

EAST CARROLL PARISH COMMUNICATIONS DISTRICT

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2022

With

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2022**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

THE HALFORD FIRM, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
East Carroll Parish Communications District
405 Morgan Street
Lake Providence, Louisiana 71254

We have reviewed the accompanying financial statements of the East Carroll Parish Communications District (component unit of East Carroll Parish Police Jury) ("District"), as of and for the year ended December 31, 2022, 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 the 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, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The District's 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

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a required 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. The information is the responsibility of management. We have not audited or reviewed such required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance of it.

Other Supplementary Information

The other supplementary information is presented for the purpose of additional analysis and also is not a required part of the basic financial statements. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the other supplementary information and, accordingly, we do not express an opinion on such information.

Report on Agreed-Upon Procedures

In accordance with *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated September 2, 2025, on the results of our agreed-upon procedures.

The Halford Firm, PLLC

Vicksburg, Mississippi
September 2, 2025

REQUIRED SUPPLEMENTARY INFORMATION

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2022**

As management of East Carroll Parish Communications District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the district for the fiscal year ended December 31, 2022. Please read it in conjunction with the District's basic financial statements. This discussion and analysis of management is designed to provide an objective and easy-to-read analysis of the District's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the District's finances. It is also intended to provide readers with an analysis of the short-term and long-term activities of the district based on information presented in the financial report and fiscal policies that have been adopted by the District. Specifically, this section is designed to assist the readers in focusing on significant financial issues, provide an overview of the District's financial activity, identify changes in the District's financial position (its ability to address the next and subsequent years' challenges), identify any material deviations from the financial plan (the approved budget), and identify individual issues or concerns.

As with other sections of this financial report, the information contained within this discussion and analysis of management should be considered only part of the greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and supplementary information that are provided in addition to this discussion and analysis of management.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's financial statements. The District's basic financial statements consist of the following components:

1. Government-wide financial statements
2. Fund Financial statements
3. Notes to financial statements

In addition to the basic financial statements and accompanying notes, the District also includes in subsequent sections of this report additional information to supplement the basic financial statements.

1. Government-wide financial statements

Government-wide financial statements are designed to provide readers with a concise "entity-wide" statement of net position and statement of activities and to give the users of the financial statements a broad overview of the District's financial position and results of operations in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or weakening. Evaluation of the overall economic health of the District would extend to other nonfinancial factors in addition to the financial information provided in this report.

The statement of activities presents information detailing how the District's net position changed. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - continued**

The government-wide financial statements report governmental activities of the District that are principally supported by fees and services. Governmental activities include public safety.

2. Fund financial statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's only fund which is considered a major fund.

The District has only one fund type. The governmental fund is reported in the fund financial statements and encompasses essentially the same functions reported as governmental activities in the government-wide financial statements.

A reconciliation from both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balances to the government-wide statements is provided to assist in understanding the differences between these two perspectives.

3. Notes to financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Government-Wide Financial Analysis

The following provides a summary of the net position of the District's governmental activities:

	Year Ended December 31,	
	2022	2021
Current and other assets	<u>\$ 477,077</u>	<u>385,360</u>
Capital assets	<u>20,223</u>	<u>11,966</u>
Total assets	<u>497,300</u>	<u>397,326</u>
Current liabilities	<u>98,929</u>	<u>96,279</u>
Net position:		
Invested in capital assets	20,223	11,966
Unrestricted	<u>378,148</u>	<u>289,081</u>
Total net position	<u>\$ 398,371</u>	<u>\$ 301,047</u>

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District will use an unrestricted net position to meet the ongoing obligations to users of its services and creditors.

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**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - continued**

Governmental Activities

The following provides a summary of the District's changes in net position:

	Year Ended December 31,	
	2022	2021
Program revenues	\$ 245,075	212,257
General revenues	388	98
Public safety expenses	(148,139)	(150,286)
Changes in net position	<u>\$ 97,324</u>	<u>\$ 62,069</u>

Programs revenues derive directly from the program itself, and fund all of the governmental activities. As a whole, they reduce the cost of the function to be financed from the District's general revenues. General revenues consist of interest earnings received to pay for governmental activities, if any, whose cost is not reduced by program revenues.

Budgetary Highlights

The District adopted an annual appropriated budget for its General Fund. The General Fund budget complied with financial policies approved by the Board of Directors and maintained core District services.

Capital Assets

The District's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2022 was \$20,223.

