Benefits, and Other Payments to Director is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.


MARCUS, ROBINSON & HASSELL, CPAs
Winnsboro, Louisiana
January 22, 2018

FINANCIAL STATEMENTS

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

**Statement of Financial Position
September 30, 2017**

ASSETS

Current Assets

Cash	56,663
Due from Grantor	<u>0</u>
Total current assets	56,663

Furniture and equipment (net of accumulated depreciation)	<u>75</u>
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TOTAL ASSETS 56,738

LIABILITIES AND NET POSITION

Current Liabilities

Accrued liabilities	2,650
Unrestricted net position	<u>54,088</u>

TOTAL LIABILITIES AND NET POSITION 56,738

See accompanying notes and accountant's report.

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

**Statement of Activities
For the Year Ended September 30, 2017**

UNRESTRICTED NET POSITION

Revenue		
Federal grant reimbursements		17,274
State grant reimbursements		29,100
Membership dues		<u>33,841</u>
	TOTAL REVENUE	80,215
Expenses		
Program services - assistance to law enforcement and other agencies		46,366
Support services - management and general		<u>9,639</u>
	TOTAL EXPENSES	<u>56,005</u>
	INCREASE (DECREASE) IN NET POSITION	24,210
	NET POSITION AT BEGINNING OF YEAR	<u>29,878</u>
	NET POSITION AT END OF YEAR	<u><u>54,088</u></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, 2017**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
Salaries and related benefits	26,250	8,750	35,000
Travel and other	2,563	855	3,418
Allocations to law enforcement and other agencies	17,450	0	17,450
Depreciation Expense	<u>103</u>	<u>34</u>	<u>137</u>
Total	<u><u>46,366</u></u>	<u><u>9,639</u></u>	<u><u>56,005</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, 2017**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (Decrease) in net position	24,210
Depreciation	137
(Increase) Decrease in operating assets:	
Due from grantor	7,726
Increase (Decrease) in current liabilities:	
Accrued Liabilities	<u>0</u>
Net cash provided (used) by operating activities	32,073

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of fixed assets	<u>0</u>
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NET INCREASE (DECREASE) IN CASH 32,073

CASH AT BEGINNING OF YEAR 24,590

CASH AT END OF YEAR 56,663

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, 2017**

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, 2017**

D. CASH

Cash balances at September 30, 2017 consist of demand deposits. The district has cash (book balances) totaling \$56,663 at September 30, 2017 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, 2017**

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, 2017 in the amount of \$0, 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, 2017:

Furniture and equipment	5,734
Less: Accumulated Depreciation	<u>5,659</u>
Total	<u>75</u>

Depreciation expense for the year ended September 30, 2017 was \$137.

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, 2017**

5. LITIGATION AND CLAIMS

At September 30, 2017, 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, 2017.

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 22, 2018 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, 2017**

DIRECTOR: MARKY TUCKER

<u>PURPOSE</u>	<u>AMOUNTS</u>
Salary	19,200
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-
Total	<u>19,200</u>