

CATHOLIC PARISH COMMUNICATIONS DISTRICT  
NOTES TO FINANCIAL STATEMENT  
December 31, 1998

available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employers. The System does not make separate measurements of asset and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1998, comprehensive annual financial report. The district does not guarantee the benefits granted by the system.

CAJALOUPE PARISH COMMUNICATIONS DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
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Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These two dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the system. 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 following provides certain disclosures for the district and Plan A of the retirement system that are required by GASB codification section P30.139:

<u>Cajaloupe Parish Communications</u>	<u>Year Ended December 31,</u> <u>1996</u>	
Total current-year payroll		<u>\$1,600</u>
Total current-year covered payroll		<u>\$1,600</u>
Contributions:		
Required by statute:		
Employees	9.38%	\$ 142
Employer	7.35%	261
Total	<u>16.73%</u>	<u>\$ 403</u>
Actual:		
Employees	9.38%	\$ 142
Employer	7.35%	261
Total	<u>16.73%</u>	<u>\$ 403</u>
Actuarially required:		
Employees	9.38%	\$ 142
Employer	7.78%	280
Total	<u>17.16%</u>	<u>\$ 422</u>
Per cent of employer's actuarially required contribution to all participating employers	<u>.0913%</u>	

The pension benefit obligation is presented as of December 31, 1995, because the December 31, 1996, information is not

CATAHOULA PARISH COMMUNICATIONS DISTRICT  
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December 31, 1996

NOTE 5 - LEVIED TARIFFS

The District is authorized to and has levied a 5 percent tariff on the basic rate for local telephone service for the operation of the District and the purchase of necessary equipment.

NOTE 6 - LITIGATION

The District is not involved in any litigation at December 31, 1996.

NOTE 7 - PENSION PLAN

The employee of the Catahoula Parish Communications District is a member of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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. The employee of the district is a member of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from district funds 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 1 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to one percent of final average salary plus 2% for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 16 consecutive or "jointed" 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 benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

CATARAUGUS PARISH COMMUNICATIONS DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

G. Fixed Assets - Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated historical cost, using the current cost for like items, if historical cost is not available.

H. Total Column on Balance Sheet - The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 3 - CASH

At December 31, 1996, the District has cash totaling \$17,744.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1996, the District has \$17,744 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

At December 31, 1996, 100 percent of the general fixed assets are recorded at historical cost.

Changes in general fixed assets are as follows:

	Balance 91-01-96	Additions	Retirements	Balance 12-31-96
Equipment	<u>-0-</u>	<u>\$5,810</u>	<u>-0-</u>	<u>\$5,810</u>

CAJALOUPE PARISH COMMUNICATIONS DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1996

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund of the District is classified as a governmental fund. The General Fund accounts for the district's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets.

D. Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the general fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues - A tariff based on telephone service is levied based on the monthly base rate. It is due monthly and remitted to the District the next month. It is recorded in the month received.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

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

F. Cash and Cash Equivalents - Cash includes amounts in demand deposits. 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.

CATAHOULA PARISH COMMUNICATIONS DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1986

Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The OASB 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.
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 financial statements would be misleading if data of the organization is not included because of the nature and significance of the relationship.

Because the police jury appoints a voting majority of the communication District's board and said board is fiscally dependent on the police jury, the District was determined to be a component unit of the Catahoula 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 governmental reporting entity.

C. Fund Accounting - The District uses a fund and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

CATAHOULA PARISH COMMUNICATIONS DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
As of December 31, 1988

NOTE 1 - INTRODUCTION

Catahoula Parish Communications District (Communications District) was created by an ordinance of the Catahoula Parish Police Jury on January 23, 1980, in accordance with Louisiana Revised Statute 11:91801. The Communications District is governed by a board of seven commissioners who are qualified voters and residents of the district. The commissioners are jointly referred to as the Board of Commissioners and appointed by the Catahoula Parish Police Jury. The commissioners serve terms of four years, which expire on a rotating basis. The Communications District was created for the purpose of owning and operating facilities to establish and operate a unified emergency number to simplify the notification of public service personnel in the case of emergency. The commissioners do not receive any compensation. The District employs one full-time employee.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation - The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (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.

