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MOBILE-BIRMINGHAM PUBLIC LIBRARY
FINANCIAL REPORT
DECEMBER 31, 1985

LIBRARY SERVICES
95 AL - 1 4/10/86

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 8-28-96

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BOUSSARD, MASCHKE, LEWIS & BIRDAUX
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We have audited the accompanying general purpose financial statements of the Opelousas-Bossier Public Library as of December 31, 1995 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Opelousas-Bossier Public Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Opelousas-Bossier Public Library as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying information listed as "Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Opelousas-Bossier Public Library. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

To the Board of Commissioners of
Opelousas-Bucine Public Library

In accordance with Government Auditing Standards, we have also issued a report dated May 29, 1998 on our consideration of the Opelousas-Bucine Public Library's internal control structure and a report dated May 29, 1998 on its compliance with laws and regulations.

Bloussard, Anne, Lewis, J. Beane

Opelousas, Louisiana
May 29, 1998

OPELUSAS-BUNDO PUBLIC LIBRARY

Exhibit A

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1995

ASSETS	Governmental Fund Types		Account Group	Total (Memorandum Only)
	General	Special Revenue	General Fixed Assets	
Cash	\$ 35,441	\$ 3,416	\$ -	\$ 38,857
Investments:				
Kaiser branch contingencies	3,923	-	-	3,923
Opelousas branch contingencies	4,381	-	-	4,381
Land	-	-	318,176	318,176
Building	-	-	541,454	541,454
Equipment	-	-	20,866	20,866
Furniture and fixtures	-	-	332,372	332,372
Books	-	-	710,451	710,451
Patrols and staffed wildlife	-	-	27,827	27,827
Total assets	\$ 41,762	\$ 3,416	\$2,362,336	\$2,368,514
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 7,993	\$ -	\$ -	\$ 7,993
Accrued liabilities	3,016	-	-	3,016
Total liabilities	\$ 10,113	\$ -	\$ -	\$ 10,113
Fund equity:				
Investment in general fixed assets	\$ -	\$ -	\$2,350,356	\$2,350,356
Fund balances - unreserved, unassigned	31,649	3,416	-	35,065
Total fund equity	\$ 31,649	\$ 3,416	\$2,350,356	\$2,385,421
Total liabilities and fund equity	\$ 41,762	\$ 3,416	\$2,350,356	\$2,368,514

See Notes to Financial Statements.

SPELORSAC-DUNICE PUBLIC LIBRARY

CONDENSED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1999

	Governmental Fund Types		
	GENERAL	Special REVENUE	Total (Memorandum Only)
Revenues:			
Intra-governmental	\$210,441	\$ -	\$210,441
Machine charges	8,430	-	8,430
Fines	-	6,137	6,137
Interest	430	62	492
Other	2,726	-	2,726
Total revenues	\$221,627	\$ 6,199	\$227,826
Expenditures:			
Current:			
Executive and administrative	\$230,038	\$ 1,182	\$231,220
Capital outlay	21,684	686	22,370
Debt service:			
Principal retirement	68	-	68
Interest charges	1	-	1
Total expenditures	\$251,791	\$ 1,768	\$253,559
Excess of revenues over expenditures	\$ 10,668	\$ 4,431	\$ 15,099
Other financing sources (uses):			
Operating transfers in	4,000	-	4,000
Operating transfer out	-	(18,000)	(18,000)
Excess of revenues and other sources over expenditures and other uses	\$ 14,668	\$ 411	\$ 15,079
Fund balance, beginning	10,974	3,208	14,182
Fund balance, ending	\$ 25,642	\$ 3,619	\$ 29,261

See Notes to Financial Statements.

