Winn Parish Communications District

A Component Unit of the Winn Parish Police Jury
Winn Parish, Louisiana

Annual Financial Statements

As of and For the Year Ended
December 31, 2025
with Supplemental Information Schedules

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Winn Parish Communications District
Winnfield, Louisiana

Annual Financial Statements
As of and for the year ended December 31, 2025

Contents

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Independent Accountant's Review Report

Winn Parish Communications District
Winnfield, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Winn Parish Communications District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Winn Parish Communications 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 management. 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, and the standards applicable to review engagements contained in Government Auditing Standards, issued by the United States Comptroller General. 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.

We are required to be independent of the Winn Parish Communications District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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 that the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any form of assurance on it.

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

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 01, 2026, on the results of our agreed-upon procedures.

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana
June 01, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Winn Parish Communications District
Winnfield, Louisiana

Statement of Net Position
As of December 31, 2025

	Governmental Activities
Assets	
Cash and equivalents	$ 116,793
Investments	441,824
Accounts receivable	17,337
Prepaid expenses	14,804
Capital assets (net of accumulated depreciation)	321,954
Total Assets	912,712
Liabilities	
Current Liabilities:	
Accounts payable	3,572
Total Liabilities	3,572
Net Position	
Net investment in capital assets	321,954
Unrestricted	587,185
Total Net Position	$ 909,139

See accompanying notes and independent accountant's review report.

Winn Parish Communications District
Winnfield, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

		Major Funds			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs					
Primary government					
Governmental activities					
Public safety	$ 132,686	$ 125,322	$ -	$ -	$ (7,364)
Total governmental activities	$ 132,686	$ 125,322	$ -	$ -	$ (7,364)
	General Revenues				
	Investment earnings				12,913
	Total general revenues and transfers				12,913
	Change in net position				5,549
	Net position - December 31, 2024				903,590
	Net position - December 31, 2025				$ 909,139

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

Winn Parish Communications District
Winnfield, Louisiana

Balance Sheet - Governmental Funds
As of December 31, 2025

		Governmental Funds
Assets		
Cash and equivalents	$	116,793
Investments		441,824
Accounts receivable		17,337
Prepaid expenses		14,804
Total Assets	$	590,758
Liabilities & Fund Balances		
Liabilities:		
Accounts payable	$	3,572
Total Liabilities		3,572
Fund balances:		
Nonspendable, reported in:		
General fund		14,804
Unassigned, reported in:		
General fund		572,381
Total Fund Balances		587,185
Total Liabilities and Fund Balances	$	590,757

See accompanying notes and independent accountant's review report.

Winn Parish Communications District
Winnfield, Louisiana

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
As of December 31, 2025

Total Fund Balances at December 31, 2025 - Governmental Funds (Statement C)	$	587,185
Total Net Position reported for governmental activities in the Statement of Net Position (Statement A) are different because:		
Capital assets used in governmental activities are not financial resources and, therfore, are not reported in governmental funds, net of depreciation.		321,954
Net Position at December 31, 2025	$	909,139

See accompanying notes and independent accountant's review report.

Winn Parish Communications District
Winnfield, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2025

	Governmental Funds
Revenues	
Charges for services	$ 125,322
Total revenues	125,322
Expenditures	
Current:	
Public safety	
Supplies	5,477
Utilities	11,567
Repairs and maintenance	32,617
Contractural services	4,000
Miscellaneous	82
Legal and accounting	36,528
Office	1,197
Training, education, and travel	2,500
Capital outlay	4,725
Total expenditures	98,693
Excess (deficiency) of revenues over (under) expenditures	26,629
Other financing sources (uses)	
Interest earnings	12,913
Total other financing sources (uses)	12,913
Net changes in fund balances	39,542
Fund balances - December 31, 2024	547,643
Fund balances - December 31, 2025	$ 587,185

