

**WINN PARISH
COMMUNICATIONS DISTRICT**

FINANCIAL REPORT
DECEMBER 31, 2021

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

WINN PARISH COMMUNICATIONS DISTRICT
FINANCIAL REPORT
DECEMBER 31, 2021

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Shanna Jones, CPA

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

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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

I have reviewed the accompanying financial statements of the governmental activities and major fund of Winn Parish Communications District, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of District's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

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

Accountant's Conclusion

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriated operational, economic, or historical context. The Winn Parish Communication District has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. Such information is the responsibility of management. I have not audited, reviewed, or compiled the required supplementary information and I do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplementary Information

Act 706 of the Louisiana 2014 Legislative Session as amended by Act 462 of the 2015 session requires a Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer supplement the financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am 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. I have not audited the supplementary information presented on page 24 and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated February 18, 2022, on the results of the agreed-upon procedures on pages 25 through 28. Pages 29 through 32 present the Louisiana Attestation Questionnaire.



Shanna Jones, CPA
Winnfield, Louisiana
February 18, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

WINN PARISH COMMUNICATIONS DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 32,173
Certificates of Deposit	269,299
Investments	154,777
Accounts Receivable	23,786
Interest Receivable	50
Prepaid Expenses	<u>4,617</u>
Total Current Assets	484,702
Non-current Assets:	
Capital Assets (Net)	<u>492,374</u>
Total Assets	<u>977,076</u>
 LIABILITIES:	
Accounts Payable	<u>121</u>
Total Liabilities	<u>121</u>
 NET POSITION:	
Net Investment in Capital Assets	492,374
Unrestricted	<u>484,581</u>
Total Net Position	<u><u>\$ 976,955</u></u>

See accompanying notes and independent accountant's review report.

WINN PARISH COMMUNICATIONS DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Assets Government Activities</u>
Governmental Activities:			
Public Safety	\$ 147,793	\$ 140,105	\$ (7,688)
General Revenues:			
			<u>1,100</u>
			(6,588)
			<u>983,543</u>
			<u>\$ 976,955</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

WINN PARISH COMMUNICATIONS DISTRICT
BALANCE SHEET—GOVERNMENTAL FUND
DECEMBER 31, 2021

ASSETS:

Current Assets:

Cash & Cash Equivalents	\$ 32,173
Certificates of Deposit	269,299
Investments	154,777
Accounts Receivable	23,786
Interest Receivable	50
Prepaid Expenses	<u>4,617</u>
 Total Assets	 <u><u>484,702</u></u>

LIABILITIES:

Accounts Payable	<u>121</u>
 Total Liabilities	 <u>121</u>

FUND BALANCE:

Nonspendable	4,617
Unassigned	<u>479,964</u>
 Total Fund Balance	 <u>484,581</u>
 Total Liabilities & Fund Balance	 <u><u>\$ 484,702</u></u>

See accompanying notes and independent accountant's review report.

WINN PARISH COMMUNICATIONS DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total Fund Balance for the Governmental Fund at December 31, 2021	\$ 484,581
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Depreciable: Equipment	612,204
Less: Accumulated Depreciation	<u>(119,830)</u>
Total Net Position of Governmental Activities at December 31, 2021	<u>\$ 976,955</u>

See accompanying notes and independent accountant's review report.

WINN PARISH COMMUNICATIONS DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE—GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES:

Charges for Services	
Communication Surcharge	\$ 140,105
Miscellaneous	
Interest Earned	<u>1,100</u>
Total Revenues	<u>141,205</u>
EXPENDITURES:	
Public Safety	107,008
Capital Outlay	<u>290,451</u>
Total Expenditures	<u>397,459</u>
Excess/(Deficiency) of Revenues over Expenditures	(256,254)
Fund Balance—Beginning of Year	<u>740,835</u>
Fund Balance—End of Year	<u><u>\$ 484,581</u></u>

See accompanying notes and independent accountant's review report.

