HICKMAN COUNTY EMERGENCY

COMMUNICATIONS DISTRICT

(A Component Unit)

Financial Statements

June 30, 2013

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

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INTRODUCTORY SECTION

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Directors and Officers

June 30, 2013

Official	Office
Ronnie Martin	Chairman
Janet Kelley	Board Member
Charles List	Board Member
Jerry Deal	Board Member
Hugh David Love	Board Member
Randal Ward	Board Member
Carl Grimes	Board Member
Rick Hines	Board Member
Management	
Misty Aydelott	Address Coordinator

FINANCIAL SECTION

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

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(615) 822-4177

INDEPENDENT AUDITORS' REPORT

Board of Directors
Hickman County Emergency Communications District
Centerville, Tennessee

Report on the Financial Statements
I have audited the accompanying financial statements of the Hickman County Emergency Communications District, a component unit of Hickman County, Tennessee as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic 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 opinions on these financial statements based on my audit. I conducted the audit in accordance with auditing standards generally accepted in the United States of America and 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 involves 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 policies 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 the audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Hickman County Emergency Communications District, a component unit of Hickman County, Tennessee as of June 30, 2013, and the changes in its financial position, and its cash flows 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 Required Supplementary Information which includes the Management's Discussion and Analysis 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 financial reporting for placing the basic 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 we obtained during the 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 -Other Information

The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Introductory Section and the Supplementary Information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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. The Introductory Section and the Supplementary Information have 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 our opinion, the Introductory Section and the Supplementary Information, 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 November 30, 2013 on the consideration of the District's internal control over financial reporting and the 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 the testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the 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 entity's internal control over financial reporting and compliance.

Jah R Poole, CPA

November 30, 2013

Hickman County Emergency Communications District
Management's Discussion and Analysis

As management of the Hickman County Emergency Communications District, (the District) we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2013. The analysis focuses on significant financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the District. Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes.

Financial Highlights:
The assets of the Hickman County Emergency Communications District exceeded its liabilities at the close of the most recent fiscal year by $994,589. Of this amount, $787,052 (unrestricted net position) may be used to meet the District's ongoing obligations. The District's total net position increased by $144,038 during the current year as the District received several grants and higher than expected operating revenues and were able to control its costs within budgeted amounts.

Overview of the Financial Statements:
The Statement of Net position presents information on all the District's assets and liabilities, with the difference between the two 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 deteriorating. The Statement of Revenues, Expenses and Changes in Net Position 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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The Statement of Cash Flows presents the flow of cash inflows/outflows during the fiscal year.

The basic financial statements can be found on pages 6-8 of this report. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 9-11 of this report.

Financial Analysis of the Financial Statements
As noted earlier, net position may serve over time as a useful indicator of the District's financial position. In the case of the Hickman County Emergency Communications District, assets exceeded liabilities by $994,589 at the close of the most recent fiscal year. By far the largest portion of the District's assets reflects its investment in capital assets. The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Hickman County Emergency Communications District's Net Position

		2012	2013
Current and other assets	$	603,500	792,104
Capital assets, net		252,018	207,537
Total assets		855,518	999,641
Accounts payable		4,967	5,052
Total liabilities		4,967	5,052
Net position:			
Net investment in capital assets		252,018	207,537
Unrestricted		598,533	787,052
Total net position	$	850,551	994,589

At the end to the current fiscal year, the District is able to report positive balances in all categories of net position.

Comparison between years	2013	2012	Variance
Operating Revenues:			
Emergency Telephone Service Charge	$104,101	$88,228	$15,873
State Emergency Communications Board	170,706	200,443	(29,737)
Total Operating Revenues	274,807	288,671	(13,864)
Operating Expenses:			
Salaries and payroll taxes	40,697	45,840	5,143
Contract services	3,600	7,528	3,928
Fees and licenses	1,943	4,593	2,650
Depreciation	70,315	68,597	(1,718)
Training and travel	29,689	14,498	(15,191)
Supplies	41,853	43,567	1,714
Insurance	74	528	454
Professional services	5,100	4,800	(300)
Utilities	17,878	40,617	22,739
Repair and maintenance	901	23,651	22,750
Miscellaneous	1,820	2,946	1,126
Total Operating Expenses	213,870	257,165	43,295
Operating income (loss)	60,937	31,506	29,431
Nonoperating Revenues (Expenses):			
Operating Contributions -State Emergency Communications	80,950	44,452	36,498
Capital contributions	0	51,402	(51,402)
Interest income	2,151	4,202	(2,051)
Total Nonoperating Revenues (Expenses)	83,101	100,056	(16,955)
Net change in net position	144,038	131,562	12,476

