

disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, the Louisiana Military Department and the sponsoring parishes and cities. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Donald J. Noll, CPA

### Additional information

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

June 26, 1997

To the Executive Council  
Caddo-Boisier Office of Emergency Preparedness  
Boisier City, Louisiana

I have audited the general purpose financial statements of the Caddo-Boisier Office of Emergency Preparedness, its of and for the years ended December 31, 1995 and 1996, and have issued my report thereon dated June 26, 1997. These general purpose financial statements are the responsibility of the management of the Caddo-Boisier Office of Emergency Preparedness. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128 "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Caddo-Boisier Office of Emergency Preparedness, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Donald J. Nici, CPA

**Caddo-Bozart Office of Emergency Preparedness**

Bossier City, Louisiana

Schedule of Federal Financial Assistance  
for the Years Ended December 31, 1999 and 1995

Federal Grants/ Pass Through Grants/ Program Title	Federal CFDA Number	Cash Received	Account Beginning	Account Ending	Account Basis Grant Revenue	Federal Expenditures
<b>1999</b>						
<b>Other Financial Assistance</b>						
Federal Emergency Management Agency Louisiana Military Department Emergency Management Assistance Hazardous Material Transportation Maintenance and Services Assistance	83-503 83-182 83-522	83,347 1,158	18,387	22,008	87,850 4,881 5,230	87,862 1,748 1,232
<b>Total Federal Financial Assistance</b>		<b>84,505</b>	<b>18,387</b>	<b>22,008</b>	<b>87,861</b>	<b>89,838</b>
<b>1995</b>						
<b>Other Financial Assistance</b>						
Federal Emergency Management Agency Louisiana Military Department Emergency Management Assistance Hazardous Material Transportation Maintenance and Services Assistance	83-503 83-182 83-522	65,888 7,273	22,129	18,387	62,156 8,325 0	62,156 8,325 0
<b>Total Federal Financial Assistance</b>		<b>73,161</b>	<b>22,074</b>	<b>18,387</b>	<b>68,471</b>	<b>68,471</b>

See the auditor's report on Schedule of Federal Financial Assistance

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

June 26, 1997

To the Executive Council  
Caddo-Boissier Office of Emergency Preparedness  
Boissier City, Louisiana

I have audited the general purpose financial statements of Caddo-Boissier Office of Emergency Preparedness as of and for the years ended December 31, 1996 and 1995, and have issued my report thereon dated June 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-136 "Audits of State and Local Governments." These standards and OMB Circular A-136 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Caddo-Boissier Office of Emergency Preparedness 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 executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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 my audit of the general purpose financial statements of Caddo-Boissier Office of Emergency Preparedness, for the years ended December 31 1996 and 1995, I obtained an understanding of the internal control structure. With respect

to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

The following reportable conditions were noted:

#### Federal Financial Assistance Reports

Amounts on Federal Financial Assistance Reports were reported at less than allowable amounts. Net payroll amounts were submitted instead of gross payroll amounts for the period October 1996 through May 1997. I recommended that the individual signing the report review the attached supporting documentation to insure that the correct amounts are being requested.

I reviewed previously included reportable conditions and consider the following item to be a reportable condition under standards established by the American Institute of Certified Public Accountants.

#### Budgeting

The budgets were not prepared in conformity with monthly financial statement presentation thus making it difficult to assess results functionally. The monthly financial statements do not compare actual results to budget, thus reducing their usefulness and increasing the opportunity to inadvertently overspend in an area. Finally, the budgets are not reviewed or amended as the year progresses. I recommend that the agency have its bookkeeping service maintain the budget as part of its service, so that the monthly statements can be prepared displaying actual versus budget and variances. Additionally, the agency should review its budgets at least quarterly, and amend them as necessary.

Beginning with the June 1996, the bookkeeping service began preparing monthly statements displaying actual versus budget and presenting this information in conformity with the regular monthly financial statement presentation in order to make the budget information more useful to management. As a result budgets are

now reviewed monthly with amendments to the budget prepared as considered necessary.

A material weakness is a reportable 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 or irregularities in amounts that would be material in relation to the general purpose 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, the Louisiana Military Department and the sponsoring parishes and cities. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Donald J. Nicol, CPA

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

June 26, 1997

To the Executive Council  
Caddo-Boisier Office of Emergency Preparedness  
Boisier City, Louisiana

I have audited the general purpose financial statements of Caddo-Boisier Office of Emergency Preparedness for and for the years ended December 31, 1996 and 1995, and have issued my report thereon dated June 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128 "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the years ended December 31, 1996 and 1995, I considered the internal control structure of Caddo-Boisier Office of Emergency Preparedness in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements of Caddo-Boisier Office of Emergency Preparedness and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 26, 1997.

