

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

**TAMARA L. BECKMAN
CERTIFIED PUBLIC ACCOUNTANT**

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Smith County E-911 Emergency Communications District
Carthage, Tennessee

Report on the Financial Statements

I have audited the accompanying financial statements of Smith County E-911 Emergency Communications District, a component unit of Smith County, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Smith 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 Smith County E-911 Emergency Communications District, a component unit of Smith County, as of June 30, 2013, and the respective changes in financial position, and, where applicable, 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 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. 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 Smith 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 are 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 December 16, 2013 on my consideration of Smith 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 Smith County E-911 Emergency Communications District's internal control over financial reporting and compliance.

December 16, 2013
Cookeville, Tennessee

Tamara L. Beckman, CPA

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

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 381,189.95
Certificate of Deposit	30,000.00
Accounts Receivable	6,247.36
Due from State ECB	7,826.16
Prepaid Expenses	<u>1,119.41</u>

Total Current Assets \$ 426,382.88

Non-Current Assets

Land	30,000.00
Land Improvements	13,189.68
A/D-Land Improvements	(3,698.59)
Building	175,745.12
A/D-Building	(21,165.15)
Communications Equipment	561,485.10
Less: A/D-Communications Equipment	(367,793.40)
Furniture & Fixtures	12,292.76
A/D-Furniture & Fixtures	(8,984.86)
Office Equipment	40,583.56
Less: A/D-Office Equipment	(38,365.87)
Vehicles	57,007.00
Less: A/D-Vehicle	<u>(39,621.32)</u>

Total Non-Current Assets 410,674.03

Total Assets 837,056.91

LIABILITIES & NET POSITION

Current Liabilities

Accounts Payable	<u>171.79</u>
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Net Position

Investment in Capital Assets	410,674.03
Unrestricted Net Position	<u>426,211.09</u>

Total Net Position \$ 836,885.12

The Accompanying notes are in integral part of the financial statements

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

Operating Revenues

Emergency Telephone Service Charges	\$ 65,782.43	
State – Shared Wireless Charges	45,363.71	
State – Operational Funding Program	<u>142,790.76</u>	
Total Operating Revenue		\$ 253,936.90

Operating Expense

Contracted Services

Addressing & Mapping	7,435.00	
Audit Services	2,000.00	
Contracts with Gov. Agencies	196,071.09	
Fees Paid to Service Providers	32,731.83	
Maintenance Agreements	1,700.00	
Lease/Rental-Communications Equipment	3,857.62	
M&R-Communications Equipment	26,064.46	
M&R-Building & Facilities	14,209.38	
Other Contracted Services	<u>1,800.00</u>	
Total Contracted Services		\$ 285,869.38

Supplies & Materials

Office Supplies	2,706.76	
Small Equipment Purchases	16,771.58	
Uniforms	1,448.00	
Utilities-Electric	139.79	
Utilities-Gas	243.23	
Utilities-General Telephone	2,378.24	
Utilities-Cell Phones & Pagers	1,452.57	
Other Supplies & Materials	<u>1,742.70</u>	
Total Supplies & Materials		26,882.87

Other Charges

Dues & Memberships	450.51
Insurance-Liability	6,864.02
Legal Notices	109.84
Premiums on Surety Bonds	240.00

SMITH COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION, CONT'D
FOR THE YEAR ENDED JUNE 30, 2013

Training Expenses	1,435.32	
Travel Expenses	<u>308.34</u>	
Total Other Charges		9,408.03
Depreciation		<u>83,564.30</u>
Total Operating Expense		<u>405,724.58</u>
Net Operating Income (Loss)		(151,787.68)
<u>Non-Operating Revenue & Expense</u>		
Interest Income	1,234.23	
State-Grants & Reimbursements	98,160.55	
Proceeds from Insurance	3,360.00	
UCEMC Contract	<u>5,460.00</u>	
Total Non-Operating Revenue & Expense		<u>108,214.78</u>
Increase in Net Position		(43,572.90)
Total Net Position, July 1, 2012		877,416.53
Prior Period Adjustment		<u>3,041.49</u>
Total Net Position, June 30, 2013		<u>\$ 836,885.12</u>