Economic Factors and Next Year's Budget

For the year ending December 31, 2022, the District anticipates that revenues and expenditures will remain relatively unchanged from the final budget adopted for the year ended December 31, 2022.

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2022**

Assets

Current assets

Cash \$ 323,510

Accounts receivable 153,567

Total current assets 477,077

Noncurrent assets

Furniture, fixtures and equipment, net
of accumulated depreciation 20,223

Total assets 497,300

Liabilities

Accounts payable 98,929

Total liabilities 98,929

Net Position (Deficit)

Invested in capital assets, net of related debt 20,223

Unrestricted, unreserved net position 378,148

Total net position (deficit) \$ 398,371

See Independent Accountant's Review Report

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>911 Fees</u>	<u>Ad Valorem Tax Revenue</u>	
Governmental activities:				
E-911 Communications	\$148,139	\$129,244	\$115,831	\$96,936
General revenues:				
Interest income				388
Change in net position				\$97,324
Net position, beginning				301,047
Net position, ending				\$398,371

See Independent Accountant's Review Report

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
BALANCE SHEET
DECEMBER 31, 2022**

	<u>Special Revenue Fund</u>
Assets	
Cash	\$323,510
Accounts receivable	<u>106,721</u>
Total Assets	<u>\$430,231</u>
Liabilities	
Accounts payable	<u>\$ 98,929</u>
Total Liabilities	<u>98,929</u>
Fund Balance	
Unreserved, undesignated fund balance	<u>331,302</u>
Total Fund Balance	<u>331,302</u>
Total Liabilities and Fund Balance	<u>\$430,231</u>

See Independent Accountant's Review Report

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022**

Total fund balance - total governmental funds	\$331,302
Amounts reported for the governmental activities in the statement of net position are different because:	
Capital assets of \$110,499 net of accumulated depreciation of \$90,276 are not financial resources and therefore, are not reported in the funds	20,223
Receivables collected more than 60 days from the balance sheet date are not recorded in the governmental funds	<u>46,846</u>
Net position of governmental activities	<u>\$398,371</u>

See Independent Accountant's Review Report

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUND TYPE
YEAR ENDED DECEMBER 31, 2022**

	Special Revenue Fund
Revenues	
911 fees	\$116,900
Taxes - ad valorem	109,020
Interest	388
Total Revenues	226,308
Expenditures	
Public Safety	
Wages and benefits	96,865
Office expense	18,794
Operating expense	13,072
Repairs	1,300
Telephone	3,636
Professional fees	3,300
Travel and training	7,235
Capital outlay	12,195
Total Expenditures	156,397
Excess of Revenues over Expenditures	69,911
Fund balance, beginning of year	261,391
Fund balance, end of year	\$331,302

See Independent Accountant's Review Report

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE – GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022**

Net change in fund balance - governmental fund	\$ 69,911
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	8,257
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Receivables collected more than 60 days from balance sheet date are not recorded as income on governmental funds financial statements, but are on the statement of activities.	<u>19,156</u>
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Change in net position of governmental activities	<u><u>\$ 97,324</u></u>
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See Independent Accountant's Review Report

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
SELECTED INFORMATION – SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY GENERALLY
ACCEPTED ACCOUNTING PRINCIPLES ARE OMITTED
YEAR ENDED DECEMBER 31, 2022**

1. IMPLEMENTATION OF WIRELESS E911 SERVICES

Louisiana R.S. 33:8109 states, in pertinent part, "In any district having a population of less than twenty thousand persons as of the most recent federal decennial census, proceeds of the service charge, less any collection charge which the wireless service supplier is authorized to retain, may be used for any lawful purpose of the district." U. S. Census Bureau statistics indicate the latest decennial census of the District to be less than 20,000. Therefore, all of the revenues derived from service charges related to wireless E911 services have been used in accordance with the general operations of the District.

Phase 1 has been completed. The District is not currently pursuing Phase 2 development.

2. AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers by the East Carroll Parish Sheriff in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the East Carroll Parish Assessor and are collected by the Sheriff.

Beginning in the year ended December 31, 2013, taxes were levied at the rate of 2.00 mills and will continue to be for 10 years from that date.

