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FINANCIAL REPORT

December 31, 1976

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Release Date 7-24-76

**TANGIPAHHA PARISH LIBRARY  
TANGIPAHHA PARISH COUNCIL  
Amite, Louisiana**

Component Unit Financial Statements  
As of and for the Year Ended December 31, 1993

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**MEMBER**  
American Institute of CPA  
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**INDEPENDENT AUDITORS' REPORT**

To the Board of Control  
Tangipahoa Parish Library  
Amite, Louisiana 70422

We have audited the accompanying component unit financial statements of the Tangipahoa Parish Library, Louisiana, as of December 31, 1995, and for the year then ended, as listed in the table of contents. These component unit financial statements are the responsibility of the Tangipahoa Parish Library, Louisiana's, management. Our responsibility is to express an opinion on these component unit 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 component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tangipahoa Parish Library, Louisiana, 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 conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the component unit financial statements of the Tangipahoa Parish Library, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Bruce Harrell and Company, CPA's  
A Professional Accounting Corporation

Kennewood, Louisiana  
May 23, 1996

**TANGIPAHGA PARISH LIBRARY  
TANGIPAHGA PARISH COUNCIL  
Amite, Louisiana**

Statement A

Balance Sheet  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
December 31, 1999

	Governmental Fund Type	Account Group	Total (Memorandum Only)
	General Fund	General Fund Assets	
<b>ASSETS</b>			
Cash and cash equivalents	\$398,937	\$ -	\$398,937
Restricted cash	18,069	-	18,069
Receivable (net of allowance of \$34,608)	891,058	-	891,058
Land	-	18,750	18,750
Buildings	-	363,831	363,831
Vehicles	-	13,100	13,100
Furniture and equipment	-	301,911	301,911
Books and periodicals	-	1,675,745	1,675,745
Office improvements	-	34,168	34,168
<b>Total assets</b>	<b>\$1,292,864</b>	<b>\$2,385,298</b>	<b>\$3,597,362</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	\$31,512	\$ -	\$31,512
Accrued salaries/wages	29,239	-	29,239
Payroll taxes payable	14,432	-	14,432
Deductions from all salaries tax	33,244	-	33,244
<b>Total liabilities</b>	<b>108,513</b>	<b>-</b>	<b>108,513</b>
<b>Fund equity:</b>			
Investment in general fixed assets	-	2,385,298	2,385,298
Fund balance - unreserved - undesignated	1,133,478	-	1,133,478
Fund balance - reserved for capital additions	10,869	-	10,869
<b>Total fund equity</b>	<b>1,183,347</b>	<b>2,385,298</b>	<b>3,488,845</b>
<b>Total liabilities and fund equity</b>	<b>\$1,292,864</b>	<b>\$2,385,298</b>	<b>\$3,597,362</b>

The accompanying notes are an integral part of this statement.

**TANGIPARUA PARISH LIBRARY  
TANGIPARUA PARISH COUNCIL  
Amita, Louisiana**

Statement II

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund Type - General Fund  
For the Year Ended December 31, 1995**

<b>REVENUES</b>	<b>\$894,353</b>
Ad valorem taxes	166,818
State revenue sharing	27,150
Revenue sharing payback	4,680
Grant revenues	19,288
Fees and fines	42,751
Interest earnings	3,256
Donations	0
Miscellaneous	3,518
Rent	0
	<hr/>
Total revenues	1,102,113
	<hr/>
<b>EXPENDITURES</b>	<b>\$413,902</b>
Financial services	69,888
Operating services	24,088
Communications	61,789
Recalls	17,300
Maintenance	21,668
Professional services	15,440
Insurance	20,325
Materials and supplies	4,276
Travel	289,881
Capital outlay	0
	<hr/>
Total expenditures	1,838,177
	<hr/>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>72,936</b>
	<hr/>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,116,811</b>
	<hr/>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$1,189,747</b>
	<hr/>

The accompanying notes are an integral part of this statement.

