

**CLAIBORNE PARISH 911
EMERGENCY COMMUNICATIONS DISTRICT
Homer, Louisiana**

**Basic Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
June 30, 2023**

CLAIBORNE PARISH 911
EMERGENCY COMMUNICATIONS DISTRICT
Homer, Louisiana

Basic Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
June 30, 2023

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CLAIBORNE PARISH 911
EMERGENCY COMMUNICATIONS DISTRICT
Homer, Louisiana
Contents, June 30, 2023

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Mary Jo Finley, CPA
A Professional Corporation
116 Professional Drive
West Monroe, LA 71291
Phone (318) 329-8880 Fax (318) 329-8883

Accountant's Compilation Report

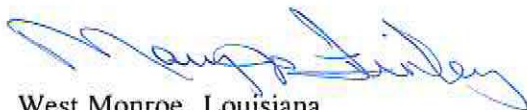
BOARD OF COMMISSIONERS
CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Claiborne Parish 911 Emergency Communications District, a component unit of the Claiborne Parish Police Jury, as of and for the year ended June 30, 2023, and related notes to the financial statements, which collectively comprise the Claiborne Parish 911 Emergency Communications District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information on page 21 is presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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. The required supplementary information was subject to my compilation engagement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The schedule of compensation, benefits, and other payments to agency head on page 23 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.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.



West Monroe, Louisiana
September 8, 2023

**BASIC FINANCIAL STATEMENTS
(OVERVIEW)**

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana

STATEMENT OF NET POSITION
June 30, 2023

ASSETS

Cash and cash equivalents	\$78,319
Receivables	22,688
Prepaid	2,000
Capital assets (net of accumulated depreciation)	<u>48,192</u>
TOTAL ASSETS	<u>\$151,199</u>

LIABILITIES

Accounts payable	<u>470</u>
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NET POSITION

Invested in capital assets, net of related debt	48,192
Unrestricted	<u>102,537</u>
TOTAL NET POSITION	<u>\$150,729</u>

See accompanying notes and accountant's compilation report.

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana

STATEMENT OF ACTIVITIES
June 30, 2023

Public safety:	
Operating services	
Materials and supplies	139,491
Travel	928
Depreciation expense	12,047
Total Program Expenses	<u>152,466</u>
Program revenues:	
Fees, charges and commissions for services	27,945
Cellular/Wireless fees	98,673
Total Program Revenues	<u>126,618</u>
General Revenues-	
Use of money and property	<u>278</u>
Change in Net Assets	(25,570)
Net Position - Beginning of year	<u>176,299</u>
Net Position - End of year	<u><u>\$150,729</u></u>

See accompanying notes and Accountants' compilation report.

CLAIBORNE PARISH 911
EMERGENCY COMMUNICATIONS DISTRICT
GOVERNMENTAL FUND TYPE-GENERAL FUND
Homer, Louisiana

Combined Balance Sheet, June 30, 2023

ASSETS

Cash and cash equivalents	\$78,319
Receivables - fees, charges, and commissions for services	22,688
Prepays	<u>2,000</u>
TOTAL ASSETS	<u><u>\$103,007</u></u>

LIABILITIES AND FUND BALANCE

Liabilities - Accounts payable	\$470
Fund Balance:	
Unassigned	100,537
Nonspendable	<u>2,000</u>
Total Fund Balance	<u><u>102,537</u></u>
TOTAL AND FUND BALANCE	<u><u>\$103,007</u></u>

See accompanying notes and Accountants' compilation report.

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana

Reconciliation of Governmental Fund
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2023

Total Fund Balances at June 30, 2023- Governmental Fund (Statement C)		\$102,537
Cost of capital assets at June 30, 2023	\$277,806	
Less: Accumulated depreciation as of June 30, 2023	<u>(229,614)</u>	<u>48,192</u>
Net Position at June 30, 2023(Statement A)		<u>\$150,729</u>

See accompanying notes and accountant's compilation report.

CLAIBORNE PARISH 911
 EMERGENCY COMMUNICATIONS DISTRICT
 Homer, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 For the Year Ended June 30, 2023

REVENUES	
Fees, charges, and commissions for services	\$27,945
Cellular/Wireless fees	98,673
Use of money and property	278
Total revenues	<u>126,896</u>
EXPENDITURES	
Public safety:	
Current:	
Operating services	139,491
Travel and other charges	928
Total expenditures	<u>140,419</u>
EXCESS OF REVENUES OVER EXPENDITURES	(13,523)
FUND BALANCE AT BEGINNING OF YEAR	<u>116,060</u>
FUND BALANCE AT END OF YEAR	<u><u>\$102,537</u></u>

See accompanying notes and Accountants' compilation report.

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana

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

For the Year Ended June 30, 2023

Total net change in fund balance - governmental fund (Statement D)	(\$13,523)
Amounts reported for governmental activities in the Statement of Activities are different because:	
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>(12,047)</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$25,570)</u></u>

See accompanying notes and accountant's compilation report.

