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ASCENSION PARISH LIBRARY
DONALDSONVILLE, LOUISIANA

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1996

under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or notaries, and other appropriate public officials. This report is available for public inspection at the Bureau of Public Accounting, the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Released Date: MAY 07 1997

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WILSON P. BLASLEY, CPA
A Professional Accounting Corporation

Walter P. Blasley, CPA/CFE
Kent Craft, CPA
Margaret A. Pritchard, CPA

Board of Directors
Ascension Parish Library

FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Ascension Parish Library, a component unit of the Ascension Parish Police Jury, as of and for the year ended December 31, 1998 as listed in the table of contents. These financial statements are the responsibility of Ascension Parish Library 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Ascension Parish Library, as of December 31, 1998 and the results of that entity's operations for the year then ended in conformity with generally accepted accounting principles.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year in which we expressed an unqualified opinion on the component unit financial statements of the Ascension Parish Library.


Walter P. Blasley
Monroe, Louisiana
February 18, 1999

INTERNAL CONTROL--GOVERNMENT ACCOUNTING OFFICE

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 financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Robert C. Karp

Monroe, Louisiana
February 18, 1997



HUGH F. BASLEN, CPA
A Registered Accounting Corporation

Hugh F. Baslen, CPA/CFE
Ron Cook, CPA
Margaret A. Pritchard, CPA

Board of Directors
Ascension Parish Library

INTERNAL CONTROL—GOVERNMENT ACCOUNTING OFFICE

We have audited the financial statements of the Ascension Parish Library, a component unit of Ascension Parish Police Jury as of and for the year ended December 31, 1996, and have issued our report thereon dated February 18, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Ascension Parish 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 executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors, or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Ascension Parish Library for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition

Board of Directors
Ascension Parish Library

COMPLIANCE - GOVERNMENT ACCOUNTING OFFICE

We have audited the financial statements of the Ascension Parish Library, a component unit of Ascension Parish Police Jury as of and for the year ended December 31, 1989, and have issued our report thereon dated February 18, 1997.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

This report is intended for the information of the audit committee, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Hugh F. Basley
Fiscal Agent, Louisiana
February 18, 1997

**ASCENSION PARISH LIBRARY
NOTES TO FINANCIAL STATEMENTS**

D. Budgetary Practices

Annually the Ascension Parish Library adopts a budget on the modified accrual basis of accounting for the General Fund. The budgetary practices include public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. All budgetary appropriations lapse at the end of the fiscal year. The level at which expenditures may not legally exceed appropriations is 5% of budgeted expenditures.

In 1994, the Ascension Parish Library approved construction of an addition to the Georges library. The construction began in April 1995 and was completed in August 1996.

E. Investments

Investments are stated at cost or amortized cost, which approximates market. These investments are time deposits and treasury bills which are fully secured through the pledge of bank-owned securities, Federal deposit insurance, or by the federal government.

F. Vacation and Sick Leave

Full-time employees of the library earn vacation leave after one year of service at varying rates depending on type of position. Vacation leave can be accumulated up to one and one-half of the amount earned in one year. Employees who resign are paid for unused vacation leave, provided adequate notice of resignation is given. Sick leave is granted full-time employees at the rate of twelve days each year. Sick leave can be accumulated up to thirty-six days. Upon termination of employment, unused sick leave lapses.

The following reflects change in accumulated sick and annual leave:

<u>General Long-Term-DMA Group</u>	
Balance at 12-31-95	\$46,110
Increase in leave	<u>(1,295)</u>
Balance at 12-31-96	<u>\$44,815</u>

G. Total Columns as Statements—Overview

The total columns on the statements - overview 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 each data comparable to a consolidation.

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

MEMORIAL HOSPITAL LIBRARY
COMBINE BALANCE SHEET—ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1988
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1988