See Independent Accountant's Review Report

REQUIRED SUPPLEMENTARY INFORMATION

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Original Budget	Actual	Variable Favorable (Unfavorable)
Total revenues	\$ 196,000	\$ 226,308	\$ 30,308
Expenditures			
Dues and subscriptions	450	403	47
Equipment purchases	5,000	12,195	(7,195)
Maintenance and repairs	2,000	1,300	700
Insurance	4,000	3,053	947
Telephone, internet fees	6,200	3,636	2,564
Professional fees	3,000	3,300	(300)
Printing/advertising costs	800	-	800
Postage and shipping	150	-	150
Office rent	7,200	7,200	-
Travel costs/training	14,000	7,235	6,765
Bank charges	150	4	146
911/office supplies	10,000	18,387	(8,387)
Utilities	750	407	343
Contract labor	2,600	2,412	188
Salaries & benefits	93,000	96,865	(3,865)
Total Expenditures	149,300	156,397	(7,097)
Excess of revenue over expenditures	<u>\$ 46,700</u>	69,911	<u>\$ 23,211</u>
Fund balance, January 1, 2022		261,391	
Fund balance, December 31, 2022		<u>\$ 331,302</u>	

See Independent Accountant's Review Report

OTHER SUPPLEMENTARY INFORMATION

**EAST CARROLL PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF COMPENSATION, BENEFITS,
REIMBURSEMENTS AND OTHER PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2022**

Debra Hopkins, Director

Salary and expense amount	\$ 70,245
Conference travel	<u>7,158</u>
	<u>\$ 77,403</u>

See Independent Accountant's Review Report

**STATEWIDE
AGREED-UPON PROCEDURES**

THE HALFORD FIRM, PLLC

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
East Carroll Communications District
Lake Providence, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of East Carroll Parish Communications District (the "District") and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2022, included in the accompanying *Louisiana Attestation Questionnaire*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our applied procedures, together with any findings, follow:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, or public works exceeding \$250,000. Compare the documentation for these expenditures to LSA-RS 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable; and report whether the expenditures were made in accordance with these laws.
 - o Our review of expenditure totals and the detailed general ledger revealed no individual checks for materials and supplies exceeding \$30,000 and no individual checks for or exceeding \$250,000 for public works.
2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethic law).
3. Obtain a list of all employees paid during the fiscal year.
4. Report whether any employees' names appear on both lists obtained in procedures 2 and 3.

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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.
 - o Both lists were provided. No vendors appeared on both lists.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.
7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.
 - o Approval of the adoption of the budget was traced to the minutes.
8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.
 - o We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Revenues exceeded the budgeted revenue, and expenditures were less than budgeted expenditures.

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, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) report whether the six disbursements were approved in accordance with management's policies and procedures.
 - o We examined supporting documentation for each of the six selected disbursements and found that the payments agreed to the amount and payee in the supporting documentation, were coded to the correct fund and general ledger account and were approved in accordance with management's policies and procedures.

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.

- The District is only required to post notice of each meeting and the accompanying agenda on the door of the District's meeting location. We examined such documents and management has asserted that such 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 banks 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.
 - We scanned bank deposits and the detailed general ledger for the fiscal year and did not find any deposits that appeared to be proceeds of bank loans, bonds, or indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan the documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.
 - We reviewed the minutes of the District for the fiscal year and did not find any approval for payments of bonuses, advances, or gifts. We also inspected payroll records for the fiscal year and did not find any instances that would indicate payments to employees which would constitute bonuses, advances, or gifts.

State Audit Law

13. Report on whether the agency provided a timely report in accordance with R.S. 24:513.
 - The District's annual report was not filed in a timely manner.
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).
 - The District did not enter into any contracts that were subject to the public bid law.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.
 - No suggestions, recommendations, and/or comments were made in the prior year.

We were not engaged to perform, and did not perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the use of management of East Carroll Parish Communications District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

The Halford Firm, PLLC

Vicksburg, Mississippi
September 2, 2025

**EAST CARROLL COMMUNICATIONS DISTRICT
SCHEDULE OF FINDINGS
DECEMBER 31, 2022**

22-01 Failure to File Review Report Timely

Condition: The East Carroll Communications District did not submit the review report for the year ended December 31, 2022 by the required reporting date.

Criteria: Louisiana Revised Statute 24:513 requires all review engagements to be completed and transmitted to the Legislative Auditor within six months of the close of the fiscal year end.

Cause: The District did not provide the information necessary to complete and submit the review in a timely manner.

Effect: Noncompliance with Louisiana Revised Statute 24:513

Recommendation: The East Carroll Communications District should ensure that all review engagements are completed and transmitted to the Legislative Auditor in a timely manner.

Management's Response: The District will provide the information necessary to complete and submit the reviewed financial statements in a timely manner in the future.