The management of Caddo-Boisier Office of Emergency Preparedness 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 executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial



This report is intended for the information of management, the State of Louisiana Legislative Auditor, the Louisiana Military Department and the sponsoring parishes and cities. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Donald J. Nicol, CPA

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH GENERAL  
REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL  
ASSISTANCE PROGRAMS.

June 26, 1997

To the Executive Council  
Caddo-Bozler Office of Emergency Preparedness  
Bossier City, Louisiana

I have audited the general purpose financial statements of Caddo-Bozler Office of Emergency Preparedness as of and for the years ended December 31, 1996 and 1995, and have issued my report thereon dated June 26, 1997.

I have applied procedures to test Caddo-Bozler Office of Emergency Preparedness's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the years ended December 31, 1996 and 1995:

General Requirements

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/price principles
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Caddo-Bozler Office of Emergency Preparedness's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Caddo-Bozler Office of Emergency Preparedness had not complied, in all material respects, with its cost requirements. Also, the results of my procedures did not

## **Notes to the General Purpose Financial Statements continued**

### **Note 8 Subsequent Events**

In 1997, the City of Bossier City and the Caddo-Bossier Office of Emergency Preparedness entered into a rental agreement whereby the agency will pay a monthly rental of \$3,300.00 beginning March 1, 1997 for a period of 20 months and a monthly rental of \$100.00 thereafter. No other material events affecting this agency have occurred between the close of the fiscal period and the issuance of these financial statements.

### **Note 9 Commitments and Contingencies**

The agency participated in the pass-through grants as disclosed in Schedule 5. These grants are subject to program compliance audits by the grantor, and certain audits of prior years have not been conducted. The amount of expenditures, if any, which may be disallowed by the grantor cannot be determined at this time. The agency feels such disallowances, if any, will be immaterial.

In December, 1992, the agency committed to a contract with Civil Defense Community Alert Network for a specialized Community Alert Network (CAN). The contract is a one year commitment with the agency having the option to renew for four additional one year periods. The first year cost approximated \$18,164, with the four subsequent years having annual renewal costs of approximately \$18,877 each. The agency is soliciting support for CAN from other area businesses, and expects the network to be fully paid from area business pledges. The network became operational February 1993.

In December, 1994, the agency relocated their administrative office to 820 Jordan, Suite 507, Street, Shreveport, LA. Previously, the agency had been located in office space provided free of charge by the City of Shreveport. In connection with the move, the agency entered into a three year rental agreement for the sum of \$ 1,255.60 per month beginning January, 1995. This lease was terminated coincident to the relocation of the administrative office to Bossier City, LA.

In November 1998, the agency relocated their administrative offices to the Bossier City Municipal Complex located at 620 Boston Rd, Bossier City.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC  
REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL  
ASSISTANCE PROGRAM TRANSACTIONS.**

June 28, 1997

To the Executive Council  
Caddo-Boissier Office of Emergency Preparedness  
Boisier City, Louisiana

I have audited the general purpose financial statements of Caddo-Boissier Office of Emergency Preparedness as of and for the years ended December 31, 1995 and 1996, and have issued my report thereon dated June 28, 1997.

In connection with my audit of the general purpose financial statements of Caddo-Boissier Office of Emergency Preparedness, and with my consideration of Caddo-Boissier Office of Emergency Preparedness's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the years ended December 31, 1995 and 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Caddo-Boissier Office of Emergency Preparedness's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Caddo-Boissier Office of Emergency Preparedness had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned non-major program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control policies and procedures used in administering federal financial assistance 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 internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, the Louisiana Military Department and the sponsoring parishes and cities. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Donald J. Noel*

Donald J. Noel, CPA

Notes to the General Purpose Financial Statements continued

**Note 5**      **Compensated Absences**

The agency operates under the Caddo-Bossier Office of Emergency Preparedness Merit Program. Full-time employees may earn from one-hundred thirty to two-hundred twenty-five hours of annual leave and sick leave per year depending on length of service. Upon separation from service, employees may be paid for annual leave up to five hundred hours. Employees are not paid for accrued sick leave upon separation from service, but accrued sick leave may be applied against total employment years at retirement. The amounts of accrued leave included in the agency's balance sheet at December 31, 1996 and 1995 were \$31,835 and \$31,599, respectively.

