

OPELUSAS-BURICE PUBLIC LIBRARY

Detailed Schedule of Current Expenditures -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Executive and Administrative:			
Books and Legal Fees	\$ 3,400	\$ 3,400	\$ (138)
Salaries	154,780	154,848	68
Substitutes and part-time employees	3,400	2,957	(443)
Payroll taxes and pension contributions	12,975	12,350	(625)
Employee's hospitalization contributions	4,000	5,234	(768)
Maintenance and repairs - equipment	14,732	7,700	(6,532)
Deer	130	100	-
Insurance	10,358	8,214	(2,157)
Rentals	7,600	8,910	(1,310)
Administrative supplies	4,700	4,404	(296)
Communications	4,500	3,375	(1,125)
Travel	1,510	1,138	(372)
Books and Library System	4,400	4,400	0
Utilities	<u>15,800</u>	<u>16,127</u>	<u>(327)</u>
	<u>\$267,657</u>	<u>\$254,464</u>	<u>\$13,193</u>

DARNALL, SIKES & FREDERICK
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Page 2 Detail Schedule VII

1. **State of Louisiana**
2. **Opelousas-Bardie Public Library**
3. **Opelousas, Louisiana**

4. **Opelousas-Bardie Public Library**
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Independent Auditor's Report

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

We have audited the accompanying general purpose financial statements of the Opelousas-Bardie Public Library as of, and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Opelousas-Bardie 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. Those 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-Bardie Public Library as of December 31, 1996, 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 "Supplemental 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-Bardie Public Library. Such information has been subjected to the auditing procedures applied to the audit of the general

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OPELOUSAS-EUNICE PUBLIC LIBRARY
Opelousas, Louisiana

Financial Statements

Year Ended December 31, 1966

These financial statements were prepared by the Board of Trustees of the Opelousas-Eunice Public Library, a non-profit organization, and are not intended to be audited. The Board of Trustees is not responsible for the accuracy or completeness of these financial statements. The Board of Trustees is not responsible for the accuracy or completeness of these financial statements.

Approved Date: APR 09 1967

GENERAL FUND

To account for resources traditionally associated with governmental units which are not required to be accounted for in another fund.

OPPELOUSAS-BIBBICK PUBLIC LIBRARY
Special Revenue Fund

Balance Sheet
December 31, 1996

ASSETS

	<u>Fine Fund</u>
Cash in bank - regular	<u>\$1,268</u>

FUND EQUITY

Fund Equity: Unreserved, undesignated	<u>\$1,268</u>
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OPPELOUSAS-GIBBOE PUBLIC LIBRARY

Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance -
Budget (GRAP Basis) and Actual
Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental -			
City of Opelousas	\$174,000	\$174,000	\$ -
City of Bayou	93,332	93,332	4000
Grants	3,000	3,000	-
Machine charges	8,638	8,635	5
Gifts and loan books	400	907	507
Memorial fund	828	2,002	1,174
Interest income	410	1,274	864
Refunds	454	313	(141)
Miscellaneous	552	890	338
	<u>281,832</u>	<u>285,626</u>	<u>3,792</u>
Expenditures:			
Capital expenditures -			
Executive and administrative	\$47,857	\$34,464	13,393
Capital outlay:			
Books	18,442	19,896	(1,454)
Furniture and equipment	8,000	2,825	5,175
	<u>274,299</u>	<u>267,285</u>	<u>7,014</u>
Excess of revenues over expenditures	7,533	12,341	4,808
Other financing sources:			
Operating transfers in	5,200	5,200	-
Excess of revenues and other sources over expenditures	12,733	18,099	5,366
Fund balance, beginning of year	<u>31,626</u>	<u>31,626</u>	
Fund balance, end of year	<u>\$ 44,359</u>	<u>\$ 49,725</u>	<u>\$ 5,366</u>

SPECIAL REVENUE FUND

Fine Fund

To account for the receipt and subsequent expenditures of fines received from over-the-books.

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.

In accordance with Government Auditing Standards, we have also issued a report dated April 23, 1997, on our consideration of the Opelousas Parish Public Library's internal control structure and a report dated April 23, 1997, on its compliance with laws and regulations.

