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**Compliance Report Based on an Audit of the Financial
Statements Performed in accordance With Government Auditing Standards**

To the Members of the
Board of Commissioners
Bossier Parish Communications
District Number One
Bossier, Louisiana

We have audited the financial statements of the Bossier Parish Communications District Number One, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 1993, and have issued our report thereon dated March 23, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Bossier Parish Communications District Number One is the responsibility of management of the District. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of management, the Board of Directors and the various funding sources of the District. This restriction is not intended to limit the distribution of this report.

Cook & Morehart
Certified Public Accountants
March 23, 1994

Bozler Parish Communications District Number One
Bozler, Louisiana
Notes to Financial Statements
December 31, 1986
(Continued)

The following fund types and account groups are utilized:

Governmental Funds

Funds of the District are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition or construction of general fund assets, and the servicing of general long-term debt. Governmental funds of the District include:

General Fund - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

Account Group

The General Fund Asset Account Group establishes accounting controls and accountability for the District's general fund assets.

B. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are 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. Operating statements of these funds present increases and decreases in net current assets.

Governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Expenditures are recognized when the related fund liability is incurred.

(Continued)

Bossier Parish Communications District Number One
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

1. Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in these financial statements:

- (1) The budget sub-committee prepares a proposed budget and submits it to the Board of Commissioners. At the same time, a public hearing is called.
- (2) A public hearing is held on the proposed budget.
- (3) After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted at least fifteen days prior to the commencement of the fiscal year for which the budget is being adopted.
- (4) The budget document is structured such that revenues are budgeted by source and appropriations are budgeted by function and by object. District policy provides that expenditures may not legally exceed appropriations on a functional basis. Budgetary amendments require approval of the Board of Commissioners. Two budget revisions were made during the year ended December 31, 1995.
- (5) All budgetary appropriations lapse at the end of each fiscal year.
- (6) The basis of accounting applied to budgetary data is presented on the cash basis of accounting for the fund.

The budget comparison statement included in the accompanying financial statements includes the original adopted budget and all subsequent amendments. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the statement on page 4 (budget basis) with the amounts shown on the statement on page 3 (GARP basis):

	<u>General Fund</u>
Excess (deficiency) of revenues over expenditures (budget basis)	\$ 188,736
Adjustments:	
Revenues accrued - net	<u>12,809</u>
Excess (deficiency) of revenues over expenditures (GARP basis)	\$ 201,545

(Continued)

Sevier Parish Commission District Number One
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

F. Encumbrances

Encumbrance accounting is employed as an extension of the formal budgetary process. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Any encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. There were no encumbrances outstanding at December 31, 1998.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest bearing demand deposits, and time 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 or any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. 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). No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, if purchased, and at fair market value at date of gift, if donated.

I. Compensated Absences

Employees of the District earn from 5 to 20 days of vacation leave each year, depending on their lengths of service and 10 days of sick leave. Vacation and sick leave do not accumulate.

At December 31, 1998, employee leave benefits requiring recognition were determined to be immaterial and are not included within the general long-term obligations account group. The cost of leave privileges, computed in accordance with the above policy, is recognized as a current-year expenditure within the various funds when leave is actually taken.

(Continued)

Greater Parish Communications District Number One
Denon, Louisiana
Notes to Financial Statements
December 31, 1998
(Continued)

J. Total Columns on Combined Statements

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles. Comparative (i.e. presentation of prior year totals by fund) data have not been presented for each of the funds since their inclusion would make the statement unduly complex and difficult to read.

L. Telephone Tariffs and Cellular Plans Revenue

The District's primary revenue source is the telephone tariff collected by area telephone companies. Tariffs of 0.08 and 1.82 are charged to their residential and commercial customers, respectively, on their monthly telephone bills. Beginning in 1995, cellular service providers begin assessing their cellular customers 4.00 per month per user. The revenues are dedicated to the operations of the emergency telephone systems. Revenue is reported as it is earned.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

(Continued)

Bossier Parish Communications District Number One
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 1986
(Continued)

(2) Cash and Cash Equivalents

At December 31, 1986, the District has cash and cash equivalents (bank balances) totaling \$183,658 in interest bearing demand deposits and money market accounts.

