

DESOTO PARISH COMMUNICATIONS DISTRICT
(a component unit of DeSoto Parish Police Jury)

ANNUAL FINANCIAL REPORT
DECEMBER 31, 2024

DeSoto Parish Communications District
Annual Financial Report
December 31, 2024

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Required Supplementary Information (Part I)		
Management's Discussion and Analysis	-	1-3
Independent Auditor's Report	-	4-6
Basic Financial Statements		
Governmental Fund Balance Sheet/Statement of Net Position	A	7
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	B	8
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance/Statement of Activities	C	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	D	10
Notes to Financial Statements	-	11-17
Required Supplementary Information (Part II)		
Budgetary Comparison Schedule-General Fund	1	18
Note to Budgetary Comparison Schedule	-	19
Other Supplementary Information		
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	2	20
Supplementary Information in Accordance with Louisiana Revised Statute 33:9109E	-	21
Other Reports		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with <i>Government Auditing Standards</i>	-	22-23
Schedule of Audit Results		24

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2024

As management of the DeSoto Parish Communications District (the "District"), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities of the District as of and for the year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

The District was determined to be a component unit of the DeSoto Parish Policy Jury. The accompanying financial statements present information only on the funds maintained by the District.

Financial Highlights

The District experienced an increase in its net position of \$503,552 (12.92%) during the year ended December 31, 2024, compared to an increase of \$315,500 (8.81%) for year ended 2023.

Program revenues remained relatively stable year over year, increasing \$10,676 (2.15%) to \$507,190 for the year ended December 31, 2024, from \$496,514 in 2023.

During the year ended December 31, 2024, the District had total expenses of \$931,790 excluding depreciation and amortization expenses of \$114,145, compared to \$975,383 in 2023. This reflects a decrease of \$43,593 (4.47%).

Total liabilities for the District decreased by \$605,821 (75%) in the current year to \$200,919 from \$806,740 in 2023. This decrease is primarily the result of the early termination of a right-of-use lease during the year.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the basic financial statements which include government-wide financial statements and fund financial statements. These two types of financial statements present the District's financial position and results of operations from differing perspectives, which are described as follows:

Government-Wide Financial Statements

The government-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the District's assets and all of its liabilities. All of the District's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes and related revenue sharing.

Fund Financial Statements

Fund financial statements provide detailed information regarding the District's most significant activities and are not intended to provide information for the District as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the District's funds are limited to its general fund, which is classified as a Governmental Fund. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the District's finances. Assets reported by the governmental fund are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

Notes to the financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. The District adopts an annual budget for the general fund. A budgetary comparison statement is provided for the general fund to demonstrate budgetary compliance.

Other Supplementary Information

The schedule of compensation, benefits and other payments to agency head or chief executive officer is presented to fulfil the requirements of Louisiana Revised Statute 24:513(A)(3). The administrator, along with all other staff of the District, are employees of the DeSoto Parish Sheriff's office. There is also supplementary information to comply with Louisiana Revised Statute 33:9109E.

Government-wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of the District's financial position. As of December 31, 2024, the District's assets exceed its liabilities by \$4,401,009 (net position).

At December 31, 2024, \$1,962,319 (45%) of the District's net position reflects its net investment in capital assets which is comprised of capital assets with an historical cost of \$3,331,145, less accumulated depreciation of \$1,368,826.

Unrestricted net position of \$2,438,690 or 55% of total net position as of December 31, 2024, may be used to meet the ongoing obligations to the citizens of DeSoto Parish.

The following table provides a summary of the District's net position at :

	December 31, 2024	December 31, 2023
ASSETS		
Cash and cash equivalents	\$ 1,440,817	\$ 912,859
Investments	167,444	160,290
Accounts receivable	1,026,899	1,001,469
Other current assets	4,449	7,526
Capital assets, net	1,962,319	2,622,053
TOTAL ASSETS	4,601,928	4,704,197
LIABILITIES		
Accounts and other payables	200,919	204,110
Long-term lease obligations	-	602,630
TOTAL LIABILITIES	200,919	806,740
NET POSITION		
Net investment in capital assets	1,962,319	2,019,423
Unrestricted	2,438,690	1,878,034
TOTAL NET POSITION	\$ 4,401,009	\$ 3,897,457

