

**JACKSON COUNTY E-911 EMERGENCY  
COMMUNICATIONS DISTRICT  
JUNE 30, 2013**

**TAMARA L. BECKMAN  
CERTIFIED PUBLIC ACCOUNTANT**

**JACKSON COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
JUNE 30, 2013**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of directors of the  
Jackson County E-911 Emergency Communications District  
Gainesboro, Tennessee

### **Report on the Financial Statements**

I have audited the accompanying financial statements of Jackson County E-911 Emergency Communications District, a component unit of Jackson County, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Jackson County E-911 Emergency Communications 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 the 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 from 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 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 Jackson County E-911 Emergency Communications District, a component unit of Jackson County, as of June 30, 2013, and the respective changes in financial position and cash flows thereof 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 Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financials 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 historic context.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historic context. The auditor's opinion on the basic financial statements is not affected by this missing information.

**Supplementary Information**

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Jackson County E-911 Emergency Communications District's basic financial statements. The Budget and Actual schedule and the schedule of 911 Board Members on pages 11-13 are presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Budget and Actual schedule and the schedule of 911 Board Members are the responsibility of management and were derived from and relate 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 Budget and Actual schedule and the schedule of 911 Board Members are fairly stated in all material respects in relation to the 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 October 11, 2013 on my consideration of Jackson County E-911 Emergency Communications District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and 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 Jackson County E-911 Emergency Communications District's internal control over financial reporting and compliance.

*Tamara L. Beckman, CPA*

October 11, 2013  
Cookeville, Tennessee

**JACKSON COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2013**

ASSETS

Current Assets

Cash & Cash Equivalents	\$ 220,586.33	
Accounts Receivable	180.31	
Due from State ECB	4,745.20	
Prepaid Expenses	<u>1,824.28</u>	
<u>Total Current Assets</u>		\$ 227,336.12

Fixed Assets

Office Equipment	37,098.00	
Less: A/D-Office Equipment	(36,588.52)	
Communications Equipment	833,585.40	
Less: A/D-Comm Equipment	<u>(694,082.55)</u>	
<u>Total Fixed Assets</u>		<u>140,012.33</u>

Total Assets \$ 367,348.45

LIABILITIES & NET POSITION

Current Liabilities

Accounts Payable	1,789.87	
Accrued Payroll	9,213.00	
Payroll Tax Payable	123.22	
Payroll Deductions Payable	387.04	
Note Payable-Current Portion - TECB	<u>4,841.23</u>	
<u>Total Current Liabilities</u>		16,354.36

Long Term Note Payable - TECB 121,030.85

Total Liabilities 137,385.21

Net Position

Net Investment in Capital Assets	14,140.25	
Unrestricted	<u>215,822.99</u>	
<u>Total Net Position</u>		<u>\$ 229,963.24</u>

The accompanying notes are in integral part of the financial statements

**JACKSON COUNTY E-911 EMERGENCY  
COMMUNICATION DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2013**

Operating Revenue

Emergency Telephone Service Charges	\$ 94,420.62
State ECB – Wireless	28,432.45
State ECB – Operational Funding Program	<u>124,182.00</u>

Total Operating Revenue \$ 247,035.07

Operating Expenses

Salaries & Wages

Director	10,000.00
Administrative Personnel	6,500.03
Dispatchers	159,688.21
Overtime Pay	31,574.28
Part-Time Pay	<u>20,120.76</u>

Total Salaries & Wages \$ 227,883.28

Employee Benefits

Social Security	14,048.72
Medicare	3,285.60
Unemployment-State & Federal	1,320.39
Health Insurance	<u>1,682.06</u>

Total Employee Benefits 20,336.77

Contracted Services

Auditing Services	2,250.00
Legal Service	3,600.00
Maintenance Agreements	18,274.78
Mapping/DB Consultants	9,750.00
NCIC & TCIC Data Lines	1,680.00

Lease & Rental

Communications Equipment	5,797.00
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Maintenance & Repairs

Communications Equipment	7,064.10
Building & Facilities	796.64
Office Equipment	<u>29.98</u>

Total Contracted Services 49,242.50

Supplies & Materials

Office Supplies	3,799.16
Postage	135.00
Small Equipment	9,080.40
Uniforms	1,127.00