ASSETS	General Fund	Capital Projects Fund	Arrestion District		Totals	
			Owned Fund Assets	Special Levy from O&M	1988	1987
Cash and investments, at cost	101,127	221,181	\$	\$	322,308	\$1,482,205
Receivables (net of allowances for uncollectibles)	6,285,426				6,285,426	5,780,862
Accounts receivable	174,402				174,402	482,156
State revenue sharing fund						287
Other	64,265				64,265	18,858
INVESTMENTS		8,228			8,228	8,228
Due from other funds			5,595,178		5,595,178	5,771,186
Land, buildings, equipment, tools, etc. Amount to be provided for replacement of plant long-term debt				22,111	22,111	22,111
				12,818	12,818	12,818
1988 ASSETS	7,050,218	229,409	5,595,178		12,933	18,228
LIABILITIES AND FUND EQUITY					58,888,888	61,212,178
Liabilities						
Accounts payable	665,148				665,148	684,828
Contributions to retirement plan	43,500				43,500	43,889
Accumulated leave privileges			28,828		28,828	28,753
Prepaid insurance	6,441				6,441	6,211
Tax in other funds	8,522				8,522	8,826
	8,522				8,522	8,826
1988 LIABILITIES	8,153	28,828			112,018	122,232
Fund Equity						
Investment in general fund assets (line 3)			6,285,178		6,285,178	5,771,186
Fund balance	1,845,100	20,581			1,865,681	2,000,271
Unreserved—unassigned	1,288,328	88,818			1,377,146	1,422,223
Total Fund Equity	3,133,428	109,400			3,242,828	3,193,680
TOTAL LIABILITIES AND FUND EQUITY	3,242,828	138,228	6,285,178	12,933	18,228	18,228

The accompanying notes are an integral part of the statement.

ADAMSON PARKER LIBRARY
 COMBINED STATEMENT OF RECEIPTS, EXPENDITURES, AND
 CASH BALANCE JANUARY-DECEMBER 31, 1988
 FOR THE YEAR ENDED DECEMBER 31, 1988
 WITH COMPARATIVE TOTALS FOR JANUARY 1, 1988

	General Fund	Capital Projects Fund	TOTAL
REVENUES			
Taxes and rentals	\$ 2,328.00	\$ -	\$ 2,328.00
Interpreting services - State Services Training	174.97	-	174.97
Fees and charges for library services	14,000	-	14,000
Prints and publications (Library)	18,884	-	18,884
Use of money and property	41,885	18,000	59,885
Other revenues	252	-	252
	<u>85,439</u>	<u>18,000</u>	<u>1,033,891</u>
EXPENDITURES			
Cash and investment - Currents			
Library publications	653,759	-	653,759
Operating services	229,220	-	229,220
Travel	1,200	-	1,200
Contingency	265,000	(64,150)	200,850
Library materials and supplies	40,954	-	40,954
Improvements	45,225	-	45,225
	<u>1,235,358</u>	<u>64,150</u>	<u>1,300,508</u>
NET INCREASE OF RECEIPTS OVER EXPENDITURES	<u>61,881</u>	<u>11,850</u>	<u>73,731</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)			
	<u>279,000</u>	<u>(11,000)</u>	<u>268,000</u>
NET INCREASE OF RECEIPTS OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>89,882</u>	<u>2,850</u>	<u>92,732</u>
FINANCIAL POSITION, Beginning			
FINANCIAL POSITION, Ending	<u>11,299,110</u>	<u>888,164</u>	<u>12,187,274</u>

The accompanying notes are an integral part of this statement.

APPROVED BUDGET, 1987
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (BUDGET, FUND BALANCE, AND
ACTUAL) YEAR 1987

FOR THE YEAR ENDING DECEMBER 31, 1986

	General Fund			Total Information Code		
	Budget	Actual	Variance Permissible (deficit/surplus)	Budget	Actual	Variance Permissible (deficit/surplus)
REVENUES						
Taxes on vehicles	11,191,280	11,219,228	27,948	11,191,280	11,219,228	27,948
Intergovernmental revenues	66,000	134,920	68,920	66,000	134,920	68,920
Fees and charges by Library patrons	11,000	14,000	3,000	11,000	14,000	3,000
Fines and Miscellaneous (Library)	3,000	10,000	7,000	3,000	10,000	7,000
Less of interest and priority	21,000	40,000	19,000	21,000	40,000	19,000
Other revenues		200	200		200	200
TOTAL REVENUES	1,442,280	1,448,348	6,068	1,442,280	1,448,348	6,068
EXPENDITURES						
Collins and Innovation - Utilities						
Library administration	660,617	662,768	2,151	660,617	662,768	2,151
Operating services	151,400	166,000	14,600	151,400	166,000	14,600
Travel	75,000	3,000	72,000	75,000	3,000	72,000
Contingency	607,000	200,000	407,000	607,000	200,000	407,000
Library materials and supplies	85,000	45,768	39,232	85,000	45,768	39,232
Improvements	40,000	43,792	3,792	40,000	43,792	3,792
TOTAL EXPENDITURES	1,919,017	1,920,336	1,319	1,919,017	1,920,336	1,319
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(476,737)	(472,008)	4,729	(476,737)	(472,008)	4,729
FINANCIAL RESOURCES (TRANSFERS FROM COUNTY RESERVE) IN 1986	476,737	476,737	-	476,737	476,737	-
EXCESS (DEFICIENCY) OF REVENUES AND FINANCIAL RESOURCES OVER EXPENDITURES AND OTHER DEBITS	(476,737)	(472,008)	4,729	(476,737)	(472,008)	4,729
FUND BALANCE, Beginning		1,920,348			1,920,348	
FUND BALANCE, Ending		1,448,348			1,448,348	

