

**WEST FELICIANA PARISH
911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA**

**Financial Report
As of and for the Year Ended
December 31, 2020**

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
DECEMBER 31, 2020**

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FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners of the
West Feliciana Parish 911 Communications District
P. O. Box 3417
St. Francisville, Louisiana 70775

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish 911 Communications District, a related organization of the West Feliciana Parish Council, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish 911 Communications District's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the West

Member

*American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants*

Feliciania Parish 911 Communications District, a related organization of the West Feliciana Parish Council, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters - Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Matters – Supplementary Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the West Feliciana Parish 911 Communications District's basic financial statements. 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 basic financial statements.

This supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplemental schedule listed above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated May 28, 2021, on my consideration of the West Feliciana Parish 911 Communications District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the West Feliciana Parish 911 Communications District's internal control over financial reporting and compliance.



John L. McKowen, CPA
Baton Rouge, Louisiana
May 28, 2021

REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020**

Management's discussion and analysis (MD&A) is presented to provide an overview of the financial activities of the District based on currently known facts, decisions and/or conditions.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the District from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the District's overall financial status. They include a statement of net position and statement of activities.

Statement of Net Position. This statement presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or not.

Statement of Activities. This statement presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the District's financial reliance on general revenues.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the District's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020**

Governmental funds of the District include a general fund that is used to account for all accounts not required to be accounted for separately.

The fund financial statements can be found on pages 12-15 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 17 with the actual notes beginning immediately afterwards.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary comparisons on page 28. This schedule indicates the District's compliance with its adopted and final revised budget.

FINANCIAL ANALYSIS OF THE DISTRICT

Net position is an indicator of the District's financial position from year to year. A summary of net position follows.

**SUMMARY OF NET POSITION
Governmental Activities**

	<u>2020</u>	<u>2019</u>
Assets		
Current and other assets	\$ 2,154,609	\$ 1,828,211
Capital assets, net	<u>605,245</u>	<u>604,312</u>
 Total Assets	 2,759,854	 2,432,523
 Liabilities		
Current liabilities	<u>56,585</u>	<u>37,640</u>
 Net Position		
Net investment in capital assets	605,245	604,312
Restricted for 911 services and ops.	145,146	106,930
Unrestricted	<u>1,952,878</u>	<u>1,683,641</u>
 Net Position	 <u>2,703,269</u>	 <u>2,394,883</u>

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020**

A summary of changes in net position is included below.

**SUMMARY OF CHANGES IN NET POSITION
Governmental Activities**

	<u>2020</u>	<u>2019</u>
Revenues		
Charges for services	\$ 212,194	\$ 214,857
Grants and contributions	43,000	43,000
General revenues:		
Taxes	835,151	759,960
Interest earned	14,616	23,928
Other revenues	<u>3,120</u>	<u>2,551</u>
 Total Revenues	 1,108,081	 1,044,296
 Expenses		
Public safety	<u>799,695</u>	<u>789,696</u>
 Change in net position	 308,386	 254,600
 Net position, beginning	 <u>2,394,883</u>	 <u>2,140,283</u>
 Net position, ending	 <u><u>2,703,269</u></u>	 <u><u>2,394,883</u></u>

BUDGETARY HIGHLIGHTS

The District received \$82,528 more in revenues than anticipated for the year ended December 31, 2020. Expenditures were more than budgeted amounts by \$46,079 providing an overall favorable variance of \$36,449. The District acted within its budgeted authority, remaining in compliance with the Louisiana Government Budget Act.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The District's investment in capital assets, net of accumulated depreciation and related debt at December 31, 2020 and 2019, was \$605,245 and \$604,312 respectively. The two most significant capital assets include buildings and communication equipment.

Capital outlay to purchase equipment during the year ended December 31, 2020 and 2019, were \$70,543 and \$14,622 respectively.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020**

Capital assets at year-end are summarized as follows:

CAPITAL ASSETS		
Net of Accumulated Depreciation		
Governmental Activities		
	<u>2020</u>	<u>2019</u>
Depreciable Assets		
Buildings	\$ 496,190	\$ 537,824
Radio tower	32,951	42,450
Equipment	75,319	20,095
Office furniture/equipment	<u>785</u>	<u>3,943</u>
Net Depreciable Assets	<u>605,245</u>	<u>604,312</u>

