

9176

OUACHITA CIVIL DEFENSE AGENCY
A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY

DECEMBER 31, 1995

OFFICIAL
FILE COPY
DO NOT SEND OUT

Do not remove
copies from this
copy and place
back in file

11-29-96 1:30 PM
LCCP
LCCP
LCCP
LCCP
LCCP

Table of Contents

	Statement	Page
Independent Auditors' Report		1 - 2
Balance Sheet	A	3
Statements of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	4
Notes to Financial Statements		5 - 11

SUPPLEMENTAL INFORMATION

	Schedule	Page
Supporting Schedule of Expenditures	1	12
Schedule of Federal Financial Assistance	2	13

OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

- Independent Auditors' Report on Internal Control Structure
Based on a Financial Statement Audit Conducted in
Accordance with Government Auditing Standards **15**
- Independent Auditors' Report on Compliance Based
On an Audit of Financial Statements Conducted in
Accordance with Government Auditing Standards **16**

ARTICLE 2103 of state law. This Report is a public document. A copy of the report has been submitted to the audited or proposed, entity and other appropriate 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 2-2-96

RECEIVED
11/17/1996

35 JUL 8 PM: 07

STATE OF LOUISIANA
QUACHITA CIVIL DEFENSE AGENCY
(A COMPONENT UNIT OF THE QUACHITA PARISH POLICE JURY)

REPORT OF

CECIL M. WILLIS, CPA, CGFM
SECRETARY-TREASURER

TO

LEGISLATIVE AUDITOR

As of and for the Fifteen Months Ended December 31, 1995
In accordance with Louisiana Revised Statute 24:314

AFFIDAVIT

Personally came and appeared before the undersigned authority, Cecil M. Willis, CPA, CGFM, Secretary-Treasurer of the Ouachita Parish Police Jury, who is duly sworn, deposes and says, that the financial statements herewith given are a fair presentation of financial position of the Ouachita Civil Defense Agency as of December 31, 1995, and the results of the operations for the fifteen months then ended in accordance with generally accepted accounting principles.


CECIL M. WILLIS, CPA, CGFM
SECRETARY-TREASURER

Sworn to and subscribed before me, this 22nd day of August, 1996.


NOTARY PUBLIC

LUFFEY, HUFFMAN & MONROE
Certified Public Accountants
P.O. BOX 4745 1168 NORTH 18TH STREET
MONROE, LOUISIANA 71213-4745

TELEPHONE (504) 387-1473
FAX (504) 344-4666

INDEPENDENT AUDITORS' REPORT

Ouachita Civil Defense Agency
West Monroe, Louisiana

We have audited the component unit financial statements of Ouachita Civil Defense Agency, a component unit of the Ouachita Parish Police Jury, as of and for the fifteen months ended December 31, 1995, as identified in the accompanying Table of Contents. These financial statements are the responsibility of the Agency'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 the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

As discussed in Note 1, the financial statements present only the Agency and are not intended to present fairly the financial position of the Ouachita Parish Police Jury reporting entity and the results of its operations and the cash flows of its proprietary fund types in conformity with generally accepted accounting principles.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of and for the fifteen months ended December 31, 1995, and the results of its operations for the fifteen months then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards we have also issued a report dated May

Greater Civil Defense Agency
West Monroe, Louisiana
Independent Auditors' Report

14, 1986, on our consideration of the Agency's internal control structure and a report dated May 14, 1986, on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The supplementary information listed as schedules in the table of contents is presented for additional analysis and is not a required part of the basic financial statements of the Agency. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



Monroe, Louisiana
May 14, 1986

QUACHITANIAN DEFENSE AGENCY
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1966

