

**CONCORDIA PARISH COMMUNICATIONS DISTRICT
(A COMPONENT UNIT OF CONCORDIA PARISH POLICE JURY)**

**REVIEWED FINANCIAL STATEMENTS,
MANAGEMENT'S DISCUSSION AND ANALYSIS, OTHER
REQUIRED SUPPLEMENTAL INFORMATION,
AND AGREED UPON PROCEDURES REPORT**

DECEMBER 31, 2018

CONCORDIA PARISH COMMUNICATIONS DISTRICT

REVIEWED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2018

CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANT’S REVIEW REPORT	3
MANAGEMENT’S DISCUSSION AND ANALYSIS	4
FINANCIAL STATEMENTS:	
Statement of Net Position and Governmental Fund Balance Sheet	9
Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance	10
Notes to the Financial Statements	11
REQUIRED SUPPLEMENTAL INFORMATION:	
Budget to Actual Comparison	17
INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED UPON PROCEDURES	18
ATTESTATION QUESTIONNAIRE	21
SCHEDULE OF FINDINGS	23
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS	24
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER	25

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners
Concordia Parish Communications District

We have reviewed the accompanying financial statements of the governmental activities of the Concordia Parish Communications District, as of and for the year ended December 31, 2018, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Concordia Parish Communications District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the management's discussion and analysis and budgetary comparison information on pages 4 through 8 and 17 be presented to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information was not audited, reviewed, or compiled by us and we do not express an opinion or provide any assurance on it.

The Gillon Group, PLLC

June 18, 2019
Natchez, Mississippi

CONCORDIA PARISH COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED DECEMBER 31, 2018

As management of the Concordia Parish Communications District, Vidalia, Louisiana, (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 years ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the financial statements.

FINANCIAL HIGHLIGHTS

The financial statements included in this report provide insight into the financial status for the year. Based upon the operations of 2018, the District's net assets increased in 2018, which resulted in ending net assets of \$619,232 as of December 31, 2018. This is an increase from the prior year of \$65,254.

1. The beginning cash balance at January 1, 2018 for the District was \$540,566. The ending cash balance was \$616,771 as of December 31, 2018.
2. The governmental activities had \$230,465 in general revenues in 2018, which primarily consisted of tariffs from wireline and wireless telephone users. There was \$142,025 in operating governmental expenses in 2018. This is compared to \$237,266 and \$168,843, respectively, in the prior year.
3. Also included in governmental funds are \$135,468 in capital lease proceeds which were used for the purchase new equipment for the 911 system.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Concordia Parish Communications District's basic financial statements. The District's basic financial statements comprise two components: 1) combined government-wide and fund financial statements and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of 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 activities presents information showing how the District's net position changed during the most recent fiscal year.

Fund Financial Statement Column. A fund is an accountability unit to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District’s most significant funds rather than the District as a whole.

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District’s governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the difference between these two perspectives. The basic governmental fund financial statements are presented on pages 8 – 9 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 10 – 15 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a government’s financial position. In the case of the District, assets exceeded liabilities by \$619,232 as of December 31, 2018.

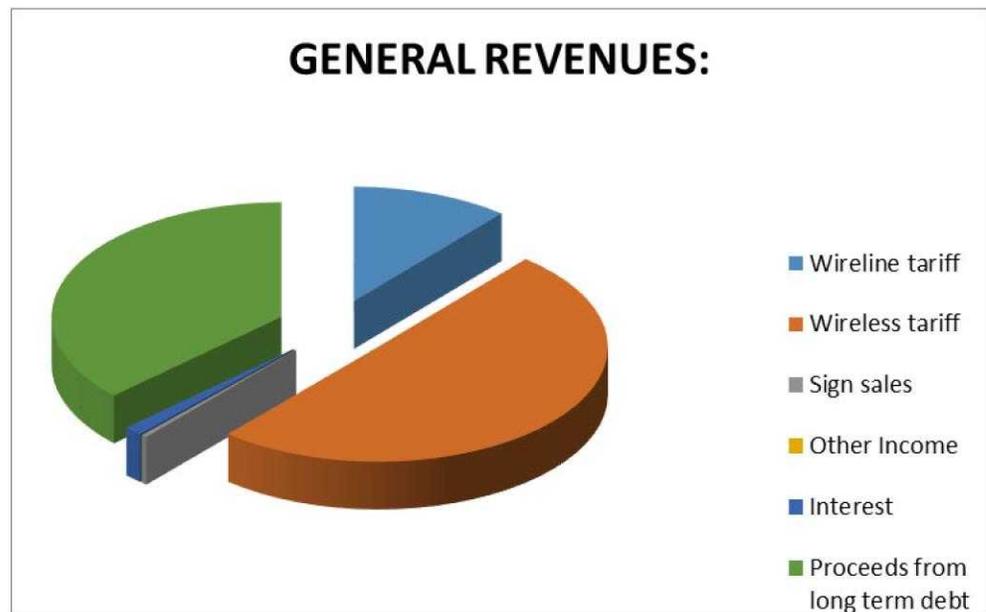
A comparative statement of net position for the current year and the prior year is presented below:

