

6242

RECEIVED  
LEGISLATIVE AUDITOR

02 MAR 26 PM 1:24

**WASHINGTON PARISH OFFICE OF EMERGENCY  
PREPAREDNESS**

17380 BILL BOOTY ROAD  
BOGALUSA, LA 70427

**COMPONENT UNIT FINANCIAL STATEMENT  
AS AND FOR THE YEAR  
ENDED DECEMBER 31, 2001**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 4/3/02

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
17380 BILL BOOTY ROAD  
BOGALUSA, LA 70427

COMPONENT UNIT FINANCIAL STATEMENT  
AS OF AND FOR THE YEAR  
ENDED DECEMBER 31, 2001

C O N T E N T S

		<u>PAGE NO</u>
TRANSMITTAL LETTER		1
AFFIDAVIT		2
FINANCIAL STATEMENTS		
ALL FUND TYPES AND ACCOUNT GROUPS:		
	<u>Statement</u>	
Balance Sheet	A	3
GOVERNMENTAL FUNDS:		
Statement of Revenues, Expenditures And Changes in Fund Balance	B	4
Statement of Revenues, Expenditures And Changes in Fund Balance- Budget and Actual	C	5
NOTES TO THE FINANCIAL STATEMENTS		6-9

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS


DECEMBER 31, 2001

Office of the Legislative Auditor  
P O Box 94397  
Baton Rouge, La 70804-9397

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Office of Emergency Preparedness as of and for the fiscal year ended December 31, 2001. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
Sidney Warner  
Director

**AFFIDAVIT AND REVENUE CERTIFICATION**

**WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH  
BOGALUSA, LOUISIANA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OR REVENUES \$ 50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by the Louisiana Revised Statute 25:513(1)(1)(i).

.....  
Personally came and appeared before the undersigned authority, Sidney Warner, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Washington Parish Office of Emergency Preparedness as of December 31, 2001, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Sidney Warner, who, duly sworn, deposes and says that the Washington Parish Office of Emergency Preparedness received \$50,000 or less in revenues and other sources for the year ended December 31, 2001, and accordingly, is not required to have an audit for the previously mentioned year.

  
Sidney Warner

Sworn to and subscribed before me this 25 day of March, 2002.

  
Notary Public

\*\*\*\*\*  
Sidney Warner  
Director  
17380 Bill Booty Road  
Bogalusa, La 70427

985 732-5201

STATEMENT A

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
 WASHINGTON PARISH GOVERNMENT  
 BOGALUSA, Louisiana

All Fund Types and Account Groups

	<u>Governmental Funds</u>	<u>Account Groups</u>	<u>Total</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>Memorandum Only</u>
<b>ASSETS AND OTHER DEBITS</b>			
<b>ASSETS:</b>			
Cash and cash equivalent	\$ 756.79	\$	756.79
Receivables	\$ 3,964.50	\$	3,964.50
Land, buildings and equipment	\$	25,113.06	25,113.06
<b>TOTAL ASSETS AND OTHER DEBITS</b>	\$ 4,721.29	\$ 25,113.06	\$ 29,834.35
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 3,305.11	\$	3,305.11
Total Liabilities	\$ 3,305.11	\$	3,305.11
<b>EQUITY</b>			
Investments in general fixed assets	\$	25,113.06	25,113.06
Fund Balance- unreserved	\$ 1,416.18	\$	1,416.18
Total equity	\$ 1,416.18	\$	1,416.18
<b>TOTAL LIABILITIES AND EQUITY</b>	\$ 4,721.29	\$ 25,113.06	\$ 29,834.35

STATEMENT B

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
 WASHINGTON PARISH GOVERNMENT  
 BOGALUSA, LA

GOVERNMENTAL FUNDS

STATEMENT OF REVENUE AND EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2001

		GENERAL
REVENUES:		
State and Local Assistance	\$	191,793.98
Grants	\$	4,000.00
Miscellaneous	\$	2,445.08
FEMA		
TOTAL REVENUE	\$	25,619.06
EXPENDITURES:		
Salaries	\$	8,206.03
Hospitalization Insurance	\$	1,722.05
Conference and convention	\$	1,982.51
Travel	\$	19.65
Miscellaneous	\$	990.30
Dues, subscriptions and contributions	\$	-
Telephone	\$	491.98
Utilities	\$	3,823.58
Title and license fee		
Equipment expense	\$	234.00
Office supplies	\$	525.35
Supplies		
Parts		
Vehicle Repair	\$	130.25
Fuel	\$	1,125.00
Contract Labor		
Education program		
Fixed assets	\$	4,388.95
TOTAL EXPENDITURES	\$	23,639.65
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$	(1,979.41)
FUND BALANCE, JANUARY 1, 2000	\$	563.23
FUND BALANCE, DECEMBER 31, 2001	\$	(1,416.18)