	GOVERNMENTAL FUND TYPES			ACCOUNT GROUPS		
	GENERAL FUND	FIXED ASSETS	TOTAL	GENERAL	LONG-TERM OBLIGATIONS	MEMORANDUM (MEMORANDUM DAILY)
ASSETS						
Cash (Note 2)	\$42,329		\$42,329			523,131
Accounts receivable (Note 3)	1,166		1,166			7,455
Equipment, furniture and fixtures (Note 4)		\$149,961	\$149,961	\$149,961		149,961
Amount to be provided for retirement of Long-Term Obligations					\$5,747	5,747
TOTAL ASSETS	\$42,329	\$149,961	\$192,290	\$192,290	\$5,747	\$198,037
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Compensated absences payable (Note 7)					\$5,747	5,747
FUND EQUITY:						
Investment in General Fixed Assets		\$149,961	\$149,961	\$149,961		149,961
Fund Balance - Unreserved	\$42,329		\$42,329			42,329
TOTAL FUND EQUITY	\$42,329	\$149,961	\$192,290	\$192,290	None	192,290
TOTAL LIABILITIES AND FUND EQUITY	\$42,329	\$149,961	\$192,290	\$192,290	\$5,747	\$198,037

The accompanying notes are an integral part of this statement.

QUAGHTA CIVIL DEFENSE AGENCY
WEST MONROE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FIFTEEN (15) MONTHS ENDED DECEMBER 31, 1994

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Federal Grants	\$27,249	\$41,309	\$14,060
Intergovernmental Grants:			
City of Monroe	33,474	31,732	(1,742)
City of West Monroe	9,888	8,900	(988)
Quachita Parish Police Jury	10,700	18,700	8,000
Use of money and property - interest earnings		726	726
Other		599	599
TOTAL REVENUES	<u>80,299</u>	<u>101,946</u>	<u>21,647</u>
EXPENDITURES			
PUBLIC SAFETY	<u>107,614</u>	<u>99,686</u>	<u>7,928</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(17,315)	1,260	18,575
FUND BALANCE - AT OCTOBER 1, 1994	<u>40,941</u>	<u>40,941</u>	
FUND BALANCE - AT END OF YEAR	<u>\$23,626</u>	<u>\$42,201</u>	<u>\$18,575</u>

The accompanying notes are an integral part of this statement.

OUACHITA CIVIL DEFENSE AGENCY
(A COMPONENT OF THE OUACHITA PARISH POLICE JURY)
West Monroe, Louisiana

Notes to the Financial Statements
As of and For the Fifteen (15) Months ended December 31, 1995

INTRODUCTION

The Ouachita Civil Defense Agency (OCDA) was organized by ordinances adopted by the City of Monroe, the City of West Monroe, the Town of Sterlington, and the Ouachita Parish Police Jury. The mayors of the two cities and the town along with the president of the Police Jury comprise the Executive Council of OCDA. The Executive Council appoints the OCDA director who serves as the operating manager.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the OCDA have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Prior to December 31, 1995, OCDA had a fiscal year end of September 30. However, OCDA adopted the year end of the Police Jury, its primary government, effective December 31, 1995. Therefore, the accompanying financial statements include the results of operations for the 15-month period ended December 31, 1995.

B. REPORTING ENTITY

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

GASB Statement No. 34 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

ORANGEVILLE CIVIL DEFENSE AGENCY

Notes to The Financial Statements

December 31, 1998 (Continued)

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the primary government to impose its will on that organization or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority, but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of nature or significance of the relationship.

Under Louisiana Revised Statute 29:727, the president of the police jury directs operations of the Agency and is required to maintain a parish office of emergency preparedness. Statutorily, the director of the Agency serves at the pleasure of the president of the Police Jury. Although governed by a joint board, the Police Jury's ability to exert its will on the Agency, the agency's fiscal dependency on the police jury and the scope of public service rendered by the agency make it a component unit of the Catahoula Parish Police Jury reporting entity.

The accompanying financial statements present information only on the funds maintained by the OCDA and do not present information on the police jury, the general governmental services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the OCDA are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. OCDA operates only one governmental fund, as follows:

General Fund -- The operating fund of OCDA is used to account for all financial resources.

