

# 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, 2024  
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, 2024

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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, 2024, 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 06, 2025, on the results of our agreed-upon procedures.

*Kenneth D. Folden & Co., CPAs, LLC*

Jonesboro, Louisiana  
June 06, 2025

# **BASIC FINANCIAL STATEMENTS**

# **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

Winn Parish Communications District  
Winnfield, Louisiana

Statement of Net Position  
As of December 31, 2024

	Governmental Activities
<b>Assets</b>	
Cash and equivalents	\$ 82,856
Investments	429,104
Accounts receivable	20,185
Prepaid expenses	18,963
Capital assets (net of accumulated depreciation)	355,947
<b>Total Assets</b>	<u>907,055</u>
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Accounts payable	3,465
<b>Total Liabilities</b>	<u>3,465</u>
<b>Net Position</b>	
Net investment in capital assets	355,947
Unrestricted	547,643
<b>Total Net Position</b>	<u>\$ 903,590</u>

See accompanying notes and independent accountant's review report.

Winn Parish Communications District  
Winnfield, Louisiana

Statement of Activities  
For the Year Ended December 31, 2024

Expenses	Major Funds			Net (Expense) Revenue and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities

Functions/Programs

Primary government

Governmental activities

Public safety	\$ 137,583	\$ 130,162	\$ -	\$ -	\$ (7,421)
Total governmental activities	<u>\$ 137,583</u>	<u>\$ 130,162</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,421)</u>

General Revenues

Investment earnings	14,160
Total general revenues and transfers	<u>14,160</u>
Change in net position	6,739
Net position - December 31, 2023	896,850
Net position - December 31, 2024	<u>\$ 903,589</u>



# **FUND FINANCIAL STATEMENTS**

Winn Parish Communications District  
Winnfield, Louisiana

Balance Sheet - Governmental Funds  
As of December 31, 2024

	Governmental Funds
<b>Assets</b>	
Cash and equivalents	\$ 82,856
Investments	429,104
Accounts receivable	20,185
Prepaid expenses	18,963
<b>Total Assets</b>	<u>\$ 551,108</u>
<b>Liabilities &amp; Fund Balances</b>	
Liabilities:	
Accounts payable	\$ 3,465
<b>Total Liabilities</b>	<u>3,465</u>
Fund balances:	
Nonspendable, reported in:	
General fund	18,963
Unassigned, reported in:	
General fund	528,680
<b>Total Fund Balances</b>	<u>547,643</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 551,108</u>

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, 2024

Total Fund Balances at December 31, 2024 - Governmental Funds (Statement C)	\$	547,643
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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, therefore, are not reported in governmental funds, net of depreciation.	<u>355,947</u>
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Net Position at December 31, 2024	<u><u>\$</u></u>	<u><u>903,590</u></u>
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Winn Parish Communications District  
Winnfield, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
For the Year Ended December 31, 2024

	Governmental Funds
<b>Revenues</b>	
Charges for services	\$ 130,162
<b>Total revenues</b>	<u>130,162</u>
<b>Expenditures</b>	
Current:	
Public safety	
Supplies	1,031
Utilities	11,350
Repairs and maintenance	31,161
Miscellaneous	42
Legal and accounting	41,178
Office	944
Training, education, and travel	7,266
Capital outlay	<u>4,335</u>
<b>Total expenditures</b>	<u>97,307</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>32,855</u>
<b>Other financing sources (uses)</b>	
Interest earnings	<u>14,160</u>
<b>Total other financing sources (uses)</b>	<u>14,160</u>
<b>Net changes in fund balances</b>	47,015
<b>Fund balances - December 31, 2023</b>	<u>500,627</u>
<b>Fund balances - December 31, 2024</b>	<u><u>\$ 547,642</u></u>

See accompanying notes and independent accountant's review report.

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, 2024

Total net change in Fund Balances - Governmental Funds (Statement E)	\$	47,016
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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		(44,611)
Capital outlay		<u>4,335</u>
Change in net position of governmental activities (Statement B)	\$	<u><u>6,740</u></u>

# **NOTES TO THE FINANCIAL STATEMENTS**

Winn Parish Communications District  
Winnfield, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2024

## 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.

Winn Parish Communications District  
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Notes to the Financial Statements  
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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.



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As of and for the year ended December 31, 2024

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.

Winn Parish Communications District  
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Notes to the Financial Statements  
As of and for the year ended December 31, 2024

*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."

Winn Parish Communications District  
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Notes to the Financial Statements  
As of and for the year ended December 31, 2024

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 \$18,963 of nonspendable funds for the year ended December 31, 2024.

**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, 2024.

**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, 2024.

**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, 2024.

**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 \$528,680 of unassigned funds for the year ended 12/31/24.

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.

Winn Parish Communications District  
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Notes to the Financial Statements  
As of and for the year ended December 31, 2024

**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, 2024 on December 28, 2023. Budget amounts were amended on December 12, 2024.

**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.

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Notes to the Financial Statements  
As of and for the year ended December 31, 2024

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, 2024, the District had cash and cash equivalents (book balances) totaling \$82,856. 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, 2024, the District had \$84,584 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 federal deposit insurance.