**TANGIPAHGA PARISH LIBRARY  
TANGIPAHGA PARISH COUNCIL  
Amite, Louisiana**

Statement C

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
Governmental Fund Type - General Fund  
For the Year Ended December 31, 1998**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
All values taxes	\$743,864	\$844,757	\$100,893
State revenue sharing	164,784	168,810	4,026
Revenue sharing payback	18,200	27,159	(9,059)
Grant revenues	-	4,800	4,800
Fees and fines	18,000	18,288	3,288
Interest earnings	18,000	42,715	32,715
Donations	2,000	3,254	1,254
Miscellaneous	-	0	0
Rent	2,000	3,518	518
<b>Total revenues</b>	<b>975,768</b>	<b>1,112,313</b>	<b>136,545</b>
<b>EXPENDITURES</b>			
Personnel services	378,648	340,200	38,448
Operating services	64,200	89,898	(25,698)
Communications	22,800	24,888	(2,088)
Rentals	64,000	61,209	2,791
Maintenance	26,800	17,360	9,440
Professional services	18,500	21,668	(3,168)
Insurance	12,900	15,440	2,540
Materials and supplies	24,500	29,329	4,829
Travel	4,800	4,276	(524)
Capital outlay	278,800	260,880	17,920
<b>Total expenditures</b>	<b>1,096,768</b>	<b>1,079,177</b>	<b>17,591</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(110,800)</b>	<b>32,936</b>	<b>143,736</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,116,611</b>	<b>1,130,611</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$995,811</b>	<b>\$1,163,547</b>	<b>\$167,736</b>

The accompanying notes are an integral part of this statement.

**TANGIPAHOLA PARISH LIBRARY  
TANGIPAHOLA PARISH COUNCIL  
Amite, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
As of and for the Year Ended December 31, 1995**

**INTRODUCTION**

The Tangipahola Parish Library was established by the governing authority under the provisions of Louisiana Statute (LSA-RS) 28:211. 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 of seven members, which are appointed by the Parish Council in accordance with the provisions of LSA RS 25:214. The president of the Parish Council serves as an ex-officio member of the Board. The members of the Board of Control serve without pay. Primary financing is provided by ad valorem taxes and interest earned on time deposits.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying component unit financial statements of the Tangipahola Parish Library 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 reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Tangipahola Parish Council is the financial reporting entity for Tangipahola Parish. The financial reporting entity consists of (a) the primary government (entity), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which assets and liabilities of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Tangipahola Parish Council 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 council to impose its will on that organization's and/or
  - b. The potential for the organization to provide special financial benefits to or impose specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are financially dependent on the council.
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.

TANGIPAHULA PARISH LIBRARY  
TANGIPAHULA PARISH COUNCIL,  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

Because the parish council appoints the governing board, has the ability to significantly influence operations, and has accountability for fiscal matters, the library was determined to be a component unit of the Tangipahula Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the library and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**C. FUND ACCOUNTING**

The library uses one fund and one account group 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 relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

The fund of the library is classified as a governmental fund (General Fund). The General Fund accounts for the library's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally 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 fund. The governmental fund uses the following practices in recording revenues and expenditures:

**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 represents amounts earned on checking accounts and certificates of deposit invested with financial institutions. Interest earned on checking accounts is recorded when received. Interest earned on certificates of deposit is recorded when the certificates mature and the interest is available.

Substantially all other revenues are recorded when received.



**TANGIPAHOLA PARISH LIBRARY**  
**TANGIPAHOLA PARISH COUNCIL**  
**Amite, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**  
**(Continued)**

**Expenditures**

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (and any other financing sources) are accounted for as other financing sources (uses).

**E. BUDGET PRACTICES**

The proposed budget for 1994 was made available for public inspection on November 17, 1994. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearing, which was held at the Tangipahola Parish Council's office on December 14, 1994, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the board of control.

All expendable appropriations lapse at year end. Unexpended appropriations and any amounts of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

**F. ENCUMBRANCES**

Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**G. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes 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 library 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 library may invest in United States bonds, treasury notes, or certificates. 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.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

TANGIPIHŌA PARISH LIBRARY  
TANGIPIHŌA PARISH COUNCIL  
Awhi, Levinham

NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**L. COMPENSATED ABSENCES**

The library has the following policy relating to vacation and sick leave:

Permanent employees of the Tangipihōa Parish Library earn from 9 to 20 days of vacation leave each year, depending on their length of service and job classification. Annual leave may be accumulated up to 1-1/2 times the total annual leave, but only 1/3 of total annual leave may be carried over from one year to another, with minor exceptions. Upon separation, employees are paid at their current rate of pay for accrued leave up to a maximum of 3 weeks. Employees earn 13 days of sick leave each year. Sick leave may be accumulated up to 300 hours, but upon separation, any accumulated sick leave is forfeited.