The accompanying notes are an integral part of the financial statements

**JACKSON COUNTY E-911 EMERGENCY  
COMMUNICATION DISTRICT  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET POSITION, *CONTINUED*  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Utilities</u>		
Gas	96.29	
General Telephone	17,222.55	
Cell Phones & Pagers	1,418.75	
Satellite	<u>431.18</u>	
<u>Total Supplies &amp; Materials</u>		33,310.33
 <u>Other Charges</u>		
Dues & Subscriptions	330.00	
<u>Insurance</u>		
Liability	12,011.55	
Worker's Compensation	1,021.67	
Legal Notices	120.00	
Premiums on Surety Bonds	1,150.00	
Training Expenses	4,658.44	
Travel Expenses	<u>93.34</u>	
<u>Total Other Charges</u>		19,385.00
Depreciation		<u>18,005.50</u>
 <u>Total Operating Expenses</u>		 <u>368,163.38</u>
Net Operating Loss		(121,128.31)
 <u>Non-Operating Revenue and (Expenses)</u>		
Interest Income	430.61	
State-Grants & Reimbursements	197,710.41	
Contributions from Primary Government	65,900.00	
Contributions from Other Governments	22,500.00	
UCEMC Grant	5,000.00	
Electrical Permits	<u>1,899.75</u>	
<u>Total Non-operating Revenue (Expenses)</u>		<u>293,440.77</u>
 <u>Net Increase in Net Position</u>		 172,312.46
Net Position, June 30, 2012		<u>57,650.78</u>
Net Position, June 30, 2013		<u>\$ 229,963.24</u>

The accompanying notes are an integral part of the financial statements

**JACKSON COUNTY E-911 EMERGENCY  
COMMUNICATIONS DISTRICT  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Cash Flows from Operating Activities:</u>		
Cash Received from Operations	\$ 251,760.42	
Cash paid to/for Employee Services	(246,954.17)	
Cash Paid for Goods & Services	<u>(101,419.06)</u>	
Net Cash Used by Operating Activities		\$ (96,612.81)
 <u>Cash Flows from Capital &amp; Related Financing Activities:</u>		
Acquisition of New Equipment	(113,825.64)	
Payments on Notes Payable-State	<u>(4,841.23)</u>	
Net Cash Used by Capital & Related Financing Activities		(118,666.87)
 <u>Cash Flows from Non-Capital Financing Activities</u>		
Contributions from Primary Governments	65,900.00	
Contributions from Other Governments	22,500.00	
State ECB-Grants & Reimbursements	197,710.41	
Electrical Permits	<u>1,899.75</u>	
Net Cash Provided by Non-Capital Financing Activities		288,010.16
 <u>Cash Flows from Investing Activities:</u>		
Interest Received		<u>430.61</u>
Net Increase in Cash and Cash Equivalent		73,161.09
Cash and Cash Equivalents at 6-30-12		<u>147,425.24</u>
Cash and Cash Equivalents at 6-30-13		<u>\$ 220,586.33</u>

Reconciliation of Net Operating Loss to Net Cash

<u>Used by Operating Activities</u>		
Operating Loss	\$ (121,128.31)	
Depreciation	18,005.50	
UCEMC Contract	5,000.00	
Increase in Accounts Receivable	(50.83)	
Increase in Due from State ECB	(223.82)	
Decrease in Prepaid Expenses	85.22	
Increase in Accounts Payable	433.55	
Increase in Accrued Payroll	1,291.21	
Increase in Payroll Tax Payable	29.99	
Decrease in Payroll Deductions Payable	<u>(55.32)</u>	
Net Cash Used by Operating Activities		<u>\$ (96,612.81)</u>

The accompanying notes are an integral part of the financial statements

**JACKSON COUNTY E-911 EMERGENCY  
COMMUNICATIONS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013**

Note 1-Organization

The Jackson County E-911 Emergency Communications District was established on October 1, 1990, for the purpose of providing an enhanced level of 911 service for the Jackson County citizens by acquiring certain types of equipment that enable emergency service providers to respond more rapidly and more effectively due to increased speed in the transmittal of critical information and improved reliability of address and information. It is a component unit of Jackson County – the commissioners of which appoint the Board of Directors that governs. The District must file a budget with Jackson County each year. Any bond issued by the district is subject to approval by Jackson County.

