

**WINN PARISH  
COMMUNICATIONS DISTRICT**

FINANCIAL REPORT  
DECEMBER 31, 2019

SHANNA JONES, CPA  
WINNFIELD, LOUISIANA

**WINN PARISH COMMUNICATIONS DISTRICT**  
**FINANCIAL REPORT**  
**DECEMBER 31, 2019**

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# *Shanna Jones, CPA*

*795 Big Creek Rd  
Winnfield, LA 71483  
792-8544*

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Winn Parish Communications District  
P.O. Box 189  
Winnfield, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and major fund of Winn Parish Communications District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, 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 District's 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, I 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 the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

### **Accountant's Conclusion**

Based on my review, I am 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 Schedule on page 22 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 and for placing the basic financial statements in appropriated operational,

economic, or historical context. The supplementary information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.

The Winn Parish Communication District has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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 appropriate operational, economic, or historical context. The results of my review of the basic financial statements are not affected by this missing information.

Act 706 of the Louisiana 2014 Legislative Session as amended by Act 462 of the 2015 session requires a Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer supplement the financial statements. The information is the representation of management. I have not audited or reviewed such required supplementary information presented on page 24, and accordingly, I do not express an opinion, a conclusion nor provide any form of assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated February 27, 2020, on the results of our agreed-upon procedures on pages 25 through 28. Pages 29 through 31 present the Louisiana Attestation Questionnaire.



Shanna Jones, CPA  
Winnfield, Louisiana  
February 27, 2020

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

**WINN PARISH COMMUNICATIONS DISTRICT**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2019**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Current Assets:	
Cash & Cash Equivalents	\$ 30,954
Certificates of Deposit	316,492
Investments	415,616
Accounts Receivable	24,097
Interest Receivable	<u>226</u>
Total Current Assets	787,385
Non-current Assets:	
Capital Assets (Net)	<u>129,288</u>
Total Assets	<u>916,673</u>
<b>LIABILITIES:</b>	
Accounts Payable	<u>248</u>
Total Liabilities	<u>248</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	129,288
Unrestricted	<u>787,137</u>
Total Net Position	<u>\$ 916,425</u>

See accompanying notes and independent accountant's review report.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<u>Activities</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Assets Government Activities</u>
Governmental Activities:			
Public Safety	\$ 147,366	\$ 140,809	\$ ( 6,557)
General Revenues:			
			11,919
			<u>11,919</u>
			5,362
			<u>911,063</u>
			<u>\$ 916,425</u>

See accompanying notes and independent accountant's review report.



## FUND FINANCIAL STATEMENTS

**WINN PARISH COMMUNICATIONS DISTRICT**  
**BALANCE SHEET—GOVERNMENTAL FUND**  
**DECEMBER 31, 2019**

ASSETS:

Current Assets:

Cash & Cash Equivalents	\$ 30,954
Certificates of Deposit	316,492
Investments	415,616
Accounts Receivable	24,097
Interest Receivable	<u>226</u>
 Total Assets	 <u>787,385</u>

LIABILITIES:

Accounts Payable	<u>248</u>
 Total Liabilities	 <u>248</u>

FUND BALANCE:

Unassigned	<u>787,137</u>
 Total Fund Balance	 <u>787,137</u>
 Total Liabilities & Fund Balance	 <u>\$ 787,385</u>

See accompanying notes and independent accountant's review report.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2019**

Total Fund Balance for the Governmental Fund at December 31, 2019	\$ 787,137
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Non-depreciable: Construction in Progress	93,188
Depreciable: Equipment	264,344
Less: Accumulated Depreciation	<u>( 228,244)</u>
Total Net Position of Governmental Activities at December 31, 2019	<u>\$ 916,425</u>

See accompanying notes and independent accountant's review report.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE—GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

REVENUES:

Charges for Services	
Communication Surcharge	\$ 140,809
Miscellaneous	
Interest Earned	<u>11,919</u>
Total Revenues	<u>152,728</u>

EXPENDITURES:

Current:	
Public Safety	124,448
Capital Outlay	<u>112,452</u>
Total Expenditures	<u>236,900</u>
Excess of Revenues over Expenditures	( 84,172)
Fund Balance—Beginning of Year	<u>871,309</u>
Fund Balance—End of Year	<u><u>\$ 787,137</u></u>

See accompanying notes and independent accountant's review report.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

Net Change in Fund Balance—Governmental Fund	\$ ( 84,172)
Amounts reported for Governmental Activities	
In the Statement of Activities are different because:	
Governmental Funds report Capital Outlays as	
expenditures. However, in the Statement of	
Activities the cost of these assets is allocated over	
their estimated useful lives as depreciation expense.	
The cost of Capital Assets recorded in the current	
period is	
	112,452
Depreciation expense on Capital Assets is reported in	
the Government-wide Financial Statements, but	
does not require the use of current financial resources	
and is not reported in the Fund Financial Statements.	
Current year depreciation expense is	
	<u>( 22,918)</u>
Net Change in Net Position per Statement of Activities	<u>\$ 5,362</u>

See accompanying notes and independent accountant's review report.