**Note 6**      **Related Party Transactions**

Shreveport, Bossier City, Caddo and Bossier Parishes provide appropriations for the agency. An analysis of the funding received under these appropriations follows.

Year Ended December 31,	1996	1995
City of Shreveport	\$ 107,000	\$ 101,400
Bossier City	20,000	25,400
Caddo Parish	26,000	24,200
Bossier Parish	18,000	16,800
Total	\$180,000	\$367,800

Additionally in 1995, with the establishment of an Emergency Operations Center in the City of Bossier City, the City of Bossier City contributed \$5,203 to share the cost in addition to their appropriations shown above. During the years ended December 31, 1996 and 1995, the agency made payments of \$13,218 and \$12,791 respectively, to the City of Shreveport Employees Retirement System representing the agency's required contributions on its covered employees' salaries.

**Note 7**      **Litigation and Claims**

At December 31, 1996, there were no lawsuits or claims pending against the agency.

**Notes to the General Purpose Financial Statements continued**

**Funding Sources**

Covered employees are required to contribute 9% of their salary to the City Plan while the employer is required to contribute 3.15% of the covered employees' salaries. The employer and employee contribution obligations are established by the Sherport City Ordinance. Employer or employer contributions may be amended by City of Sherport ordinance.

**Total Payroll and Amount Contributed**

Payroll of agency employees covered by the pension plan in 1996 and contributions made by the agency were as follows:

	Payroll	Employer	Payroll
City of Sherport Employees' Retirement System	\$344,467	\$13,239	3.15%
Agency employees not covered by a pension plan	_____1,284	_____0	
	<u>\$345,751</u>	<u>\$13,239</u>	<u>3.01%</u>

Payroll of agency employees covered by the pension plan in 1995 and contributions made by the agency were as follows:

	Payroll	Amount Contributed-Employer	Percent of Total Covered Payroll
City of Sherport Employees' Retirement System	\$133,764	\$32,761	3.15%
Agency employees not covered by a pension plan	_____668	_____0	
	<u>\$134,432</u>	<u>\$32,761</u>	<u>3.11%</u>

Other than the annual contributions, required by the System and recorded as expenditures from the Operating Fund, the agency does not guarantee any of the benefits granted by the retirement system. The agency does not provide any other post retirement benefits.

## **Notes to the General Purpose Financial Statements continued**

### **Note 4 Pension**

The agency covers its full-time permanent employees with the City of Shreveport Employees Retirement System. The System is independent of the Caddo-Booneville Office of Emergency Preparedness. The City of Shreveport Employees Retirement System (City Plan) is a cost-sharing multiple employer defined benefit pension plan which is administered by the City of Shreveport. Enrollment is mandatory for full-time permanent employees. As of December 31, 1996, there were 2,137 members covered by the City Plan, of which 607 are retired beneficiaries, 1,520 are active employees, and 10 are employees entitled to benefits but not yet receiving them. Of the total, 4 were Caddo-Booneville Office of Emergency Preparedness employees. Because the required information disclosure by GASB 25 and GASB 27 of pension plan information would not be meaningful to the general purpose financial statements of Caddo-Booneville Office of Emergency Preparedness readers are referred to Note 13 of the Notes to the General Purpose Financial Statements contained in the Comprehensive Annual Financial Report of the City of Shreveport for the year ended December 31, 1996.

### **Pension Benefits**

To be eligible for retirement benefits, employees must have 10 years of service regardless of age, or be age 65 and have 10 years of service and if hired before January 1, 1979 be 55 years of age with 10 years of service. Employees hired after January 1, 1979, may retire at age 55 with 25 years of service or age 60 with 15 years of service. Disability retirement requires five years or more of creditable service in order for an employee to be eligible to receive benefits. Death benefit requirements specify that a employee must have been in active service with ten or more years of creditable service in the Retirement System. Employees become vested in the system after 10 years of creditable service.

Benefit provisions are established by Shreveport City Ordinance. Benefits available to employees hired before January 1, 1996, consist of an annuity, which is the actuarial equivalent of the employee's accumulated contributions, plus annual pension, which together with the annuity, provides total retirement allowance equal to 3 percent of average compensation times years of creditable service. Beginning January 1, 1996, the retirement allowance was increased to 3-10% of average compensation times years of creditable service for 1996 and future years of service. For a service retirement benefit prior to age 65 with less than 20 but more than 10 years of service, the benefit is reduced by 1/4 percent for each month below age 65. If a member dies after retirement and leaves a surviving spouse to whom he/she had been married for at least one year immediately preceding death, such spouse receives 50% of the member's retirement for the rest of his/her life. A disability benefit is available if a member is unable to engage in any substantial, gainful activity by reason of medically determined physical or mental impairment which is likely to be permanent. The Deferred Retirement Option Plan allows members who have met eligibility requirements to defer receipt of benefits until termination at which time the participant will be eligible to receive the deferred benefits.