WINN PARISH COMMUNICATIONS DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Net Change in Fund Balance—Governmental Fund	\$ (256,254)
Amounts reported for Governmental Activities	
In the Statement of Activities are different because:	
Governmental Funds report Capital Outlays as	
expenditures. However, in the Statement of	
Activities the cost of these assets is allocated over	
their estimated useful lives as depreciation expense.	
The cost of Capital Assets recorded in the current	
period is	
	290,451
Depreciation expense on Capital Assets is reported in	
the Government-wide Financial Statements, but	
does not require the use of current financial resources	
and is not reported in the Fund Financial Statements.	
Current year depreciation expense is	
	<u>(40,785)</u>
Net Change in Net Position per Statement of Activities	<u>\$ (6,588)</u>

See accompanying notes and independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1—INTRODUCTION

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

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

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Governmental Accounting Standard Board (GASB) Statement No. 61 amended the established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization’s governing body and
 - a. The ability of the Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Police Jury created by ordinance the Winn Parish Communications District, the District was determined to be a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

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

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

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

The major fund of the District is described below:

Governmental Fund:

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

Measurement Focus and Basis of Accounting

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

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. Both of these statements are prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Modified Accrual Basis—Fund Financial Statements (FFS)

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

Assets Liabilities and Equity

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

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

Capital Assets—The District reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$1,000 or more for capitalizing capital assets.

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

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

Furniture, computers, equipment	5-25 years
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Compensated Absences—There are no full-time employees, therefore no entry is made to record compensated absences.

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

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

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

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

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

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

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

The General Fund, the District's only major governmental fund has a nonspendable balance of \$4,617 and unassigned balance of \$479,964.

Budget

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

Estimates

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

NOTE 3—CASH AND CASH EQUIVALENTS

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

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

At December 31, 2021, the carrying amount of the District's cash and cash equivalents totaled \$32,173. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2021, the District bank balance totaled \$32,430; therefore, the District was fully insured by FDIC at fiscal year-end.

NOTE 4—CERTIFICATES OF DEPOSIT

At a different financial institution, the District had time deposits with maturities of greater than 90 days. At December 31, 2021 the bank balances of those certificates totaled \$269,299 of which \$250,000 was secured by FDIC insurance and the remainder by securities pledged in the District's name by the fiscal agent bank with a market value greater than the remaining amount.

NOTE 5—INVESTMENTS

At December 31, 2021, investments held by the District consist of \$154,777 in the Louisiana Asset Management Pool (LAMP), the local government investment pool. The investment in LAMP by the District is not categorized in the three risk categories provided by GASB because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is rated AAAM by Standard & Poor's.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is (NUMBER- days) (from LAMP's monthly Portfolio Holdings) as of (DATE – month-end).

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 6—ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2021, consisted of \$23,786 due from communications sources. All receivables are considered to be collectible and therefore no allowance for doubtful accounts is recorded.

NOTE 7—CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2021 are as follows:

Governmental Activities	Balance <u>01/01/21</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/21</u>
Capital Assets (Depreciable)				
Equipment & Furniture	321,753	290,451	-	612,204
Less: Accumulated Depreciation	<u>(79,045)</u>	<u>(40,785)</u>	<u>-</u>	<u>(119,830)</u>
Net Capital Assets	<u>\$ 242,708</u>			<u>\$ 492,374</u>

Depreciation expense for the year ended December 31, 2021 of \$40,785 is charged to the public safety function.

NOTE 8—SERVICES PROVIDED BY WINN PARISH POLICE JURY

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

NOTE 9—SERVICES PROVIDED BY WINN PARISH SHERIFF

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

NOTE 10—WIRELESS E-911 SERVICE

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

The Revised Statute also authorizes the governing authority of a communication district to levy an emergency telephone surcharge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to E-911 systems. On February 22, 2001, the Winn Parish Communications District adopted a resolution requiring each wireless telephone company in Winn Parish to begin collecting a surcharge on each wireless telephone in Winn Parish.

WINN PARISH COMMUNICATIONS DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

During the year ended December 31, 2021, the District received \$128,643 of revenues derived from the wireless service charge. These monies will be used for the implementation and maintenance of wireless E-911 service.

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

NOTE 11—LITIGATION

The Winn Parish Communications District was not involved in any litigation as of December 31, 2021.