CLAIBORNE PARISH 911
EMERGENCY COMMUNICATIONS DISTRICT
Homer, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Claiborne Parish 911 Emergency Communications District was created by the Claiborne Parish Police Jury, as authorized by Louisiana Revised Statute 33:9101, on June 6, 1991, 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 basic financial statements of the Claiborne 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 Claiborne Parish Police Jury is the financial reporting entity for Claiborne 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 the 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.

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

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana
Notes to the Financial Statements (Continued)

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.
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 appoints the district's governing body, the district was determined to be a component unit of the Claiborne 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 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 Position (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 Position, 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 position are reported in three

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana
Notes to the Financial Statements (Continued)

parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. 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 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

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana
Notes to the Financial Statements (Continued)

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

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana
Notes to the Financial Statements (Continued)

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:

Revenues

Fees, charges, and commissions for services are recognized in the month received by the telephone companies.

Interest income on demand and time deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, fees, charges, and commissions for services 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 June 30, 2023, the district has cash and cash equivalents (book balances) totaling \$78,319 as follows:

Demand deposits	\$25,675
Time deposits	<u>52,644</u>
Total	<u>\$78,319</u>

CLAIBORNE PARISH 911 EMERGENCY
 COMMUNICATIONS DISTRICT
 Homer, Louisiana
 Notes to the Financial Statements (Continued)

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the 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 or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Claiborne Parish 911 that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Claiborne Parish 911's name.

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. Cash and cash equivalents (bank balances) at June 30, 2023, total \$78,761, and are fully secured by federal deposit insurance.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The district maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the fire district, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	10 - 30 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 20 years
Equipment	3 - 20 years

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana
Notes to the Financial Statements (Continued)

G. RISK MANAGEMENT

The 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 fire district.

H. VACATION AND SICK LEAVE

The district has not adopted formal vacation and sick leave policies.

I. EQUITY CLASSIFICATIONS

In the fund financial statements, governmental fund equity is classified as fund balance. The Claiborne Parish 911 Emergency Communications District adopted GASB Statement 54 for the year ended June 30, 2023. As such, fund balances of the governmental funds are classified as follows:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Claiborne Parish 911 Emergency Communications District 's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Claiborne Parish 911 Emergency Communications District's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana
Notes to the Financial Statements (Continued)

The General Fund has an unassigned fund balance of \$100,537. If applicable, the district would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. CHANGES IN CAPITAL ASSETS

A summary of changes in office equipment follows:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Machinery and equipment	\$252,145		(\$5,014)	\$247,131
Vehicles	30,675			30,675
Total	<u>\$282,820</u>	<u>NONE</u>	<u>(5,014)</u>	<u>\$277,806</u>
Depreciation on capital assets	(\$222,581)	(\$12,047)	\$5,014	(\$229,614)
Net capital assets	<u>\$60,239</u>	<u>(\$12,047)</u>	<u>NONE</u>	<u>\$48,192</u>

Depreciation expense of \$12,047 was charged to the public safety function.

3. LITIGATION AND CLAIMS

The district is not involved in any litigation at June 30, 2023, nor is it aware of any unasserted claims.

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana
Notes to the Financial Statements (Continued)

4. 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 17,195. Therefore, of the \$98,573 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

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Fees, charges, and commissions for services	\$21,183	\$22,224	\$27,945	\$5,721
Cellular/Wireless fees	118,123	106,360	98,673	(7,687)
Use of money and property	100	299	278	(21)
Total revenues	<u>139,406</u>	<u>128,883</u>	<u>126,896</u>	<u>(1,987)</u>
EXPENDITURES				
Current:				
Public safety:				
Operating services	133,101	139,521	139,491	30
Travel and other charges	2,000	930	928	2
Total expenditures	<u>135,101</u>	<u>140,451</u>	<u>140,419</u>	<u>32</u>
EXCESS OF REVENUES OVER EXPENDITURES	4,305	(11,568)	(13,523)	(1,955)
FUND BALANCE AT BEGINNING OF YEAR	<u>118,110</u>	<u>116,060</u>	<u>116,060</u>	<u>NONE</u>
FUND BALANCE AT END OF YEAR	<u>\$122,415</u>	<u>\$104,492</u>	<u>\$102,537</u>	<u>(\$1,955)</u>

See accompanying note to budgetary comparison schedule.

CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
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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.

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. There was one budget amendment for the year ended June 30, 2023.

Schedule 2

**CLAIBORNE PARISH 911 EMERGENCY
COMMUNICATIONS DISTRICT
Homer, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended June 30, 2023**

CHARLES D. BUTCHER, CHAIRMAN OF THE BOARD

PURPOSE	AMOUNT
No compensation received	