The accompanying notes are an integral part of this statement.

ASCENSION PARISH LIBRARY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ascension Parish Library was established by the parish governing authority, under the provisions of Louisiana Revised Statute 25:211. The library provides citizens of the parish access to library materials, books, magazines, records and films. The library is governed by a board of control which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

In conformance with GASB Codification Section 2100, the parish library is a component unit of the Ascension Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the parish library and do not present information on the police jury, and the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

A. Fund Accounting

The accounts of the library are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in those individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the library. It is used to account for all financial resources except those required to be accounted for in other funds.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources dedicated to the acquisition or construction of major capital facilities or other capital expenditures.

**ASCENSION PARISH LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 3: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance				Balance	
	December 31,		Additions		Deletions	December 31,
	1999	1998				1998
Land	\$24,000	\$	\$		\$24,000	
Buildings	2,408,442	172,480			2,580,922	
Improvements, other than buildings	181,375	15,256			196,631	
Equipment and vehicles	120,853	51,406			172,259	
Furniture	11,145	11,000			22,145	
Library books	1,004,100	334,497		(91,433)	1,247,164	
Funds, films, and recordings	41,001	30,442		(736)	70,707	
Construction in progress	200,144	-	(200,144)		-	
	<u>\$4,771,060</u>	<u>\$688,485</u>	<u>(971,577)</u>		<u>\$4,487,968</u>	

NOTE 3: LIEVED TAXES

The following is a summary of levied ad valorem taxes:

	December 31,	
	1999	1998
	4.33	4.33
Levy (Bills Parishwide-Residence Tax)	4.33	4.33

NOTE 4: CASH AND INVESTMENTS

The Ascension Parish Library deposits at year end were covered by federal depository insurance, collateral held by the library's custodial bank in the library's name, or by the backing of the U.S. federal government. The library's balance per bank (unreconciled) at December 31, 1998 was \$1,027,190. The total market value of securities at December 31, 1998 was \$2,521,301.

NOTE 5: INTERFUND RECEIVABLES, PAYABLES

The following is an analysis of interfund receivables and payables at December 31, 1998:

FUND OR SUBFUND	FUND DUE TO	
	Capital Projects	TOTAL
General	<u>\$3,000</u>	<u>\$3,000</u>

**FINANCIAL STATEMENTS OF INDIVIDUAL
FUNDS AND ACCOUNT GROUPS**

GENERAL FUND

CAPITAL PROJECTS FUND

**ASCENSION PARISH LIBRARY
NOTES TO FINANCIAL STATEMENTS**

B. Property and Equipment and Long-term Liabilities

The fixed assets used in the Governmental Fund Type operations of the library are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

There are no capitalizable interest costs.

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

The long-term debt of the library is accounted for in the General Long-Term Debt Account Group of the Ascension Parish Police Jury.

C. Basis of Accounting

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

The records of the library have been maintained on a cash basis of accounting; however, the funds as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Ad valorem taxes and the related State revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on investments is recorded when the investments have matured and the income is earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**ABERDEEN PARISH LIBRARY
GENERAL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1996 AND DECEMBER 31, 1995**

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash and investments, at cost	590,127.0	298,028
Receivables (net of allowances for uncollectible)		
All revenues taxes	1,280,424	1,190,562
State revenue sharing (net)	134,493	168,788
Order	-	577
Projects	<u>14,600</u>	<u>15,295</u>
TOTAL ASSETS	<u>\$2,029,723</u>	<u>\$2,648,421</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	520,740	520,043
Contributions to retirement system	43,750	40,800
Payroll taxes payable	5,842	5,315
Due to Capital Projects Fund	<u>5,008</u>	<u>5,085</u>
Total Liabilities	<u>\$6,288</u>	<u>\$6,293</u>
Fund Equity		
Unassigned - undesignated	<u>1,845,125</u>	<u>1,982,445</u>
Total Fund Equity	<u>1,845,125</u>	<u>1,982,445</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,029,723</u>	<u>\$2,648,421</u>

The accompanying notes are an integral part of this schedule.