## NOTES TO FINANCIAL STATEMENTS

**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 1—INTRODUCTION**

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.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Winn Parish Communications District conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn 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 the 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 Standard Board (GASB) Statement No. 61 amended the established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criteria 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.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

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's 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.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

As required by Governmental Accounting Standards Board (GASB), the District implemented GASB Statement No. 63 during the year ended December 31, 2012. GASB Statement No. 63 includes deferred outflows and inflows of resources to the assets and liabilities previously reported on the GWFS and reports the residual effect as Net Position. It changes the titles in the GWFS from Net Assets to Net Position.

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (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. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. 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.



**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

The District maintains only one fund. It is categorized as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity.

The major fund of the District is described below:

**Governmental Fund:**

**General Fund**—The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues, expenditures/expenses and deferred outflows or deferred inflows, if applicable, are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. Both of these statements are prepared using the economic 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.

Modified Accrual Basis—Fund Financial Statements (FFS)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Assets Liabilities and Equity

Cash and Cash Equivalents—The District's cash and cash equivalents are considered to be cash in demand deposits, interest bearing deposits and time deposits of less than 90 days.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

Capital Assets—The District reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical 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.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the District's FFS expense assets as capital outlays in the year occurring.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Furniture, computers, office equipment	5-25 years
--	------------

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

Equity Classifications—In the GWFS, equity is classified as net assets and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Assets—Net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Assets—All other net assets that do not meet the definition of "restricted" or "invested in capital assets"

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2012, the District implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;

**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, the District's only major governmental fund has a balance of \$787,137 which is classified as unassigned.

Budget

Prior to the beginning of each fiscal year, the Winn Parish Communications District adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations laps at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

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.

**NOTE 3—CASH AND CASH EQUIVALENTS**

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.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

At December 31, 2019, the carrying amount of the District's cash and cash equivalents totaled \$30,954. 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 banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2019, the District bank balance totaled \$35,471; therefore, the District was fully insured by FDIC at fiscal year-end.

**NOTE 4—CERTIFICATES OF DEPOSIT**

At a different financial institution, the District had time deposits with maturities of greater than 90 days. At December 31, 2019 the bank balances of those certificates totaled \$316,492 of which \$250,000 was secured by FDIC insurance and the remainder by securities pledged in the District's name by the fiscal agent bank with a market value greater than the remaining amount.

**NOTE 5—INVESTMENTS**

At December 31, 2019, investments held by the District consist of \$415,616 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 WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

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.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE 6—ACCOUNTS RECEIVABLE**

Accounts receivable at December 31, 2019, consisted of \$24,097 due from communications sources. All receivables are considered to be collectible and therefore no allowance for doubtful accounts is recorded.

**NOTE 7—CAPITAL ASSETS**

Capital asset balances and activity for the year ended December 31, 2019 are as follows:

Governmental Activities	<u>Balance</u> <u>01/01/19</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/19</u>
<b>Capital Assets:</b>				
<b>Non-depreciable:</b>				
Construction in Progress	\$ -	\$ 93,188	\$ -	\$ 93,188
<b>Depreciable:</b>				
Equipment & Furniture	265,663	19,264	( 20,583)	264,344
Less: Accumulated Depreciation	<u>(225,909)</u>	<u>( 22,918)</u>	<u>20,583</u>	<u>(228,244)</u>
Subtotal	39,754			36,100
<b>Net Capital Assets</b>	<u>\$ 39,754</u>			<u>\$ 129,288</u>

Depreciation expense for the year ended December 31, 2019 of \$22,918 is charged to the public safety function.

**NOTE 8—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.

**NOTE 9—WIRELESS E-911 SERVICE**

The following is presented in compliance with the Louisiana Revised Statute 33:9109 which requires the District to submit an annual report to the legislative auditor which includes information on the revenues derived from the authorized service charge and the use of such revenues, including the status on the implementation of wireless E-911 service.

The Revised Statute also 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 E-911 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.

**WINN PARISH COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

During the year ended December 31, 2019, the District received \$124,569 of revenues derived from the wireless service charge. These monies will be used for the implementation and maintenance of wireless E-911 service.

At December 31, 2012, all carriers have implemented Phase II of the wireless E-911 system.

**NOTE 10—LITIGATION**

The Winn Parish Communications District was not involved in any litigation at December 31, 2019.

**NOTE 11—OTHER DISCLOSURES**

Management has evaluated events through February 27, 2020, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events, other than the recording system is still in the process of being installed and will be billed additional amounts as the work progresses.