Winn Parish Communications District
Winnfield, Louisiana

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Funds Balances to the Statement of Activities
For the Year Ended December 31, 2025

Total net change in Fund Balances - Governmental Funds (Statement E)	$	39,543
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay differs from depreciation for the period.		
Depreciation		(38,718)
Capital outlay		4,725
Change in net position of governmental activities (Statement B)	$	5,550

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

The Winn Parish Communications District (the "District) was created by Ordinance #1-93 of the Winn Parish Police Jury. The purpose for the District is the establishment and operation of an Enhanced Emergency 911 service as authorized pursuant to the applicable provisions of Title 33, Chapter 31, of the Louisiana Revised Statutes. The District shall consist of a Board of Commissioners composed of seven members, who shall be qualified electors of the district, and shall be appointed to terms of four years. The District's office is located in the Winn Parish Court House in Winnfield, Louisiana.

On November 18, 1989, the voters of Winn Parish passed a proposition for the collection of a telephone surcharge to provide funding for the operations of the District.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The District applies all relevant GASB pronouncements, and GAAP, as applicable to governmental entities. Also, the District's financial statements are prepared in accordance with the requirements of Louisiana R.S. 24:513, the Louisiana Municipal Audit and Accounting Guide and to the industry guide, Audits of State and Local Government Units, published by the American Institute of Certified Public Accountants.

B. Reporting Entity

GASB Statement No. 14, The Financial Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a primary government, since it is a special purpose government that has a separately appointed governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt.

GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, establishes criteria for determining which, if any, component units should be considered part of the District for financial reporting purposes. GASB Statement No. 61 provides additional criteria for classifying entities as component units. The basic criterion for including a potential component unit within the reporting entity is financial accountability, which includes:

1. Appointing a voting majority of an organization's governing body, and:

   i. The ability of the government to impose its will on that organization and/or

   ii. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the government.

2. Organizations for which the government does not appoint a voting majority but are fiscally dependent on the government and there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Police Jury created by ordinance the Winn Parish Communications District, the District was determined to be a component unit of the Winn 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 on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Government-Wide Financial Statements

The District's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements present summaries of the governmental activities for the District. Fiduciary activities of the District are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Winn Parish Communications District's governmental activities.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) derive directly from parties outside the District's taxpayers or citizenry, including (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program; program revenues reduce the cost of the function to be financed from the District's general revenues.

Direct Expenses - The District reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

Indirect Expenses - The District reports all indirect expenses separately on the Statement of Activities (Statement B). Indirect expenses are those expenses that are not clearly identifiable with a function. Interest on long-term debt is considered an indirect expense.

General revenues are taxes and other items that are not properly included among program revenues.

D. Fund Financial Statements

The accounts of the Winn Parish Communications District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, expenditures or expenses, as appropriate, additions, and deductions. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. Funds of the District are classified into one category: governmental.

Governmental Funds

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the Balance Sheets. Amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. Long-term debts are reported as an other financing source, and repayment of long-term debt is reported as an expenditure. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period. Accordingly, revenues are recorded when received in cash and when collected within 60 days after year-end. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

The Winn Parish Communications District reports the following major governmental funds:

General Fund - The primary operating fund of the District, the General Fund accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District policy.

Revenues

The governmental funds use the following practices in recording revenues:

Those revenues susceptible to accrual are charges for services.

Entitlements and shared revenues are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible-to-accrual criteria are met. Expenditure-driven grants are recognized when the qualifying expenditures have been incurred, all other grant requirements have been met, and the susceptible-to-accrual criteria have been met.

Interest earnings are recorded when the investments have matured and the interest is available.

Expenditures

The governmental funds use the following practices in recording expenditures:

Purchases of various operating supplies, etc. are recorded as expenditures when the related fund liability is incurred.

Principal and interest on long-term debt are recognized when due.