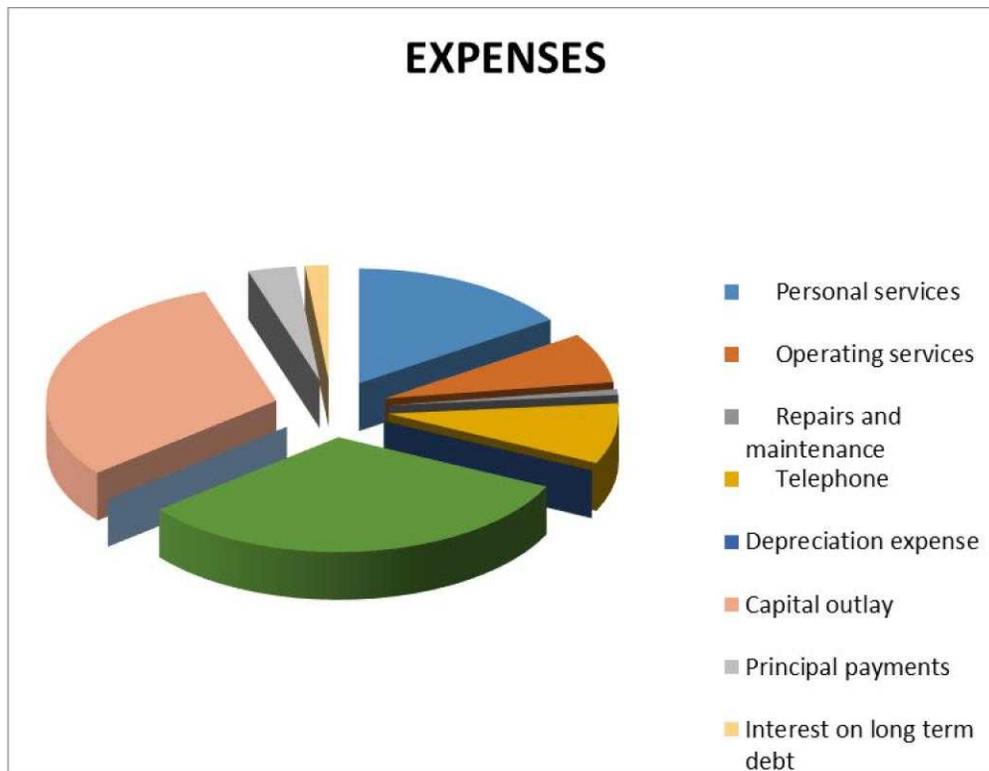
	December 31, 2018	December 31, 2017
	<u>Total</u>	<u>Total</u>
Current Assets	\$ 630,163	\$ 572,523
Noncurrent Assets	<u>159,445</u>	<u>37,757</u>
Total Assets	<u>789,608</u>	<u>610,280</u>
Current Liabilities	34,957	18,545
Long term debt	<u>96,516</u>	<u>-</u>
Total Liabilities	<u>131,473</u>	<u>18,545</u>
Net Position		
Investment in capital assets, net of related debt	38,903	37,757
Unrestricted	<u>619,232</u>	<u>553,978</u>
Total Net Position	<u>\$ 658,135</u>	<u>\$ 591,735</u>

The following is a summary of the statement of activities:

	Year ended December 31,	
	2018	2017
	<u>Total</u>	<u>Total</u>
Revenues		
Wireless tariffs	\$ 183,618	\$ 185,142
Wireline tariffs	40,681	49,202
Other income	141,634	2,922
Total revenues and transfers	<u>365,933</u>	<u>237,266</u>
Expenses		
General Government	<u>300,679</u>	<u>168,843</u>
Increase in net position	65,254	68,423
Net position, January 1	<u>553,978</u>	<u>485,555</u>
Net position, December 31	<u>\$ 619,232</u>	<u>\$ 553,978</u>

The following are a graphical representation of information presented in the Statement of Activities for Governmental Activities.