Darvall, Sikes & Frederick

A Corporation of Certified Public Accountants

Burice, Louisiana
April 23, 1997

OPPELOUSAS-BRIDGE PUBLIC LIBRARY

Consolidated Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (BAP Basis) and Actual -
General and Special Revenue Funds
Year Ended December 31, 1998

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Intergovernmental	\$787,350	\$787,322	\$ 228
Machine charges	8,450	8,425	25
Fines	-	-	-
Grant	3,800	3,800	-
Interest	850	1,256	386
Miscellaneous	2,660	6,611	3,951
Total revenues	<u>801,810</u>	<u>807,604</u>	<u>5,794</u>
Expenditures:			
Current -			
Executive and administrative	347,857	334,464	13,393
Capital outlay	26,662	27,281	(619)
Total expenditures	<u>374,519</u>	<u>361,745</u>	<u>12,774</u>
Excess of revenues over expenditures	427,291	445,859	18,568
Other financing sources (uses):			
Operating transfers in	5,500	5,500	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other (uses)	432,791	451,359	18,568
Fund balance, beginning of year	<u>31,634</u>	<u>31,634</u>	<u>-</u>
Fund balance, end of year	<u>\$ 64,425</u>	<u>\$ 83,003</u>	<u>\$ 18,578</u>

SPRINGFIELD-SENTRY PUBLIC LIBRARY
General Fund

Balance Sheet
December 31, 1994

ASSETS

petty cash	\$ 100
Cash in bank - regular	49,145
Investment in savings:	
Burlington branch contributions	6,575
Springfield branch contributions	11,768
Grants receivable	<u>3,000</u>
Total assets	\$70,588

LIABILITIES AND FUND EQUITY

Liabilities:	
Accounts payable	\$ 7,340
Accrued liabilities	<u>3,261</u>
Total liabilities	<u>10,601</u>
Fund balance:	
Unreserved, undesignated	<u>59,987</u>
Total liabilities and fund equity	\$70,588

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Form 99-2000-CPA, Rev. 10/99

1. Location: CPA
2. State: Louisiana
3. Date of Report: 4/25/99

Client: Board of
Trustees, Spelman-
Bonica Public Library
1000 N. Peltier, Metairie, LA
70002
Client: Spelman-Bonica Public
Library
1000 N. Peltier, Metairie, LA
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1000 N. Peltier, Metairie, LA
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Client: Spelman-Bonica Public
Library
1000 N. Peltier, Metairie, LA
70002

**Independent Auditor's Report on Internal
Control Structure Based on an Audit of
General Purpose Financial Statements Performed
in Accordance with Government Auditing Standards**

CPA
1000 N. Peltier, Metairie, LA 70002
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To the Board of Commissioners of
Spelman-Bonica Public Library
Opelousas, Louisiana

We have audited the general purpose financial statements of the Spelman-Bonica Public Library as of, and for the year ended December 31, 1998, and have issued our report thereon dated April 25, 1999.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and Circular A-133 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 executed in accordance with management's authorization and recorded properly in permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Spelman-Bonica Public Library, for the year ended December 31, 1998, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Condition

The Secretary/Treasurer performs all cash receipts and disbursement functions and reconciles all bank accounts which indicate a lack of segregation of duties.

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 one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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 do not believe the reportable condition described above is a material weakness.

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

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Monroe, Louisiana
April 23, 1987

SPENCER-KENICE PUBLIC LIBRARY

Combined Statement of Revenues, Expenditures and
Changes in Fund Balance
All Governmental Fund Types
Year Ended December 31, 1996

	Governmental Fund Types		
	General	Special Revenues	Total (Memorandum Only)
Revenues:			
Intergovernmental	\$267,332	0 -	\$267,332
Machine charges	8,435	-	8,435
Fines	-	5,790	5,790
Grants	5,000	-	5,000
Interest	5,736	36	5,772
Miscellaneous	6,821	368	7,189
Total revenues	<u>289,324</u>	<u>6,134</u>	<u>295,458</u>
Expenditures:			
Current:			
Executive and administrative	234,444	1,406	235,850
Capital outlay	<u>22,381</u>	<u>432</u>	<u>22,813</u>
Total expenditures	<u>256,825</u>	<u>1,838</u>	<u>258,663</u>
Excess of revenues over expenditures	32,499	4,296	36,795
Other financing sources (uses):			
Spending transfers in	5,500	-	5,500
Spending transfers out	-	(5,500)	(5,500)
Excess of revenues and other sources over expenditures and other uses	38,000	(1,204)	36,796
Fund balance, beginning of year	<u>35,836</u>	<u>3,818</u>	<u>39,654</u>
Fund balance, end of year	<u>\$ 73,836</u>	<u>\$ 2,614</u>	<u>\$ 76,450</u>

The accompanying notes are an integral part of this statement.