Changes in net position

A Summary of Statement of Activities is as follows:

	For year ended December 31, 2024	For year ended December 31, 2023
Revenue		
Program revenues:		
Charges for services	\$ 507,190	\$ 496,514
General revenues:		
Ad valorem taxes	975,631	953,378
Other general revenues	66,666	17,333
Total revenues	1,549,487	1,467,225
Expenses		
Public Safety	1,045,935	1,151,725
Total expenses	1,045,935	1,151,725
Change in net position	503,552	315,500
Net position, beginning of year	3,897,457	3,581,957
Net position, end of year	\$ 4,401,009	\$ 3,897,457

As the above presentation demonstrates, the District has increased its reserves by \$503,552 or 12.92%.

The District received 62.96% (\$975,631) and 64.98% (\$953,378) of its total revenues through property taxes during the years ending December 31, 2024 and December 31, 2023, respectively.

The District received 32.73% (\$507,190) and 33.84% (\$496,514) of its total revenues through charges for services during the years ending December 31, 2024 and December 31, 2023, respectively.

Financial Analysis of the District's Fund

For the year ended December 31, 2024, differences between the government-wide presentation and the fund financial statements were due to depreciation and amortization charges associated with capital assets, principal payments on leases of right-of-use assets, and differences in unavailable property tax revenue.

General Fund Budgetary Highlights

Formal budgetary integration is employed as a management control device during the fiscal year. The budget policy of the District complies with state law, as amended and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA – R.S. 39:1301 et seq.). The District did not amend the original budget during the year. Actual adjusted revenues were more than budgeted amounts by \$106,698 (7.71%). Actual adjusted expenditures were less than budgeted amounts by \$305,488 (24.55%). The District is in compliance with the Louisiana Local Government Budget Act.

Capital Asset Administration

The District's right-of-use lease agreement was early terminated by the lessor for the year ended December 31, 2024. The District acquired a new Generac Generator during the year.

Debt Administration

At December 31, 2024, the District had no long-term debt balances outstanding following the early termination of the right-of-use lease.

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
Right-of-use lease	\$ 602,630	\$ -	\$ (602,630)	\$ -

Economic Factors and Next Year's Budget

For the fiscal year ending December 31, 2025, the following factors were considered when the budget was prepared:

- Ad valorem revenues are expected to remain stable.
- Program revenues, charges for services, will remain stable.
- Expenditures for public safety are expected to remain stable.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the DeSoto Parish Communications District, 264 Oak Street, Mansfield, LA 71052.

T | C | B | T

THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER

Certified Public Accountants

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INDEPENDENT AUDITOR’S REPORT

To the Governing Body for
 DeSoto Parish Communications District
 Mansfield, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of the DeSoto Parish Communications District (the District), a component unit of the DeSoto 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 District’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District’s ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 1 through 3) and the Budgetary Comparison Schedule (page 18) be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

May 23, 2025

STATEMENT A

DESOTO PARISH COMMUNICATIONS DISTRICT
Mansfield, Louisiana

GOVERNMENTAL FUND BALANCE SHEET / STATEMENT OF NET POSITION

December 31, 2024

	Governmental Fund Financial Statements		Government-wide Statements
	Balance Sheet		
	General Fund	Adjustments	Statement of Net Position
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,440,817	\$ -	\$ 1,440,817
Investments	167,444	-	167,444
Ad valorem taxes receivable	955,949	-	955,949
Other accounts receivable	70,950	-	70,950
Prepaid insurance	4,099	-	4,099
Utility deposits	350	-	350
Noncurrent assets:			
Capital assets (net)	-	1,962,319	1,962,319
Total assets	<u>\$ 2,639,609</u>	<u>\$ 1,962,319</u>	<u>\$ 4,601,928</u>
LIABILITIES			
Current liabilities:			
Accounts and payroll payable	\$ 200,919	\$ -	\$ 200,919
Total liabilities	<u>200,919</u>	<u>-</u>	<u>200,919</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred ad valorem tax revenue	<u>9,695</u>	<u>(9,695)</u>	<u>-</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Nonspendable	4,449	(4,449)	-
Unassigned	<u>2,424,546</u>	<u>(2,424,546)</u>	<u>-</u>
Total fund balance	<u>2,428,995</u>	<u>(2,428,995)</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,639,609</u>		
Net Position:			
Net investment in capital assets		1,962,319	1,962,319
Unrestricted		<u>2,438,690</u>	<u>2,438,690</u>
Total net position		<u>\$ 4,401,009</u>	<u>\$ 4,401,009</u>

See accompanying notes and independent auditor's report.