Other Financing Sources (Uses)

The governmental funds use the following practices in recording other financing sources (uses):

Sales of fixed assets and long-term debt proceeds and payments are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

E. Equity Classifications

The Winn Parish Communications District has implemented GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.

In the Government-Wide Financial Statements, the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources is classified as net position and reported in three components:

Net investment in capital assets: This classification consists 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 these assets.

Restricted net position: This classification consists of net position with constraints placed on its use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provision or enabling legislation.

Unrestricted net position: Any other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

The Governmental Fund Financial Statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District had $14,804 of nonspendable funds for the year ended December 31, 2025.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The District did not have any restricted funds for the year ended December 31, 2025.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Board typically establishes commitments through the adoption and amendment of the budget. The District did not have any committed funds for the year ended December 31, 2025.

Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Commissioners or through the Board delegating this responsibility to a body or official for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The District has no assigned funds for year ended December 31, 2025.

Unassigned: This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts. The District had $572,381 of unassigned funds for the year ended 12/31/25.

The District would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

F. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted and are made available for public inspection. The Board of Commissioners must meet and approve all budget changes or amendments. At year end, all appropriations lapse. Budget amounts were adopted for the year ended December 31, 2025 on December 12, 2024. Budget amounts were amended on December 9, 2025.

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Winn Parish Communications District may deposit funds in demand deposits in stock-owned federally insured depository institutions organized under the laws of the state of Louisiana or of any other state of the United States, or under the laws of the United States. The District may invest in certificates and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

For the purposes of the statement of cash flows, cash equivalents include all highly liquid investments with a maturity date of 90 days or less when purchased.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. Those with maturities of 90 days or less would be classified as cash equivalents and all other reported as investments.

H. Investments

The Winn Parish Communications District's investments comply with Louisiana Revised Statute 33:2955. Under state law, the District may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The District may invest in United States bonds, treasury notes and bills, or government-backed agency securities or certificates, and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These deposits are classified as investments if their original maturities exceed 90 days. Investments are stated at fair value except for those which are permitted under GASB Statement No. 31 to use a different valuation measurement.

In accordance with paragraph 69 of GASB Statement No. 72, the District reports at amortized cost money market investments and participating interest-bearing investment contracts that have a remaining maturity at the time of purchase of one year or less. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

I. Capital Assets

Capital assets, which include property, plant, and equipment, are recorded in the governmental column of the government-wide financial statements, but are not reported in the governmental fund financial statements. Acquisitions of property and equipment are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of $1,000 or more for capitalizing capital assets.

Improvements and replacements of property and equipment are capitalized. Maintenance and repairs that do not improve or extend the lives of property and equipment are charged to expense as incurred. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and any gain or loss is reported in the Statement of Activities.

Furniture, computers, equipment	5-25 years

J. Compensated Absences

There are no full-time employees, therefore no entry is made to record compensated absences.

K. Estimates

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

2. Cash, Cash Equivalents, and Investments

At December 31, 2025, the District had cash and cash equivalents (book balances) totaling $116,793. These deposits are stated at cost, which approximates 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, 2025, the District had $120,450 in deposits (collected bank balances). These deposits are secured from risk by $250,000 federal deposit insurance.

At December 31, 2025, the District had investments of $283,334. These deposits are secured from risk by $250,000 federal deposit insurance, and $126,353 of pledged securities held in a Federal Reserve pledge account. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 40, Louisiana Revised Statute 30:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand. Louisiana R.S. 39:1224 requires bonds, or other such instruments furnished as security, to be deposited with the depositing authority or with an unaffiliated bank or trust company, Federal Reserve Bank, or any Federal Home Loan Bank or its successor. This security is deemed to be under the control and in the possession of the public entity and deemed to be held in its name. The Winn Parish Communications District has complied with these requirements of state law.