OPERINGS-ERIKER PUBLIC LIBRARY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET COMP BASIS
 AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 Year Ended December 31, 1995

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Intergovernmental	\$250,265	\$252,481	\$ 2,216
Machine charges	8,838	8,438	(400)
Fees	-	-	-
Interest	438	438	(0)
Other	2,128	2,725	597
Total revenues	\$261,669	\$264,122	\$ 2,453
Expenditures:			
Current -			
Executive and administrative	\$263,187	\$252,038	\$ 11,149
Capital outlay	23,900	23,884	1,016
Debt service -			
Principal retirement	-	48	(48)
Interest charges	-	2	(2)
Total expenditures	\$287,087	\$275,772	\$ 11,315
Excess (deficiency) of revenues over expenditures	\$ (25,418)	\$ 8,350	\$ 13,434
Other financing sources (uses):			
Operating transfer in	4,800	4,800	-
Operating transfer out	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (796)	\$ 14,850	\$ 15,434
Fund balance, beginning	18,824	16,874	-
Fund balance, ending	\$ 18,028	\$ 31,724	\$ 13,696

See Notes to Financial Statements.

Special Revenue Fund		
Budget	Actual	Variance - Favorable (Unfavorable)
\$ -	\$ -	\$ -
3,000	4,137	(1,137)
-	62	62
<u>-</u>	<u>-</u>	<u>-</u>
\$ 3,000	\$ 4,137	\$ (1,137)
\$ 1,000	\$ 1,142	\$ 142
2,000	2,996	996
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
\$ 4,000	\$ 4,138	\$ 138
\$ 3,000	\$ 4,411	\$ 1,411
-	-	-
<u>64,8000</u>	<u>14,0000</u>	<u>-</u>
\$ (1,000)	\$ 411	\$ 1,411
<u>3,000</u>	<u>3,000</u>	<u>-</u>
<u>\$ 3,000</u>	<u>\$ 3,411</u>	<u>\$ 1,411</u>

OPELOUSAS-BUSCH PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The accounting and reporting practices of the Opelousas-Busche Public Library conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:317, and to the industry audit guide, Guide of State and Local Governments, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies and practices of the Library.

A. Financial Reporting Entity

The financial statements of the Library consist of only the funds and account groups of the Library. The Library has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Library.

The Library as categorized by GASB 14, is considered a joint venture of the cities of Opelousas and Busche. The cities do not exercise significant influence over management of fiscal matters of the Library but do provide substantial operating revenues to the Library.

B. Fund Accounting

The Library uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or 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.

NOTES TO FINANCIAL STATEMENTS

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds). Funds are classified into two generic fund types as follows:

General Fund:

The general fund is the general operating fund for the Library. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

C. 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 measurements 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 susceptible to accrual, i.e., when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Interest income is susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

D. Cash and Interest-Bearing Deposits

Under state law, the Library may deposit funds within 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 Library may invest in demand deposits and certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Cash includes amounts in demand deposits. The bank balances of cash is insured by Federal depositary insurance.

NOTES TO FINANCIAL STATEMENTS

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

It is not involved with the measurement of results of operations. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical is not available. The estimated amounts of fixed assets are immaterial to these financial statements. Reported fixed assets are valued at their estimated fair value on the date stated.

F. Budgets and Budgetary Accounting

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

1. At least thirty (30) days prior to the beginning of the fiscal year, the Librarian submits to the Board of Commissioners an operating and capital budget for the succeeding year.
2. A public meeting is scheduled by the Board of Commissioners after allowing for at least ten (10) days notice to the public at the time the budget is initially submitted to the Board of Commissioners.
3. The budget must be adopted by the Board no later than the last day of the preceding fiscal year.
4. The Librarian and the Board may authorize transfers of the budgetary amounts within departments and revisions requiring alteration of levels of expenditures or transfers between departments.
5. Operating appropriations, to the extent not expended, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.
6. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) and were amended as required by Louisiana Revised Statutes 18:1321.

