

**PUTNAM COUNTY E-911 EMERGENCY  
COMMUNICATIONS DISTRICT  
JUNE 30, 2015**

**TAMARA L. BECKMAN  
CERTIFIED PUBLIC ACCOUNTANT**

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
JUNE 30, 2015**

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**TAMARA L. BECKMAN, CPA**  
CERTIFIED PUBLIC ACCOUNTANT

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Tamara L. Beckman, CPA  
6 S. Madison Avenue  
Cookeville, TN 38501  
Office (931) 526-5489  
Fax (931) 526-9064

Sabrina Cantrell, Auditor  
409 E. Broad St.  
Smithville, TN 37166  
Office (615) 318-1821  
Fax (615) 318-1831

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of the  
Putnam County E-911 Emergency Communications District  
Cookeville, Tennessee

**Report on the Financial Statements**

I have audited the accompanying financial statements of Putnam County E-911 Emergency Communications District, a component unit of Putnam County, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Putnam 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 Putnam County E-911 Emergency Communications District, a component unit of Putnam

County, as of June 30, 2015, 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 Putnam 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 8, 2015 on my consideration of Putnam 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 Putnam County E-911 Emergency Communications District's internal control over financial reporting and compliance.

December 8, 2015  
Cookeville, Tennessee

*Tamara L. Beckman, CPA*

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2015**

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 247,084.89	
Investments - Certificate of Deposit	1,750,000.00	
Accounts Receivable	-	
Due from State Emer. Comm. Board	-	
Interest Receivable	-	
Prepaid Expenses	<u>59,311.51</u>	
<u>Total Current Assets</u>		\$ 2,056,396.40

Capital Assets

Building & Improvements	219,867.48	
Less: Accumulated Depreciation	(89,037.91)	
Furniture & Fixtures	8,338.83	
Less: Accumulated Depreciation	(4,794.81)	
Communications Equipment	1,606,144.38	
Less: Accumulated Depreciation	(1,062,732.43)	
Vehicle	114,901.79	
Less: Accumulated Depreciation	<u>(97,301.36)</u>	
<u>Total Capital Assets</u>		<u>695,385.97</u>
<u>Total Assets</u>		<u>2,751,782.37</u>

LIABILITIES AND NET POSITION

Liabilities

Accounts Payable		<u>649.79</u>
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Net Position

Investment in Capital Assets	695,385.97	
Unrestricted Net Position	<u>2,055,746.61</u>	

<u>Total Net Position</u>		<u>\$ 2,751,132.58</u>
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The accompanying notes are in integral part of the financial statements

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2015**

Operating Revenues

Emergency Telephone Service Charges	\$ 131,411.85	
State – Wireless Charges	68,310.20	
State – Operational Funding	94,458.00	
State – Loss of Charter Revenue	24,659.57	
TECB Distribution of 911 Surcharges	378,063.00	
UCEMC Contract	12,249.00	
Sale of Map Books	<u>250.00</u>	
<b>Total Operating Revenue</b>		<b>\$ 709,401.62</b>

Operating Expense

Contracted Services

Audit Services	2,750.00	
Contracts for Language Interpreting	1,076.43	
Contract with Government Agency	357,465.63	
Maintenance Agreements	<u>74,553.94</u>	
<b>Total Contracted Services</b>		<b>435,846.00</b>

Supplies & Materials

Mapping/Addressing Supplies	9,918.28	
Postage	98.00	
Equipment Purchases Not Capitalized	83,881.62	
Uniforms	401.84	
<u>Utilities</u>		
Electric	2,830.15	
General Telephone - Admin. Lines	9,004.36	
Cell Phones & Pagers	3,678.90	
General Telephone - Call Center	50,788.48	
Cable/Internet Charges	6,342.81	
<u>Maintenance &amp; Repairs</u>		
Communication Equipment	11,703.24	
Building	18,242.48	
Office Equipment	84.82	
Vehicles	<u>9,145.87</u>	
<b>Total Supplies &amp; Materials</b>		<b>206,120.85</b>

The Accompanying notes are in integral part of the financial statements

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION CONT'D  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Other Charges</u>		
Board Meetings	1,251.41	
Dues & Memberships	1,280.00	
<u>Insurance</u>		
Liability	793.39	
Building	4,064.28	
Equipment	7,495.82	
Vehicle	4,023.75	
Legal Notices	120.56	
Licenses	934.20	
Surety Bonds	1,095.33	
Public Education	12,706.68	
Service Awards	135.00	
Training Expenses	4,616.60	
Travel Expenses	<u>19.00</u>	
Total Other Charges		38,536.02
Depreciation		<u>149,703.67</u>
<b>Total Expenses</b>		<u>830,206.54</u>
Net Operating Income (Loss)		(120,804.92)
<u>Non-Operating Revenue and Expense</u>		
Interest Income	20,980.74	
Contributions from Primary Governments	4,800.00	
TECB Reimbursements and/or Grants	58,842.75	
Other Refunds/Reimbursements	<u>435.32</u>	
Total Non-Operating Revenue & Expense		<u>85,058.81</u>
<b>Increase in Net Position</b>		(35,746.11)
Total Net Position, July 1, 2014		<u>2,786,878.69</u>
Total Net Position, June 30, 2015		<u>\$ 2,751,132.58</u>