Capital Assets

The Hickman County Emergency Communications District's investment in capital assets from its activities at June 30, 2013, amounts to $207,537 (net of accumulated depreciation). This investment in capital assets is in communications equipment.

Hickman County Emergency Communications District's Capital Assets

		2012	2013
Communications equipment		467,989	493,823
Furniture and equipment		2,469	2,469
Vehicle		12,800	12,800
Less accumulated depreciation		(231,240)	(301,555)
Net Capital Assets	$	252,018	207,537

Additional information on the Hickman County Emergency Communications District's capital assets can be found in the notes to the financial statements section of this report.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Misty Aydelott
Hickman County Emergency Communications District

FINANCIAL STATEMENTS

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Statement of Net Position

June 30, 2013

Assets	Account Number	
Current Assets:		
Cash and cash equivalents	1001	$567,844
Certificate of deposits	1001	209,240
Accounts receivable	1004	15,020
Total Current Assets		792,104
Capital Assets:		
Communication equipment	1308	493,823
Furniture and equipment	1304	2,469
Vehicle	1310	12,800
Less accumulated depreciation - comm.	1309	(286,286)
Less accumulated depreciation - furn	1305	(2,469)
Less accumulated depreciation - vehicle	1311	(12,800)
Total Capital Assets, Net		207,537
Total Assets		$999,641
Current Liabilities		
Accounts payable	2001	5,052
Total Current Liabilities		5,052
Total liabilities		5,052
Net Position:		
Unrestriced	2320	787,052
Net investment in capital assets	2301	207,537
Total Net Position		994,589

The accompanying notes are an integral part of these financial statements.

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Statement of Revenues, Expenses and Changes in Net Position

For the Year Ended June 30, 2013

	Account Number	
Operating Revenues:		
Emergency Telephone Service Charge	3001	$72,102
State Emergency Communications Board	3002	31,999
State Emergency Communications Board-Operational Funding	3003	251,656
Total Operating Revenues		355,757
Operating Expenses:		
Salaries and payroll taxes	4000	40,697
Contract services	4200	3,600
Fees and licenses	4413	1,943
Depreciation	4500	70,315
Training and travel	4418	29,689
Supplies	4305	41,853
Insurance	4409	74
Professional services	4203	5,100
Utilities	4307	17,878
Repair and maintenance	4232	901
Miscellaneous	4499	1,820
Total Operating Expenses		213,870
Operating income (loss)		141,887
Nonoperating Revenues (Expenses):		
Operating Contributions -State Emergency Communications	5005	80,950
Interest income	5002	2,151
Total Nonoperating Revenues (Expenses)		83,101
Net change in net position		224,988
Net position, June 30, 2012		850,551
Net position, June 30, 2013		$1,075,539

The accompanying notes are an integral part of these financial statements.

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Statement of Cash Flows

For the Year Ending June 30, 2013

Cash Flows from Operating Activities:	
Cash received from customers	$370,503
Cash paid to employees	(40,697)
Cash paid to suppliers	(102,773)
Net Cash Provided (Used) by Operating Activities	227,033
Cash Flows from Capital and Related Financing Activities:	
Acquisition of capital assets	(25,834)
Net Cash Provided (Used) by Capital and Related Financing Activities	(25,834)
Cash Flows from Investing Activities:	
(Purchase) redemption of certificate of deposit	(5,240)
Interest received	2,151
Net Cash Provided (Used) Investing Activities	(3,089)
Net Increase (decrease) in Cash	198,110
Cash and Cash Equivalents, June 30, 2012	369,734
Cash and Cash Equivalents, June 30, 2013	$567,844