NOTES TO FINANCIAL STATEMENTS

C. Compensated Absences

The Library has the following policy regarding vacation and sick leave. Annual vacation leave is earned on a monthly basis and no leave is granted until the employee has been working one year. Annual leave may only be taken after it has been earned (accumulated). An employee may be allowed to carry over an amount equal to up to half of their annual allotment earned as of their anniversary date into the next vacation year, with the understanding that it will be forfeited with no future payment for hours lost if not used in that vacation year. No annual leave is earned while an employee is on leave of absence without pay. Actual paid hours determine actual settlements. All annual leave earned, including all carried over, will be applied to absences due to illness when any available paid sick leave has been depleted. Annual leave of three days or more shall be approved by the administrative librarian at least five days in advance. Employees may accumulate up to 224 hours of sick leave. No compensation is allowed for unused sick leave when employees terminate their employment. Accrued compensated absences is immaterial at December 31, 1993 and not recorded in the financial statements.

E. 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 positions, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Detail of Investments

As December 31 1993, Investments consisted of the following:

	Rate	Amount
Endow Branch contingencies:		
Insured Money Market Certificate		
Account at St. Landry Bank & Trust Company	2.42	<u>\$ 1,925</u>
Openness Branch contingencies:		
Insured Money Market Account at		
St. Landry Bank & Trust Company	2.42	<u>\$ 4,381</u>

NOTES TO FINANCIAL STATEMENTS

Note 3. Pension Plan

Substantially all library employees are covered under the Municipal Employees' Retirement System (MERS).

The Municipal Employees' Retirement System of Louisiana (the System) is a cost-sharing multiple-employer public employees retirement system (PERS). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Library are members of Plan A.

Membership is mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least thirty-five hours per week, not participating in another public funded retirement system and under age sixty (60) at date of employment. Those individuals paid jointly by a participating employer and the parish are not eligible for membership in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 15 years of credited service, or any age with 30 years or more of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 16 consecutive or joint months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System are based on a percentage of gross compensation. State statute requires employees covered by Plan A to contribute 9.25 percent of their salaries to the System; the Library contributed 5.5 percent of the salary of each employee covered by Plan A as an employer match through June 30, 1993 and 6.75 percent thereafter.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. The following provides certain disclosures for the Library's retirement system that are required by GASB Codification Section 920.207:

Library payroll:	
Total eligible payroll	\$ 158,201
Covered payroll	127,768
Actuarially required contribution for the entire System:	
Dollar amount	\$ 18,987,261
Percent of payroll	15.68%

NOTES TO FINANCIAL STATEMENTS

Actuarially required contribution for library:	
Dollar amount	\$ 19,794
Percent of total actuarially required contribution	.12%
Statutorily required contribution for library:	
Employer	\$ 7,828
Employee	<u>11,829</u>
Total	<u>\$ 19,657</u>
Actual contributions for library:	
Employer	\$ 7,828
Employee	<u>11,829</u>
Total	<u>\$ 19,657</u>
Pension benefit obligation	\$345,826,500
Assets	<u>388,155,484</u>
Unfunded pension benefit obligations	<u>\$ 37,491,182</u>

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

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995 actuarial valuation report. The library does not guarantee the benefits granted by the System.

Note 4. Board of Commissioners' Compensation

The Board of Commissioners is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-pocket item travel expenses incurred in accordance with the regular personnel policy.

NOTES TO FINANCIAL STATEMENTS

Note 5. Changes in Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance, December 31, <u>1998</u>	Additions	Retirements	Balance, December 31, <u>1999</u>
Land	\$ 158,176	\$ -	\$ -	\$ 158,176
Buildings	261,854	-	-	261,854
Equipment	29,325	132	-	29,457
Furniture and fixtures	132,372	-	-	132,372
Books	698,957	21,783	(18,287)	712,453
Patents and staffed worklife	<u>32,602</u>	<u>-</u>	<u>-</u>	<u>32,602</u>
	<u>\$1,512,931</u>	<u>\$ 21,915</u>	<u>\$ (18,287)</u>	<u>\$1,526,559</u>

Note 6. Fund Balance

During 1999, the Board elected to account for the revenues received from the City of Kansas in the beginning of the quarter for which the expenditures will be incurred. As a result of this policy, receipts from the City of Kansas will be recorded as revenue and available for expenditure in the quarter actually received. As a result, the beginning fund balance and accounts receivable in the general fund was reduced by \$70,388.