The Accompanying notes are in integral part of the financial statements

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Cash Flows From Operating Activities</u>		
Cash Received from Operations	\$ 758,400.52	
Cash Payments for Goods and Services	<u>(701,841.68)</u>	
Net Cash Provided by Operating Activities		\$ 56,558.84
 <u>Cash Flows from Non-Capital Financing Activities</u>		
Contributions from Other Governments	4,800.00	
TECB Reimbursements and/or Grants	58,842.75	
Other Refunds & Reimbursements	<u>435.32</u>	
Net Cash Provided by Non-Capital Financing Activities		64,078.07
 <u>Cash Flows from Investing Activities</u>		
Transfer to CD's	(250,000.00)	
Interest Received on CDs & Money Market	<u>21,109.16</u>	
Net Cash Used by Investing Activities		<u>(228,890.84)</u>
Net Increase in Cash and Cash Equivalents		(108,253.93)
Cash and Cash Equivalent at 6-30-14		<u>355,338.82</u>
Cash and Cash Equivalent at 6-30-15		<u>\$ 247,084.89</u>
 <u>Reconciliation of Operating Income (Loss) to Net Cash</u>		
<u>    Provided by Operating Activities</u>		
Net Operating Income (Loss)	\$ (120,804.92)	
Depreciation	149,703.67	
Decrease in Accounts Receivable	18,220.14	
Decrease in Due from State ECB	30,778.76	
Increase in Prepaid Expense	(21,349.22)	
Increase in Accounts Payable	<u>10.41</u>	
<u>Net Cash Provided by Operating Activities</u>		<u>\$ 56,558.84</u>

The Accompanying notes are in integral part of the financial statements

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015**

Note 1 – Summary of Significant Accounting Policies

The Putnam County E-911 Emergency Communication District was established on November 21, 1988 for the purpose of providing an enhanced level of 911 service to the Putnam 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 Putnam County. The Putnam County E-911 Emergency Communications District is run by a board of directors, which is appointed by Putnam County. The District must file a budget with Putnam County each year. Any bond issued by the district is subject to approval by Putnam 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 using the straight-line method. All assets purchased under \$3,000 are expensed. Depreciation begins when the capital assets are placed in service. Depreciation is summarized as follows:

	<u>Method</u>	<u>Estimated Useful Life</u>	<u>2015 Depreciation</u>
Building/Improvements	S/L	5-20 Years	\$ 9,771.90
Furniture & Fixtures	S/L	5 Years	833.88
Communications Equipment	S/L	4-7 Years	127,565.51
Vehicle	S/L	5 Years	<u>11,532.38</u>
			<u>\$149,703.67</u>

Major Source of Revenue

The major source of operating revenue is emergency telephone, wireless surcharges and a contract with UCEMC to answer after-hours telephone calls. The District's non-operating revenue consists of a grant given by the State Emergency Communications Board to help the district employ a dispatcher, rebates, reimbursements from the county and interest.

Note 2 – Cash and cash investments

The following is a schedule of bank accounts at June 30, 2015:

Checking – Bank of Putnam County	\$ 10,790.46
Money Market – Bank of Putnam County	236,294.43
Certificates of Deposit – Bank of Putnam County	<u>1,750,000.00</u>
Total	<u>\$1,997,084.89</u>

At June 30, 2015, the carrying amount of the Putnam County E-911 Emergency Communications District's cash deposits was \$1,977,084.89. The District's accounts are covered up to \$250,000 by the FDIC. Any amounts over \$250,000 are covered by collateralization held by Bank of Putnam County in the District's name. 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, sct 10].

Note 3 – Bonding

Putnam County E-911 Emergency Communications District has a bond covering certain members of the board at June 30, 2015. Other risk areas include theft, property damage and public liability. The District carries general liability insurance as well as insurance that cover all equipment, building and vehicles. There have been no losses or settlements that exceeded coverage during the past three years.