Comments on General Fund Comparisons

The District’s budget was amended once during last year. The final budgeted expenditures were \$172,680 and revenues were budgeted at \$249,450.

Actual expenditures, including debt repayments and capital outlay, exceeded the budgeted amounts by \$127,999. Revenues, including loan proceeds, were more than budgeted amounts by \$116,483.

CAPITAL ASSETS

As of December 31, 2018, the District had \$38,903 in net investment in capital assets in the general fund. The additions during the year ended December 31, 2018 for fixed assets were \$136,410.

MANAGEMENT COMMENTS

Concordia Parish Communications District completed Phase II of the implementation plan to bring additional services to the Parish.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Any questions about this report or request for additional information may be directed to Vernon Stevens at (318) 336-5231.

BASIC FINANCIAL STATEMENTS

CONCORDIA PARISH COMMUNICATIONS DISTRICT

STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET

DECEMBER 31, 2018

	<u>GENERAL FUND</u>	<u>ADJUSTMENTS</u>	<u>STATEMENT OF NET POSITION</u>
ASSETS			
Cash	\$ 616,771	\$ -	\$ 616,771
Receivable	12,602	-	12,602
Interest receivable	790	-	790
TOTAL CURRENT ASSETS	<u>630,163</u>	<u>-</u>	<u>630,163</u>
PROPERTY, PLANT AND EQUIPMENT:			
Property, plant and equipment - net	<u>-</u>	<u>159,445</u>	<u>159,445</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>-</u>	<u>159,445</u>	<u>159,445</u>
 TOTAL ASSETS	 <u>\$ 630,163</u>	 159,445	 789,608
 LIABILITIES AND FUND BALANCE			
CURRENT LIABILITIES:			
Accounts payable	10,931	-	10,931
Capital Lease - current portion	<u>-</u>	<u>24,026</u>	<u>24,026</u>
TOTAL CURRENT LIABILITIES	<u>10,931</u>	<u>24,026</u>	<u>34,957</u>
LONG-TERM LIABILITIES - NON-CURRENT:			
Long-term debt, net of current portion	-	-	-
Capital lease - non-current portion	<u>-</u>	<u>96,516</u>	<u>96,516</u>
TOTAL NON-CURRENT LONG-TERM LIABILITIES	<u>-</u>	<u>96,516</u>	<u>96,516</u>
TOTAL CURRENT LIABILITIES	<u>10,931</u>	<u>120,542</u>	<u>131,473</u>
FUND BALANCE/NET POSITION			
Fund balance:			
Unassigned	<u>619,232</u>		
TOTAL FUND BALANCE	<u>619,232</u>		
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 630,163</u>		
 Net Position:			
Net investment in capital assets		38,903	38,903
Unrestricted		<u>-</u>	<u>619,232</u>
TOTAL NET POSITION		<u>\$ 38,903</u>	<u>\$ 658,135</u>

See accompanying Notes and Independent Accountant's Review Report.

CONCORDIA PARISH COMMUNICATIONS DISTRICT

STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUND REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2018