**J. FUND EQUITY**

Reservations of fund balances of governmental funds are created to either (1) satisfy legal covenants that require a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservation of the fund balance account is summarized below.

Reserve for capital additions - This reserve was created to restrict the use of resources obtained from the sale of the old Pongohāhā Library Building. These funds are restricted for capital additions to the new Pongohāhā Library, in the amount of \$100,000 as of December 31, 1993.

**K. TOTAL COLLISION ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only to indicate that they are 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. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date of Millage
General Fund	3.08	3.08	10/01/98
General Fund	2.81	2.81	10/01/94

TANGIPAHOLA PARISH LIBRARY  
TANGIPAHOLA PARISH COUNCIL  
Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

3. CASH AND CASH EQUIVALENTS

At December 31, 1993, the library has cash and cash equivalents totaling \$401,808, as follows:

Interest-bearing demand deposit	\$ 181,808
Time deposit	220,000
	<hr/>
	\$ 401,808

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 held in the name of the pledging fiscal agent bank in a holding or controlled bank that is mutually acceptable to both parties. At December 31, 1993, the library has \$485,729 in deposits (including bank balances). These deposits are secured from risk by \$308,800 of federal deposit insurance and \$185,125 of pledged securities held by the controlled bank in the name of the fiscal agent bank (GAASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1729 imposes a statutory requirement on the controlled bank to advertise and sell the pledged securities within 30 days of being notified by the library that the fiscal agent has failed to pay deposited funds upon demand.

4. RECEIVABLES

The following is a summary of receivables at December 31, 1993:

Class of Receivable	General Fund
Ad Valorem taxes, net of allowance for uncollectible of \$24,808	\$ 179,853
Intergovernmental State Revenue Sharing	111,209
Total	<hr/>
	\$ 291,062

**TANGIPAHOA PARISH LIBRARY  
TANGIPAHOA PARISH COUNCIL  
Amite, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
(Continued)**

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Land	\$ 18,750	-	-	\$ 18,750
Buildings	361,631	-	-	361,631
Vehicles	14,868	-	567	13,300
Equipment & Furniture	94,842	135,295	6,226	323,911
Books & periodicals	1,952,179	125,606	-	2,077,785
Office Improvements	12,180	21,980	-	34,160
<b>Total</b>	<b>\$ 2,553,610</b>	<b>\$ 263,881</b>	<b>\$ 6,793</b>	<b>\$2,810,698</b>

**6. PENSION PLAN**

*Plan Description.* Substantially all employees of the Tangipahoa Parish Library are members of the Parishial Employees Retirement System of Louisiana (System), a multiple-employer (non-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the library are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from library funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 50 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the vesting date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Parishial Employees Retirement System, Post Office Box 10619, Baton Rouge, Louisiana 70806-0619, or by calling (504) 528-1360.

**TANGIPAHOA PARISH LIBRARY  
TANGIPAHOA PARISH COUNCIL  
Amite, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
(Continued)**

**Funding Policy.** Under Plan A, Members are required by statute to contribute 9.5 percent of their annual covered salary and the Tangipahoa Parish Library is required to contribute at an actuarially determined rate. The current rate is 4.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish (except Orleans and East Baton Rouge Parishes). These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Tangipahoa Parish Library are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:205, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The Tangipahoa Parish Library's contributions to the System under Plan A for the year ending December 31, 1999 was \$17,948 which is equal to the required contribution for the year.

**7. COMPENSATED ABSENCE**

At December 31, 1999, employees of the library have accumulated and vested \$12,347 of employee leave benefits, which was computed in accordance with GASB Codification Section 136. Of this amount, \$12,347 is recorded as an obligation of the General Fund and none is recorded within the general long-term obligations account group.

**8. LEASES**

The library has operating leases of the following nature:

A building for operation of the library headquarters and Amite branch under an operating lease which expires on September 3, 1997.