EXPLANATORY INFORMATION

OPELUSAS-KEWICK PUBLIC LIBRARY
GENERAL FUND

BALANCE SHEET
December 31, 1990

ASSETS	
Cash	\$ 25,443
Investments:	
Kewick branch contingencies	1,925
Opelousas branch contingencies	<u>6,381</u>
Total assets	<u>\$ 33,749</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 7,047
Accrued liabilities	<u>3,008</u>
Total liabilities	\$ 10,055
Fund balance:	
Unreserved, undesignated	<u>23,694</u>
Total liabilities and fund balance	<u>\$ 33,749</u>

OPELOUSAS-JUNICE PUBLIC LIBRARY
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET COMP BASIS AND ACTUAL
Year Ended December 31, 1995

	Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental:			
City of Opelousas	\$166,800	\$169,200	\$ 2,400
City of Junice	81,641	81,641	-
Machine charges	8,890	8,490	(400)
Gifts and lost books	800	800	0
Memorial donations	800	820	20
Interest	650	650	(20)
Refunds	150	170	20
Other	800	1,120	320
	<u>\$261,651</u>	<u>\$269,631</u>	<u>\$ 7,980</u>
Expenditures:			
Current:			
Executive and administrative	\$243,187	\$250,000	\$ 6,813
Capital outlay:			
Books	22,360	21,364	996
Equipment	1,200	560	640
Debt service:			
Principal retirement	-	60	(60)
Interest charges	-	5	(5)
	<u>\$266,667</u>	<u>\$252,719</u>	<u>\$ 13,948</u>
Excess (deficiency) of revenues over expenditures	\$ (4,794)	\$ 16,912	\$ 21,706
Other financing sources:			
Operating transfers in	<u>4,800</u>	<u>4,800</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ (794)	\$ 16,940	\$ 17,734
Fund balance, beginning	<u>18,376</u>	<u>18,376</u>	<u>-</u>
Fund balance, ending	<u>\$ 17,582</u>	<u>\$ 35,316</u>	<u>\$ 17,734</u>

DEVELOPING-BUSINESS PUBLIC LIBRARY
GENERAL FUND

DETAILED SCHEDULE OF CURRENT EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1993

	Budget	Actual	Variance- Favorable (Unfavorable)
Current:			
Executive and administrative:			
Audit and legal fees	\$ 1,400	\$ 1,400	\$ -
Salaries	134,458	133,783	1,421
Substitutes and part-time employees	4,032	3,421	611
Payroll taxes and pension contributions	12,434	12,068	374
Employee's hospitalization contributions	4,838	4,788	64
Maintenance and repairs - equipment	11,158	5,268	5,932
Books	135	235	(100)
Insurance	9,785	9,427	158
Machine rental	4,808	4,468	340
Administrative supplies	5,908	4,844	1,064
Telephone	4,200	4,342	(142)
Travel	1,500	1,406	94
Bayou Land Library System	4,751	4,751	-
Utilities	15,800	14,880	920
Miscellaneous	421	320	100
	<u>\$194,381</u>	<u>\$179,820</u>	<u>\$ 14,561</u>

SPECIAL REVENUE FUNDS

Fines Fund - To account for the receipt and subsequent expenditures of fines received from overdue books.

State Aid Fund - To account for the receipt and subsequent expenditures of funds received from the State of Louisiana.