<u>Equipment</u>	<u>Fixed Assets and Flotilla</u>	<u>Banks</u>	<u>Partings and Profit Share</u>
\$28,888	\$138,502	\$210,431	\$27,887
4,686	-	17,100	-
-	-	812	-
-	-	2,783	-
3,000	-	-	-
<u>-----</u>	<u>-----</u>	<u>66,803</u>	<u>-----</u>
<u>\$28,888</u>	<u>\$138,502</u>	<u>\$224,843</u>	<u>\$27,887</u>

<u>Special Revenue Fund</u>			<u>Totals</u> <u>(Memorandum Only)</u>		
<u>Budget.</u>	<u>Actual.</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Budget.</u>	<u>Actual.</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
\$ -	\$ -	\$ -	\$267,322	\$267,322	\$ -
-	-	-	8,430	8,433	3
7,800	5,790	(1,210)	7,000	5,190	(1,210)
-	-	-	3,000	3,000	-
-	54	54	630	3,390	660
-	366	366	3,460	6,523	2,313
<u>7,800</u>	<u>6,210</u>	<u>(1,210)</u>	<u>208,812</u>	<u>208,183</u>	<u>1,860</u>
1,500	1,404	96	248,357	233,668	15,289
<u>1,800</u>	<u>632</u>	<u>1,168</u>	<u>22,962</u>	<u>28,313</u>	<u>(2,721)</u>
<u>2,500</u>	<u>2,318</u>	<u>182</u>	<u>208,812</u>	<u>206,681</u>	<u>22,318</u>
4,900	4,152	748	12,223	26,701	26,678
-	-	-	5,580	5,580	-
<u>15,200</u>	<u>15,300</u>	<u>(100)</u>	<u>15,200</u>	<u>15,200</u>	<u>-</u>
(1,800)	(1,348)	(448)	12,223	26,701	26,678
<u>3,618</u>	<u>3,618</u>	<u>-</u>	<u>32,220</u>	<u>32,220</u>	<u>-</u>
<u>\$ 2,618</u>	<u>\$ 2,368</u>	<u>\$ (248)</u>	<u>\$ 47,483</u>	<u>\$ 61,961</u>	<u>\$14,478</u>

The accompanying notes are an integral part of this statement.

OPELUSSAS-BURDEN PUBLIC LIBRARY

Notes to Financial Statements
December 31, 1994

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practices of the Opelussas-Burden 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 17:517, and to the technical audit guide, Handbook 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 only of 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 Opelussas and Burden. The cities do not exercise significant influence over management or financial 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 results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental 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.

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:

SPRINGFIELD PUBLIC LIBRARY

Notes to Financial Statements
December 31, 1994

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fund

The General Fund is used to account for all activities of the general government not accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are 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 measurable in 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 measurable in accrual. Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred, if measurable.

D. Cash

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

E. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, rather than in governmental funds. The Asset 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. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, canals and gutters,

SPLOONAS-KINGE PUBLIC LIBRARY

Notes to Financial Statements
December 31, 1986

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

assets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

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

F. Encumbrances

The Library does not use encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

G. 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 hearing 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 finally 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.

OPPELONAS BRIDGE PUBLIC LIBRARY

Notes to Financial Statements
December 31, 1996

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Operating appropriations, to the extent not expended, lapse at year end. Capital appropriations continue in force until the project is completed or deemed abandoned.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) and were awarded as required by Louisiana Revised Statutes 39:2360.

B. Compensated Absence

The Library has the following policy regarding vacation and sick leave. Vacations must be taken within the vacation year in which granted or the hours are lost. Employees may accumulate up to 120 hours of sick leave. No compensation is allowed for unused sick leave when employee terminates their employment. No compensation for compensated absence is accrued for the current year.

I. Total Columns on Combined Statements - Footnote

Total columns on the Combined Statements - Description are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, 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 INVESTMENT IN SAVINGS

At December 31, 1996, investment in savings consisted of the following:

	<u>RATE</u>	<u>AMOUNT</u>
<u>Opelousas Branch Certificates</u>		
Insured Money Market at St. Landry Bank & Trust Company	Variable	<u>\$ 4,321</u>
<u>Opelousas Branch Certificates</u>		
Insured Money Market at St. Landry Bank & Trust Company	Variable	<u>\$18,180</u>

OFFICE/SAG-BUNICE PUBLIC LIBRARY

Notes to Financial Statements
December 31, 1984

NOTE 3 EMPLOYEE BENEFIT

All employees who are hired on a permanent basis working at least thirty-five (35) hours per week, not participating in another public funded retirement system and under age sixty (60) at date of employment are members of the Municipal Employees' Retirement System (MERS).

All employees who are not members of MERS contribute a percentage of each employee's salary to the Social Security Retirement System (FICA) established by the Library, 7.65% by the employee).

Municipal Employees' Retirement System

The system, established by provisions of Louisiana Revised Statute 18:1710, requires eligible employees to contribute 7.2% of their annual covered salary to the system while the Library is required to contribute at the statutory rate of 8.2% of the total annual covered salary. The Library's contributions to the system for the years ended June 30, 1984 was \$7,878.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Employees' Retirement System, 7907 Office Park Building, Baton Rouge, LA 70809.

