

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**



**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

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FOR THE YEAR ENDED DECEMBER 31, 2020**

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**To the Board
Catahoula Parish Communications District
Harrisonburg, Louisiana**

Management is responsible for the accompanying financial statements of the governmental activities and the General Fund of Catahoula Parish Communications District, a component unit of Catahoula Parish Police Jury, as of and for the year ended December 31, 2020, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has not recorded a liability for the net pension liability in governmental activities and, accordingly, has not recorded an expense of the current period change in that liability. Accounting principles generally accepted in the United States of America require that the net pension liability be accrued as a liability and an expense of the governmental activities. Management has not determined the amount by which this departure would affect the liabilities and expenses of the governmental activities.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 16 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. Management has omitted Management's Discussion and Analysis, the Schedule of Employer's Proportionate Share of Net Pension Liability, and the Schedule of Employer's Contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying schedule of compensation, benefits, reimbursements, and other payments to agency head 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. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
November 19, 2021

BASIC FINANCIAL STATEMENTS

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020**

ASSETS

Cash and cash equivalents	\$308,422
Capital assets, net of accumulated depreciation	<u>143,545</u>
TOTAL ASSETS	<u>451,967</u>

LIABILITIES

Accounts, salaries and other payables	<u>-</u>
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NET POSITION

Net investment in capital assets	143,545
Unrestricted net position	<u>308,422</u>
TOTAL NET POSITION	<u>\$451,967</u>

See accountant's compilation report.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

Expenses:

Current:	
Public safety:	
Personal services	\$ 43,646
Operating services	82,897
Materials and supplies	3,317
Depreciation expense	<u>20,358</u>
Total expenses	<u>150,218</u>

Program revenues:

Public safety:	
Charges for services	1,491
Operating grants	<u>9,995</u>
Total program revenues	<u>11,486</u>

Net cost of programs (138,732)

General revenues:

Tariff revenues	103,444
Unrestricted investment earnings	157
Other revenues	<u>2,558</u>
Total general revenues	<u>106,159</u>

Change in net position (32,573)

Net position at beginning of year 484,540

Net position at end of year \$451,967

See accountant's compilation report.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND
BALANCE SHEET
AS OF DECEMBER 31, 2020**

ASSETS

Cash and cash equivalents	<u>\$ 308,422</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ -
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Fund balance:

Restricted for communications	<u>308,422</u>
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Total fund balance	<u>308,422</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 308,422</u>
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See accountant's compilation report.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance	\$ 308,422
Capital assets used in governmental activities are not financial resources and, therefore, are deferred in the fund statements.	<u>143,545</u>
Net position of governmental activities	<u>\$ 451,967</u>

See accountant's compilation report.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2020**

Revenues:	
Tariff revenues	\$ 103,444
Intergovernmental funds:	
Federal funds	9,995
for services	1,491
Use of money and property	157
Other revenues	2,558
Total revenues	<u>117,645</u>
Expenditures:	
Current:	
Public safety:	
Personal services	43,646
Operating services	82,897
Materials and supplies	3,317
Total expenditures	<u>129,860</u>
Net change in fund balance	(12,215)
Fund balance at beginning of year	<u>320,637</u>
Fund balance at end of year	<u>\$ 308,422</u>

See accountant's compilation report.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

Amounts reported for governmental activities in the statement of net position are different because:

Net change in fund balance **\$ (12,215)**

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.

Depreciation **(20,358)**

Change in net position of governmental activities **\$ (32,573)**

See accountant's compilation report.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

INTRODUCTION

Catahoula Parish Communications District (the District) was created by an ordinance of the Catahoula Parish Police Jury on August 12, 1991, in accordance with Louisiana Revised Statute 31:9101. The District was governed by a board of seven commissioners who are qualified voters and residents of the District. During 2011, the Police Jury abolished the Board and assumed control of the District. The District was created for the purpose of owning and operating facilities to establish and operate a uniform emergency number to simplify the notification of public service personnel in case of an emergency. The District has two employees.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Catahoula Parish Communications District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, issued in June 1999, which was implemented during 2012.

GASB Statement No. 14, *The Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Catahoula Parish Communications District is considered a component unit of Catahoula Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Separate financial statements are provided for governmental funds.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-wide and fund financial statements (Continued)

The government-wide financial statements are reported using the economic resources 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.

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.

The District has levied an authorized five percent tariff on the basic rate for local telephone service for the operation of the District and the purchase of necessary equipment. Tariff revenue and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports one major governmental fund, the General Fund, which is the District's primary operating fund. It accounts for all of the District's financial resources.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the 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 legislations.

Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then the unrestricted resources as they are needed.

Fund Balance

In accordance with Government Accounting Standards Board Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Catahoula Parish Communications District classifies governmental fund balances as follows:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
Restricted	Includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Fund balance may be committed by the police jury.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance (Continued)

Assigned	Includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Catahoula Parish Communications District.
Unassigned	Includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

Receivables

Tariff revenue is recorded in the month it is due. No allowance is considered necessary.

Deposits and investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Catahoula Parish Communication District's investment policy allow the entity to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Under state law, the District may invest in United States bonds, notes, or certificates. 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 stated at cost.

Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out method. Inventories of the governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated fair value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets (Continued)

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Building	20 years
Furniture and equipment	5 years
Vehicle	5 years

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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 and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District's budget is prepared on the cash basis of accounting. Unexpended appropriations lapse at year end, and the District does not employ encumbrance accounting.

The General Fund's disbursements were 7% over the budgeted appropriations for the year ended December 31, 2020.

NOTE 3 - CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that, in the event of a bank failure, deposits of the District's office may not be returned to the District. The District's policy to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 3 – CASH AND CASH EQUIVALENTS (CONTINUED)

At December 31, 2020, the District has cash and cash equivalents (book balances) totaling \$308,422 as follows:

Cash and cash equivalents:	
Demand deposits	\$ 138,574
Time deposits	<u>169,848</u>
Total	<u>\$ 308,422</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

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. As of December 31, 2020, all of the District's bank balances of \$313,875 were covered by federal deposit insurance.

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended December 31, 2020, follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 337,613	\$ -	\$ -	\$ 337,613
Furniture and equipment	120,268	-	-	120,268
Vehicles	<u>20,558</u>	<u>-</u>	<u>-</u>	<u>20,558</u>
Total capital assets being depreciated	<u>478,439</u>	<u>-</u>	<u>-</u>	<u>478,439</u>
Less accumulated depreciation for:				
Buildings	185,691	16,881	-	202,572
Furniture and equipment	108,287	3,477	-	111,764
Vehicles	<u>20,558</u>	<u>-</u>	<u>-</u>	<u>20,558</u>
Total accumulated depreciation	<u>314,536</u>	<u>20,358</u>	<u>-</u>	<u>334,894</u>
Total capital assets being depreciated	<u>163,903</u>	<u>(20,358)</u>	<u>-</u>	<u>143,545</u>
Governmental activities, capital assets, net	<u>\$ 163,903</u>	<u>\$ (20,358)</u>	<u>\$ -</u>	<u>\$ 143,545</u>

Depreciation expense is reflected in public safety expenses in the operating services category.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 5 – RETIREMENT SYSTEM

The permanent employees of the District are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 percent of their annual covered salary and the Catahoula Parish Communications District is required to contribute at an actuarially determined rate. The current rate is 12.50 percent of annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Catahoula Parish Communications District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Catahoula Parish Communications District's contributions to the System under Plan A for the years ended December 31, 2020, 2019, and 2018, were \$4,689, \$3,588, and \$3,324, respectively, substantially equal to the required contributions for each year.

GASB Statement No. 68 requires that the District accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management has elected not to implement GASB No. 68 due to the cost of implementation compared to the related benefit. Management has not determined the effects on the financial statements of not implementing GASB No. 68.

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 6 – WIRELESS SERVICE

The renovations of the dispatch area where the 911 equipment will be housed are complete. Live Phase I 911 service is now in place and active. As a parish with a population under 20,000, Catahoula Parish is not required to offer Phase II wireless installation but has elected to do so. Phase II was installed and operational for all networks as of March 15, 2011.

NOTE 7 – CONTINGENCIES

There was no litigation pending at December 31, 2020.

NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. No claims exceeded insurance coverage within the last three years.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 19, 2021, the date on which the financial statements were available to be issued.

NOTE 10 – NEW ACCOUNTING STANDARDS

The Governmental Accounting Standards Board has issued several Statements which become effective over the next few years. Management has not been able to evaluate the impact those statements will have on the District's financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
Receipts				
Taxes:				
Tariff revenues	\$ 116,000	\$103,600	\$103,444	\$ (156)
Intergovernmental funds:				
Federal funds	10,000	10,000	9,995	(5)
Fees, charges, and commissions for services	1,000	1,100	1,491	391
Use of money and property	200	200	157	(43)
Other revenues	-	-	2,558	2,558
Total receipts	<u>127,200</u>	<u>114,900</u>	<u>117,645</u>	<u>2,745</u>
Disbursements:				
Current:				
Public safety:				
Personal services	43,650	43,550	43,646	(96)
Operating services	84,200	70,600	82,897	(12,297)
Materials and supplies	2,100	7,600	3,317	4,283
Travel and other charges	400	-	-	-
Total disbursements	<u>130,350</u>	<u>121,750</u>	<u>129,860</u>	<u>8,110</u>
Net change in fund balances	(3,150)	(6,850)	(12,215)	(5,365)
Fund balances at beginning of year	<u>160,265</u>	<u>154,606</u>	<u>320,637</u>	<u>166,031</u>
Fund balances at end of year	<u>\$ 157,115</u>	<u>\$147,756</u>	<u>\$308,422</u>	<u>\$ 160,666</u>

See accountant's compilation report.

OTHER SUPPLEMENTAL INFORMATION

**CATAHOULA PARISH COMMUNICATIONS DISTRICT
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS,
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECMEBER 31, 2020**

Patti Mizell, Co-Administrator	
Salary	\$ 19,200
Benefits:	
Retirement	2,352
Medicare	278
Total	<u>\$ 21,830</u>
Frankie Tolar, Co-Administrator	
Salary	\$ 19,200
Benefits:	
Retirement	2,352
Medicare	278
Total	<u>\$ 21,830</u>