Note 4 – Capital Assets

The following is a schedule of equipment at June 30, 2015:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
<b><u>Depreciable Assets</u></b>			
Building/Improvements	219,867.48	89,037.91	130,829.57
Furniture & Fixtures	8,338.83	4,794.81	3,544.02
Communications Equip.	1,606,144.38	1,062,732.43	543,411.95
Vehicles	114,901.79	97,301.36	17,600.43
<b>Total Capital Assets</b>	<b><u>\$ 1,949,252.48</u></b>	<b><u>\$ 1,253,866.51</u></b>	<b><u>\$ 695,385.97</u></b>

	<u>Balance 6/30/2014</u>	<u>Additions</u>	<u>Reclass/ Disposal</u>	<u>Balance 6/30/2015</u>
<b><u>Depreciable Assets</u></b>				
Building/Improvements	219,867.48	-	-	219,867.48
Furniture & Fixtures	8,338.83	-	-	8,338.83
Communications Equip.	1,606,144.38	-	-	1,606,144.38
Vehicle	114,901.79	-	-	114,901.79
<b>Total Capital Assets</b>	<b><u>\$ 1,949,252.48</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,949,252.48</u></b>

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 – Compensated Absences

There were no employees at June 30, 2015.

Note 7 – Calculation of Investment in Capital Assets

Net Book Value	\$695,385.97
Current & Non-Current Debt	--
Investment in Capital Assets	<u>\$695,385.97</u>

Note 8 – UCCEMC Contract

The District provides after-hours call answering services for UCCEMC. The amount is calculated by the number of meters energized multiplied by \$0.50 or \$5,000.00, whichever is greater. Management has decided to include this amount in Operating Revenue on the Statement of Revenues, Expenses and Changes in Net Position.

Note 9 – Budgetary Information

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

Note 11 – Subsequent Events

The District has evaluated subsequent events through December 8, 2015, the date in which the financial statements were available to be issued.

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
SUPPLEMENTARY INFORMATION  
JUNE 30, 2015**

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
BUDGET AND ACTUAL (GAAP Basis)  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
<u>Operating Revenue</u>			
Emergency Telephone Service Charges	\$ 131,411.85	\$ 135,000.00	\$ (3,588.15)
State-Shared Wireless Charges	68,310.20	72,000.00	(3,689.80)
State-Operational Funding	94,458.00	135,000.00	(40,542.00)
State-Loss of Charter Revenue	24,659.57	25,000.00	(340.43)
TECB Distribution of 911 Surcharges	378,063.00	378,063.00	-
UCEMC Contract	12,249.00	10,100.00	2,149.00
Sale of Map Books	250.00	100.00	150.00
<u>Total Operating Revenue</u>	<u>\$ 709,401.62</u>	<u>\$ 755,263.00</u>	<u>\$ (45,861.38)</u>
<u>Expenditures</u>			
<u>Contracted Services</u>			
Audit Services	\$ 2,750.00	\$ 3,000.00	\$ 250.00
Contracts for Language Interpreting	1,076.43	1,100.00	23.57
Contract with Government Agency	357,465.63	357,600.00	134.37
Legal Services	-	300.00	300.00
Maintenance Agreements	74,553.94	87,900.00	13,346.06
<u>Total Contracted Services</u>	<u>\$ 435,846.00</u>	<u>\$ 449,900.00</u>	<u>\$ 14,054.00</u>
<u>Supplies &amp; Materials</u>			
Office Supplies	-	3,000.00	3,000.00
Mapping/Addressing Supplies	9,918.28	12,000.00	2,081.72
Postage	98.00	100.00	2.00
Equipment Purchases Not Capitalized	83,881.62	84,000.00	118.38
Uniforms	401.84	500.00	98.16
<u>Utilities</u>			
Electric	2,830.15	3,000.00	169.85
General Telephone - Admin. Lines	9,004.36	10,000.00	995.64
Cell Phones & Pagers	3,678.90	4,000.00	321.10
General Telephone - Call Center	50,788.48	52,000.00	1,211.52
Cable/Internet Charges	6,342.81	6,500.00	157.19
<u>Maintenance &amp; Repairs</u>			
Communications Equipment Maintenance	11,703.24	13,000.00	1,296.76
Building & Facilities Maintenance	18,242.48	18,400.00	157.52
Office Equipment Maintenance	84.82	3,000.00	2,915.18
Vehicle Maintenance	9,145.87	10,000.00	854.13
<u>Total Supplies &amp; Materials</u>	<u>\$ 206,120.85</u>	<u>\$ 219,500.00</u>	<u>\$ 13,379.15</u>