Note 2 – Summary of significant accounting policies

The Jackson County E-911 Emergency Communications District presents its financial statements on the accrual basis of accounting and the economic resources measurement focus and according to Governmental Accounting Standards Board (GASB) Statement No. 20, follows pronouncements of the Financial Accounting Standards (FASB) issued before November 30, 1989 unless they conflict with or contradict GASB guidance. After November 30, 1989, the District follows GASB guidance only and does not follow any FASB guidance issued after that date.

Fixed assets are depreciated over their useful lives using the straight-line method. All assets purchased under \$5,000.00 are expensed unless otherwise stated by management. Depreciation begins when the fixed assets are placed in service. Depreciation is summarized as follows:

	<u>Method</u>	<u>Estimated Useful Life</u>	<u>Depreciation Expense</u>
Office Equipment	S/L	5	\$ 873.40
Communications Equipment	S/L	5,7,12	<u>17,132.10</u>
			<u>\$ 18,005.50</u>

The budget is compiled and brought before the board for approval. The board approves any amendments.

Major Source of Revenue

The major source of operating revenue is emergency telephone and wireless surcharges and the State Emergency Communications Board Operational Funding Program revenue. Non-operating revenue consists of grants and reimbursements from the State Emergency Communications Board, and contributions from primary and other governments.

Budgeting, Budgetary Control, and Budgetary Reporting

An annual budget using the modified accrual basis of accounting is prepared and adopted each year. The budget for the year ended June 30, 2013 was approved by the board before the fiscal year began. Certain changes in expenditure allocations of the budget were addressed and approved by the Board. Revenues are considered to be available for unrestricted use unless specifically restricted by the donor or grantor, thus the Board may reapply budgeted resources from one use to another without special approval for unrestricted funds.

Note 3 – Cash and investments

The Tennessee Government Code requires Tennessee banks and savings and loan associations to secure a governmental entity’s deposits by pledging government securities as collateral. The market value of pledged securities must equal 105% of the entity’s deposits. The entity may waive collateral requirements for deposits that are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) or Savings Association Insurance Fund (SAIF).

The following is a schedule of cash accounts at June 30, 2013:

Checking	\$220,571.33
Petty Cash	<u>15.00</u>
Total	<u>\$220,586.33</u>

At June 30, 2013, the carrying amount of the Jackson County E-911 Emergency Communications District’s cash deposits was \$220,586.33. The District’s deposit accounts are covered up to \$250,000 by the Federal Deposit Insurance Corporation. The District is authorized to deposit and invest funds according to the provisions of Section 5-8-301 of the Tennessee Code Annotated [Acts 1992, ch. 891, Section 10].

Note 4 – Insurance Risk

Jackson County E-911 Emergency Communication District has bonds covering the chairman, vice-chairman, secretary and treasurer in the amount of \$50,000.00 at June 30, 2013. The District also holds a workers compensation policy and a liability policy covering; property theft, damage and public liability. There have been no claims that exceeded coverage for any of the past three years.

Note 5 – Fixed Assets

The following is a schedule of equipment at June 30, 2013:

<u>Assets</u>	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2013</u>
Office Equipment	37,098.00	--	--	37,098.00
Comm. Equipment	<u>719,759.76</u>	<u>113,825.64</u>	<u>--</u>	<u>833,585.40</u>
<b>Total Assets</b>	<u>\$ 756,857.76</u>	<u>\$113,825.64</u>	<u>\$ --</u>	<u>\$870,683.40</u>

<u>Assets</u>	<u>Accumulated Depreciation June 30, 2012</u>	<u>Current Year Depreciation</u>	<u>Adjustments to Accumulated Depreciation</u>	<u>Accumulated Depreciation June 30, 2013</u>
Office Equipment	35,715.12	873.40	--	36,588.52
Comm. Equipment	<u>676,950.45</u>	<u>17,132.10</u>	<u>--</u>	<u>694,082.55</u>
<b>Total Assets</b>	<u>\$712,665.57</u>	<u>\$ 18,005.50</u>	<u>\$ --</u>	<u>\$730,671.07</u>

Note 6 – Cash and Cash equivalents

Cash and Cash equivalents consist of demand deposits with original maturities of three months or less with local financial institutions.