	<u>GENERAL FUND</u>	<u>ADJUSTMENTS</u>	<u>STATEMENT OF ACTIVITIES</u>
EXPENDITURES/EXPENSES:			
Communication Services			
Personal services	\$ 69,313	\$ -	\$ 69,313
Operating services	31,328	-	31,328
Repairs and maintenance	3,618	-	3,618
Telephone	37,766	-	37,766
Depreciation expense	<u>-</u>	<u>14,725</u>	<u>14,725</u>
	142,025	14,725	156,750
OTHER USES:			
Capital outlay	136,410	(136,410)	-
Principal payments	14,926	(14,926)	-
Interest on long term debt	<u>7,318</u>	<u>-</u>	<u>7,318</u>
TOTAL EXPENDITURES/EXPENSES	300,679	(136,611)	164,068
GENERAL REVENUES:			
Wireline tariff	40,681	-	40,681
Wireless tariff	183,618	-	183,618
Sign sales	1,360	-	1,360
Other Income	1	-	1
Interest	<u>4,805</u>	<u>-</u>	<u>4,805</u>
TOTAL GENERAL REVENUES	230,465	-	230,465
OTHER SOURCES:			
Proceeds from long term debt	<u>135,468</u>	<u>(135,468)</u>	<u>-</u>
TOTAL REVENUES	<u>365,933</u>	<u>(135,468)</u>	<u>230,465</u>
CHANGE IN NET POSITION	65,254	1,143	66,397
FUND BALANCE/NET POSITION:			
Beginning of the year	<u>553,978</u>	<u>37,757</u>	<u>591,735</u>
FUND BALANCE/NET POSITION:			
End of year	<u>\$ 619,232</u>	<u>\$ 38,900</u>	<u>\$ 658,132</u>

See accompanying Notes and Independent Accountant's Review Report.

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

Concordia Parish Communications District (the District) was created by an ordinance of the Concordia Parish Police Jury on August 12, 1991, in accordance with Louisiana Revised Statute 31:9101. The District is governed by a board of seven commissioners who are qualified voters and residents of the District. The commissioners are jointly referred to as the Board of Commissioners and appointed by the Concordia Parish Police Jury. The commissioners serve terms of four years, which expire on a rotating basis. The District was created for the purpose of owning and operating facilities to establish and operate a uniform emergency number to simplify the notification of public service personnel in the case of an emergency. The commissioners do not receive any compensation. The District employs one full-time employee and part-time employees as needed through the Concordia Parish Sheriff's Department.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units.

Fund Accounting

The District uses a fund and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliances and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund of the District is classified as a governmental fund. The General Fund accounts for the District's general activities including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets.

CONCORDIA PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2018

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Report Entity

As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Concordia Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if the data of the organization is not included because of nature and significance of the relationship.

Because the police jury appoints a voting majority of the District's board and said board is fiscally dependent on the police jury, the District was determined to be a component unit of the Concordia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information of the police jury, the government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

CONCORDIA PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2018

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues – A tariff based on telephone service is levied based on the monthly base rate. It is due monthly and remitted to the District the next month. It is recorded in the month due.

Expenditures – Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Fund Balance/Net Position

In governmental fund financial statements, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five (5) components: nonspendable, restricted, committed, assigned and unassigned. All of the District's fund balance is unassigned.

The District's net position is divided into the following categories: Net investment in capital assets; restricted; and unrestricted. Net investments in capital assets, consist of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. Restricted net assets are those that have constraints placed on them either externally, such as by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Unrestricted net assets are those net assets that do not meet the above definitions and are considered available for general operations.

CONCORDIA PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2018

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets

The District's budget is prepared on a cash basis of accounting. Unexpended appropriations lapse at year end, and the district does not employ encumbrance accounting.

Cash and Cash Equivalents

Cash includes amounts in demand deposits and certificates of deposit. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Fixed Assets

For fund accounting, fixed assets are recorded as expenditures at the time purchased or constructed. In accordance with governmental accounting standards, for the government-wide statements related assets are capitalized and depreciated over their useful lives. Office furniture and equipment are depreciated over 5 years; band radios and antennae over 10. Fixed assets are valued at historical cost or estimated historical cost, using the current cost for like items, if historical cost is not available.

NOTE 2 – CASH

At December 31, 2018, the District had cash totaling \$616,771. These deposits are stated at cost, which approximated market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2018, the District's cash was deposited in three banks in the Parish. These deposits are secured from risk by federal deposit insurance.