Notes to the General Purpose Financial Statements continued

**Note 2. Cash and Cash Equivalents**

Cash consists principally of interest bearing demand deposits at commercial banks. These balances, as reflected in the bank's records, are insured by the Federal Deposit Insurance Corporation up to \$100,000 on each account. At December 31, 1996 and 1995, the agency had cash and cash equivalents as follows:

	1996	1995
Petty Cash	\$ 73	\$ 35
Interest Bearing Demand Deposits	85,800	38,289
Demand Deposits	5,192	17,187
Money Market Accounts	<u>10,984</u>	<u>7,371</u>
Total	<u>\$ 102,052</u>	<u>\$ 62,922</u>

These deposits are stated at cost which approximates market. Under state law, these deposits 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.

**Note 3. Investments**

The agency is invested in guaranteed mortgage obligations of Freddie Mac (FHLMC) and Fannie Mae (FNMA). Investments are carried at amortized cost, unless a material sustained loss in market value occurs. As of December 31, 1996, a material decline in the market value of the investments had occurred. The agency feels that although the decline is material, the decline is not permanent and the investments market value will recover in the future. The agency, at the present time, does not intend to sell these investments until maturity at which time they will receive the full face value of the securities. The amortized cost and market value for each period is as follows:

	1996	1995
Cost	<u>\$ 48,442</u>	<u>\$ 86,422</u>
Market Value	<u>\$ 44,410</u>	<u>\$ 45,000</u>

## **Notes to the General Purpose Financial Statements continued**

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to assure that portion of the applicable appropriation, is generally used in governmental funds. Based on the size of the accounts and the methods utilized for payments, the agency does not employ encumbrance accounting.

### **Accumulated Absence**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources would be reported in the general long-term debt account group.

### **Total Columns on Statements - Caution**

The total columns on the statements are captioned "Memo only" to indicate that they are presented only to facilitate financial analysis. Data in these columns neither presents financial position or results of operations, in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation.

### **Schedule of Per Diem**

The agency does not pay members of the executive council or any other individuals a per diem allowance for attendance at meetings or other official functions. Therefore, a schedule of Per Diem Paid to the Executive Council is not presented.

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

## **Notes to the General Purpose Financial Statements continued**

### **Revenues**

The Cities of Shreveport, Bossier City and the Parishes of Caddo and Bossier provide the agency with annual appropriations. The appropriations are payable to the agency in equal quarterly installments. The agency recognizes each installment as revenue at the beginning of each quarter as they become available. Revenues represented by reimbursements under federal grants are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Investment earnings are recorded as earned since they are both measurable and available. Other revenues are recognized as they become measurable and receivable to collection.

### **Expenditures**

Expenditures are generally recorded and reported when the related fund liability is both incurred and measurable. Salaries and related payroll costs are recorded as they are incurred. Utilities, telephone costs, and other expenses are recorded as they become due or are incurred and are measurable. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These transactions are recorded as they occur.

### **Budgets and Budgetary Accounting**

The agency adopts an annual budget for the General Fund, including capital outlays for the Property and Equipment Group. The budget is prepared in accordance with the basis of accounting utilized by the fund for its financial reporting.

### **Cash, Cash Equivalents and Investments**

Cash includes cash on hand and amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the agency 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.

Under state law, the agency may invest in United States bonds, treasury notes, or any other obligation backed by the federal government or one of its agencies. 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.

## **Notes to the General Purpose Financial Statements continued**

### **Fund Accounting**

The accounts of the agency are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenditures. Because of the small size of the agency, they only keep a general fund and a property and equipment account group. The General Fund is the general operating fund of the agency. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. The Property and Equipment Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

### **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

**Caddo-Bozier Office of Emergency Preparedness**  
**Bozier City, Louisiana**

**Notes to the Financial Statements**  
**December 31, 1998**

**Note 1**      **Summary of Significant Accounting Policies**

Caddo-Bozier Office of Emergency Preparedness is an interjurisdictional quasi-government agency originally established by resolutions and ordinances of the parishes of Bossier and Caddo and the cities of Shreveport and Bossier City in 1953 as the Caddo-Bozier Civil Defense Agency under the authority granted by Chapter 4, Title 18, Section 608B, Louisiana Civil Defense Law, Act 56 of 1950 as amended. In November 1993, their name was changed to Caddo-Bozier Office of Emergency Preparedness to reflect their new mission as established by the Louisiana Emergency Assistance and Disaster Act of 1990 to carry out the emergency preparedness functions of the parish of Bossier and Caddo and the cities of Shreveport and Bossier City.