Reconciliation of Operating Income to Net Cash Provided by Operating Activities

Operating income (loss)	$141,887
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	70,315
Change in assets (increase) decrease:	
Accounts receivable	14,746
Change in liabilities increase (decrease):	
Accounts payable	85
Net Cash Provided (Used) by Operating Activities	$227,033

The accompanying notes are an integral part of these financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Hickman County Emergency Communications District (District) was created as a public corporation under authority of the provisions of Chapter 867 of the Tennessee Public Acts of 1984. The District was formed to establish local emergency telephone service and a primary emergency number for the residents of Hickman County, Tennessee. The powers of the District are vested in and exercised by a majority of the members of the Board of Directors, who are appointed by the County. The Board consists of nine members (seven voting and two non-voting). The District is considered a political subdivision and is exempt from Federal and State income taxes. The District is considered a component unit of Hickman County. The County appoints the Board of Directors and the County Commission may adjust service fees and must approve bonded debt. As a result, the Hickman County Commission indirectly imposes its will on the District.

Basis of Accounting

The accompanying financial statements of the District have been prepared on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when incurred. Expenditures are recognized in the accounting period in which the liability is incurred and is measurable. The District uses the economic resources measurement focus.

Cash and Cash Equivalents

The District considers all highly liquid debt instruments purchased with maturities of 90 days or less to be cash equivalents.

Supply Inventory

Supply inventory is valued at the lower of cost (first-in, first-out) or market. Inventory items are considered expenditures when used (consumption method).

Capital Assets

Capital assets of the District is recorded at cost. Depreciation is computed over the estimated life of the assets using the straight-line method. The estimated life for property, plant and equipment in service is from 5 to 40 years. The District does capitalize interest incurred on construction projects. No such amounts have been capitalized. Capital assets are defined by the District as assets with an individual cost of $5,000 and an estimated useful life in excess of five years.

Estimates

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

Operating Revenues and Operating Expenses

The District recognizes operating revenues and operating expenses resulting from providing services and producing goods to its customers. All other revenues and services are deemed nonoperating.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Budgeting

The District's annual budget is required by state law. The District's Board of Directors formally approve the budget. The budget is adopted on a basis consistent with generally accepted accounting principles, except that the budgeted costs of fixed assets purchased and debt service are included as expenditures. The budget may be amended by the Board as conditions warrant during the year. The Accounting and Financial Reporting Manual for Tennessee Emergency Communications Districts requires the legal level of control to be at the line-item level, which the District follows.

Note 2 - CASH AND CERTIFICATES OF DEPOSIT

The District is authorized to invest funds in financial institutions and direct obligations of the Federal Government. During the year, the District invested funds that were not immediately needed in deposit accounts. The District has deposit policies to minimize custodial credit risks. Deposits in financial institutions are required by State Statute to be secured and collateralized by the institutions. The collateral must meet certain requirements and be deposited in an escrow account in a second bank for the benefit of the District and must total a minimum of 105% of the value of the deposits placed in the institutions less the amount protected by federal depository insurance. The District's deposits with financial institutions are fully insured or collateralized by securities held in the government's name.

Note 3 - CAPITAL ASSETS

A summary of changes in capital assets in service is as follows:

	Balance 6-30-12	Additions	Disposals	Balance 6-30-13
Communications equipment	$ 467,989	25,834	-	493,823
Furniture and fixtures	2,469	-	-	2,469
Vehicles	12,800	-	-	12,800
	483,258	25,834	-	509,092
Less accumulated depreciation	(231,240)			(301,555)
Utility plant - net	$252,018			207,537

All assets are being depreciated. Accumulated depreciation for the vehicles $12,800, furniture and fixtures $2,469 and communications equipment $286,286. Depreciation expense for the year was $70,315.

Note 4 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets: errors and omissions, and natural disasters. The District purchases commercial financial bonded insurance for its Treasurer and Chairman. For all other risks, the District is included in the liability insurance of the Hickman County government. The coverage also includes fire and extended insurance for damages or loss which might occur to the District's equipment. There have been no claims during the last three years.

SUPPLEMENTAL INFORMATION

Financial schedules are used to demonstrate finance related legal and contractual compliance, provide details of data summarized in the financial statements and present other information deemed useful.

