

MOREHOUSE PARISH LIBRARY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND  
For the Year Ended December 31, 1996

Revenues:	
Taxes	\$ 368,340
Intergovernmental	37,340
Fines and forfeitures	3,498
Charges for services	3,485
Interest and miscellaneous	16,000
	<u>\$ 428,663</u>
Expenditures:	
General government:	
Statutory charges	\$ 9,628
Culture and recreation	
Personal services	174,238
Operating services	57,981
Materials and supplies	8,536
Travel	1,286
Intergovernmental	1,877
Capital outlay	313,074
	<u>\$ 568,610</u>
Excess of revenues over (under) expenditures	\$( 140,947)
Other financing sources:	
Proceeds of long-term advances of certificates of indebtedness	75,000
Excess of revenues and other financing sources over (under) expenditures	\$( 65,947)
Fund balance - beginning	320,131
Fund balance - ending	<u>\$ 254,184</u>

See accountant's compilation report.

*Debt*

10. We examined bank deposits for the period under examination to determine whether any such deposits appeared to be proceeds of bank loans, bonds, or like indebtedness.
- o We scanned bank deposits and cash receipts journals and noted no such deposits. Upon inquiry of the Librarian, the long-term advance of the proceeds of the certificates of indebtedness was disclosed. Each transaction has been properly recorded as a current expenditure, other financing source and long-term debt.

*Advances and Borrower*

11. We examined payroll records and minutes for the year to determine whether any payments had been made to employees which may constitute bonuses, advances, or gifts.
- o We noted no instances of noncompliance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the assertions included in the accompanying *Louisiana Administrative Questionnaire*. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Morhouse Parish Library and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, under state law, this report is a public record and subject to unlimited distribution.

April 2, 1997

*Price, Dwyer & Co.*

MOREHOUSE PARISH LIBRARY

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 (CASH BASIS) - GOVERNMENTAL FUND TYPE - GENERAL FUND  
 For the Year Ended December 31, 1996

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 284,460	\$ 289,013	\$ 4,553
Intergovernmental	37,343	37,343	-
Fees and forfeitures	2,330	2,460	230
Charges for services	1,770	2,403	633
Interest and miscellaneous	12,800	16,820	5,020
	<u>\$ 338,603</u>	<u>\$ 347,139</u>	<u>\$ 10,498</u>
<b>Expenditures:</b>			
Cultural and recreation:			
Personal services	\$ 180,163	\$ 174,628	\$ 5,535
Operating services	100,330	97,280	43,044
Materials and supplies	8,000	8,599	( 599)
Travel	2,080	1,280	714
Intergovernmental	1,750	1,877	73
Capital outlay	219,800	311,803	( 92,003)
	<u>\$ 512,323</u>	<u>\$ 557,637</u>	<u>\$ 48,314</u>
Excess of revenues over (under) expenditures	<u>\$ 174,620</u>	<u>\$ 210,312</u>	<u>\$ 35,692</u>

See accountant's compilation report.

MORRISHOUSE PARISH LIBRARY

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUPS

December 31, 1996

	Governmental		Account Groups		Totals - (Memorandum Only)
	Fund Type		General	General	
	General	Fund Assets	Long-Term Debt		
<b>ASSETS AND OTHER DEBITS</b>					
<i>Assets:</i>					
Cash and cash equivalents	\$ 61,452	\$ -	\$ -	\$ -	\$ 61,452
Investment	50,000	-	-	-	90,000
Taxes receivable	291,946	-	-	-	291,946
Fixed assets	-	946,754	-	-	946,754
<i>Other debits:</i>					
Amount to be provided for retirement of long-term advance	-	-	73,000	-	73,000
<b>Total assets and other debits</b>	<b>\$ 403,438</b>	<b>\$ 946,754</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>\$ 1,423,192</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<i>Liabilities:</i>					
Accounts payable	\$ 6,191	\$ -	\$ -	\$ -	\$ 6,191
Other liabilities	7,233	-	-	-	7,233
Long-term advance	-	-	73,000	-	73,000
<b>Total liabilities</b>	<b>\$ 13,424</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>\$ 86,424</b>
<i>Equity and other credits:</i>					
Investment in general fixed assets	\$ -	\$ 946,754	\$ -	\$ -	\$ 946,754
Fund balance - unreserved and undesignated	383,014	-	-	-	383,014
<b>Total equity and other credits</b>	<b>\$ 383,014</b>	<b>\$ 946,754</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,319,828</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 403,438</b>	<b>\$ 946,754</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>\$ 1,423,192</b>

See accountant's compilation report.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Control  
Mandeville Parish Library  
Bossier, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Mandeville Parish Library, solely to assist you in evaluating the accompanying Louisiana Auditors' Certificate, dated November 22, 1988, and prepared for the year ended December 31, 1988. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our applied procedures, together with any findings, follow:

*Public Bid Law*

1. We selected all expenditures, if any, made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with LSA-RS 38:3211-3221 (the public bid law).
2. Our review of expenditure totals and cash disbursement journals revealed no individual expenditures for materials and supplies exceeding \$5,000 or for public works exceeding \$50,000.

*Code of Ethics for Public Officials and Public Employees*

3. We obtained from management a list of the immediate family members of each board member as defined by LSA-RS 42:1161-1174 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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MOREHOUSE PARISH LIBRARY  
BASTROP, LOUISIANA

FINANCIAL REPORT  
(Compiled)

AND

REPORT ON APPROVED AGREED-UPON PROCEDURES

December 31, 1986

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the justice, or justices, of the court, and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: MAY 14 1987

**HILL, INZINA & COMPANY**

Certified Public Accountants • A Professional Corporation  
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# HILL, INZINA & COMPANY

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## ACCOUNTANT'S COMPILATION REPORT

Board of Control  
Morehouse Parish Library  
Bastrop, Louisiana

We have compiled the general-purpose financial statements of Morehouse Parish Library (a component unit of Morehouse Parish), as of and for the year ended December 31, 1996, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Library's assets and other debts, liabilities, equity and other credits, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

April 2, 1997

*Hill, Inzina & Co.*



**GENERAL-PURPOSE FINANCIAL STATEMENTS**  
**(COMBINED STATEMENTS)**

3. We obtained from management a listing of all employees paid during the period under examination.
4. We determined whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.
  - o Our review of the expenditures indicated that the Library paid no employees during the period under examination who were immediate family members of board members.

#### *Budgeting*

5. We obtained a copy of the legally adopted budget and all amendments.
6. We traced the budget adoption and amendments to the minute book.
7. We compared the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceeded budgeted amounts by more than 5%.
  - o Expenditures (cash basis) for the year ended December 31, 1996, of \$357,657 exceeded appropriations (cash basis) of \$311,363 by 9.07%. This unfavorable variance occurred due to the fact that the Board was unaware that the proceeds of the long-term advance of certificates of indebtedness would be recorded as current expenditures upon the disbursement by the Library of the advanced funds.

#### *Accounting and Reporting*

8. We randomly selected six disbursements made during the period under examination and:
  - (1) traced payments to supporting documentation as to proper amounts and payee, (2) determined if payments were properly coded to the correct fund and general ledger account, and (3) determined whether payments received approval from proper authorities.
  - o We noted no occurrences of lack of support, mis-coding or unauthorized payments.

#### *Meetings*

9. We examined evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).
  - o We noted no instances of noncompliance.