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 custodial bank that is mutually acceptable to both parties. At December 31, 1986, the District had \$207,581 in deposits (collected bank balances). These deposits are insured from risk by \$180,000 of federal deposit insurance and \$187,500 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAP Statement No. 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to subordinate and call the pledged securities within 10 days of being notified by the District that the fiscal agent has filed to pay deposited funds upon demand.

(3) Investments

At December 31, 1986, the District had investments totaling \$90,143 consisting of U.S. Treasury Notes. These treasury notes all have maturity dates within the next year, therefore the market value of this particular type of investment is not materially different from its carrying amount. The investments are in the name of the District and are held by the District's fiscal agent. The investments are considered category 1 in applying the credit risk of GAAP Certification Section 90.194.

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1986</u>	Additions	Deductions	Balance December 31, <u>1986</u>
Land	\$ 17,500	-	-	\$ 17,500
Building	291,258	-	-	291,258
Equipment	<u>329,835</u>	<u>2,118</u>	<u>1,368</u>	<u>330,585</u>
	<u>\$ 438,693</u>	<u>\$ 2,118</u>	<u>\$ 1,368</u>	<u>\$ 439,443</u>

(Continued)

Bossier Parish Communications District Number One
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 1986
Continued

154 Pension Plan

All employees of the District are members of the Periodical 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 of the District are members of Plan A.

All permanent employees working at least 26 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 55 with at least 18 years of creditable service, at or after age 55 with at least 20 years of creditable service, or at any age with at least 28 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent 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, 1958, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joint 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 financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Periodical Employees' Retirement System, Post Office Box 14679, Baton Rouge, Louisiana 70804-4679, or by calling (504) 938-1371.

Under Plan A, members are required by state statute to contribute 0.5 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 7.33 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. 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 District are established and may be amended by state statute. As provided by Louisiana Revised Statute 17:103, 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 District's contributions to the System under Plan A for the years ending December 31, 1985, 1985, and 1984, were \$12,037, \$12,264, and \$11,700, respectively, equal to the required contributions for each year.

Reports in Accordance With Government Auditing Standards

Bossier Parish Communications District Number One
Bossier, Louisiana
Notes to Financial Statements
December 31, 1998

(1) Summary of Significant Accounting Policies

The Bossier Parish Communications District Number One (the "District") was created by the Bossier Parish Police Jury by ordinance on December 10, 1985, as provided under the Louisiana Revised Statute 33:9131. The District is comprised of property within the Parish of Bossier and is governed by a Board of Commissioners. Three of the Commissioners are appointed by the Bossier Parish Police Jury and the remaining four are appointed by the City of Bossier and ratified by the Bossier Parish Police Jury. The Board of Commissioners received no compensation during 1998. The District constitutes a political subdivision of the State of Louisiana and is a component unit of the Bossier Parish Police Jury. The purpose of the District is to provide a primary three-digit emergency telephone number (911) and related support system for Bossier Parish.

i. Basis of Presentation

The accompanying financial statements of the District 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.

ii. Reporting Entity

In the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier 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 Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting

(Continued)

The consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that error or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board Parish Communications District Number One. However, this report is a matter of public record and its distribution is not limited.



Cook & Monhart
Certified Public Accountants
March 27, 1987

Bossier Parish Communications District Number One
Bossier, Louisiana
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1998

	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Telephone tariffs	\$ 118,134	\$ 508,000	\$ 118,134
Interest	33,763	18,000	23,763
Other	62	-	62
Total revenues	<u>151,959</u>	<u>526,000</u>	<u>33,909</u>
Expenditures:			
Operating:			
Personal services	218,838	258,700	38,714
Materials and supplies	6,845	20,100	13,255
Contractual and other	134,210	178,300	48,890
Capital outlay	3,118	808,219	503,909
Total expenditures	<u>362,911</u>	<u>1,675,319</u>	<u>698,908</u>
Excess (deficiency) of revenues over expenditures	189,048	(1,149,319)	729,897
Fund balance at beginning of year	681,807	578,377	23,430
Fund balance at end of year	<u>\$ 1,182,585</u>	<u>\$ 38,758</u>	<u>\$ 1,182,377</u>

The accompanying notes are an integral part of this statement.