STATEMENT B

DESOTO PARISH COMMUNICATIONS DISTRICT
Mansfield, Louisiana

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO
THE GOVERNMENT- WIDE STATEMENT OF NET POSITION
December 31, 2024

Total Fund Balance, Governmental Fund	\$	2,428,995
Capital assets and right-of-use assets used in governmental activities are not current financial resources and, therefore, are not reported in fund financial statements.		1,962,319
Unavailable ad valorem taxes are reported as deferred inflows of resources in the governmental funds, but are reflected as income in the Government-wide statement.		9,695
Net Position of Governmental Activities in the Statement of Net Position	\$	<u><u>4,401,009</u></u>

See accompanying notes and independent auditor's report.

STATEMENT C

DESOTO PARISH COMMUNICATIONS DISTRICT
Mansfield, Louisiana

STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES

For the year ended December 31, 2024

	Governmental Fund Financial Statements		
	Statement of Revenues, Expenditures, and Changes in Fund Balance		Government-wide Statements
Expenditures / Expenses	General Fund	Adjustments	Statement of Activities
Public Safety:			
Personnel services	\$ 785,000	\$ -	\$ 785,000
Operating expenses	129,161	-	129,161
Professional services	17,629	-	17,629
Capital outlays	6,822	(6,822)	-
Depreciation and amortization	-	114,145	114,145
Total expenditures / expenses	938,612	107,323	1,045,935
Program revenues			
Charges for services	507,190	-	507,190
Total program revenues	507,190	-	507,190
Net program expense			(538,745)
General revenues			
Ad valorem taxes	967,684	7,947	975,631
State revenue sharing	6,249	-	6,249
Interest earnings	10,198	-	10,198
Gain from right-of-use lease termination	-	50,219	50,219
Total general revenues	984,131	58,166	1,042,297
Net change in fund balance / Change in net position	552,709	(49,157)	503,552
Fund balance / Net position			
Beginning of the year	1,876,286	2,021,171	3,897,457
End of the year	\$ 2,428,995	\$ 1,972,014	\$ 4,401,009

See accompanying notes and independent auditor's report.

STATEMENT D

DESOTO PARISH COMMUNICATIONS DISTRICT
Mansfield, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the year ended December 31, 2024

Net Change in Fund Balance, Governmental Fund	\$	552,709
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Governmental funds report capital outlays as expenditures. However in the Statement of Activities, the cost of the assets are capitalized and allocated over their estimated useful lives and reported as depreciation and amortization expense. Therefore, capital expenditures are not recorded in the statement of activities.

Capital outlays		6,822
Depreciation and amortization		(114,145)

Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenues in the governmental fund statements.

Changes in unavailable ad valorem taxes		7,947
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The gain on the early termination of a right of use lease did not involve current financial resources and, thus, is only reported in the Statement of Activities.

Gain from the early termination of right-of-use lease		50,219
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Change in Net Position of Governmental Activities	\$	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; padding: 2px 10px;">503,552</div>
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See accompanying notes and independent auditor's report.

NOTES TO THE FINANCIAL STATEMENTS
As of and for the year ended December 31, 2024

INTRODUCTION

DeSoto Parish Communications District (the "District") was created by the DeSoto Parish Police Jury (the "DPPJ"), as authorized by Louisiana Revised Statute 33:9101 on September 11, 1991, and was approved by the citizens of DeSoto Parish in a special election held November 16, 1991. The District is responsible for maintaining and operating the parish-wide Emergency 911 system and equipment, and providing emergency dispatch services to the residents in DeSoto Parish. Effective January 29, 2019, the DPPJ adopted an ordinance designating itself as the governing authority of the District. The District is staffed by an administrator, an office manager, and numerous dispatchers, all of whom are employees of the DeSoto Parish Sheriff's Office. Staffing is provided pursuant to a Cooperative Endeavor Agreement between the Police Jury and the Sheriff's Office.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The District's financial statements also conform to the requirements of Louisiana Revised Statutes 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