Note 7 – Notes Payable to State of Tennessee

The District, in need of financial assistance, entered into an agreement with the Tennessee Emergency Communications Board (TECB). The TECB loaned \$145,237.00 to the District to payoff the lease held at Marlin Financial. The District is to make annual payments of \$4,841.23 for 30 years, interest free beginning August 1, 2009 out of reserves. If no reserves are available, no payment is due.

A schedule of changes in Notes Payable is as follows:

	<u>Balance</u> <u>06-30-12</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>06-30-13</u>
N/P – TECB	<u>\$130,713.31</u>	<u>\$ --</u>	<u>\$ 4,841.23</u>	<u>\$125,872.08</u>
Total	<u>\$130,713.31</u>	<u>\$ --</u>	<u>\$ 4,841.23</u>	<u>\$125,872.08</u>

Note 8 – Compensated Absences

There was no compensated absences payable at June 30, 2013.

Note 9 – Calculation of Net Investment in Capital Assets

Net Book Value	\$140,012.33
Current & Non-Current Debt	( <u>125,872.08</u> )
Net Investment in Capital Assets	( <u>\$ 14,140.25</u> )

Note 10 – Budgetary Information

As stated in Note 1, the District must file a budget with Jackson County each year which must be legally adopted by the County. The budget is prepared on the accrual basis of accounting. Compliance with the legally adopted budget is required at the line-item level as established by the Accounting and Financial Reporting Manual for Tennessee Emergency Communications Districts.

Note 11 – Subsequent Events

The District has evaluated subsequent events through October 15, 2013, the date in which the financial statements were available to be issued.

**JACKSON COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
BUDGET AND ACTUAL (ACCRUAL BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
<u>Operating Revenues</u>			
Emergency Telephone Service Charges	\$ 94,420.62	\$ 90,000.00	\$ 4,420.62
State-Shared Wireless Charges	28,432.45	28,400.00	32.45
State-Operational Funding Program	124,182.00	124,109.00	73.00
Other Operating Revenue	-	-	-
<u>Total Revenue</u>	<u>\$ 247,035.07</u>	<u>\$ 242,509.00</u>	<u>\$ 4,526.07</u>
<u>Operating Expenses</u>			
<u>Salaries &amp; Wages</u>			
Director	\$ 10,000.00	\$ 10,000.00	-
Administrative	6,500.03	6,500.03	-
Dispatcher	159,688.21	163,910.00	4,221.79
Overtime Pay	31,574.28	32,575.00	1,000.72
Part-Time Personnel	20,120.76	21,121.00	1,000.24
<u>Total Salaries &amp; Wages</u>	<u>\$ 227,883.28</u>	<u>\$ 234,106.03</u>	<u>\$ 6,222.75</u>
<u>Employee Benefits</u>			
Social Security Tax	14,048.72	14,400.00	351.28
Medicare Tax	3,285.60	4,300.00	1,014.40
Unemployment	1,320.39	2,100.00	779.61
Medical Insurance	1,682.06	2,150.00	467.94
<u>Total Employee Benefits</u>	<u>\$ 20,336.77</u>	<u>\$ 22,950.00</u>	<u>\$ 2,613.23</u>
<u>Contracted Services</u>			
Audit Services	2,250.00	2,850.00	600.00
Accounting Services	-	-	-
Contract with Government Agencies	-	4,842.00	4,842.00
Legal Services	3,600.00	3,600.00	-
Maintenance Agreements	18,274.78	19,102.97	828.19
Mapping/DB Consultants	9,750.00	10,000.00	250.00
NCIC/TBI/TIES Expenses	1,680.00	2,240.00	560.00
<u>Lease/Rental</u>			
Communication Equipment	5,797.00	5,947.00	150.00
<u>Maintenance &amp; Repairs</u>			
Communication Equipment	7,064.10	8,600.00	1,535.90
Building & Facilities	796.64	1,800.00	1,003.36
Office Equipment	29.98	600.00	570.02
<u>Total Contracted Services</u>	<u>\$ 49,242.50</u>	<u>\$ 59,581.97</u>	<u>\$ 10,339.47</u>