NOTE 3 – RECEIVABLES

At December 31, 2018, the receivables are as follows:

Tariffs receivable	\$ 12,602
Accrued interest	790
Less allowance for doubtful accounts	<u>-</u>
Total receivables	<u>\$ 13,392</u>

CONCORDIA PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

NOTE 4 – CHANGES IN CAPITAL ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2017, follows:

	<u>Balance</u> <u>1/1/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/18</u>
Capital assets, being depreciated:				
Furniture and equipment	\$ 284,273	\$ 136,410	\$ -	\$ 420,683
Less accumulated depreciation for:				
Furniture and equipment	<u>(246,513)</u>	<u>(14,725)</u>	<u>-</u>	<u>(261,238)</u>
Governmental activities net investment in capital assets	<u>\$ 37,760</u>	<u>\$ 121,685</u>	<u>\$ -</u>	<u>\$ 159,445</u>

NOTE 5 – LONG TERM DEBT

On October 18, 2017, the District entered into an agreement with AT&T for the lease of a VESTA 911 System at a cost of \$135,467. The lease includes hardware, installation, and five years maintenance. The lease was divided into two components, running concurrently. The cost of installation and maintenance was \$65,956 and is to be repaid with monthly installments of \$1,313.85, including interest at 7.25%. The cost of the hardware was \$69,511 and is to be repaid with monthly installments of \$1,466.69, including interest of 9.70%. The District commenced repayments of \$2,780.54 on May 1, 2018, and will continue until maturity in 2023.

The schedule below outlines the principal and interest due over the life of the lease:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 24,026	\$ 9,340	\$ 33,366
2020	26,147	7,219	33,366
2021	28,461	4,905	33,366
2022	30,983	2,383	33,366
2023	10,925	199	11,124
	<u>\$ 120,542</u>	<u>\$ 24,046</u>	<u>\$144,588</u>

Total interest expense for the year was \$7,318.

CONCORDIA PARISH COMMUNICATIONS DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2018

NOTE 6—RECONCILIATION OF REVENUES AND EXPENDITURES WITH RECEIPTS AND DISBURSEMENTS

The budget comparison presented in the accompanying required supplemental information includes the original adopted and final revised budgets. The following is a reconciliation of the excess of revenues over expenses on the statement on page 10 to the supplemental information on page 17:

Excess of revenues over expenses	\$ 76,205
Adjustments for:	
Current year change in accruals	<u>(10,951)</u>
Excess of receipts over disbursements	<u>\$ 65,254</u>

NOTE 7 – LEVIED TARIFFS

The District is authorized to and has levied a 5 percent tariff on the basic rate for local telephone service for the operation of the District and the purchase of necessary equipment. In June 2016, the Louisiana Legislature passed House Bill 805, which revises RS 33:9106, et seq., to raise the wireless 9-1-1 service charge to a rate not to exceed \$1.25 per month per CMRS connection. On July 14, 2016, the board approved a resolution to raise the wireless 9-1-1 service charge by a rate not to exceed \$1.25 per month per CMRS connection.

NOTE 8 – RISK MANAGEMENT

The District is exposed to certain risks of losses as property damage, liability issues, and other potential losses that may occur. The District minimizes its losses by purchase of commercial insurance. The District’s exposure over the amount of insurance is considered immaterial.

NOTE 9 – RETIREMENT

The District does not participate in a retirement plan other than that provided by Social Security at December 31, 2018.

NOTE 10 – LITIGATION AND CLAIMS

The District is not involved in any litigation at December 31, 2018, nor is aware of any unassured claims.

REQUIRED SUPPLEMENTAL INFORMATION

CONCORDIA PARISH COMMUNICATION DISTRICT

BUDGET TO ACTUAL COMPARISON

DECEMBER 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance (Favorable) Unfavorable
GENERAL REVENUES				
Wireline tariff	\$ 53,000	\$ 53,050	45,253	\$ 7,797
Wireless tariff	135,400	135,950	142,879	(6,929)
Sign sales	900	750	1,360	(610)
State funds	60,100	55,000	55,173	(173)
Miscellaneous	-	-	1	(1)
Interest	1,900	4,700	4,364	336
Loan proceeds	<u>-</u>	<u>-</u>	<u>135,468</u>	<u>(135,468)</u>
TOTAL GENERAL REVENUES	251,300	249,450	384,498	\$ (135,048)
EXPENDITURES/EXPENSES				
Payroll and benefits	76,000	68,040	76,927	8,887
AT&T (equipment, lines and service)	52,000	66,840	37,766	(29,074)
Auto expense/maintenance fees	1,200	3,600	-	(3,600)
D&O insurance	7,500	6,500	6,520	20
Community support	3,900	2,500	3,259	759
Operating expenses	13,800	18,500	21,549	3,049
Maintenance and repairs	-	-	3,618	3,618
Major equipment	5,000	1,000	-	(1,000)
Training expense	3,500	5,700	-	(5,700)
Debt repayments	-	-	22,244	22,244
Capital outlay	<u>-</u>	<u>-</u>	<u>136,410</u>	<u>136,410</u>
TOTAL EXPENDITURES/EXPENSES	<u>162,900</u>	<u>172,680</u>	<u>308,293</u>	<u>135,613</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 88,400</u>	<u>\$ 76,770</u>	<u>\$ 76,205</u>	<u>\$ 565</u>

See accompanying Independent Accountant's Review Report.