The Accompanying notes are in integral part of the financial statements

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

Cash Flows From Operating Activities

Cash Received from Operations	\$ 258,302.29	
Cash Payments for Goods and Services	<u>(332,918.62)</u>	
Net Cash Used by Operating Activities		\$ (74,616.33)

Cash Flows from Non-Capital Financing Activities

UCEMC Contract	5,460.00	
Insurance Proceeds	3,360.00	
State-Grants & Reimbursements	<u>98,160.55</u>	
Net Cash Provided by Non-Capital Financing Activities		\$ 106,980.55

Cash Flows from Capital & Related Financing Activities

Acquisitions of New Assets	<u>-</u>	
Net Cash Used by Capital & Related Financing Activities		-

Cash Flows from Investing Activities

Interest Received on CDs & Money Market		<u>1,234.23</u>
Net Increase in Cash and Cash Equivalents		33,598.45
Cash and Cash Equivalent at June 30, 2012		344,550.01
Prior Period Adjustment		<u>3,041.49</u>
Cash and Cash Equivalent at June 30, 2013		<u>\$ 381,189.95</u>

Reconciliation of Operating Income (Loss) to Net Cash

Used by Operating Activities

Net Operating Income (Loss)	\$ (151,787.68)	
Depreciation	83,564.30	
Decrease in Accounts Receivable	3,204.59	
Decrease in Due from State ECB	1,160.80	
Decrease in Prepaid Expense	43.02	
Decrease in Accounts Payable	<u>(10,801.36)</u>	
<u>Net Cash Used by Operating Activities</u>		<u>\$ (74,616.33)</u>

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

Note 1 – Summary of Significant Accounting Policies

The Smith County E-911 Emergency Communication District was established for the purpose of providing an enhanced level of 911 service to the Smith 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 Smith County. The Smith County E-911 Emergency Communications District is run by a board of directors, which is appointed by Smith County. The District must file a budget with Smith County each year. Any bond issued by the district is subject to approval by Smith County.

The District uses the accrual basis of accounting and economic resources measurement focus. Revenues are recognized when earned and expenses are recognized when incurred.

Depreciation – Depreciation is computed at rates designed to amortize the cost of the individual assets over their useful lives. Depreciation begins when the fixed assets are placed in service. Depreciation is summarized as follows:

	<u>Method</u>	<u>Estimated Useful Life</u>	<u>2013 Depreciation</u>
Land Improvements	S/L	10-15 Years	\$ 1,318.97
Building & Improvements	S/L	10-40 Years	8,548.42
Communications Equipment	S/L	5-12 Years	63,770.99
Furniture & Fixtures	S/L	5-10 Years	2,361.41
Office Equipment	S/L	5-15 Years	1,925.91
Vehicle	S/L	5-10 Years	<u>5,638.60</u>
			<u>\$83,564.30</u>

Major Source of Revenue

The major source of operating revenue is emergency telephone and wireless surcharges. Non-operating revenue consists of interest income, a contract with UC EMC to answer after hour phone calls, and insurance reimbursements.

Note 2 – Cash and cash investments

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

Checking – Citizens Bank	\$239,089.24
Money Market – Citizens Bank	142,100.71
Certificate of Deposit – Citizens Bank	<u>30,000.00</u>
Total	<u>\$411,189.95</u>

At June 30, 2013, the carrying amount of the Smith County E-911 Emergency Communications District's cash deposits was \$411,189.95. The District's deposit accounts are covered up to \$250,000 by the Federal Deposit Insurance Corporation. Any amounts over \$250,000 are covered under the State of Tennessee Government Collateralization Pool of which Citizens Bank is a member. 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 3 – Bonding

Smith County E-911 Emergency Communications District has a bond covering certain members of the board at June 30, 2013. The District also has a general liability policy which covers building and contents. There have been no losses or settlements that have exceeded coverage during the past three years.