Cash and investments are categorized to give an indication of the level of risk assumed by the District at December 31, 2025. Deposits are considered to be exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the the pledging financial institution's trust department or agent but not in the depositor-government's name. The Winn Parish Communications District has cash and cash equivalents that are covered by $500,000 of federal depository insurance. The remaining balance is exposed to custodial credit risk because it is uninsured and collateralized with securities held by the pledging financial institution.

At December 31, 2025, investments held by the District consist of $158,490 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the District is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAm by Standard & Poor's. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA - R.S. 33:2955. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

3. Receivables

The Winn Parish Communications District had receivables of $17,337 at December 31, 2025.

4. Capital Assets

A summary of changes in capital assets for the year ended December 31, 2025, is as follows:

	Balance, January 01, 2025	Additions	Deletions	Balance, December 31, 2025
Capital assets being depreciated				
Equipment	$ 603,046	$ 4,725	$ -	$ 607,771
Total capital assets being depreciated	603,046	4,725	-	607,771
Less accumulated depreciation				
Equipment	247,099	38,718	-	285,817
Total accumulated depreciation	247,099	38,718	-	285,817
Capital assets, net	$ 355,947	$ (33,993)	$ -	$ 321,954

5. Payables

The Winn Parish Communications District had payables due to vendors of $3,572 at December 31, 2025.

6. Services Provided by Winn Parish Police Jury

The Winn Parish Police Jury provides the Winn Parish Communications District with office facilities and the related utility costs of such facilities.

7. Services Provided by Winn Parish Sheriff

The Winn Parish Sheriff provides the Winn Parish Communications District with dispatchers answering 911 calls.

8. Landline and Wireless Surcharges

Louisiana Revised Statute 33:9109 authorizes the governing authority of a communication district to levy an emergency telephone surcharge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to E911 systems. On February 22, 2001, the Winn Parish Communications District adopted a resolution requiring each wireless telephone company in Winn Parish to begin collecting a surcharge on each wireless telephone in Winn Parish. At December 31, 2012, all carriers have implemented Phase II of the wireless E-911 system.

During the year ended December 31, 2025, the District received $23,739 from landline telephone providers.

During the year ended December 31, 2025, the District received $101,583 of revenues derived from the emergency telephone surcharge on wireless communication systems. The funds received will be used for maintaining the wireless E911 systems.

9. Risk Management and Economic Dependency

The District is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, and injuries to employees. To handle such risk of loss, the District maintains commercial insurance policies covering automobile liability and uninsured motorist, surety bond coverage, flood insurance, and property insurance. In addition to the above policies, the District maintains a general liability policy and an errors and omissions policy. No claims were paid on any of the policies during the past three years, which exceeded the policies' coverage amount.

10. Litigation and Claims

At December 31, 2025, the District was not involved in any lawsuits nor is aware of any outstanding claims, which are not covered by insurance.

11. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 01, 2026, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Winn Parish Communications District
Winnfield, Louisiana

Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2025

	Budget - Original/Final	Budget - Final	Actual	Variance Favorable (Unfavorable)
Revenues				
Charges for services	$ 135,400	$ 135,500	$ 125,322	$ (10,178)
Total revenues	135,400	135,500	125,322	(10,178)
Expenditures				
Current:				
Public safety				
Supplies	-	-	5,477	(5,477)
Utilities	11,500	12,000	11,567	433
Repairs and maintenance	32,000	32,000	32,617	(617)
Contractural services	20,000	20,000	4,000	16,000
Miscellaneous	100	100	82	18
Legal and accounting	42,000	43,500	36,528	6,972
Office	1,100	1,200	1,197	3
Training, education, and travel	7,000	5,150	2,500	2,650
Capital outlay	4,500	5,000	4,725	275
Total expenditures	118,200	118,950	98,693	20,257
Excess (deficiency) of revenues over (under) expenditures	17,200	16,550	26,629	10,079
Other financing sources (uses)				
Interest earnings	13,100	12,900	12,913	13
Miscellaneous	(1,500)	(5,500)	-	5,500
Total other financing sources (uses)	11,600	7,400	12,913	5,513
Net changes in fund balances	28,800	23,950	39,542	15,592
Fund balances - December 31, 2024	547,643	547,643	547,643	-
Fund balances - December 31, 2025	$ 576,443	$ 571,593	$ 587,185	$ 15,592