ALBION PUBLIC LIBRARY
 ALBION, MICH.

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE—BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1988
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 1987

	December 31, 1988		December 31, 1987	
	Budget	Actual	Balance Forwarded (Deficit)	December 31, 1987
Intergovernmental				
Contributions to reference section	4,500	4,170	1,000	4,500
Maintenance	1,000		1,000	
Intergovernmental service charge	4,170	4,170	2,500	4,500
	<u>1,110,492</u>	<u>1,110,492</u>	<u>40,041</u>	<u>1,110,492</u>
TOTAL EXPENDITURES				
REVENUE—PROPERTY OF REVENUES AND OTHER SOURCES OTHER EXCEPT LIBRARY AND OTHER SERVICES	200,150	200,150	98,171	218,192
GRANT—FEDERAL (MICHIGAN)—20100		200,000	(98,000)	
REVENUE—PROPERTY OF REVENUES AND OTHER SOURCES OTHER EXCEPT LIBRARY AND OTHER SERVICES	<u>200,150</u>	<u>400,150</u>	<u>179,171</u>	<u>218,192</u>
FUND BALANCE, Beginning		1,090,422		1,090,422
FUND BALANCE, Ending		<u>\$1,144,372</u>		<u>\$1,144,372</u>

The accompanying notes are an integral part of this schedule.

4401010000 INQUIRY LIBRARY

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET TO ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1998

WITH COMPARATIVE ACTUAL BUDGETS FOR THE YEAR ENDED DECEMBER 31, 1997

	December 31, 1998		December 31, 1997	
	Budget	Actual	Budget	Actual
Capital Outlay				
Gen. Inv. ac.	20,000	17,680	1,540	
Equipment/Lease/Receivable equipment	10,000	11,541	13,975	3,434
Buildings/Construction equipment	1,000	995	48	
Other furniture/furniture equipment	8,000	8,133	2,000	3,007
Automotive and other	16,000	1,963	10,438	13,888
Books	200,000	200,495	4,000	20,000
PRINTING	20,000	19,000	3,870	20,000
Audio and video recordings and film	20,000	19,800	1,000	10,000
Audio-visuals and communications	11,000	1,000	9,000	10,000
Major repairs	50,000	1,000	20,000	3,000
Off-duty books	200,000	1,000	20,000	
	<u>857,000</u>	<u>813,000</u>	<u>200,000</u>	<u>200,000</u>
			<u>11,707</u>	
Library Materials and Supplies				
Library	11,000	11,400	17,470	18,707
Office supplies	10,000	7,400	2,000	1,000
Other	100	700	248	50
Operating supplies	9,000	8,800	3,045	4,000
Building and grounds supplies	10,000	1,700	29,207	11,000
SPONSORSHIP	1,000	1,000	200	100
Self-Insured Retention	3,000	3,000	17,480	
	<u>54,000</u>	<u>48,700</u>	<u>59,440</u>	<u>31,007</u>

(continued)

The accompanying notes are an integral part of this statement.

SECONDO MARINE LIBRARY

(GENERAL FUND)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE (BUDGET (GAAP BASIS) AND ACTUAL)

FOR THE YEAR ENDED (BUDGET) DECEMBER 31, 1988

(WITH COMPARABLE AD FUND AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 1988)