Note 4 – Fixed Assets

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

<u>Assets</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
<u>Non-Depreciable</u>			
Land	<u>\$ 30,000.00</u>	<u>\$ --</u>	<u>\$ 30,000.00</u>
<u>Depreciable</u>			
Land Improvements	\$ 13,189.68	3,698.59	9,491.09
Building & Imprv.	175,745.12	21,165.15	154,579.97
Comm. Equipment	561,485.10	367,793.40	193,691.70
Furniture & Fixtures	12,292.76	8,984.86	3,307.90
Office Equipment	40,583.56	38,365.87	2,217.69
Vehicle	<u>57,007.00</u>	<u>39,621.32</u>	<u>17,385.68</u>
Total Depreciable	<u>860,303.22</u>	<u>479,629.19</u>	<u>380,674.03</u>
 <u>Total Assets</u>	 <u>\$890,303.22</u>	 <u>\$479,629.19</u>	 <u>\$410,674.03</u>

<u>Assets</u>	Balance 6-30-12	<u>Additions</u>	<u>Retirements</u>	Balance 6-30-13
<u>Non-Depreciable</u>				
Land	\$ 30,000.00	\$ --	\$ --	\$ 30,000.00
<u>Depreciable</u>				
Land Improvements	\$ 13,189.68	\$ --	\$ --	\$ 13,189.68
Building & Improv.	175,745.12	--	--	175,745.12
Comm. Equipment	561,485.10	--	--	561,485.10
Furniture & Fixtures	12,292.76	--	--	12,292.76
Office Equipment	40,583.56	--	--	40,583.56
Vehicle	57,007.00	--	--	57,007.00
<u>Total Depreciable</u>	<u>860,303.22</u>	<u>--</u>	<u>--</u>	<u>860,303.22</u>
<u>Total Assets</u>	<u>\$890,303.22</u>	<u>\$ --</u>	<u>--</u>	<u>\$890,303.22</u>

Note 5 – 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 6 – Accounts Receivable/Due from State Emergency Communications Board

The amounts due to the District from the subscriber services and wireless charges include the following:

Miscellaneous Telephone Companies	\$ 6,247.36
State Emergency Comm. Board	<u>7,826.16</u>
Total	<u>\$ 14,073.52</u>

Note 7 – Invested in Capital Assets, Net of Related Debt

Total Non-current Assets	<u>\$410,674.03</u>
Investment in Capital Assets	<u>\$410,674.03</u>

Note 8 – Budgetary Information

As stated in Note 1, the District must file a budget with Smith County each year which must be adopted by the Board of Directors. The budget is prepared on the accrual basis of accounting. Compliance with the legally adopted is required at the line item level.

Note 9 – Subsequent Events

The District has evaluated subsequent events through December 16, 2013, the date in which the financial statements were available to be issued.

Note 10 – Prior Period Adjustment

The District has made an adjustment to cash in a prior year. The beginning balance on the current balance sheet provided by the District does not match the ending balance on the 6/30/12 balance sheet provided by the District last year.

**SMITH COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
BUDGET AND ACTUAL
JUNE 30, 2013**

	Actual (Accrual Basis)	Budget (Accrual Basis)	Variance Under (Over)
<u>Operating Revenue</u>			
Emergency Telephone Service Charges	\$ 65,782.43	\$ 68,988.00	\$ (3,205.57)
State-Shared Wireless Charges	45,363.71	253,548.00	(208,184.29)
State-Operational Funding Program	142,790.76	33,924.00	108,866.76
Other Operating Revenue	-	-	-
<u>Total Operating Revenue</u>	<u>253,936.90</u>	<u>356,460.00</u>	<u>(102,523.10)</u>
<u>Operating Expenses</u>			
<u>Contracted Services</u>			
Addressing & Mapping Expense	7,435.00	7,440.00	5.00
Audit Services	2,000.00	2,000.04	0.04
Contracts with Government Agencies	196,071.09	196,080.00	8.91
Fees Paid to Service Providers	32,731.83	32,736.00	4.17
Maintenance Agreements	1,700.00	1,700.00	-
Other Consultants	-	-	-
Lease/Rental-Communications Equipment	3,857.62	4,000.00	142.38
M&R-Communications Equipment	26,064.46	33,117.19	7,052.73
M&R-Building & Facilities	14,209.38	14,448.00	238.62
Other Contracted Services	1,800.00	3,828.00	2,028.00
<u>Total Contracted Services</u>	<u>285,869.38</u>	<u>295,349.23</u>	<u>9,479.85</u>
<u>Supplies & Materials</u>			
Office Supplies	2,706.76	2,748.00	41.24
Small Equipment Purchases	16,771.58	17,408.00	636.42
Uniforms	1,448.00	1,452.00	4.00
Utilities - Electric	139.79	194.37	54.58
Utilities-Gas	243.23	290.00	46.77
Utilities-General Telephone	2,378.24	2,420.00	41.76
Utilities-Cell Phones & Pagers	1,452.57	1,502.00	49.43
Other Supplies & Materials	1,742.70	1,790.00	47.30
<u>Total Supplies & Materials</u>	<u>26,882.87</u>	<u>27,804.37</u>	<u>921.50</u>
<u>Other Charges</u>			
Dues & Memberships	450.51	600.00	149.49
Insurance-Liability	6,864.02	7,061.04	197.02