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Schedule of Revenues and Expenses
Budget and Actual

For the Year Ended June 30, 2013

	Account Number	Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues:				
Emergency Telephone Service Charge	3001	$58,600	$72,102	$13,502
State Emergency Communications Board	3002	32,000	31,999	1
State Emergency Communications Board-Operational Funding	3003	100,000	170,706	70,706
Total Operating Revenues		190,600	274,807	84,209
Operating Expenses:				
Salaries and payroll taxes	4000	46,000	40,697	5,303
Contract services	4200	3,600	3,600	0
Fees and licenses	4413	4,600	1,943	2,657
Depreciation	4500	70,315	70,315	0
Training and travel	4418	30,000	29,689	311
Supplies	4305	49,000	41,853	7,147
Insurance	4409	600	74	526
Professional services	4203	5,100	5,100	0
Utilities	4307	19,685	17,878	1,807
Repair and maintenance	4232	1,000	901	99
Miscellaneous	4499	3,800	1,820	1,980
Total Operating Expenses		233,700	213,870	19,830
Operating income (loss)		(43,100)	60,937	104,037
Nonoperating Revenues (Expenses):				
Operating Contributions -State Emergency Communications	3003	88,000	80,950	(7,050)
Interest income	5002	395	2,151	1,756
Total Nonoperating Revenues (Expenses)		88,395	83,101	(5,294)
Net change in net position		45,295	144,038	98,743

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Schedule of Monthly Rates in Effect

June 30, 2013

Type of Customer	Rate	
Residential customers	$	0.65
Business customers	$	2.00

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Schedule of Number and Classification of Customers

June 30, 2013

All Telephone Companies

Residential customers	approximately	3,950
Business customers	approximately	650

HICKMAN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Schedule of State Financial Assistance

For the Year Ended June 30, 2013

State Grant Number	Program Name	Grantor Agency	Receivable (Deferred) Balance July 1, 2012	Cash Receipts	Other Receipts	Cash Expenditures	Receivable (Deferred) Balance June 30, 2013
State Program:							
N/A	Incentive	State of Tennessee Commerce and Insurance	$0	9,608	0	9,608	0
N/A	State recurring	State of Tennessee Commerce and Insurance	$0	170,706	0	170,706	0
N/A	One time payment	State of Tennessee Commerce and Insurance	$0	33,932	0	33,932	0
N/A	GIS/Dispatcher training	State of Tennessee Commerce and Insurance	$9,211	46,621	0	37,410	0
Totals			$9,211	260,867	0	251,656	0

COMPLIANCE AND INTERNAL CONTROL

JOHN R. POOLE, CPA
CERTIFIED PUBLIC ACCOUNTANT

134 NORTHLAKE DRIVE
HENDERSONVILLE, TN 37075

(615) 822-4177

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 Directors
Hickman County Emergency Communications District
Centerville, Tennessee

I have audited 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, the financial statements of the Hickman County Emergency Communications District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Hickman County Emergency Communications District's basic financial statements, and have issued a report thereon dated November 30, 2013.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Hickman County Emergency 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 an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hickman County Emergency Communications District's internal control. Accordingly, I do not express an opinion on the effectiveness of the Hickman County Emergency Communications District's internal control.

My consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. However, as discussed below, I identified a deficiency in internal control that I consider to be a material weakness (2010-01 Lack of segregation of Duties).

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. I consider the deficiency described below (2010-01) to be a material weakness.

The material weakness is as follows:

2010-01 Separation of Duties

Due to the limited number of personnel employed by the District, several functions, which ideally should be performed by different individuals, are regularly performed by one or two persons. I recommend that the District strengthen its internal control in cash receipts, cash disbursements, and reconciliation of cash.

Management Response:

Due to the size of the office, a complete separation of duties is not possible. However we are continuing to monitor office responsibilities and segregate duties as needed.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hickman County Emergency Communications District's financial statements are free of 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 the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit and, accordingly, I do not express such an opinion. The results of the tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to Finding

The Hickman County Emergency Communications District's response to the finding identified in the audit is described above. The Hickman County Emergency Communications District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of the testing of internal control and compliance and the result 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.

Jah R Poole, CPA

November 30, 2013