A building for operation of the Clark Library branch under a month by month lease which has a 2 month notice requirement before it expires.

A building for operation of the Independence Library branch under a month by month lease which has a 2 month notice requirement before it expires.

A building for operation of the Lavergne Library branch under a month by month lease which has a 2 month notice requirement before it expires.

A building for operation of the Hammond Library branch under an operating lease which expires February, 1997.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of December 31, 1999:

<u>Fiscal Year</u>	<u>Est Mgmt and Office</u>
1999	<u>\$ 68,480</u>
1997	24,080
1998	-
1999	-
2000	-
<b>Total</b>	<u><u>\$ 92,560</u></u>

TANGIPAHOLA PARISH LIBRARY  
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Amite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

8. LITIGATION AND CLAIMS

At December 31, 1995, the library is not in litigation or aware of any claims, except as noted in footnote 10.

10. JUDGEMENT RECEIVABLE

In prior years, the Tangipahola Parish Council maintained the records of the Library, which is a component unit of the Council. The Library is eligible to receive state revenue sharing funds; however, the Council had withheld payment of state revenue sharing funds from them based on Louisiana Attorney General Opinion No. 89-193. The state revenue sharing funds provided by Act 900 of 1985 and Act 1064 of 1986 were withheld from the Library and used by the Council to pay mandated expenditures of the parish.

On January 11, 1988, the Friends of the Frochardville Branch Library, Incorporated, on behalf of the Tangipahola Parish Library, filed a lawsuit against the Tangipahola Parish Council. The lawsuit sought payment from the Council of all state revenue sharing monies provided by Act 900 of 1985 and Act 1064 of 1986 withheld from the Tangipahola Parish Library. On April 14, 1988, a defaultary judgment was rendered in favor of the Plaintiff. The judgment ordered that the Library was entitled to payment from the Council as follows:

<u>Due for 1985</u>	<u>Due for 1986</u>	<u>Total</u>
\$ 176,818	\$ 176,262	\$ 353,080

On March 8, 1993, the Tangipahola Parish Council agreed to make quarterly payments of \$8,650 (24.2% of \$353,080) for the next five years, beginning April, 1993, if funds are available. If more funds are available during any of these years, the Parish Council reserves the right to pay at a higher figure at their discretion. At the end of 10 years, this pay back plan shall be paid in full and judgement against the Tangipahola Parish Council will be fulfilled and executed at that time.

As of December 31, 1995 the Tangipahola Parish Council has repaid \$89,558. The remaining balance is \$263,522.

**TANGIPARUA PARISH LIBRARY  
TANGIPARUA PARISH COUNCIL  
Amite, Louisiana**

Schedule I

**SCHEDULE OF EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND  
For the Year Ended December 31, 1995**

EXPENDITURES	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Personnel Services:</b>			
Regular Salaries & Wages	\$461,200	\$439,251	\$21,949
Retirement Contributions	33,720	37,048	6,872
Life/Health Insurance	58,188	68,286	(2,898)
Worker's Unemployment Compensation	3,000	5,093	(2,093)
Medicare & FICA Tax	30,560	9,731	809
Unemployment	4,000	649	3,351
Contract Labor	-	1,534	(1,534)
<b>Total Personnel Services</b>	<u>590,668</u>	<u>543,582</u>	<u>21,878</u>
<b>Operating Services:</b>			
Membership Dues	1,300	1,421	(21)
Advertising	-	135	(135)
Publication of Legal Notices	300	260	40
Print, Duplicate, & Type	1,300	252	1,248
Binding	1,000	1,500	(500)
Electrical, Light & Power	27,300	28,040	(2,540)
Gas	1,400	949	451
Water/Sewerage	2,300	2,085	214
Deducted from Ad valorem Tax	29,000	35,244	(4,244)
<b>Total Operating Services</b>	<u>64,300</u>	<u>69,888</u>	<u>(5,688)</u>
<b>Communications:</b>			
Postage & Box Rent	6,000	6,089	-
Telephone	16,000	16,941	(2,941)
Cell-Phone Services	2,000	1,147	853
<b>Total Communications</b>	<u>24,000</u>	<u>24,084</u>	<u>(2,084)</u>
<b>Resale:</b>			
Building	60,000	58,315	1,685
Equipment	4,000	3,534	466
Other	-	29	(29)
<b>Total Resale</b>	<u>64,000</u>	<u>61,769</u>	<u>2,231</u>

Continued on the following page.