## STATEMENT C

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH GOVERNMENT  
BOGALUSA, LA

GOVERNMENTAL FUNDS

STATEMENT OF REVENUE AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2001

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>			
State and Local Assistance	\$15,772.00	\$13,143.30	\$2,628.70
Grants	\$10,000.00	\$10,000.00	-
Fire District Reimbursement		\$	-
Miscellaneous	\$300.00		\$300.00
FEMA	\$ -		
<b>TOTAL REVENUE</b>	<b>\$26,072.00</b>	<b>\$23,143.30</b>	<b>\$2,928.70</b>
<b>EXPENDITURES:</b>			
Salaries	\$6,000.00	\$5,805.70	\$194.30
Hospitalization Insurance	\$1,500.00	\$1,686.52	(\$186.52)
Conference and Convention	\$450.00	\$708.58	(\$258.58)
Travel	\$1,000.00		\$1,000.00
Miscellaneous	\$300.00	\$164.08	\$135.92
Dues, Subscriptions and Contributions	\$1,400.00	\$1,392.48	\$7.52
Telephone	\$600.00	\$579.15	\$20.85
Utilities	\$3,300.00	\$3,040.51	\$259.49
Title and License Fee		\$	-
Office supplies	\$1,000.00	\$423.38	\$576.62
Supplies	\$1,000.00		\$1,000.00
Parts	\$200.00		\$200.00
Vehicle repair	\$300.00	\$351.64	(\$51.64)
Fuel	\$1,225.00	\$844.06	\$380.94
Contract labor		\$80.00	(\$80.00)
Education program		\$279.61	(\$279.61)
Fixed Assets	\$7,500.00	\$15,000.00	(\$7,500.00)
<b>TOTAL EXPENDITURES</b>	<b>\$25,775.00</b>	<b>\$30,355.71</b>	<b>(\$4,580.71)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$297.00</b>	<b>\$7,212.41</b>	<b>\$7,509.41</b>
<b>FUND BALANCE, JANUARY 1, 2000</b>		<b>\$6,649.18</b>	
<b>FUND BALANCE, DECEMBER 31, 2000</b>		<b>\$563.23</b>	

**WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH GOVERNMENT  
BOGALUSA, LA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2001**

**INTRODUCTION**

As provided by Louisiana Revised Statute 29:727 and 728, the Washington Parish Office of Emergency Preparedness was created. A local disaster or emergency may be declared only by the parish president.

Each parish office of emergency preparedness thus created shall have a director who shall be appointed by the parish president of the parish establishing such organization and each director shall be commissioned by the director of the state office of emergency preparedness. The parish director thus appointed shall serve at the pleasure of the parish president.

The parish office of emergency preparedness, under the parish president, shall be responsible for emergency preparedness in the parish.

The parish office of emergency preparedness shall prepare and maintain all hazards emergency operations plan and keep it current.

The parish office of emergency preparedness shall take an integral part in the development and revision of local and of interjurisdictional emergency plans.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Washington Parish Office of Emergency Preparedness 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 principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consist of (a) the primary government, parish government, (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 is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.



WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH GOVERNMENT  
BOGALUSA, LOUISIANA

Notes to the Financial Statement (continued)  
For the Year Ending December 31, 2001

Governmental Accounting Standards Board Statement No 14 established criteria for determining which component units should be considered part of the Washington Parish Government 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 criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish government 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 parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
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 of the director of emergency preparedness being appointed by the parish president and serves at the pleasure of the parish president, the district was determined to be a component unit of the Washington Parish Government.

**C. FUND ACCOUNTING**

The Office of Emergency Preparedness uses a general fund and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions to certain government functions and activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

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 monies, the acquisition or construction of general fixed assets. Governmental funds of the district include:

- a. General fund – the general operating fund of the Office of Emergency Preparedness accounts for all financial resource.

**D. 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 generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS

WASHINGTON PARISH GOVERNMENT  
BOGALUSA, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ending December 31,2001

REVENUES

Revenues are recognized in the accounting period they become available and measurable.

EXPENDITURES

Expenditures are recognized in the accounting period that the fund liability in incurred.

E. BUDGETS

The Office of Emergency Preparedness does not have a formal policy on adopting a budget. The director with the assistance of the assistant director prepares the budget prior to the beginning of the new fiscal year.

F. ENCUMBRANCES

The Office of Emergency Preparedness does not use encumbrance method of accounting.

G. CASH AND EQUIVALENTS

Cash is the amount in demand deposits. Under state law, the district may deposit funds in demand deposits. Interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under the Louisiana Law and national banks having their principal offices in Louisiana.

H. PREPAID EXPENDITURES

The Office of Emergency Preparedness does not prepay expenditures.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchases or constructed and the related assets are 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.

J. COMPENSATED ABSENCES

Washington Parish Office of Emergency Preparedness has one paid employee who earns three weeks vacation annually and one sick leave day per month. The employee is allowed to accrue both with out limitations.

K. LONG- TERM DEBT

The Office of Emergency Preparedness presently has no long term debt.

L. FUND EQUITY

There is not a deficit.

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
 WASHINGTON PARISH GOVERNMENT  
 BOGALUSA, LOUISIANA

Notes to the financial Statement (Continued)  
 For the Year Ended December 31, 2001

**M. TOTAL COLUMNS OF STATEMENT**

The total column 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.

**2. CASH AND CASH EQUIVALENT**

At December 31, 2001, the Office of Emergency Preparedness has cash totaling \$756.79 as follows:

Demand Deposits	\$756.79
-----------------	----------

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 to be 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, 2001 the Office of Emergency Preparedness had \$756.79, these deposits were secured from risk by the federal deposit insurance.

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 2001:

State and Local Assistance	\$3,964.50
Total Receivable	\$3,964.50

**4. CHANGES IN GENERAL FIXED ASSETS**

	BALANCE JANUARY 1, 2001	ADDITIONS	DELETION	BALANCE DECEMBER 31, 2001
EQUIPMENT	\$20,724.11	\$4,388.95	-0-	\$ 25113.06

**5. LITIGATION AND CLAIMS**

As of December 31, 2001, there were no litigations or claims against the Office of Emergency Preparedness.

**6. SUBSEQUENT EVENTS**

There were no subsequent events after the balance sheet date requiring disclosure.