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
BUDGET AND ACTUAL (GAAP Basis) CONT'D  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Other Charges</u>			
Board Meeting Expenses	1,251.41	2,000.00	748.59
Dues & Memberships	1,280.00	2,200.00	920.00
<u>Insurance</u>			
Liability Insurance	793.39	1,000.00	206.61
Building & Contents Insurance	4,064.28	4,500.00	435.72
Equipment Insurance	7,495.82	8,000.00	504.18
Vehicle Insurance	4,023.75	4,500.00	476.25
Legal Notices	120.56	150.00	29.44
Licenses	934.20	1,000.00	65.80
Premiums on Surety Bonds	1,095.33	3,000.00	1,904.67
Public Education	12,706.68	14,000.00	1,293.32
Service Awards	135.00	150.00	15.00
Training Expenses	4,616.60	5,000.00	383.40
Travel Expenses	19.00	1,000.00	981.00
Other	-	1,350.00	1,350.00
<u>Total Other Charges</u>	<u>\$ 38,536.02</u>	<u>\$ 47,850.00</u>	<u>\$ 9,313.98</u>
<u>Depreciation</u>			
Depreciation Expense	<u>\$ 149,703.67</u>	<u>\$ 150,000.00</u>	<u>\$ 296.33</u>
<u>Total Operating Expenses</u>	<u>\$ 830,206.54</u>	<u>\$ 867,250.00</u>	<u>\$ 37,043.46</u>
<u>Operating Income (Loss)</u>	<u>\$ (120,804.92)</u>	<u>\$ (111,987.00)</u>	<u>\$ (8,817.92)</u>
<u>Non-operating Revenue and (Expenses)</u>			
Interest Income	20,980.74	20,000.00	980.74
Contributions from Primary Governments	4,800.00	4,800.00	-
TECB Reimbursements and/or Grants	58,842.75	-	58,842.75
Other Refunds & Reimbursements	435.32	-	435.32
<u>Total Non-operating Revenue and (Expenses)</u>	<u>\$ 85,058.81</u>	<u>\$ 24,800.00</u>	<u>\$ 60,258.81</u>
 Increase (Decrease) in Net Position	 <u>\$ (35,746.11)</u>	 <u>\$ (87,187.00)</u>	 <u>\$ 51,440.89</u>
Net Position - July 1, 2014	<u>\$ 2,786,878.69</u>	<u>\$ 2,786,878.69</u>	<u>\$ -</u>
Net Position - June 30, 2015	<u>\$ 2,751,132.58</u>	<u>\$ 2,699,691.69</u>	<u>\$ 51,440.89</u>

**PUTNAM COUNTY E-911  
EMERGENCY COMMUNICATIONS DISTRICT  
911 BOARD MEMBERS  
JUNE 30, 2015**

Robert Duncan – Chairman  
(931) 528-1545  
855 Loweland Rd.  
Cookeville, TN 38501  
Expires 2015

Paul Swallows  
(931) 528-7621  
343 Foutch Dr.  
Cookeville, TN 38501  
Expires 2015

Randy Shelton – Vice Chairman  
(931) 252-2523  
595 Hillwood Circle  
Cookeville, TN 38501  
Expires 2016

Ricky Shelton  
(931) 252-2854  
725 Contraband Lane  
Cookeville, TN 38501  
Expires 2018

Charlie Cobble – Secretary  
(931) 526-2658  
250 Choate Cemetery Rd.  
Cookeville, TN 38501  
Expires 2018

Jere Mason  
(931) 528-7500  
577 Mason Rd.  
Cookeville, TN 38501  
Expires 2018

Ralph Dunn – Treasurer  
(931) 432-4458  
1785 Herbert Garrett Rd.  
Cookeville, TN 38506  
Expires 2016

Jerry Abston  
(931) 537-9226  
1302 Turnberry Place  
Cookeville, TN 38506  
Expires 2015

Sandy Martin  
(931) 528-1658  
1430 Jamestown Court  
Cookeville, TN 38501  
Expires 2016

**TAMARA L. BECKMAN, CPA**  
CERTIFIED PUBLIC ACCOUNTANT

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Tamara L. Beckman, CPA  
6 S. Madison Avenue  
Cookeville, TN 38501  
Office (931) 526-5489  
Fax (931) 526-9064

Sabrina Cantrell, Auditor  
409 E. Broad St.  
Smithville, TN 37166  
Office (615) 318-1821  
Fax (615) 318-1831

**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***

**Independent Auditor's Report**

To the Board of Directors of the  
Putnam County E-911 Emergency Communications District  
Cookeville, Tennessee

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 Putnam County E-911 Emergency Communications District, a component unit of Putnam County, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Putnam County E-911 Emergency Communications District's basic financial statements, and have issued my report thereon dated December 8, 2015.

**Internal Control over Financial Reporting**

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

### Purpose of 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.

December 8, 2015  
Cookeville, Tennessee

*Tamara L. Beckman, CPA*