The accompanying notes are an integral part of this statement.

**TANGIPAHOA PARISH LIBRARY  
TANGIPAHOA PARISH COUNCIL  
Amite, Louisiana**

**Schedule 1**

**SCHEDULE OF EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND  
(Continued)  
For the Year Ended December 31, 1995**

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Maintenance:</b>			
Grounds	\$1,000	\$1,000	(\$0)
Fuel/Oil	10,000	9,826	174
Motor Vehicles	1,000	-	1,000
HVAC	5,000	1,231	3,769
Furniture, Machinery & Equipment	3,000	2,382	618
Electrical	1,500	790	710
Pest Control	1,500	1,280	220
Contractual Service	3,000	864	2,136
<b>Total Maintenance</b>	<u>36,000</u>	<u>17,383</u>	<u>18,617</u>
<b>Professional Services:</b>			
Legal	-	19	(19)
Accounting	17,000	16,900	100
Estimators	1,000	-	1,000
Clerk	-	4,150	(4,150)
Other	1,500	381	1,119
<b>Total Professional Services</b>	<u>19,500</u>	<u>21,650</u>	<u>(2,150)</u>
<b>Insurance:</b>			
Fire & Casualty	12,000	10,100	1,900
Motor Vehicle	1,000	522	1,478
Performance/Fidelity Bond	600	1,225	(625)
Board & Employee Liability	3,500	3,304	196
<b>Total Insurance</b>	<u>17,100</u>	<u>15,411</u>	<u>1,689</u>
<b>Materials &amp; Supplies:</b>			
Library	10,000	10,438	(438)
Office	4,000	1,334	2,666
Building & Grounds	3,000	1,699	1,301
Motor Vehicle	1,000	820	180
Other	500	-	500
Automated & On-Line	-	28	(28)
<b>Total Materials &amp; Supplies</b>	<u>18,500</u>	<u>24,329</u>	<u>(5,829)</u>

Continued on the following page.

The accompanying notes are an integral part of this statement.



**TANGIPAHOLA PARISH LIBRARY  
TANGIPAHOLA PARISH COUNCIL  
Amite, Louisiana**

Schedule 1

**SCHEDULE OF EXPENDITURES -  
BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND  
(Continued)  
For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Travel	\$4,808	\$4,206	(592)
Capital Outlays:			
Leasehold Improvements	21,980	21,980	0
Library Machinery & Equipment	-	583	(583)
Automated & On-Line Service	65,000	60,918	(4,082)
Office Machinery & Equipment	1,500	1,348	(152)
Furniture & Fixtures	42,000	43,352	(1,352)
Books	122,000	182,431	(60,431)
Periodicals	31,000	17,213	13,787
Audio Material	500	3,352	(2,852)
Film & Video	1,000	1,212	(212)
Total Capital Outlays	<u>278,080</u>	<u>358,883</u>	<u>(80,803)</u>
Total Expenditures	<u>\$1,898,768</u>	<u>\$1,858,273</u>	<u>\$40,495</u>

(Continued)

The accompanying notes are an integral part of this statement.

**BRUCE HANRELL & CO.**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF  
COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Board of Control  
Tangipahoa Parish Library  
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Library, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 27, 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 component unit financial statements are free of material misstatement.

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

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

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

Bruce Hanrell and Company, CPA's  
A Professional Accounting Corporation

May 27, 1996

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

To the Board of Control  
Tangipahoa Parish Library  
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Library, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 23, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the Tangipahoa Parish Library, Louisiana, 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 and irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the Tangipahoa Parish Library, Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
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Page 2

We noted certain matters involving internal control structure and its operation that we consider to be reportable conditions 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 judgement, could adversely affect the Library's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

Due to the limited number of personnel, the Tangipahoa Parish Library, Louisiana, is not able to have a proper segregation of duties.

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 component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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 some of the reportable conditions described above is a material weakness.

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

  
Bruce Harrell and Company, CPAs  
Professional Accounting Corporation

May 27, 1998