NOTE 4 BOARD OF COMMISSIONERS'S 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 costs travel expenses incurred in accordance with the regular personnel policy.

SUPPLEMENTAL INFORMATION

OTTELOOIS JUNIOR PUBLIC LIBRARY

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1974

	ASSETS			
	Governmental Fund Types		General Fixed Assets	Total (Noncurrent Only)
	General	Special Services		
Petty cash	\$ 100	\$ -	\$ -	\$ 100
Cash in bank - regular	48,145	3,708	-	51,853
Investment in savings	-	-	-	-
Kantua branch savings/invest	4,371	-	-	4,371
Opelousas branch savings/invest	21,768	-	-	21,768
Intergovernmental receivable	3,000	-	-	3,000
Land	-	-	118,138	118,138
Building	-	-	242,454	242,454
Equipment	-	-	28,982	28,982
Furniture and fixtures	-	-	132,372	132,372
Books	-	-	724,863	724,863
Paintings and stuffed wildlife	-	-	27,632	27,632
Total assets	\$70,385	\$3,708	\$1,571,864	\$1,644,957

LIABILITIES AND FUND Equity

Liabilities:				
Accounts payable	\$ 7,362	\$ -	\$ -	\$ 7,362
Accrued liabilities	3,262	-	-	3,262
Total liabilities	10,624	-	-	10,624
Fund Equity:				
Investment in general fixed assets	-	-	1,571,864	1,571,864
Fund balances - unreserved, undesignated	59,761	3,708	-	63,469
Total fund equity	59,761	3,708	1,571,864	1,635,333
Total liabilities and fund equity	\$70,385	\$3,708	\$1,571,864	\$1,644,957

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for general fixed assets.

OPLEPASS-HUNICE PUBLIC LIBRARY
 General Fixed Assets Account Group

Statement of General Fixed Assets
 December 31, 1998

General fixed assets:

Land	\$ 118,176
Buildings	861,636
Equipment	38,562
Furniture and fixtures	132,379
Books	724,063
Paintings and stuffed wildlife	<u>21,032</u>
	<u>\$1,971,846</u>

Investment in general fixed assets:

Acquired from General Fund Revenues	\$ 456,956
Acquired from State Aid	213,937
Acquired from donations and gifts	102,066
Acquired from Louisiana State Library	40,061
Acquired from Federal grants	513,476
Acquired from City of Opelousas	115,000
Acquired from Fine Fund	12,814
Acquired from City of Eunice	66,668
Acquired from Boston Contingency Funds	<u>136,265</u>
	<u>\$1,971,846</u>

OPPELOUSAS-CORNER PUBLIC LIBRARY

Statement of Changes in General Fixed Assets
Year Ended December 31, 1990

	<u>Totals</u>	<u>Land</u>	<u>Buildings</u>
General fixed assets, beginning of year	\$0,350,356	\$118,176	\$232,180
Additions:			
General Fund revenues	21,801	-	-
Fire Fund revenues	632	-	-
Donations	2,382	-	-
State aid	3,680	-	-
Subtractions:			
Books withdrawn	<u>(8,387)</u>	<u>-</u>	<u>-</u>
General fixed assets, end of year	<u>\$1,573,866</u>	<u>\$118,176</u>	<u>\$464,866</u>

SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS

OPPELUSAL-BURICE PUBLIC LIBRARY
 Fine Fund

Comparative Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget (GAAP Basis) and Actual
 Year Ended December 31, 1996

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Fines collected	\$ 1,000	\$ 9,199	\$(1,100)
Interest Income	-	54	54
Other Income	-	366	366
	<u>1,000</u>	<u>9,619</u>	<u>(320)</u>
Expenditures:			
Current :			
Executive and administrative:			
Supplies	500	479	21
Communications	500	425	75
Travel	500	506	(6)
Capital outlay	<u>1,500</u>	<u>831</u>	<u>669</u>
	<u>3,500</u>	<u>2,821</u>	<u>679</u>
Excess of revenues over expenditures	4,500	4,152	(348)
Other financing uses:			
Operating transfers out	<u>(13,500)</u>	<u>(13,360)</u>	<u>140</u>
Excess of expenditures over revenues and other uses	<u>(1,500)</u>	<u>(1,548)</u>	<u>(48)</u>
Fund balance, beginning of year	<u>3,616</u>	<u>3,616</u>	<u>-</u>
Fund balance, end of year	<u>\$ 2,616</u>	<u>\$ 2,768</u>	<u>\$ (348)</u>