Long-Term Debt: The District has no long-term debt.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations and demonstrate the District's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish 911 Communications District, P. O. Box 3417, St. Francisville, Louisiana 70775.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 1,454,941
Receivables, net:	
Interest	419
Accounts	16,986
Grants	11,054
Taxes	252,643
Investments	269,609
Prepaid expenses	3,811
Restricted assets, cash and cash equivalents	145,146
Capital assets, net	<u>605,245</u>
Total Assets	\$ 2,759,854
<u>LIABILITIES</u>	
Accounts payable	\$ 56,585
<u>NET POSITION</u>	
Net investment in capital assets	605,245
Restricted for 911 services and operations	145,146
Unrestricted	<u>1,952,878</u>
Total Net Position	<u>\$ 2,703,269</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020

<u>Functional/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities					
Public safety	\$ 799,695	\$ 212,194	\$ 43,000	\$ -	\$ (544,501)
Total Governmental Activities	\$ 799,695	\$ 212,194	\$ 43,000	\$ -	\$ (544,501)
General Revenues					
					835,151
					14,616
					3,120
					<u>852,887</u>
					\$ 308,386
					\$ 2,394,883
					<u>\$ 2,703,269</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

ASSETS

Cash and cash equivalents	\$ 1,454,941
Receivables, net:	
Interest	\$ 419
Accounts	16,986
Grants	11,054
Taxes	252,643
Investments	269,609
Prepaid expenses	3,811
Restricted assets, cash and cash equivalents	<u>145,146</u>
Total Assets	<u><u>\$ 2,154,609</u></u>

LIABILITIES

Accounts payable	\$ 56,585
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DEFERRED INFLOWS OF RESOURCES

Unavailable revenues - property taxes	\$ 39,739
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FUND BALANCES

Restricted for 911 services and operations	\$ 145,146
Committed for building repairs	450,000
Committed for equipment replacement	180,000
Unassigned	<u>1,283,139</u>
Total Fund Balances	<u><u>\$ 2,058,285</u></u>

Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 2,154,609</u></u>
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The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2020**

Total Fund Balances - Total Governmental Funds	\$ 2,058,285
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Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	605,245
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Some taxes receivable remained uncollected for more than sixty days after year-end and, therefore, are not available to pay current-period expenditures	<u>39,739</u>
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Total Net Position - Governmental Activities	<u><u>\$ 2,703,269</u></u>
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The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020**

REVENUES

Taxes - ad valorem	\$ 830,025
Charges for services:	
E911 fees	212,194
Grants and contributions	43,000
Interest earned	14,616
Other revenues	<u>3,120</u>
Total Revenues	\$ 1,102,955

EXPENDITURES

Public Safety:	
Contracted services	412,143
Insurance	18,540
Maintenance/system expenses	67,858
Office and supplies	231,544
Capital outlay	<u>70,543</u>
Total Expenditures	<u>\$ 800,628</u>
Net Change in Fund Balances	\$ 302,327
Fund Balances, beginning	<u>\$ 1,755,958</u>
Fund Balances, ending	<u><u>\$ 2,058,285</u></u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUNDS BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 302,327
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Some property taxes will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	5,126
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation charged.	<u>933</u>
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Change in Net Position - Governmental Activities	<u><u>\$ 308,386</u></u>
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The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
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DECEMBER 31, 2020**

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**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

INTRODUCTION

The West Feliciana Parish 911 Communications District (the District) is a related organization of the West Feliciana Parish Council. It is located in St. Francisville, Louisiana and was created by the West Feliciana Parish Police Jury (now "Parish Council") on July 10, 1990 as allowed under Louisiana Revised Statute 33:9101. It is governed by a board of seven commissioners one of whom is appointed by the West Feliciana Sheriff, two by the board of aldermen of the Town of St. Francisville, one by the Fire Protection District No. 1 of West Feliciana Parish, one by the West Feliciana Parish Hospital Service District, and two by the West Feliciana Parish Council. The commissioners serve four-year terms and are not paid for their services.

The District was created to provide the citizens of West Feliciana Parish with enhanced aid in the event of an emergency through use of a single, primary three-digit emergency number.

Revenue sources of the District include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accounting and reporting practice of the District conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

Financial Reporting Entity: As required by GASB Statement No. 61, *The Financial Reporting Entity – an Amendment of GASB Statements No. 14 and No. 34*, the District is considered a related organization of the West Feliciana Parish Council. The accompanying financial statements present only the transactions of the West Feliciana Parish 911 Communications District.

Government-wide Accounting: In accordance with Governmental Accounting Standards Boards Statement No. 34, the District has presented a statement of net position and statement of activities for the District as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Inter-fund receivables and payable are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net position.

Program Revenues

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the District. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the District has chosen not to do so.

Operating/Non-Operating Revenues

Proprietary funds separately report operating and non-operating revenues.