COOK & MORREART

Chartered Public Accountants

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Report on the Internal Control Structure Based on an Audit of the Financial Statements Performed in Accordance With Government Auditing Standards

To the Members of the
Board of Commissioners
Bozler Parish Communications
District Number One
Benton, Louisiana

We have audited the financial statements of the Bozler Parish Communications District Number One, a component unit of the Bozler Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated March 23, 1999.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Bozler Parish Communications District Number One, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the Bozler Parish Communications District Number One as of and for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Greene Parish Commissioners District Number One
Greene, Louisiana
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 1995
(With Comparative Totals for the Year End December 31, 1994)

	1995	1994
Revenues:		
Telephone tariffs	4 443,775	4 405,522
Cellular phone revenue	74,858	12,438
Interest	83,353	55,179
Other	82	5,208
Total revenues	558,518	477,415
Expenditures:		
Operations:		
Personal services	278,878	180,875
Materials and supplies	8,845	9,827
Contractual and other	134,210	157,211
Capital outlay	2,118	93,899
Total expenditures	483,951	481,712
Excess (deficiency) of revenues over expenditures	74,567	194,702
Fund balance at beginning of year	621,800	527,902
Fund balance at end of year	696,367	722,604

The accompanying notes are an integral part of this statement.

Beaverton Public Communications (District Number One)
 Rates, Licenses
 Balance Sheet - General Fund and Account Group
 December 31, 1998
 (With Comparative Totals for December 31, 1997)

	General Fund	General Fixed Assets Account Group	Totals (Memorandum Only)	
			1998	1997
Assets				
Cash	\$ 150,658	\$ -	\$ 150,658	\$ 138,788
Investments	591,143	-	591,143	498,478
Accounts receivable - telephone tariffs	48,748	-	48,748	38,138
Investment in fixed assets	-	438,137	438,137	434,583
Total assets	<u>\$ 838,549</u>	<u>\$ 438,137</u>	<u>\$ 1,298,686</u>	<u>\$ 1,179,987</u>
Liabilities and Fund Equity				
Liabilities:				
Accounts payable	\$ 7,371	\$ -	\$ 7,371	\$ 7,338
Payroll taxes payable	1,387	-	1,387	1,887
Total liabilities	<u>8,758</u>	<u>-</u>	<u>8,758</u>	<u>9,225</u>
Fund Equity:				
Investment in general fixed assets	-	438,137	438,137	434,368
Fund balance:				
Unreserved; undesignated	829,791	-	829,791	831,624
Total fund equity	<u>829,791</u>	<u>438,137</u>	<u>1,291,128</u>	<u>1,065,992</u>
Total liabilities and fund equity	<u>\$ 838,549</u>	<u>\$ 438,137</u>	<u>\$ 1,299,686</u>	<u>\$ 1,074,917</u>

The accompanying notes are an integral part of this statement.

COOK & MORSEBART

Certified Public Accountants

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CHICAGO, ILLINOIS

ALBERT H. COOK, CPA
DANIEL E. MORSEBART, CPA

ALBERT H. COOK, CPA
DANIEL E. MORSEBART, CPA
CHICAGO, ILLINOIS

Independent Auditors' Report

To the Members of the
Board of Commissioners
Bozler Parish Communications
District Number One

We have audited the accompanying component unit financial statements of the Bozler Parish Communications District Number One (the "District"), a component unit of the Bozler Parish Police-Jury, as of December 31, 1985, and for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with Government Auditing Standards, we have also issued a report dated March 20, 1987 and shown on pages 14-15 as our consideration of Bozler Parish Communications District Number One's internal control structure and a report dated March 27, 1987 and shown on page 18 as its compliance with laws and regulations.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District at December 31, 1985, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Cook & Morsebart
Cook and Morsebart
Certified Public Accountants
March 22, 1986

Bossier Parish Communications District Number One
Bossier, Louisiana

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PAGE - 1813

**Eastern Parish Commissioners District Number One
Baton Rouge, Louisiana**

Financial Statements

As of and For the Year Ended December 31, 1955

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or equivalent, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: APR 20 1961

Bossier Parish Communications District Number One
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995
(Continued)

entity is financial accountability. The GAOB has set forth criteria to be considered in determining financial accountability. This criteria include:

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 or significance of the relationship.

Because the police jury created the District, appoints or ratifies appointments to the District's governing board and has the ability to impose its will on the District, the District was determined to be a component unit of the Bossier 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 Bossier Parish financial reporting entity.

C. Fund Accounting

The District uses funds 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.

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.

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