	December 31, 1988		December 31, 1987	
	Budget	Actual	Balance Forward	Change/Total
Operating Revenues (continued)	1,000	1,194	1,000	494
State printing and binding	61,500	65,411	4,875	96,713
Perkins and fee aid	5,000	1,191	4,207	4,878
Telephone	4,000	4,191	1,813	7,013
Grant-Grants	11,000	11,140	2,880	13,020
Treatment rental	4,000	1,681	2,566	1,284
Book sales	11,000	11,191	1,400	4,404
Grant-Grants	10,000	10,028	4,113	7,490
Advertising	300	64	499	427
Telecommunication	4,000	1,001	2,049	1,100
Buildings maintenance	10,000	775	1,213	2,141
Auto and vehicle maintenance	1,000	1,000	1,000	75
Printing and binding maintenance	10,000	10,000	6,001	10,282
Fuel sales	1,000	861	144	381
Lundry and sanitation	100	281	144	242
Utilities	4,000	4,491	2,113	5,671
Telephone-furniture and equipment	40,000	40,281	181	20,281
Maintenance	4,000	44	4,991	20,281
Accounting and auditing fees	4,000	5,001	1,200	4,800
Subscriptions-Books	10,000	10,001	4,441	10,001
Blanket purchase professional service	10,000	10,881	1,111	12,881
Fire and casualty insurance	24,000	19,041	1,001	14,041
Utility fees	1,000	1,001	1,001	1,001
Auto insurance	1,000	2,491	7	2,500
Employee liability insurance	4,000	4,191	3,490	4,279
Blanket purchase repairs		2,001	(2,201)	1,800
	<u>112,400</u>	<u>112,411</u>	<u>67,000</u>	<u>112,411</u>
Total	<u>113,400</u>	<u>113,605</u>	<u>1,811</u>	<u>1,811</u>

(continued)

The accompanying notes are an integral part of this schedule.

ACCOMMODATION DEPARTMENT LIBRARY
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
COUNCILS REFUND BALANCE—BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 1999
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 1998

	Budget	Actual	Variance Favorable (Disadvantage)	December 31, 1998
REVENUES				
Uses of money and property	\$0.000	\$0.000	\$0.000	\$00,278
Miscellaneous	0.000	9,879	9,879	8,9
	<u>0.000</u>	<u>9,879</u>	<u>9,879</u>	<u>9,887</u>
TOTAL REVENUES				
	\$0.000	\$9,879	\$9,879	\$09,140
EXPENDITURES				
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER SOURCES	(000.000)	(909,899)	(909,899)	(940,206)
OTHER FINANCING SOURCES (USES)				
Opening transfers in	200,000	200,000	200,000	-
	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(900,000)	(709,899)	(190,101)	(940,206)
FUND BALANCE, Beginning	600,000	600,000	-	700,000
FUND BALANCE, Ending	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>	<u>000,000</u>

The accompanying notes are an integral part of this schedule.

ASCENSION PARISH LIBRARY
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1998 AND DECEMBER 31, 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash and investments, at cost	\$381,755	\$521,860
Interest receivable	-	-
Due from General Fund	<u>8,000</u>	<u>8,000</u>
TOTAL ASSETS	<u>\$389,755</u>	<u>\$529,860</u>
LIABILITIES AND FUND EQUITY		
Liabilities		
Contracts payable	\$875	\$50,400
Due to General Fund	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$875</u>	<u>\$50,400</u>
Fund Equity		
Unreserved—undesignated	<u>388,880</u>	<u>479,460</u>
Total Fund Equity	<u>388,880</u>	<u>469,860</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$389,755</u>	<u>\$529,860</u>

The accompanying notes are an integral part of this schedule.

ALLEGION (INCORPORATED)
MEMPHIS, TENNESSEE

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE—BUDGET (GAAP BASIS—AUDIT) ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1998

WITH CORRECTING JOURNAL ACCOUNTS FOR THE YEAR ENDED DECEMBER 31, 1999

	December 31, 1998		December 31, 1999	
	Budget	Actual	Revised Revised	Revised
REVENUES				
All other fund	11,957,987	11,283,028	10,944	11,294,262
State revenue sharing	80,000	138,518		178,648
Fees and charges for copy records	52,000	50,000	2,100	52,100
Fees, interest, and interest	4,000	75,504	4,484	83,988
Use of money and property	22,000	40,884	16,875	57,759
Other revenues		295	200	760
TOTAL REVENUES	11,985,987	11,988,239	111,508	11,999,809
EXPENDITURES				
Library Administration		\$ -		
Director's salary	244,817	244,817	22,879	267,696
Professional services	144,000	145,938		159,400
Regular salaries and wages	555,000	564,200	687	564,887
Student salaries	21,000	14,004	5,579	18,573
Contractuals	4,000	1,079	1,821	7,000
PGA or nonpublic retirement	45,000	43,889	2,150	45,039
Retirement contributions	4,000	4,000	5,000	4,800
Life health insurance	65,000	41,250	1,781	66,981
Postretirement contributions	4,000	3,850	4,500	2,350
	954,817	958,796	41,811	996,607
Operating Services				
Publication of legal notes	2,000	2,817		4,817
Business-related	1,200	111	1,621	1,621
Printing, stationery and forms				

The accompanying notes are an integral part of this statement.