**JACKSON COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
BUDGET AND ACTUAL (ACCRUAL BASIS) *CONTINUED*  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>Supplies &amp; Materials</u>			
Office Supplies	3,799.16	4,300.00	500.84
Custodial Supplies	-	-	-
Postage	135.00	135.00	-
Small Equipment	9,080.40	10,000.00	919.60
Uniforms	1,127.00	1,127.00	-
<u>Utilities</u>			
Gas	96.29	597.00	500.71
General Telephone	17,222.55	18,790.00	1,567.45
Cell Phones & Pagers	1,418.75	1,919.00	500.25
Satellite	431.18	932.00	500.82
<u>Total Supplies &amp; Materials</u>	<u>\$ 33,310.33</u>	<u>\$ 37,800.00</u>	<u>\$ 4,489.67</u>
<u>Other Charges</u>			
Bank Charges	-	-	-
Dues & Memberships	330.00	900.00	570.00
<u>Insurance</u>			
Liability	12,011.55	12,520.00	508.45
Worker's Compensation	1,021.67	1,200.00	178.33
Legal Notices	120.00	500.00	380.00
Premiums on Surety Bonds	1,150.00	1,670.00	520.00
Training Expenses	4,658.44	5,160.00	501.56
Travel Expenses	93.34	594.00	500.66
Other Charges	-	-	-
<u>Total Other Charges</u>	<u>\$ 19,385.00</u>	<u>\$ 22,544.00</u>	<u>\$ 3,159.00</u>
Depreciation	<u>\$ 18,005.50</u>	<u>\$ 30,000.00</u>	<u>\$ 11,994.50</u>
<u>Total Operating Expenses</u>	<u>\$ 368,163.38</u>	<u>\$ 406,982.00</u>	<u>\$ 38,818.62</u>
<u>Operating Income (Loss)</u>	<u>\$ (121,128.31)</u>	<u>\$ (164,473.00)</u>	<u>\$ 43,344.69</u>
<u>Non-Operating Revenue and (Expense)</u>			
Interest Income	430.61	200.00	230.61
State – Grants & Reimbursements	197,710.41	71,450.00	126,260.41
Contributions from Primary Govts	65,900.00	65,900.00	-
Contributions from Other Govts	22,500.00	22,500.00	-
UCEMC Contract	5,000.00	5,000.00	-
Electrical Permits	1,899.75	2,400.00	(500.25)
<u>Total Non-Operating Revenue &amp; Expense</u>	<u>\$ 293,440.77</u>	<u>\$ 167,450.00</u>	<u>\$ 125,990.77</u>
<b>Increase in Net Position</b>	<u>\$ 172,312.46</u>	<u>\$ 2,977.00</u>	<u>\$ 169,335.46</u>
Total Net Position, July 1, 2012	57,650.78	-	57,650.78
Total Net Position, June 30, 2013	<u>\$ 229,963.24</u>	<u>\$ 2,977.00</u>	<u>\$ 226,986.24</u>

**JACKSON COUNTY E-911 EMERGENCY  
COMMUNICATIONS DISTRICT  
911 BOARD MEMBERS  
JUNE 30, 2013**

Patrick Martin, Chairman  
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Phone (931) 267-9909  
Term Expires 10/2013

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Term Expires 10/2013

Bruce Hawkins, Secretary  
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E-Mail: [lbhawk48@twlakes.net](mailto:lbhawk48@twlakes.net)  
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Term Expires 10/2015

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Term Expires 10/2015

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Term Expires 10/2014

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Term Expires 10/2014

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Term Expires 10/2014

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Term Expires 10/2013

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**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**

To the Board of Directors of the  
Jackson County E-911 Emergency Communications District  
Gainesboro, Tennessee

I have audited, in accordance with the auditing standards generally accepted in the United State 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 Jackson County E-11 Emergency Communications District, a component unit of Jackson County, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Jackson County E-911 Emergency Communications District's basic financial statements, and have issued my report thereon dated October 11, 2013.

**Internal Control over Financial Reporting**

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

*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 a 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.

My consideration of 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 Jackson County E-911 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 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 or other matters that are required to be reported under *Government Auditing Standards*.

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.

*Tamara L. Beckman, CPA*

October 11, 2013  
Cookeville, Tennessee