OTHER REQUIRED  
SUPPLEMENTARY INFORMATION

**WINN PARISH COMMUNICATIONS DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE—GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
<b>REVENUES:</b>				
Communication Surcharges	\$140,000	\$136,239	\$140,809	\$ 4,570
Interest	<u>6,000</u>	<u>10,463</u>	<u>11,919</u>	<u>1,456</u>
Total Revenue	<u>146,000</u>	<u>146,702</u>	<u>152,728</u>	<u>6,026</u>
<b>EXPENDITURES:</b>				
Current—Public Safety				
Utilities	2,000	1,300	1,279	21
Accounting and Audit	40,000	32,500	35,118	( 2,618)
Legal Ads	500	100	212	( 112)
Materials and Supplies	10,000	4,100	10,050	( 5,950)
Office Supplies	700	365	429	( 64)
Telephone Charges	8,500	6,380	6,960	( 580)
Travel and Training	15,000	3,000	3,147	( 147)
Repairs and Maintenance	5,000	3,650	3,627	23
Professional Services	-	-	63,626	( 63,626)
Capital Outlay	<u>285,000</u>	<u>176,078</u>	<u>112,452</u>	<u>63,626</u>
Total Expenditures	<u>366,700</u>	<u>227,473</u>	<u>236,900</u>	<u>( 9,427)</u>
Excess (Deficiency) of Revenues, over Expenditures	(220,700)	( 80,771)	(84,172)	( 3,401)
Fund Balance—Beginning of Year	<u>871,309</u>	<u>871,309</u>	<u>871,309</u>	<u>-</u>
Fund Balance—End of Year	<u>\$650,609</u>	<u>\$790,538</u>	<u>\$787,137</u>	<u>\$ ( 3,401)</u>

See Independent Accountant's Review Report.



SUPPLEMENTARY INFORMATION

**WINN PARISH COMMUNICATIONS DISTRICT**  
**SCHEDULE OF COMPENSATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

During the review of Winn Parish Communications District fiscal year ended December 31, 2019 no payments of compensation were noted to any Board Members, neither were any employees noted.

In accordance with Act 463 of the 2015 Session which amends Act 706 of the 2014 Legislative Session, payments to Agency Head or Chief Executive Officer must be disclosed. Included in the Disclosure Requirements are any reimbursements of travel or per diem, payments of salary, or payments to retirement or health insurance, providing of a vehicle, etc. for the Agency Head.

The Agency Head of the Winn Parish Communications District would be its Board Members: Chairman Cranford Jordan, Vice Chairman Gary M. Parker, Secretary Wayne Smith, and members Johnny Ray Carpenter, Harry Foster, George Moss and Mike Carpenter. No items were noted as meeting the additional qualifying disclosure requirements for fiscal year ended December 31, 2019.

See Independent Accountant's Review Report.

# Shanna Jones, CPA

795 Big Creek Rd  
Winnfield, LA 71483  
792-8544

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

Winn Parish Communications District  
P.O. Box 189  
Winnfield, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide*, which were agreed to by the management of the Winn Parish Communications District, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Winn Parish Communications District's compliance with certain laws and regulations during the year ended December 31, 2019, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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.

### PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures found to be in violation.

### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtained a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided me with the required list.

3. Obtain a list of all employees paid during the fiscal year.

Management provided me with the required list.

(Continued)

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

## BUDGETING

6. Obtained a copy of the legally adopted budget and all amendments.

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

7. Trace the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

I traced the adoption of the budgets to the minutes of the meetings.

8. 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.

Total budgeted revenues for the year did not exceed total actual amounts by more than 5%; neither did total actual expenditures for the year exceed budgeted amounts by more than 5% variance allowed.

## ACCOUNTING AND REPORTING

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) report whether the six disbursements agree to the amount and payee in the supporting documentation,

I 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) report whether the six disbursements are coded to the correct fund and general ledger account, and

Each disbursement appeared properly coded to the correct fund and general ledger account grouping with exception of professional services verses capital outlay classifying.

- (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation supporting indicated approvals.

(Continued)

## MEETINGS

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Winn Parish Communications District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

## DEBT

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

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

## ADVANCES AND BONUSES

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

There were no payments that appeared to be either advances or bonuses.

## STATE AUDIT LAW

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The District's report was due on June 30, 2019 and was submitted timely.

14. Inquire of management and report whether the agency entered 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).

Management represented that the District's office was not on the noncompliance list at any time during the fiscal year.

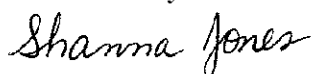
## PRIOR COMMENTS AND RECOMMENDATIONS

The prior year report dated February 22, 2019, did not include any comments or unresolved matters.

(Continued)

This agreed-upon procedures engagement was conducted 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. I was not engaged to perform, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Winn Parish Communications 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.



Shanna Jones, CPA  
Winnfield, Louisiana  
February 27, 2020

Concluded

WINN PARISH COMMUNICATIONS DISTRICT  
LOUISIANA ATTESTATION QUESTIONNAIRE

Shanna Jones, CPA  
795 Big Creek Rd  
Winnfield, LA 71483

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below as of December 31, 2019, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2019.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No

**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

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

**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

(Continued)

**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 [ ]

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

Yes  No [ ]

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

Yes  No [ ]

**Meetings**

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

Yes  No [ ]

**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 [ ]

**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 [ ]

(Continued)



**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.

  
\_\_\_\_\_  
Cranford Jordan, Chairman  
Winn Parish Communications District

Concluded