A. REPORTING ENTITY

The accompanying financial statements present the District's funds and activities. As required by GAAP, these financial statements present the District as a component unit of the DPPJ. Based on the following criteria, the DPPJ is considered a primary government. A primary government is financially accountable for an organization if (a) it appoints a voting majority of the organization's governing board and is able to impose its will on the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government; or (b) total outstanding debt, including leases, is expected to be repaid entirely or almost entirely with resources from the primary government. Based upon these criteria, the District is considered to be a component unit of the DPPJ and is disclosed as such in the DPPJ's financial statements.

B. BASIS OF PRESENTATION

The District's basic financial statements consists of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. 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 recipients for goods or services offered by the programs, 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

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses.

The emphasis in fund financial statements is on major funds. The only fund of the District is the general fund. The General Fund, as provided by Louisiana Revised Statute 47:1906, is the primary operating fund and is used to account for the operations of the District. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policy.

NOTES TO THE FINANCIAL STATEMENTSAs of and for the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The Statement of Net Position and the Statement of Activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their statement of revenues, expenditures, and changes in fund balance reports sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. This approach is then reconciled, through adjustment, to a government-wide view of the operations.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31, 2024. The taxes are normally collected in December of the current year and January and February of the ensuing year.

State revenue sharing is recorded in the year the District is entitled to the funds. Telephone tariff fees and interest income are recognized in the period in which they are earned. State Capital Outlay Funds are also recognized in the period in which they are earned.

Expenditures

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased. Substantially all other expenditures are recognized when the related fund liability is incurred.

NOTES TO THE FINANCIAL STATEMENTS
As of and for the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES AND EQUITY

Cash, Cash Equivalents, and Investments

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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 under the laws of the United States. The District may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates and time deposits of state banks and organized under Louisiana law and national banks having principal offices in Louisiana.

Investments are limited by Louisiana Revised Statute R.S. 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost which approximates fair market value.

Prepaid Expenses

Certain payments made to vendors for services reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements.

Accounts Receivable

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

Capital Assets

Capital assets which include property, plant, equipment, and right-of-use leased assets, are reported in the governmental activities column in the government-wide financial statements. Under GASB 87, the District recognizes all leases over one year in term, with a present value of future lease payments exceeding \$7,500 as right-of-use assets. For recognized right-of-use asset leases, the present value of the future lease payments are amortized over the term of the leases. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. All other capital assets are capitalized at historical cost. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets other than right-of-use assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

All capital assets, other than land and right-of-use assets, are depreciated using the straight-line method. Depreciation and amortization is reported as an expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Assets reported in the fund financial statements for governmental funds exclude capital assets. The governmental funds financial statements report the acquisition of capital assets as expenditures. The range of estimated useful lives by type of asset is as follows:

Description	Estimated Lives
Vehicle	5 years
Computers and Equipment	5-10 years
Furniture and Fixtures	20 years
Buildings	40 years

Equity Classifications

Net Position

The District classifies net position in the government-wide financial statements, as follows:

- a) Net investment in capital assets – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

NOTES TO THE FINANCIAL STATEMENTS

As of and for the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- b) Restricted net position – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the District's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c) Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the District's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

Fund Balances

In accordance with GASB 54, the District classifies fund balances in governmental funds as follows:

- Nonspendable - Amounts that are not in spendable form (such as prepaid expenses) because they are legally or contractually required to be maintained intact.
- Restricted - Amounts constrained to specific purposes by their providers (such as grantors or higher levels of government).
- Committed - Amounts constrained by the District itself. To be reported as committed, amounts cannot be used for any other purpose unless the District takes action to remove or change the constraint.
- Assigned - Amounts the District intends to use for a specific purpose.
- Unassigned- All amounts not included in other spendable.

The details of the fund balances are included in the Governmental Funds Balance Sheet. 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.

The General Fund has unassigned fund balance of \$2,424,546 at December 31, 2024. Prepaid items and a utility deposit totaling \$4,449 are considered Nonspendable Fund Balance.

E. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. DEFERRED INFLOWS OF RESOURCES

The District's statements of net position and its governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement elements reflects an increase in net assets that applies to a future period(s). In its governmental funds, the only deferred inflow of resources is for revenues that are not considered available. The District will not recognize the related revenues until they are available (collected not later than 60 days after the end of the District's fiscal year) under the modified accrual basis of accounting. Accordingly, unavailable revenues from property taxes are reported in the governmental funds balance sheet.

2. CASH AND INVESTMENTS

Cash: At December 31, 2024, the District has cash and cash equivalents totaling \$1,440,817 (book balance).

Investments: At December 31, 2024, the District has the following investments and maturities:

Type of Investment	Fair Value
One-year Certificates of Deposit	\$ 167,444

The certificates of deposit are stated at cost, which approximates fair market value.

NOTES TO THE FINANCIAL STATEMENTS

As of and for the year ended December 31, 2024

2. CASH AND INVESTMENTS (continued)

The cash and investments of the District are subject to the following risks:

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement of the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

At December 31, 2024, the District has \$1,609,494 in deposits (collected bank balances). These deposits were protected by \$667,444 in federal depository insurance and \$942,050 in pledged securities with a market value of \$1,890,072 held by the custodial banks in the name of the District. Therefore, the District was in compliance with Louisiana Revised Statute 39:1224.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment has, the greater the sensitivity of its fair value to changes in market interest rates. The District does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

3. OTHER ACCOUNTS RECEIVABLE

Other accounts receivable at December 31, 2024 consist of the following amounts:

Telephone tariff charges - landlines	\$ 8,476
Telephone tariff charges - wireless	53,736
Telephone tariff charges - prepaid	8,738
Total Other Receivables	<u>\$ 70,950</u>

4. AD VALOREM TAXES

The District levies taxes on real and business personal property located within the boundaries of DeSoto Parish. Property taxes are levied by the District on property values assessed by the DeSoto Parish Assessor and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2024, the District has authorized and levied ad valorem tax millages of 1.09 mills with recognized ad valorem collections of \$975,631.

The DeSoto Parish Sheriff's office bills and collects property taxes for the District. Collections are remitted to the Communications monthly. The District recognizes property tax revenues when levied.

The property tax calendar:

Assessment date	January 1, 2024
Levy date	June 30, 2024
Tax bills mailed	October 15, 2024
Total taxes are due	December 31, 2024
Penalties & interest added	January 31, 2025
Tax sale	May 16, 2025

A revaluation of all property is required to be completed not less than every four years. The last revaluation was completed for the roll of January 1, 2024. Total assessed value was \$957,656,809 in 2024. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$48,395,647 of the assessed value in 2024.

NOTES TO THE FINANCIAL STATEMENTS

As of and for the year ended December 31, 2024

4. AD VALOREM TAXES (continued)

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. Under agreements entered into by the State of Louisiana, through the Louisiana Industrial Ad Valorem Tax Exemption program, the District's ad valorem tax revenues were reduced by \$15,463 for the fiscal year ending December 31, 2024.

The following are the principal taxpayers for the Parish (2024 amounts):

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUATION	% OF TOTAL ASSESSED VALUATION	Ad Valorem Tax Revenue for E911
Comstock Oil & Gas, LP	Oil & Gas	\$ 127,599,036	13.32%	\$ 129,954
SWN Production (Louisiana) LLC	Oil & Gas	83,396,031	8.71%	84,978
International Paper Co.	Manufacturing	91,171,235	9.52%	92,880
Chesapeake Energy Louisiana	Oil & Gas	66,624,480	6.96%	67,904
Enterprise Gathering LLC	Oil & Gas	37,109,157	3.87%	37,757
DTM Louisiana Gas Gathering	Oil & Gas	35,638,006	3.72%	36,294
EXCO Operating Company	Oil & Gas	24,102,777	2.52%	24,586
Louisiana Midstream Gas	Oil & Gas	26,752,158	2.79%	27,220
DTM Leap Gas Gathering LLC	Oil & Gas	20,834,187	2.18%	21,269
Acadian Gas Pipeline System	Oil & Gas	20,671,500	2.16%	21,074
		<u>\$ 533,898,567</u>	<u>55.75%</u>	<u>\$ 543,916</u>

5. CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2024, are as follows:

Governmental Activities	Balance		Deletions/	Balance
Capital assets not being depreciated:	12/31/2023	Additions	Reclassifications	12/31/2024
Land	\$ 162,860	\$ -	\$ -	\$ 162,860
Capital assets being depreciated or amortized:				
Buildings and improvements	2,237,810	-	-	2,237,810
Computers and equipment	793,720	6,822	-	800,542
Furniture and fixtures	99,878	-	-	99,878
Vehicles	30,055	-	-	30,055
Right-of-use assets	602,630	-	602,630	-
Total	<u>3,764,093</u>	<u>6,822</u>	<u>602,630</u>	<u>3,168,285</u>
Less accumulated depreciation and amortization for:				
Buildings and improvements	485,324	75,149	-	560,473
Computers and equipment	667,866	29,244	-	697,110
Furniture and fixtures	71,436	9,752	-	81,188
Vehicles	30,055	-	-	30,055
Right-of-use assets	50,219	-	50,219	-
Total	<u>1,304,900</u>	<u>114,145</u>	<u>50,219</u>	<u>1,368,826</u>
Capital Assets, Net	<u>\$ 2,622,053</u>	<u>\$ (107,323)</u>	<u>\$ 552,411</u>	<u>\$ 1,962,319</u>

Depreciation expense of \$114,145 was charged to the public safety function.

Effective August 1, 2023, the District entered into a lease agreement with AT&T Capital Services, Inc., for equipment, software, maintenance, and services needed for the 911 operating system. The terms of the leases were for 60 months, payable in five annual installments of \$134,494, at an implied rate of 3.77%.

NOTES TO THE FINANCIAL STATEMENTS

As of and for the year ended December 31, 2024

5. CAPITAL ASSETS (continued)

Due to implementation issues on the lessors part, the lease was terminated during the year. Termination of the lease resulted in a gain on disposal of right-of-use assets of \$50,291.

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts, theft of or damage to and destruction of assets and errors and omissions. To handle some of the risk, the District maintains surety bond coverage. No settled claims from these risks have exceeded insurance coverage in the last three years. There were no significant changes to insurance coverage during the year ended December 31, 2024.

7. COMMITMENTS AND CONTINGENCIES

The District is a party to a Cooperative Endeavor Agreement with the DeSoto Parish Sheriff's Office, wherein the District agrees to pay the Sheriff's Office an annual fee to provide all personnel necessary to facilitate the District's communications functions (including salaries and benefits). The agreement renews automatically on an annual basis effective July 1 of each year.

8. COMPENSATION TO BOARD MEMBERS

The DPPJ members, as the governing body for the District, receive no compensation from the District for services provided.

9. RELATED PARTY TRANSACTIONS

Procedures, observations, and inquiries did not disclose any material related party transactions for the year ended December 31, 2024.

10. LONG-TERM DEBT

The only long-term debt of the District was associated with the Right-of-Use Asset Lease that was terminated during the year. As a result the District has no long-term Debt at December 31, 2024:

	Balance 12/31/2023	Additions	Deletions/ Reclassifications	Balance 12/31/2024
Right-of-use lease	\$ 602,630	\$ -	\$ 602,630	\$ -

11. SUBSEQUENT EVENTS

Management has performed an evaluation of the District's activities through _____, and has concluded that there are no significant events requiring recognition or disclosure through the date and time these financial statements were available to be issued.

SCHEDULE 1

DESOTO PARISH COMMUNICATIONS DISTRICT
Mansfield, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the year ended December 31, 2024