**Reporting Entity**

The Caddo-Bozier Office of Emergency Preparedness is an independent agency governed by a four-member Board. The Board consists of the mayors of Shreveport and Bossier City and the presidents of the Caddo Parish Commission and the Bossier Parish Police Jury. The agency operates autonomously from these four governmental units. It controls hiring and retention of employees; has authority over its own budgeting; is responsible for its deficits; and collects and disburses its own funds. Therefore, the agency reports as an independent reporting entity.

**Basis of Presentation**

The financial statements of the agency 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. The more significant of the agency's accounting policies are described below.

MEMORANDUM FOR THE BOARD OF DIRECTORS

DATE: 1/15/2010

RE: THE 2009 ANNUAL REPORT AND FINANCIAL STATEMENTS

	2009		2008		2007		2006		2005		2004		2003	
	Actual	Adjusted	Actual	Adjusted	Actual	Adjusted	Actual	Adjusted	Actual	Adjusted	Actual	Adjusted	Actual	Adjusted
Net Income	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Income Tax Expense	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Depreciation Expense	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Amortization Expense	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Gain on Sale of Assets	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Loss on Sale of Assets	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Change in Goodwill	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Change in Intangible Assets	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Change in Other Assets	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Change in Other Liabilities	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Change in Other Equity	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Net Change	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

The accountant's report and notes to financial statements

**Carle-Bossier Office of Emergency Preparedness**  
Bossier City, Louisiana

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
for the Year Ended December 31, 1988 and 1989

	1988			1989		
	General Fund (Other Fund)	Property and Equipment Group	Total (More Info)	General Fund (Special)	Property and Equipment Group	Total (More Info)
<b>Revenues</b>						
Local Appropriation	\$76,000	\$	\$76,000	\$73,100	\$	\$73,100
Federal Grant	88,341		88,341	88,471		88,471
Community Support	16,000		16,000	33,700		33,700
Interest	8,000		8,000	7,000		7,000
Other	3,000		3,000	7,000	100	7,100
<b>Total Revenues</b>	<b>190,341</b>		<b>190,341</b>	<b>249,271</b>	<b>100</b>	<b>249,371</b>
<b>Expenditures</b>						
Personnel	147,195		147,195	148,800		148,800
Materials	8,000		8,000	11,800		11,800
Public Affairs	5,100		5,100	8,200		8,200
Printing & Communication	16,000		16,000	16,000		16,000
Taxes	8,000		8,000	8,000		8,000
Employee Relations	13,218		13,218	13,700		13,700
Maintenance	4,700		4,700	7,000		7,000
Supplies	7,000		7,000	8,000		8,000
Professional Services	4,075		4,075	7,000		7,000
Rent	12,000		12,000	14,000		14,000
Capital Outlay	17,100		17,100	8,000		8,000
Interest Expenditures	20,000		20,000	271,000		271,000
Expropriation of Real Estate						
Expenditures	248,587		248,587	510,000	8,000	518,000
<b>Other Financing Sources/Uses</b>						
Transfer to Property and Equipment Group					8,500	8,500
From General Fund		70,000	70,000			70,000
Transfer to General Fund from Property and Equipment Group				100		100
Out of Property/Other					(1,500)	(1,500)
<b>Total Other Financing Sources</b>		<b>70,000</b>	<b>70,000</b>	<b>100</b>	<b>8,000</b>	<b>78,100</b>
<b>Change in Fund Balance</b>						
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	48,797	70,000	118,797	8,000	5,400	13,400
Beginning Fund Balance	100,342	80,200	180,542	88,000	787,800	975,842
<b>Ending Fund Balance</b>	<b>\$149,139</b>	<b>\$150,200</b>	<b>\$300,339</b>	<b>\$96,000</b>	<b>\$793,200</b>	<b>\$1,089,539</b>