QUACHTA CIVIL DEFENSE AGENCY

Notes to The Financial Statements

December 31, 1993 (Continued)

D. ACCOUNT GROUPS

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balances (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

E. FIXED ASSETS

Fixed Assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. Fixed assets are recorded at their cost or estimated cost at date of purchase.

F. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

G. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the Combined 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.

DEPARTMENT OF REVENUE
Notes to The Financial Statements
December 31, 1995 (Continued)

2. CASH AND EQUIVALENTS

Under state law, the agency may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Agency may invest in United States bonds, treasury notes, certificates, or time deposits of state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 1995, the agency has cash and cash equivalents (bank and bank balances) totaling \$68,120.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining 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. At December 31, 1995, the agency has \$35,151 in deposits (collected bank balances), all of which is covered by federal deposit insurance.

3. ACCOUNTS RECEIVABLE

Accounts Receivable consisted of the following at December 31, 1995:

Class of Receivable:	
EMA Reimbursements	<u>\$7,368</u>

4. RETIREMENT SYSTEM

State officers and employees are members of the State Employees' Retirement System(System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The plan operates under the provisions of Louisiana Revised Statutes 11:401 through 491.

Any member is eligible for normal retirement after 20 years of creditable service and is age 60. Any member with 20 years of creditable service regardless of age is entitled to retire. Regular retirement benefits are equal to 2 1/2 % of the final average compensation multiplied by the number of years of creditable service, not to exceed 100 % of the final average compensation. Any member whose withdrawal from service prior to attaining the age of 60 years, who shall have completed ten or more years of creditable service and shall not have received a refund of the members accumulated contributions, shall become eligible for a deferred allowance upon attaining the age of 60 years. The System also provides death and disability benefits. Benefits are established by state statute.

ORANGEMEX CIVIL DEFENSE AGENCY
Notes to The Financial Statements
December 31, 1995 (Continued)

In lieu of terminating employment and accepting a service retirement allowance any member with eleven or more years of service at age 61, twenty one or more years of service at age 66, or thirty one or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROOP) for up to three years and defer the receipt of benefits.

Funding Policy. Contributions to the system from ad valorem tax are established by Article X, Section 2481(2)(b) and (3) of the Constitution of Louisiana. Employer contribution rates are established annually by the legislature and shall be equal to an amount determined under Paragraph (2) of Subsection 11:182. For the fifteen months ended December 31, 1995, the employer contribution rate is equal to 0.9 %. Member contributions are established by state statute and are equal to 7.5 % of each employer's salary. The Orangetex Civil Defense Agency's contributions for the fifteen months ending December 31, 1995, and for the years ending September 30, 1994 and 1993, were \$6,265, \$7,448, and \$8,086, respectively.

The State Employees Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the State Employees' Retirement System, PO Box 4421A, Baton Rouge, Louisiana 70894-4215, or by calling (504) 922-0600.

5. COMPENSATED ABSENCES

Employees of OCDA earn vacation and sick leave in accordance with provisions of the Louisiana Civil Defense Merit Program administered by the Louisiana Department of Civil Service. The amount of each type of leave earned by employees is dependent upon length of service of that employee, ranging from .0625 hours of leave for each hour of regular duty for employees with less than three years of service up to a maximum of .1086 hours of leave for each hour of regular duty for an employee with twenty or more years of service. Employees are allowed to carry forward all accrued unused sick leave to succeeding calendar years. Unused accrued annual leave may be carried forward to succeeding years.

An employee permanently separated from employment as a result of voluntary resignation, discharge, retirement, or death shall receive a terminal payment for annual leave earned. This terminal payment shall not exceed the value of 500 hours computed on the basis of the employee's hourly rate of pay at the time of his separation. This payment shall be made to the estate of the employee separated by death. No terminal payment shall be made for accrued sick leave. At December 31, 1995, employee had earned and accumulated annual leave totaling \$5,347.