Restricted Net Position

Restricted net position is composed of those resources for which a constraint has been imposed either externally or by law. The District recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

resources are used.

Fund Accounting: The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the District are classified under one category: governmental. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the District's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the District include:

1. General Fund – the primary operating fund that accounts for all activities not required to be reported in another fund.

Basis of Accounting/Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of governmental and business-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

Budgets: The District adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. It is published and made available for public inspection prior to the start of the year. Appropriations lapse at year-end. There were amendments made to the budget during the year ended December 31, 2020.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest-bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

Inventory: Inventory of the District includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

Receivables: Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. Revenues become susceptible to accrual when they become both measurable and available.

Use of 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.

Capital Assets: The District's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded at their estimated fair market value at the date of donation. The District maintains a threshold of \$1,000 or more for capitalizing assets. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: buildings 15 – 40 years; equipment 7 – 10 years; office furniture/equipment – 5-7 years; vehicles 7 – 10 years.

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position may report a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position that applies to future period(s) and so will not be recognized as an expenditure until then. The District does not have any deferred outflows of resources.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

In addition to liabilities, the statement of net position may report a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position that applies to future period(s) and so will not be recognized as revenue until that time. The District does not have any deferred inflows of resources.

Compensated Absences: The District does not have employees.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net position. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Net Position/Fund Balances: In the statement of net position, the difference between a government's assets, deferred outflows of resources, liabilities and deferred inflows of resources is recorded as net position. The three components of net position are as follows:

Net Investment in Capital Assets

This category records capital assets net of accumulated depreciation, reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted

The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted

The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

In the balance sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned

This category represents that portion of equity that is available for any purpose.

NOTE 2 – CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they 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 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.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. 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 that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits are considered exposed to custodial credit risk are required to be disclosed. The District has no deposits exposed to custodial credit risk.

The cash and cash equivalents on hand (book balances) of governmental activities are as follows:

Demand deposits	\$ 16,471
LAMP, Inc.	<u>1,583,616</u>
Total	<u>\$ 1,600,087</u>

The District has investments in a statewide investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Securities included in its portfolio are restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, and include only those with maturities of ninety days or less. This design allows participants immediate access to their funds, and for this reason, these deposits are recorded cash and cash equivalents.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 3 – INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party or the counter-party's trust department or agent but not in the entity's name. All investments of the District are certificates of deposit with maturities extending beyond 90 days. They are not subject to custodial credit risk

Balances at December 31, 2020, are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Carrying Amount</u>
Certificates of deposit	\$ 269,609	\$ 269,609	\$ 269,609

NOTE 4 - RECEIVABLES

The net receivables at December 31, 2020, are as follows:

<u>Class of Receivables</u>	
Interest	\$ 419
Accounts - charges for services	16,986
Grants	11,054
Taxes	<u>252,643</u>
Total	<u>281,102</u>

No allowance has been recorded as substantially all receivables due at year-end are expected to be collected. The District utilizes the direct write-off method for any receivables considered as bad debts.

NOTE 5 – RESTRICTED ASSETS

Restricted assets include cash and cash equivalents totaling \$145,146 at December 31, 2020. These assets are restricted by Louisiana Revised Statute 33:9109 to be used for the express purpose of providing 911 emergency response communications services and operations.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Buildings/towers	\$ 1,712,356	\$ -	\$ -	\$ 1,712,356
Less: accumulated depreciation	<u>1,132,082</u>	<u>51,133</u>	-	<u>1,183,215</u>
Net Buildings/Towers	580,274	(51,133)	-	529,141
Equipment	1,235,944	70,543	-	1,306,487
Less: accumulated depreciation	<u>1,215,849</u>	<u>15,319</u>	-	<u>1,231,168</u>
Net Equipment	20,095	55,224	-	75,319
Office furniture/equipment	114,086	-	-	114,086
Less: accumulated depreciation	<u>110,143</u>	<u>3,158</u>	-	<u>113,301</u>
Net Office Furniture/Equipment	3,943	(3,158)	-	785
Capital Assets, being depreciated, net	<u>604,312</u>	<u>933</u>	-	<u>605,245</u>

Depreciation expense for the year ended December 31, 2020 was \$69,610.

NOTE 7 – ACCOUNTS AND OTHER PAYABLES

The payables are as follows at December 31, 2020:

<u>Class of Payable</u>	
Accounts - trade	\$ <u>56,585</u>

NOTE 8 – LEVIED TAXES

The District levies taxes at a rate of 2.00 mills on all property subject to taxation within the District's boundaries. The purpose of this tax is to acquire, construct, improve, maintain and/or operate an enhanced 911 telephone system. The current five-year tax renewal is for the period January 1, 2015 through December 31, 2020.