See accountant's report and notes to financial statements

**Public-Builder Office of Emergency Preparedness**  
 Albany, New York

**All Fund Types and Account Groups**  
**Balance Sheet**  
**December 31, 1999 and 1998**

	1999			1998		
	General Fund Accounting	Property and Equipment Group	Totals (Before Other)	General Fund Accounting	Property and Equipment Group	Totals (Before Other)
<b>Assets</b>						
Cash	1702,892		1 702,892	892,894		892,894
Certificates of Deposit						
Investments	48,447		48,447	48,483		48,483
Receivables:						
Taxes	85,738		85,738	78,387		78,387
Due from other agencies	8,660		8,660	8,138		8,138
Other						
Property and Equipment						
Equipment		157,888	157,888	152,897	152,888	152,888
Vehicles		108,878	108,878	88,278	88,278	88,278
<b>Total Assets</b>	<b>1 945,137</b>	<b>266,766</b>	<b>2 211,903</b>	<b>1 121,662</b>	<b>301,354</b>	<b>1 423,016</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	61,268		61,268	8 800		8 800
Accrued Expenses	32,840		32,840	31,887		31,887
<b>Total Liabilities</b>	<b>94,108</b>		<b>94,108</b>	<b>40,687</b>		<b>40,687</b>
<b>Restricted Fund Balances</b>						
Operating	148,188		148,188	101,040		101,040
Property and Equipment		295,578	295,578	183,308	183,308	183,308
<b>Total Fund Balances</b>	<b>1 48,188</b>	<b>295,578</b>	<b>1 776,516</b>	<b>101,040</b>	<b>183,308</b>	<b>284,348</b>
<b>Total Liabilities</b>						
<b>and Fund Balances</b>	<b>1 945,137</b>	<b>266,766</b>	<b>2 211,903</b>	<b>1 121,662</b>	<b>301,354</b>	<b>1 423,016</b>

See accountant's report and notes to financial statements.



# Donald J. Nici

Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

June 26, 1997

To the Executive Council  
Caddo-Boisier Office of Emergency Preparedness  
Boisier City, Louisiana

I have audited the general purpose financial statements of the Caddo-Boisier Office of Emergency Preparedness, as of and for the years ended December 31, 1996 and 1995, and have issued my report thereon dated June 26, 1997. These general purpose financial statements are the responsibility of the management of the Caddo-Boisier Office of Emergency Preparedness. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128 "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Caddo-Boisier Office of Emergency Preparedness, as of December 31, 1996 and 1995, and the results of its operations and changes in fund balances for the years ended December 31, 1996 and 1995 in conformity with generally accepted accounting principles.



Donald J. Nici, CPA

**Cable-News**  
**Office of Emergency Preparedness**  
**General Purpose Financial Statements**  
**As Of And For The Years Ended**  
**December 31, 1996 and 1995**

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statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Activity Cycles

- Treasury or financing
- Revenue/receipts
- Purchases/disbursements
- External financial reporting

Financial Statement Categories

- Cash and cash equivalents
- Receivables
- Property and equipment
- Payables and accrued liabilities
- Fund balance

Accounting applications

- Billing
- Receivables
- Cash receipts
- Purchasing and receiving
- Accounts disbursements
- Payroll
- Property and equipment
- General Ledger

General Requirements

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/audit principles
- Administrative requirements

Specific Requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting

Claims for advances and reimbursements

Amounts claimed or used for matching

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

During the years ended December 31, 1995 and 1996, Caddo-Bozler Office of Emergency Preparedness had no major federal assistance programs and expended more than 80 percent of its total federal financial assistance under the following non-major federal financial assistance program: Emergency Management Assistance.

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JAN 10 1995

**Caddo-Bossier**  
**Office of Emergency Preparedness**

**General Purpose Financial Statements**

*As Of And For The Years Ended*

*December 31, 1994 and 1993*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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.....**9/11/95**

**Donald J. Nici**

Certified Public Accountant  
119 Government Road, Suite 420 Shreveport, LA 71208

01/04/95 0437

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

June 28, 1997

To the Executive Council  
Caddo-Bossier Office of Emergency Preparedness  
Bossier City, Louisiana

I have audited the general purpose financial statements of Caddo-Bossier Office of Emergency Preparedness as of and for the years ended December 31, 1996 and 1995, and have issued my report thereon dated June 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128 "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Caddo-Bossier Office of Emergency Preparedness, is the responsibility of Caddo-Bossier Office of Emergency Preparedness management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the agency's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of non-compliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, the Louisiana Military Department and the sponsoring parishes and cities. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Donald J. Nici*

Donald J. Nici, CPA