At December 31, 2024, the District had investments of \$277,302. These deposits are secured from risk by \$250,000 federal deposit insurance, and \$156,837 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, 2024. 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.

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At December 31, 2024, investments held by the District consist of \$151,802 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.

### 3. Receivables

The Winn Parish Communications District had receivables of \$20,185 at December 31, 2024.

### 4. Capital Assets

A summary of changes in capital assets for the year ended December 31, 2024, is as follows:

	Balance, January 01, 2024	Additions	Deletions	Balance, December 31, 2024
Capital assets being depreciated				
Equipment	\$ 598,711	\$ 4,335	\$ -	\$ 603,046
Total capital assets being depreciated	598,711	4,335	-	603,046
Less accumulated depreciation				
Equipment	202,488	44,611	-	247,099
Total accumulated depreciation	202,488	44,611	-	247,099
Capital assets, net	\$ 396,223	\$ (40,276)	\$ -	\$ 355,947

### 5. Payables

The Winn Parish Communications District had payables due to vendors of \$3,465 at December 31, 2024.

### 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.

Winn Parish Communications District  
Winnfield, Louisiana

Notes to the Financial Statements  
As of and for the year ended December 31, 2024

**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, 2024, the District received \$4,485 from landline telephone providers.

During the year ended December 31, 2024, the District received \$125,678 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, 2024, 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 06, 2025, 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, 2024

	Budget - Original/Final	Budget - Final	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for services	\$ 126,000	\$ 130,500	\$ 130,162	\$ (338)
<b>Total revenues</b>	<u>126,000</u>	<u>130,500</u>	<u>130,162</u>	<u>(338)</u>
<b>Expenditures</b>				
Current:				
Public safety				
Supplies	5,700	1,500	1,031	469
Utilities	11,200	11,500	11,350	150
Repairs and maintenance	8,000	32,000	31,161	839
Miscellaneous	150	100	42	58
Legal and accounting	60,100	62,000	41,178	20,822
Office	825	1,100	944	156
Training, education, and travel	5,000	7,000	7,266	(266)
Capital outlay	<u>40,000</u>	<u>4,500</u>	<u>4,335</u>	<u>165</u>
<b>Total expenditures</b>	<u>130,975</u>	<u>119,700</u>	<u>97,307</u>	<u>22,393</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(4,975)</u>	<u>10,800</u>	<u>32,855</u>	<u>22,055</u>
<b>Other financing sources (uses)</b>				
Interest earnings	<u>7,000</u>	<u>13,100</u>	<u>14,160</u>	<u>1,060</u>
<b>Total other financing sources (uses)</b>	<u>7,000</u>	<u>13,100</u>	<u>14,160</u>	<u>1,060</u>
<b>Net changes in fund balances</b>	<u>2,025</u>	<u>23,900</u>	<u>47,015</u>	<u>23,115</u>
<b>Fund balances - December 31, 2023</b>	<u>500,627</u>	<u>500,627</u>	<u>500,627</u>	<u>-</u>
<b>Fund balances - December 31, 2024</b>	<u><u>\$ 502,652</u></u>	<u><u>\$ 524,527</u></u>	<u><u>\$ 547,642</u></u>	<u><u>\$ 23,115</u></u>

See accompanying notes and independent accountant's review report.

# **SUPPLEMENTAL INFORMATION**

Winn Parish Communications District  
Winnfield, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the year ended December 31, 2024

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

During the review of Winn Parish Communications District for the fiscal year ended December 31, 2024, no payments of compensation were noted to any Board Members, neither were any employees noted.



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Alayna C. Huckaby, CPA  
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**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, 2024, 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, 2024. 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, 2024, to the minutes of a meeting held on December 28, 2023, 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, 2024, to the minutes of a meeting held on December 12, 2024, 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 less than 5%. 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.

The six selected disbursements were traced to the District's meeting minutes where they were approved by the Commissioners.

### **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 06, 2025

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governments)**

2/19/25 (Date Transmitted)

Kenneth D. Folden & Co., CPAs, LLC  
302 Eighth Street  
Jonesboro, LA 71251

In connection with your audit of our financial statements as of December 31, 2024 and for 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. 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

2/19/25 (date completed/date of the representations).

**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 (X) 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 (X) 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 (X) 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 (X) No ( )

**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 (X) No ( )

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

Yes (X) No ( )

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

Yes (X) 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 (X) No ( )

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



Yes (X) No ( )

#### Meetings

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

Yes (X) 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 (X) 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 (X) No ( )

#### Prior-Year Comments

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

Yes (X) 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 (X) No ( )

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

Yes (X) 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 (X) No ( )

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

Yes (X) No ( )


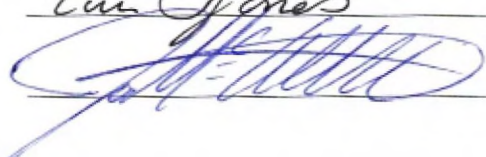
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period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

Yes (X) 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 (X) No ( )

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

	Coordinator Management	2/19/25	Date
	Board Member Governance	2/19/25	Date