

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

**Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
September 30, 2020**

NORTH DELTA LAW ENFORCEMENT DISTRICT, INC.
Winnsboro, Louisiana

Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended September 30, 2020

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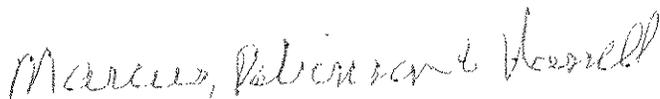
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North Delta Law Enforcement District, Inc.
Winnsboro, Louisiana

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, 2020, 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
October 22, 2020

FINANCIAL STATEMENTS

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

**Statement of Financial Position
September 30, 2020**

ASSETS

Current Assets

Cash	84,150
Due from Others	<u>12,250</u>
Total current assets	<u>96,400</u>

Furniture and equipment (net of accumulated depreciation)	<u>0</u>
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TOTAL ASSETS 96,400

LIABILITIES AND NET POSITION

Current Liabilities

Payroll Taxes Payable	2,464
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Net Assets

Without Donor Restrictions	93,936
With Donor Restrictions	<u>0</u>

TOTAL NET ASSETS 93,936

TOTAL LIABILITIES AND NET ASSETS 96,400

See accompanying notes and accountant's report.

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

**Statement of Activities
For the Year Ended September 30, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>TOTAL</u>
REVENUE			
Federal grant reimbursements	0	31,328	31,328
State grant reimbursements	0	22,900	22,900
TOTAL REVENUE	0	54,228	54,228
EXPENSES			
Program services - assistance to law enforcement and other agencies	0	22,900	22,900
Support services - management and general	12,236	31,328	43,564
TOTAL EXPENSES	12,236	54,228	66,464
INCREASE (DECREASE) IN NET ASSETS	(12,236)	0	(12,236)
NET ASSETS AT BEGINNING OF YEAR	106,172	0	106,172
NET ASSETS AT END OF YEAR	93,936	0	93,936

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, 2020**

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
Salaries and related benefits	0	39,644	39,644
Travel and other	0	3,920	3,920
Allocations to law enforcement and other agencies	<u>22,900</u>	<u>0</u>	<u>22,900</u>
Total	<u><u>22,900</u></u>	<u><u>43,564</u></u>	<u><u>66,464</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, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

Increase (Decrease) in net assets	(12,236)
(Increase) Decrease in operating assets:	
Due from others	(1,458)
Increase (Decrease) in current liabilities:	
Accrued Liabilities	<u>2,464</u>
Net cash provided (used) by operating activities	(11,230)

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of fixed assets	<u>0</u>
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NET INCREASE (DECREASE) IN CASH (11,230)

CASH AT BEGINNING OF YEAR 95,380

CASH AT END OF YEAR 84,150

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, 2020**

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 60% 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, 2020**

D. CASH

Cash balances at September 30, 2020 consist of demand deposits. The district has cash (book balances) totaling \$84,150 at September 30, 2020 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, 2020**

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 OTHERS

Due from others at September 30, 2020, in the amount of \$12,250, consists of grants.

4. FIXED ASSETS

Fixed assets consist of the following at September 30, 2020:

Furniture and equipment	5,734
Less: Accumulated Depreciation	<u>5,734</u>
Total	<u><u>0</u></u>

Depreciation expense for the year ended September 30, 2020 was \$0.

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

**NORTH DELTA LAW ENFORCEMENT DISTRICT, INC.
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER
PAYMENTS TO DIRECTOR
SEPTEMBER 30, 2020**

DIRECTOR: DAVID RIGDON

<u>PURPOSE</u>	<u>AMOUNTS</u>
Salary	21,600
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-
	<hr/>
Total	<u>21,600</u>

NORTH DELTA LAW ENFORCEMENT DISTRICT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2020

We have compiled the accompanying financial statements of the North Delta Law Enforcement District, Inc. as of and for the year ended September 30, 2020 which collectively comprise the North Delta Law Enforcement District, Inc's basic financial statements and have issued our report thereon dated September 30, 2020. We conducted our compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA.

SECTION I – SUMMARY OF RESULTS

Not applicable

SECTION II – FINANCIAL STATEMENT FINDINGS:

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

**NORTH DELTA LAW ENFORCEMENT DISTRICT, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
SEPTEMBER 30, 2020**

SECTION I – Internal Control and Compliance Material to the Financial Statements

FINDINGS

RESPONSE

NONE

SECTION II – Findings and Questioned Costs – Major Federal Awards

Not applicable.

SECTION III – Management Letter

None issued.