

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT**

**FINANCIAL REPORT**

**YEAR ENDED DECEMBER 31, 2019**

**With**

**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2019**

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**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

# THE HALFORD FIRM, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Members  
American Institute of  
Certified Public Accountants

Mississippi Society of  
Certified Public Accountants

Louisiana Society of  
Certified Public Accountants

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
East Carroll Parish Communications District  
405 Morgan Street  
Lake Providence, Louisiana 71254

Management is responsible for the accompanying financial statements of the governmental activities of the East Carroll Parish Communications District (a component unit of East Carroll Parish Police Jury), as of and for the year ended December 31, 2019, which collectively comprise the 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. We have performed a compilation engagement in accordance with Statements on Standards 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.

Management has elected to omit substantially all of the disclosures and the Statement of Cash Flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, changes in net position, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

### Required Supplementary Information

The accompanying budgetary comparison schedule is presented for purposes of additional analysis and is a required part of the basic financial statements. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit management's discussion and analysis that accounting principles in the United States of America require to be presented to supplement the basic financial statements. Such 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 the financial reporting for placing the basic financial statements in an appropriate operations, economic, or historical context.

### Supplementary Information

The supplementary information contained in the schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the 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 form of assurance on such supplementary information.

*The Halford Firm, PLLC*

Vicksburg, Mississippi  
June 25, 2020

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
STATEMENT OF NET FUND POSITION  
DECEMBER 31, 2019**

**ASSETS**

<b>Current assets:</b>	
Cash	\$ 111,926
Accounts receivable	119,625
	<u>231,551</u>
Total current assets	<u>231,551</u>
<b>Noncurrent assets:</b>	
Furniture, fixtures and equipment, net of accumulated depreciation	<u>10,426</u>
<b>Total Assets</b>	<u><u>241,977</u></u>

**LIABILITIES AND NET FUND POSITION**

<b>Current liabilities:</b>	
Accounts payable	<u>88,339</u>
Total current liabilities	<u>88,339</u>
<b>Total Liabilities</b>	<u>88,339</u>
<b>Net fund position</b>	
Invested in capital assets, net of related debt	10,426
Unrestricted, unreserved net position	<u>143,212</u>
<b>Total Net Fund Position</b>	<u>153,638</u>
<b>Total Liabilities and Net Fund Position</b>	<u><u>\$ 241,977</u></u>

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue and Changes in Net Position</b>
		<b>911 Fees</b>	<b>Ad Valorem Tax Revenue</b>	<b>Capital Grants and Contributions</b>	<b>Total Governmental Activities</b>
Governmental activities:					
E-911 Communications	\$144,402	\$ 112,766	\$ 88,132	\$ -	\$ 56,496
<b>Total governmental activities</b>	<b>\$144,402</b>	<b>\$ 112,766</b>	<b>\$ 88,132</b>	<b>\$ -</b>	
General revenues:					
Interest income					87
Change in net position					56,583
Net Position - Beginning					97,055
Net Position - Ending					\$ 153,638

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2019**

	<u>Special Revenue Fund</u>
<b><u>ASSETS</u></b>	
Cash	\$ 111,926
Accounts receivable	<u>112,682</u>
Total Assets	<u><u>224,608</u></u>
<b><u>LIABILITIES</u></b>	
Accounts payable	<u>88,339</u>
Total Liabilities	<u>88,339</u>
<b><u>FUND BALANCE</u></b>	
Unreserved undesignated fund balance	<u>136,269</u>
Total Fund Balance	<u>136,269</u>
Total Liabilities and Fund Balance	<u><u>\$ 224,608</u></u>

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

Total fund balance - total governmental funds \$ 136,269

Amounts reported for the *governmental activities* in the statement of net position are different because:

Capital assets of \$87,544 net of accumulated depreciation of \$77,118 are not financial resources and, therefore, are not reported in the funds. 10,426

Receivables collected more than 60 days from the balance sheet date are not recorded in governmental funds 6,943

Net position of governmental activities \$ 153,638

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUND TYPE  
YEAR ENDED DECEMBER 31, 2019**

	<u>Special Revenue Fund</u>
<b><u>REVENUES</u></b>	
911 fees	\$ 107,806
Taxes - ad valorem	88,132
Interest	87
	<hr/>
Total Revenues	196,025
	<hr/>
<b><u>EXPENDITURES</u></b>	
Public Safety	
Wages and benefits	87,739
Office expense	8,366
Operating expense	17,367
Repairs	1,715
Telephone	2,658
Professional fees	3,000
Travel and training	18,653
Capital outlay	4,951
	<hr/>
Total Expenditures	144,449
	<hr/>
Excess of Revenue over Expenditures	51,576
Fund Balance, beginning year	84,693
	<hr/>
Fund Balance, end of year	<u>\$ 136,269</u>

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCE – GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

Net change in fund balance - governmental fund	\$ 51,576
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	45
Receivables collected more than 60 days from balance sheet date are not recorded as income on governmental funds financial statements, but are on the statement of activities.	<u>4,962</u>
Change in net position of governmental activities	<u>\$ 56,583</u>

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
SELECTED INFORMATION – SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY GENERALLY  
ACCEPTED ACCOUNTING PRINCIPLES ARE OMITTED  
YEAR ENDED DECEMBER 31, 2019**

**1. IMPLEMENTATION OF WIRELESS E911 SERVICES**

Louisiana R.S. 33:8109 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 less than 20,000. Therefore, all of the revenues derived from service charges related to wireless E911 services have been used in accordance with the general operations of the District.

Phase 1 has been completed. The District is not currently pursuing Phase 2 development.

**2. AD VALOREM TAXES**

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers by the East Carroll Parish Sheriff in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed valued determined by the East Carroll Parish Assessor and are collected by the Sheriff.

Beginning in the year ended December 31, 2013, taxes were levied at the rate of 2.00 mills and will continue to be for 10 years from that date.

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET AND ACTUAL  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Original Budget	Actual	Variable Favorable (Unfavorable)
	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues	\$ 180,000	\$ 196,025	\$ 16,025
Expenditures			
Dues and subscriptions	450	-	450
Equipment purchases	5,000	4,951	49
Maintenance and repairs	2,000	1,715	285
Insurance	4,000	3,405	595
Telephone, internet fees	6,200	2,658	3,542
Professional fees	3,000	3,000	-
Printing/advertising costs	800	924	(124)
Postage and shipping	150	-	150
Office rent	7,200	7,200	-
Travel costs/training	14,000	18,653	(4,653)
Bank charges	150	58	92
911/office supplies	10,000	13,962	(3,962)
Equipment lease	12,000	-	12,000
Utilities	750	184	566
Salaries & benefits	79,000	87,739	(8,739)
	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenditures	144,700	144,449	251
Excess (deficiency) of revenue over expenditures	<u>\$ 35,300</u>	51,576	<u>\$ 16,276</u>
Fund balance, January 1, 2019		<u>84,693</u>	
Fund balance, December 31, 2019		<u>\$ 136,269</u>	

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT  
SCHEDULE OF COMPENSATION, BENEFITS,  
REIMBURSEMENTS AND OTHER PAYMENTS TO AGENCY HEAD  
DECEMBER 31, 2019**

Debra Hopkins, Director

Salary and expense amount	\$	45,426
Reimburse supplies		626
Telephone		819
Conference travel		<u>4,034</u>
 Total	 \$	 <u>50,905</u>

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