B. Financial Reporting Entity - As the governing authority of the parish, for reporting purposes, the Catahoula Parish Police Jury is the financial reporting entity for Catahoula 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 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 Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Catahoula Parish Police

CATACOLA PARISH COMMUNICATIONS DISTRICT  
 STATEMENT OF REVENUE, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 (GOVERNMENTAL FUND - GENERAL FUND)  
 YEAR ENDED DECEMBER 31, 1986

**REVENUES**

Taxes (Note 4)	\$39,309
	<u>81</u>
Total revenues	<u>\$39,390</u>

**EXPENDITURES**

Communication services	
Personal services and related benefits	\$ 9,384
Operating services	9,343
Capital outlay	<u>9,719</u>
Total expenditures	<u>\$28,446</u>

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$17,143
FUND BALANCE, JANUARY 1	<u>-0-</u>
FUND BALANCE, DECEMBER 31	<u>\$17,143</u>

See accompanying notes to the financial statements  
 and accountant's compilation report.



CATAPACOLA TOWNSHIP COMMUNICATIONS DISTRICT  
BALANCE SHEET  
(ALL FUND TYPES AND ACCOUNT GROUPS)  
DECEMBER 31, 1996

	Governmental Fund General Fund	Account Group- General Fund Assets	<u>Total (Nonoperating Only)</u>
<b>ASSETS</b>			
Cash (Note 3)	\$17,784		\$17,784
Equipment (Note 4)	<u>5,810</u>	\$ 5,810	<u>5,810</u>
Total Assets	<u>\$23,594</u>	<u>\$ 5,810</u>	<u>\$23,594</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - Retirement payable	\$ 603		\$ 603
Fund Equity -			
Investment in general fixed assets		\$ 5,810	\$ 5,810
Fund balance, unreserved and undesignated	\$17,141		17,141
Total Fund Equity	<u>\$17,141</u>	<u>\$ 5,810</u>	<u>\$23,594</u>
Total Liabilities and Fund Equity	<u>\$17,784</u>	<u>\$ 5,810</u>	<u>\$23,594</u>

See accompanying notes to the financial statements  
and accountant's compilation report.

**JERI SUE TOSSPON**  
Certified Public Accountant  
P. O. Box 445  
Ferryport, Louisiana 71334-0445  
(504) 797-6999

Catahoula Parish Communications District  
Marrioneville, Louisiana

I have compiled the component unit financial statements of the Catahoula Parish Communications District and the supplemental information schedules, as listed in the foregoing table of contents, as of and for the year ended December 31, 1998, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information, in the form of financial statements and schedules, that is the representation of management. I have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.



Ferryport, Louisiana  
February 20, 1999

SECTION II  
COMPONENT UNIT FINANCIAL STATEMENTS

CATAHOULA PARISH COMMUNICATIONS DISTRICT  
HARRISBURG, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS

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AFFIDAVIT

Personally seen and appeared before the undersigned authority, Samuel D. Wilford, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Catahoula Parish Communications District as of December 31, 1998, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

  
Signatures

Sworn to and subscribed before me, this 2nd day of  
March, 1999.

  
NOTARY PUBLIC

SECTION 1

AFFIDAVIT

CATAPOLA PARISH COMMUNICATIONS DISTRICT

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CATMOULA PARISH COMMUNICATIONS DISTRICT  
CATMOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Component Unit Financial Statements  
and Accountant's Compilation Reports

December 31, 1998  
and for the Year Then Ended

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ORANGEVILLE PRISON POLICE JURY  
HARRISONBURG, LOUISIANA**

**Component Unit Financial Statements  
and Accountant's Compilation Reports**

**December 31, 1984  
and for the Year Then Ended**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the council, or authorized employees of other governmental public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 19 1985

**JERI SUE TOSSPON**  
Certified Public Accountant