**SMITH COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
BUDGET AND ACTUAL-CONT'D
JUNE 30, 2013**

Legal Notices	109.84	200.00	90.16
Premiums on Surety Bonds	240.00	250.00	10.00
Training Expenses	1,435.32	1,440.00	4.68
Travel Expense	308.34	312.00	3.66
Other Charges	-	108.00	108.00
<u>Total Other Charges</u>	<u>9,408.03</u>	<u>9,971.04</u>	<u>563.01</u>
<u>Depreciation</u>	<u>83,564.30</u>	<u>39,999.96</u>	<u>(43,564.34)</u>
<u>Total Operating Expenses</u>	<u>405,724.58</u>	<u>373,124.60</u>	<u>(32,599.98)</u>
<u>Operating Income (Loss)</u>	<u>(151,787.68)</u>	<u>(16,664.60)</u>	<u>(135,123.08)</u>
<u>Non-Operating Revenue</u>			
Interest Income	1,234.23	1,236.00	1.77
State-Grants & Reimbursements	98,160.55	-	(98,160.55)
Proceeds from Insurance	3,360.00	3,360.00	-
UCEMC Contract	5,460.00	5,460.00	-
<u>Total Non-Operating Revenue</u>	<u>108,214.78</u>	<u>10,056.00</u>	<u>(98,158.78)</u>
Increase (Decrease) in Net Position	(43,572.90)	(6,608.60)	(36,964.30)
Net Position-Beginning of Period	877,416.53	877,416.53	-
Prior Period Adjustment	3,041.49	-	(3,041.49)
Net Position-End of Period	<u>\$ 836,885.12</u>	<u>\$ 870,807.93</u>	<u>\$ 33,922.81</u>

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

Jacky Carver, Sr., Chairman
811 Main Street N.
Carthage, TN 37030-1215
(615) 735-6409
jackycar@bellsouth.net

Jamie Hudson, Treasurer
238 Little Salt Lick Rd.
Carthage, TN 37030
(615) 774-3372
jhudson@citizens-bank.net

Charles D. Miller, Board Member
20 Riverbend Lane
Carthage, TN 37030-2035
(615) 735-0434 or (615) 735-7684
chuckd_36@hotmail.com

Phillip Upchurch, Board Member
327 Riverside Drive N.
Carthage, TN 37030
(615) 735-0986
smithcountyhardware@mydoitbest.com

Glenn Allen Pettross, Board Member
126 Mercedes Ave.
Carthage, TN 37030-1332
(615) 735-9686
No E-Mail Address Available

William Trusty, Board Member
649 Rome Rd.
Riddleton, TN 37151
(615) 735-3242
No E-Mail Address Available

Debra White, Secretary
939 Cookeville Hwy.
Chestnut Mound, TN 38552
(615) 897-2667
No E-Mail Address Available

Ricky Slack, Director
515 Jefferson Ave. East
Carthage, TN 37030
(615) 735-0800
smithcountyems@smithcounty.com

**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
Smith County E-911 Emergency Communications District
Carthage, Tennessee

I have audited the accompanying financial statements of Smith County E-911 Emergency Communications District, a component unit of Smith County, as of and for the year ended June 30, 2013, and have issued my report thereon dated December 16, 2013. 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.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Smith County E-911 Emergency Communications District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Smith County E-911 Emergency Communications District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the 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 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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, as defined above. I did not identify any

deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Smith 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 Standard*.

This report is intended solely for the information of the management of The Smith County E-911 Emergency Communications District and the Comptroller of the Treasurer, State of Tennessee and is not intended to be used and should not be used by anyone other than these specified parties.

December 16, 2013
Cookeville, Tennessee

Tamara L. Beckman, CPA