OPELOUSAS-LEWIS PUBLIC LIBRARY
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 1999

ASSETS	<u>Fund Fund</u>	<u>State Aid Fund</u>	<u>Total</u>
Cash	\$ 3,518	\$ _____	\$ 3,518
FUND BALANCE			
Fund balance:			
Unreserved, undesignated	\$ 3,518	\$ _____	\$ 3,518

OPLEGAS-KENICE PUBLIC LIBRARY
SPECIAL RESERVE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended December 31, 1993

	Fire Fund	State Aid Fund	Total
Revenues:			
Fines	\$ 4,137	\$ -	\$ 4,137
Interest	<u>62</u>	<u>-</u>	<u>62</u>
	\$ 4,200	\$ -	\$ 4,200
Expenditures:			
Current:			
Executive and administrative	\$ 1,170	\$ 12	\$ 1,182
Capital outlay	<u>826</u>	<u>-</u>	<u>826</u>
	\$ 2,000	\$ 12	\$ 2,012
Excess (deficiency) of revenues over expenditures	\$ 2,200	\$ (12)	\$ 2,188
Other financing uses:			
Operating transfers out	<u>(18,000)</u>	<u>-</u>	<u>(18,000)</u>
Excess (deficiency) of revenues over expenditures and other uses	\$ 200	\$ (12)	\$ 188
Fund balance, beginning	<u>3,183</u>	<u>12</u>	<u>3,195</u>
Fund balance, ending	\$ 3,383	\$ -	\$ 3,383

OPPELOUSAS-EDRICK PUBLIC LIBRARY
FINE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (ORIG BASIS) AND ACTUAL
Year Ended December 31, 1993

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Fines	\$ 7,000	\$ 6,137	\$ (863)
Interest	—	62	62
	<u>\$ 7,000</u>	<u>\$ 6,200</u>	<u>\$ (791)</u>
Expenditures:			
Current:			
Executive and administrative:			
Supplies	\$ 500	\$ 355	\$ 145
Travel	500	500	(500)
Other	500	325	175
Capital outlay	<u>2,500</u>	<u>800</u>	<u>1,700</u>
	<u>\$ 3,500</u>	<u>\$ 1,175</u>	<u>\$ 2,325</u>
Excess of revenues over expenditures	\$ 3,500	\$ 5,025	\$ 1,525
Other financing uses:			
Opening transfers out	<u>(4,000)</u>	<u>(4,000)</u>	—
Excess of revenues over expenditures and other uses	\$ (1,000)	\$ 525	\$ 1,525
Fund balance, beginning	<u>3,193</u>	<u>3,193</u>	—
Fund balance, ending	<u>\$ 2,193</u>	<u>\$ 3,818</u>	<u>\$ 1,625</u>

GENERAL FIXED ASSETS ACCOUNT GROUP
To account for general fixed assets.

OPELOUSAS-UNION PUBLIC LIBRARY
GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF GENERAL FIXED ASSETS
Year Ended December 31, 1985

General fixed assets:

Land	\$ 118,136
Buildings	541,654
Equipment	38,864
Furniture and fixtures	132,379
Books	718,451
Paintings and stuffed wildlife	<u>22,002</u>
	<u>\$1,550,506</u>

Investment in general fixed assets:

Acquired from general fund revenues	\$ 640,081
Acquired from State Aid	230,917
Acquired from donations and gifts	904,704
Acquired from Louisiana State Library	40,041
Acquired from federal grants	337,478
Acquired from City of Opelousas	172,000
Acquired from Fine Fund	33,384
Acquired from City of Eunice	84,468
Acquired from Eunice Contingency Funds	<u>136,063</u>
	<u>\$1,550,506</u>

COPELONAS-EMMIE PUBLIC LIBRARY
 GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 Year Ended December 31, 1995

	Total	Land	Buildings
General fixed assets, December 31, 1994	\$1,596,910	\$ 318,178	\$ 941,604
additions:			
General fund revenues	21,630	-	-
Fine fund revenues	673	-	-
deductions:			
Books withdrawn	<u>68,280</u>	<u>-</u>	<u>-</u>
General fixed assets, December 31, 1995	<u>\$1,550,933</u>	<u>\$ 318,178</u>	<u>\$ 941,604</u>