SUPPLEMENTAL INFORMATION

Winn Parish Communications District
Winnfield, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the year ended December 31, 2025

The Agency Head of the Winn Parish Communications District would be the Coordinator and its Board Members: Chairman Josh McAllister; current members Johnny Ray Carpenter, Darrell Franks, Gerald Hamms, Russell Johnston, Frank McLaren, Brian Montgomery, and Dustin Parker.

During the review of Winn Parish Communications District for the fiscal year ended December 31, 2025, no payments of compensation were noted to any Board Members, neither were any employees noted.

	Eric Jones Coordinator
Payments for services	$ 36,528
	$ 36,528

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Alayna C. Huckaby, CPA
ahuckaby@foldencpa.com

Independent Accountant's Report on Applying Agreed-Upon Procedures

Winn Parish Communications District
Winnfield, Louisiana

We have performed the procedures enumerated below on the Winn Parish Communications District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding $60,000, or public works exceeding $250,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

   The District had no expenditures over $60,000 for materials and supplies or $250,000 for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

   Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list of employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The name of the employees provided by management in procedure (3) did not appear on the listing provided by management in procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budget.

6. Trace the budgets adoption and amendments to the minute book.

We traced the adoption of the original budget, for the year ended December 31, 2025, to the minutes of a meeting held on December 12, 2024, which indicated that the budget had been approved by the Board of Commissioners. We traced the adoption of the amended budget, for the year ended December 31, 2025, to the minutes of a meeting held on December 9, 2025, which indicated that the budget had been approved by the Board of Commissioners.

7. 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.

We compared the revenues and expenditures of the original/final budgets to actual revenues and expenditures. Actual revenues were less than budgeted revenues by 7.51%. Actual expenditures were less than budgeted expenditures.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The six selected disbursements were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Two of the six selected disbursements were not documented as approved by the Commissioners. Commissioners approved the financial reports in the public meeting, but a list of itemized payments was not provided.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Winn Parish Communications District posts a notice of each meeting on the door of the building where meetings are held. Management has informed us that these documents were properly posted and the meetings were advertised.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana
June 01, 2026

WINN PARISH COMMUNICATIONS DISTRICT

LOUISIANA ATTESTATION QUESTIONNAIRE

Kenneth D Folden & Co., CPAs, LLC
c/o Alayna C. Huckaby, CPA
302 Eighth St
Jonesboro, LA 71251

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 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.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296); and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [✓] No [ ] N/A [ ]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [✓] No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [✓] No [ ] N/A [ ]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [✓] No [ ] N/A [ ]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [✓] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [✓] No [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

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 [ ] N/A [ ]

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 [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [✓]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [✓] No [ ] N/A [ ]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No [ ] N/A [ ]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [✓] No [ ] N/A [ ]

Prior-Year Comments

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

Yes [✓] No [ ] N/A [ ]

General

We acknowledge that we are responsible for the District's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [✓] No [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [✓] No [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] No [ ] N/A [ ]

We have disclosed 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 during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [✓] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [✓] No [ ] N/A [ ]

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

Josh McAllister, Chairman
Winn Parish Communication District

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Alayna C. Huckaby, CPA
ahuckaby@foldencpa.com

June 01, 2026

Coordinator
and the Board of Commissioners
Winn Parish Communications District
Post Office Box 189
Winnfield, LA 71483

RE: Management Letter
Review Report -- For the Year Ended December 31, 2025

In connection with the Louisiana Legislative Auditor statewide agreed-upon procedures performed for Winn Parish Communications District for the fiscal year ended December 31, 2025, we noted certain matters that are presented for your consideration. These comments are intended to assist management and the Board of Commissioners in strengthening internal controls, compliance monitoring, and financial oversight.