NOTE 12—OTHER DISCLOSURES

Management has evaluated events through February 18, 2022, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

WINN PARISH COMMUNICATIONS DISTRICT
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
REVENUES:				
Communication Surcharges	\$ 146,000	\$ 140,331	\$ 140,105	\$ (226)
Interest	<u>7,500</u>	<u>1,100</u>	<u>1,100</u>	<u>-</u>
Total Revenue	<u>153,500</u>	<u>141,431</u>	<u>141,205</u>	<u>(226)</u>
EXPENDITURES:				
Public Safety				
Utilities	1,500	4,139	4,219	(80)
Accounting and Audit	40,000	36,713	36,713	-
Legal Ads	220	120	116	4
Materials and Supplies	2,500	16,000	10,920	5,080
Office Supplies	500	680	1,641	(961)
Telephone Charges	8,000	7,000	6,960	40
Travel and Training	2,500	3,500	3,608	(108)
Repairs and Maintenance	9,000	2,635	1,380	1,255
Professional Services	-	-	41,451	(41,451)
Capital Outlay	<u>350,000</u>	<u>332,700</u>	<u>290,451</u>	<u>42,249</u>
Total Expenditures	<u>414,220</u>	<u>403,487</u>	<u>397,459</u>	<u>6,028</u>
Excess (Deficiency) of Revenues over Expenditures	(260,720)	(262,056)	(256,254)	5,802
Fund Balance—Beginning of Year	<u>740,835</u>	<u>740,835</u>	<u>740,835</u>	<u>-</u>
Fund Balance—End of Year	<u>\$ 480,115</u>	<u>\$ 478,779</u>	<u>\$484,581</u>	<u>\$ 5,802</u>

See Independent Accountant's Review Report.

SUPPLEMENTARY INFORMATION

WINN PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2021

During the review of Winn Parish Communications District fiscal year ended December 31, 2021 no payments of compensation were noted to any Board Members, neither were any employees noted.

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

The Agency Head of the Winn Parish Communications District would be its Board Members: Chairman Cranford Jordan, Vice Chairman Gary M. Parker, Secretary Wayne Smith, and members Johnny Ray Carpenter, Harry Foster, George Moss and Tammy Griffin. No items were noted as meeting the additional qualifying disclosure requirements for fiscal year ended December 31, 2021.

See Independent Accountant's Review Report.

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

I have performed the procedures enumerated below on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, 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.

The Winn Parish Communications 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, 2021. 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.

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures found to be in violation.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

Management provided me with the required list.

(Continued)

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

Management stated to me there are no employees and documentation supported that assertion.

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

N/A, See Procedure 3-no employees.

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

Management provided the requested information as applicable. None of the businesses of board members nor board members' immediate families appeared as vendors on the list of disbursements.

BUDGETING

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

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

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

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

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more, or if actual expenditures exceed budgeted amounts by 5% or more.

Total actual expenditures for the year did not exceed budgeted amounts by more than 5% variance allowed nor did the total budgeted revenues for the year exceed total actual amounts by more than 5%.

ACCOUNTING AND REPORTING

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

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

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

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

Each disbursement appeared properly coded to the correct fund and general ledger account grouping, except that some items coded to capital outlay did not meet the District's policy threshold and were reclassified.

(Continued)

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

Inspected of documentation supporting which indicated approvals.

MEETINGS

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

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

DEBT

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

I scanned copies of all bank deposits for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

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

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

STATE AUDIT LAW

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

The District's 2020 report was due on June 30, 2021 and was submitted timely.

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

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

PRIOR COMMENTS AND RECOMMENDATIONS

The prior year report dated February 11, 2021, did include one comment/recommendation. In the prior year management failed to amend the budget to be in compliance with the Louisiana Budget Act. This matter has been resolved for the current year.

(Continued)

I was engaged by the District to perform this agreed-upon procedures engagement and conducted my 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. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Winn Parish Communications District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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



Shanna Jones, CPA
Winnfield, Louisiana
February 18, 2022

Concluded

WINN PARISH COMMUNICATIONS DISTRICT
LOUISIANA ATTESTATION QUESTIONNAIRE

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

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below as of December 31, 2021, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes No [] N/A []

Code of Ethics for Public Officials and Public Employees

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

Yes No [] N/A []

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

Yes No [] N/A []

Budgeting

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

Yes No [] N/A []

Accounting and Reporting

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

Yes No [] N/A []

(Continued)

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

Meetings

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

Yes [] No [] N/A []

Debt

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

Yes [] No [] N/A []

Advances and Bonuses

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

Yes [] No [] N/A []

(Continued)

Prior-Year Comments

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

Yes No [] N/A []

General

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No [] N/A []

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

Yes No [] N/A []

(Continued)

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

A handwritten signature in blue ink, appearing to read "C. Jordan", written over a horizontal line.

Cranford Jordan, Chairman
Winn Parish Communications District

Concluded