Property taxes are levied on or about October 1st for the current year and invoiced/collected by the West Feliciana Parish Sheriff. Taxes are due by December 31st following the levy date and are considered delinquent after the due date.

Taxes realized during 2020 and 2019, totaled \$835,151 and \$759,960, respectively.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020**

NOTE 9 – E911 SERVICES

As provided by Louisiana R.S. 33:9106, the District levies an emergency telephone service charge in an amount not to exceed 5% of the tariff rate as approved by the Public Service District. This E911 (Enhanced Universal Emergency Number Service) is charged and collected by the telephone service provider and then remitted to the District on a monthly basis. These fees provided, respectively, \$212,194 and \$214,857 in revenues for the District at December 31, 2020 and 2019.

NOTE 10 – LEASES

Operating Leases. The District has no operating leases.

Capital Leases. The District has no capital leases.

NOTE 11 – LONG-TERM LIABILITIES

The District had no long-term liabilities at December 31, 2020.

NOTE 12 – RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure in the accompanying basic financial statements.

NOTE 13 – LITIGATION AND CLAIMS

There is no litigation that would require disclosure in the accompanying basic financial statements.

NOTE 14 – SUBSEQUENT EVENTS

There were no events between the close of the year through May 28, 2021, the date that the accompanying financial statements were available for issuance that would materially impact these basic financial statements.

REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
<u>REVENUES</u>				
Taxes - ad valorem	703,162	759,960	830,025	70,065
Charges for services:				
E911 fees	220,500	200,148	212,194	12,046
Grants and contributions	43,000	43,000	43,000	-
Interest earned	26,800	14,200	14,616	416
Other revenues	1,846	3,119	3,120	1
Total Revenues	995,308	1,020,427	1,102,955	82,528
<u>EXPENDITURES</u>				
Public safety:				
Contracted services	420,158	405,740	412,143	(6,403)
Insurance	15,054	18,540	18,540	-
Maintenance/system expenses	52,608	62,354	67,858	(5,504)
Office and supplies	180,807	202,915	231,544	(28,629)
Capital outlay	5,000	65,000	70,543	(5,543)
Total Expenditures	673,627	754,549	800,628	(46,079)
Net Change in Fund Balances	321,681	265,878	302,327	36,449
Fund Balances, beginning	1,755,958	1,755,958	1,755,958	-
Fund Balances, ending	2,077,639	2,021,836	2,058,285	36,449

SUPPLEMENTARY INFORMATION

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED DECEMBER 31, 2020**

Agency Head: Billie Giroir, Chair

The Chair serves without compensation. Nor were there any benefits or other payments made to or on behalf of the Chair during 2020.

John L. McKowen
Certified Public Accountant

2178 Myrtle Avenue
Baton Rouge, Louisiana 70806

Office (225) 615-7844
jlmckowen@cox.net

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners
West Feliciana Parish 911 Communications District
P. O. Box 3417
St. Francisville, Louisiana 70775

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and remaining fund information of West Feliciana Parish 911 Communications District as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish 911 Communications District's financial statements, and have issued my report thereon dated May 28, 2021.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the West Feliciana Parish 911 Communications District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Feliciana Parish 911 Communications District's internal control. Accordingly, I do not express an opinion on the effectiveness of the West Feliciana Parish 911 Communications District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Member

American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

My consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the West Feliciana Parish 911 Communications District's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in blue ink that reads "John L. McKowen, CPA". The signature is fluid and cursive, with the letters "J", "L", and "M" being particularly prominent.

John L. McKowen CPA
Baton Rouge, Louisiana
May 28, 2021

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
SCHEUDLE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2020**

I have audited the financial statements of the West Feliciana Parish 911 Communications District as of and for the year ended December 31, 2020 and have issued my report thereon dated May 28, 2021. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2020, resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

A. Report on Compliance and Internal Control Material to the Financial Statements

Internal Control	Deficiencies	<input type="checkbox"/> No
	Material Weakness	<input type="checkbox"/> No
Compliance	Compliance Material to F/S	<input type="checkbox"/> No

B. Federal Awards

N/A

C. Identification of Major Programs

N/A

Section II Financial Statement Findings

None

Section III Federal Award Findings and Questioned Costs

None

Section IV Management Letter

None

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2020**

Section I Internal Control and Compliance Material to the Financial Statements

None

Section II Compliance and Internal Control Material to Federal Awards

N/A

Section III Management Letter

None