	Budgeted Amounts			Variance with final budget positive (negative)
	Original	Final	Actual	
Revenues				
Charges for services	\$ 392,400	\$ 392,400	\$ 507,190	\$ 114,790
Ad valorem taxes	953,378	953,378	967,684	14,306
State revenue sharing	4,200	4,200	6,249	2,049
Interest earnings	5,000	5,000	10,198	5,198
Other revenue	29,645	29,645	-	(29,645)
Total Revenues	<u>1,384,623</u>	<u>1,384,623</u>	<u>1,491,321</u>	<u>106,698</u>
Expenditures				
Personnel services	785,000	785,000	785,000	-
Operating expenses	341,100	341,100	129,161	211,939
Professional services	18,000	18,000	17,629	371
Capital Outlay	100,000	100,000	6,822	93,178
Total Expenditures	<u>1,244,100</u>	<u>1,244,100</u>	<u>938,612</u>	<u>305,488</u>
Net change in fund balance	140,523	140,523	552,709	412,186
FUND BALANCE				
Beginning of the year	<u>1,876,286</u>	<u>1,876,286</u>	<u>1,876,286</u>	-
End of the year	<u>\$ 2,016,809</u>	<u>\$ 2,016,809</u>	<u>\$ 2,428,995</u>	<u>\$ 412,186</u>

See accompanying notes and independent auditor's report.

DESOTO PARISH COMMUNICATIONS DISTRICT
Mansfield, Louisiana
NOTE TO BUDGETARY COMPARISON SCHEDULE
December 31, 2024

Budgetary Information

The DeSoto Parish Communications District (the District) is required by state law to adopt an annual budget.

The general fund budgetary comparison schedule includes an adjustment to budgetary basis for amounts related to right-of-use asset acquisitions during the year.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

A proposed budget is prepared by the governing board in November and made available for public inspection no later than 15 days prior to December 31, of each year. In an open meeting prior to December 31, the budget is adopted and becomes part of the official minutes of the Communications District. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting.

Once a budget is approved, it can be amended by approval of a majority of the Board. Amendments are presented at a regular open meeting for Board approval. The budget was not amended during the year.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America. Budgets for most governmental funds are adopted annually on the cash basis of accounting. Adjustments were made to the budget reporting to remove the modified accruals necessary in financial statement reporting. The budget comparison schedules present the original adopted budget and the final amended budget.

Louisiana Revised Statute (LSA-R.S.) 39:1311 states that if there is a five percent or greater shortage in revenue or a five percent or greater overage in expenditures, the governing authority must adopt a budget amendment. For the year ended December 31, 2024, actual adjusted revenue were more than the final budgeted amounts by \$106,698 (11.33%). Actual adjusted expenditures were less than final budgeted amounts by \$305,488 (24.55%).

The District is in compliance with the Local Government Budget Act R.S. 39:1301-14 and the budget requirements of LSA-RS 39:34.

SCHEDULE 2

DESOTO PARISH COMMUNICATIONS DISTRICT
Mansfield, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

For the year ended December 31, 2024

Captain Phillip Daniels, DeSoto Parish Sheriff's Office

Purpose

Contract	\$	-
Benefits-insurance		-
Benefits-retirement		-
Benefits-other		-
Car allowance		-
Vehicle provided by government		-
Per diem		-
Reimbursements		-
Travel		-
Registration fees		-
Conference travel		-
Continuing professional education fees		-
Housing		-
Unvouchered expenses		-
Special meals		-

Captain Daniels is an employee of the DeSoto Parish Sheriff's office. All compensation and benefits are paid directly by the Sheriff's office.

See accompanying notes and independent auditor's report.

DESOTO PARISH COMMUNICATIONS DISTRICT

Mansfield, Louisiana

SUPPLEMENTARY INFORMATION IN ACCORDANCE WITH

LOUISIANA REVISED STATUTE 33-9109

For the Year Ended December 31, 2024

In accordance with Louisiana Revised Statute 33:9109, the DeSoto Parish Communications District is authorized to collect emergency telephone service charges on wireless communications systems to pay the costs of implementing FCC ordered enhancements. Once these enhancements have been made and the system implementation is complete, the proceeds can be used for any lawful purpose of the Communication District.

The District's collections of wireless service charges totaled \$360,758 for the year ending December 31, 2024.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
 FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
 BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
 WITH *GOVERNMENT AUDITING STANDARDS*

To the Governing Body of
 DeSoto Parish Communications District
 DeSoto Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities and major fund as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the DeSoto Parish Communications District’s (District) basic financial statements and have issued our report thereon dated May 23, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

May 23, 2025

DeSoto Parish Communications
District Schedule of Audit Results
Year Ended December 31, 2024

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the DeSoto Parish Communications District as of and for the year ended December 31, 2024.
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None.

III. PRIOR YEAR AUDIT FINDINGS

None.