Schedule P-2

<u>Equipment</u>	<u>Furniture and Fixtures</u>	<u>Books</u>	<u>Fabrics and Stuffed Softly</u>
\$ 20,750	\$ 132,312	\$ 894,817	\$ 27,607
301	-	51,306	-
-	-	477	-
-	-	<u>68,250</u>	-
<u>\$ 21,051</u>	<u>\$ 132,312</u>	<u>\$ 953,551</u>	<u>\$ 27,607</u>



INDEPENDENT AUDITOR, PUBLIC, LIBRARY & ARCHIVE
 OF THE UNITED STATES GOVERNMENT

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

U.S. Government
 Operations Building
 7000 GPO
 (Phone) (301) 757-0700
 Fax (301) 757-0700

To the Board of Commissioners of
 Opelousas-Boutte Public Library
 Opelousas, Louisiana

Atty. Office

Greenville, LA
 (337) 333-3333

Lafayette, LA
 (504) 481-0000

Shreveport, LA
 (318) 496-1000

New Orleans, LA
 (504) 581-1000

Charlottesville, VA
 (804) 401-0000

Fairfax, VA
 (703) 411-0000

We have audited the general purpose financial statements of the Opelousas-Boutte Public Library as of and for the year ended December 31, 1995, and have issued our report thereon dated May 29, 1996.

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

The management of the Library 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 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, projections 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 general purpose financial statements of the Opelousas-Boutte Public Library for the year ended December 31, 1995, we assessed its 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

- James C. Boushara, CPA
- Lawrence W. Eason, CPA
- Thomas E. Miller, CPA
- Donald W. Smith, CPA
- Mark A. Laster, Sr., CPA
- Mark A. Hayes, CPA
- John J. Brown, CPA
- W. Charles Babin, CPA
- William R. Davis, CPA
- Richard H. Smith, CPA
- Stephen L. Lamberson, CPA
- Gregory J. Johnson, CPA
- Michael G. Babin, CPA
- Michael P. Taylor, CPA
- George L. Rogers, Sr., CPA
- Joseph J. Wilson, CPA
- Richard H. Smith, CPA
- Paul S. Smith, CPA

Members of the Association of
 Certified Public Accountants
 and the Institute of Certified
 Public Accountants

To the Board of Commissioners of
Opelousas-Basine Public Library

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

Segregation of Duties

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed.

Cause: The Secretary/Treasurer performs all cash receipts and disbursement functions and reconciles all bank accounts.

Recommendation: We suggest the cash receipts and cash disbursements functions be given to other people not directly involved in the recording of cash receipts and disbursements. Also, we recommend that someone other than the Secretary/Treasurer open and reconcile the bank statements.

Response: Due to the size of the library, it is not economically feasible to add additional staff to become involved in the cash receipts and cash disbursements process. The Board will actively monitor operations on a quarterly basis.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities in accounts 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.

Our 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 necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above to be a material weakness.

This report is intended solely for the information of management and the legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

BREWER, RICH, LOUIS & BREWER

Opelousas, Louisiana
May 29, 1996



BRUSSARD, POCHEU, LEWIS & BREAUX
 CERTIFIED PUBLIC ACCOUNTANTS

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

804 L. Spelman Lane
 Opelousas, Louisiana
 Office phone
 phone (714) 482-2251
 fax (714) 482-2268

To the Board of Commissioners of
 Opelousas-Berwick Public Library
 Opelousas, Louisiana

Other Offices
 Crowley, LA
 (714) 482-2268

We have audited the general purpose financial statements of the Opelousas-Berwick Public Library as of and for the year ended December 31, 1995, and have issued our report thereon dated May 29, 1996.

Lakeview, LA
 (714) 482-2268

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

Monroe, LA
 (714) 482-2268

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

Church Village, LA
 (714) 482-2268

The results of our tests did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.

Louisville, LA
 (714) 482-2268

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

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Opelousas, Louisiana
 May 29, 1996

BRUSSARD, POCHEU, LEWIS & BREAUX