The agreed-upon procedures engagement was not an audit, review, or examination of the District's financial statements or internal control. Accordingly, the agreed-upon procedures report does not express an opinion or conclusion on the District's financial statements, internal control, compliance, or any other subject matter. The recommendations below are provided in connection with the procedures performed and the related exceptions identified.

Management's responses are presented as provided by management. We have not subjected management's responses to procedures sufficient to express, and we do not express, an opinion or conclusion on those responses.

1) Accounting and Reporting - Documentation of Board Approval of Disbursements

Exception

Two of the six selected disbursements were not documented as approved by the Commissioners. Commissioners approved the financial reports in the public meeting; however, a list of itemized payments was not provided.

Recommendation

We recommend that management provide the Board of Commissioners with an itemized disbursement listing, check register, or claims list before or during each regular meeting. The listing should include sufficient detail for the Commissioners to review and approve disbursements, such as vendor name, check or payment number, payment date, amount, and general purpose or account description.

We further recommend that the Board formally approve the itemized disbursement listing as part of the public meeting record. Evidence of approval should be retained, which may include one or more of the following:

- Board minutes specifically documenting approval of the itemized disbursement listing, check register, or claims list;
- Signed or initialed disbursement listings retained with the meeting packet;
- A notation in the official meeting records identifying the list reviewed and approved; or
- Other documentation that clearly supports Board review and approval of the payments.

Maintaining this documentation will strengthen the District's disbursement controls, provide a clear audit trail, and support compliance with expected public oversight practices.

Management's Response

Management agrees with the recommendation. Beginning with upcoming Board meetings, management will provide an itemized disbursement listing, check register, or claims list to the Commissioners for review and approval. Management will retain documentation evidencing Board approval, such as approved meeting minutes, signed or initialed listings, or other supporting documentation maintained with the District's records.

2) Budgeting - Revenue Variance Compared to Budget

Exception

We compared the revenues and expenditures of the original/final budgets to actual revenues and expenditures. Actual revenues were less than budgeted revenues by 7.51%. Actual expenditures were less than budgeted expenditures.

Recommendation

We recommend that management continue to monitor budget-to-actual results throughout the year, including revenues, expenditures, and changes in fund balance. Budget-to-actual comparisons should be reviewed periodically by management and provided to the Board of Commissioners so that trends can be identified and addressed timely.

We further recommend that management document periodic budget monitoring and consider presenting budget amendments to the Board when expectations change during the year, even when variances are not expected to exceed applicable thresholds, to ensure the budget remains a useful planning and oversight tool.

Recommended practices include:

- Reviewing budget-to-actual reports at regular intervals during the fiscal year;
- Comparing year-to-date revenues and expenditures to both the original and amended budgets;
- Identifying significant revenue shortfalls or expenditure overruns as early as possible;
- Presenting budget amendments to the Board as appropriate; and
- Retaining documentation of Board approval of any adopted budget amendments

Management's Response

Management agrees with the recommendation. Management will continue to review budget-to-actual comparisons periodically during the fiscal year and will provide budget status information to the Board of Commissioners. Management will document its periodic monitoring and, when appropriate, will prepare and present budget amendments to the Board for approval and will retain documentation of any approved amendments.

We appreciate the cooperation and assistance provided by the Board of Commissioners and management of Winn Parish Communications District during the performance of the agreed-upon procedures. These recommendations are intended to support continued improvement in documentation, oversight, and budget monitoring processes.

This communication is intended solely for the information and use of the Board of Commissioners and management of Winn Parish Communications District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties, except as otherwise required by applicable Louisiana Legislative Auditor reporting requirements.

Sincerely,

Kenneth D. Folden & Co., CPAs, LLC

Kenneth D. Folden & Co., CPAs, LLC