AGREED UPON PROCEDURES REPORT



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners
Concordia Parish Communications District

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Concordia Parish Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Concordia Parish Communications District compliance with certain laws and regulations during the year ended December 31, 2018 included in the accompanying Louisiana Attestation Questionnaire. Management of Concordia Parish Communications District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The District represented that they received no state or local government grant awards during the fiscal year ended December 31, 2018. No other steps in the agreed upon procedures in this section are therefore applicable.

Open Meetings

1. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Our review of the minutes supported the District's assertion that it complied with the open meetings law.

Budget

1. For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

There were no federal, state, or local grants during the fiscal year ended December 31, 2018.

Reporting

1. We have had our financial statements reviewed in accordance with R.S. 24:513.

The 2017 review report was timely filed.

2. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The District's management reported that the District did not enter into any contracts during the fiscal year that were subject to the public bid law. We found no evidence to the contrary.

3. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

The District's management reported that the District complied with R.S. 24:513 A. (3) with respect to the disclosure of compensation, reimbursements, benefits and other payments to the District's head, political subdivision head, or chief executive officer. We noted no evidence to the contrary.

Prior Comments and Recommendations

We obtained the prior year review report, dated May 10, 2018, which included one finding, which has been resolved.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Concordia Parish Communications District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

The Gillon Group, PLLC

June 18, 2019
Natchez, Mississippi

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-Public Agencies)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

March 1, 2019 (Date Transmitted)

The Gillon Group, PLLC (CPA Firm Name)
522 Main Street (CPA Firm Address)
Natchez, MS 39120 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No []

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

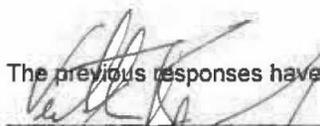
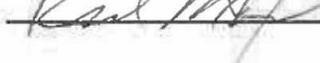
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

The previous responses have been made to the best of our belief and knowledge.

	Secretary	6/14/19	Date
	Treasurer	6/14/19	Date
	President	6/14/19	Date

**CONCORDIA PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF FINDINGS AND CORRECTIVE ACTION PLAN
DECEMBER 31, 2018**

N/A – No findings reported in the current year.

**CONCORDIA PARISH COMMUNICATIONS DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2018**

2017-1 BUDGET TO ACTUAL COMPARISON

CRITERIA: The agreed upon procedures above asked us to compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

CONDITION: We compared the revenues and expenditures of the final budget to actual revenues and expenditures. We noted that tariff revenues exceeded the budget by 17% and interest income fell below the budget by 40%. We also noted that maintenance and repairs and payroll and benefits were over the budgeted amounts by 11% and 6%, respectively.

CAUSE: The budget amendment did not take into consideration the cost of maintenance and repairs and payroll and benefits expended during the year. More should have been reallocated out of expense accounts that were under budget and into maintenance and repairs and payroll and benefits line items. Revenues are outside the control of management and the actual revenues at the time of the budget amendment were greater than actually budgeted.

RECOMMENDATION: Management should be careful when amending the budget, and consider a subsequent amendment closer to the end of the fiscal year if revenues are not coming in as predicted, or if expenditures are greater for some line items than others.

MANAGEMENT'S RESPONSE: Consideration will be given to the budget amendment process. As a corrective action plan, we will consider revising our budget more than once if we see revenues are not being generated as originally planned, or that expenditures are varying from the amount budgeted in each line item.

CURRENT CONDITION: Item has been resolved.

**CONCORDIA PARISH COMMUNICATIONS DISTRICT
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
 AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
 DECEMBER 31, 2018**

Agency Head Name: Vernon Stevens

Purpose	Amount
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

This entity pays no individual directly.