DEACWITA CIVIL DEFENSE AGENCY
Notes to The Financial Statements
December 31, 1999 (Continued)

6. GENERAL FIXED ASSETS

Computer Equipment	\$ 24,296
Office Furniture	12,868
Communication Equipment	80,695
Agency Vehicle	31,812
TOTAL	<u>\$149,671</u>

There were no changes in general fixed assets for the fifteen months ended December 31, 1999.

7. SUMMARY OF CHANGES IN GENERAL LONG-TERM OBLIGATIONS

	Balance 10/01/99	Additions	Deletions	Balance 12/31/99
Compensated Absences	<u>\$6,385</u>	<u>\$1,842</u>	<u>-0-</u>	<u>\$8,227</u>

SUPPLEMENTARY INFORMATION

OUACHITA CIVIL DEFENSE AGENCY
WEST MONROE, LOUISIANA
SUPPORTING SCHEDULE OF EXPENDITURES
FOR THE FIFTEEN (15) MONTHS ENDED DECEMBER 31, 1995

PUBLIC SAFETY:	
SALARIES	\$58,646
RETIREMENT	6,568
GROUP INSURANCE	2,769
PAYROLL TAXES	413
TRAVEL	314
PRINTING	272
DUES & SUBSCRIPTIONS	80
RENT	4,200
UTILITIES	6,218
POSTAGE	382
TELEPHONE	5,435
OFFICE SUPPLIES	1,389
JANITOR & MAINTENANCE SUPPLIES	2,879
MISCELLANEOUS	1,244
INSURANCE	4,871
VEHICLE OPERATIONS	1,865
XEROX EXPENSE	2,567
AGENT FEE	1,000
TOTAL EXPENDITURES:	202,685

OUACHITA CIVIL DEFENSE AGENCY
WEST MONROE, LOUISIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FIFTEEN (15) MONTHS ENDED DECEMBER 31, 1995

Federal Grantor/ Pass-Through Grantor/Program Title	CFDA Number	Revenue	Expenditures
Federal Emergency Management Agency			
Passed through Louisiana Office of Emergency Preparedness Emergency Management Assistance Program	83.501	\$41,300	\$41,300
TOTAL		\$41,300	\$41,300

LUFFEY, HUFFMAN & MONROE
Certified Public Accountants
P.O. BOX 4748 1500 NORTH 18TH STREET
MONROE, LOUISIANA 71221-4748

TELEPHONE (504) 381-4100
FAX (504) 381-4888

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON A FINANCIAL STATEMENT
AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

OUACHITA CIVIL DEFENSE AGENCY
West Monroe, Louisiana

We have audited the component unit financial statements of Ouachita Civil Defense Agency, a component unit of the Ouachita Parish Police Jury, as of and for the fifteen months ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those 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 Ouachita Civil Defense Agency 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 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 Ouachita Civil Defense Agency for the fifteen months ended December 31, 1995, 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

Shreveport Civil Defense Agency
West Monroe, Louisiana
Independent Auditors' Report
on Internal Control

and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

Our 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 condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and 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 Agency, its cognate audit agency, other agencies granting funds to the Agency and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Ruffin, Hippman & Pearson

Monroe, Louisiana
May 14, 1996

LUFFEY, HUFFMAN & MONROE
Certified Public Accountants
P.O. BOX 4745 1100 NORTH 15TH STREET
MONROE, LOUISIANA 71211-4745

TELEPHONE (504) 385-0871
FAX (504) 385-8899

INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS

OUACHITA CIVIL DEFENSE AGENCY
West Monroe, Louisiana

We have audited the component unit financial statements of Ouachita Civil Defense Agency, a component unit of the Ouachita Parish Police Jury, as of and for the fifteen months ended December 31, 1995, and have issued our report thereon dated May 14, 1996.

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

Compliance with laws, regulations, contracts and grants applicable to the Ouachita Civil Defense Agency is the responsibility of agency management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Ouachita Civil Defense Agency'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 instance of non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Agency, its component unit agency, other agencies granting funds to the Agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Monroe, Louisiana
May 14, 1996