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ALLEN PARISH LIBRARY
Orleans, Louisiana
Financial Report
Year Ended December 31, 1966

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Release Date JUL 23 1967

STATE OF LOUISIANA
LEGISLATIVE AUDITOR
BATON ROUGE, LOUISIANA

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DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

a corporation organized under the laws of Louisiana

1. Law Firm, CPA
2. State Auditor, CPA
3. State Treasurer, CPA
4. State Comptroller, CPA
5. State Inspector, CPA
6. State Director, CPA
7. State Attorney General, CPA
8. State Superintendent of Education, CPA
9. State Commissioner of Labor and Industry, CPA
10. State Commissioner of Social Security, CPA
11. State Commissioner of Health and Hospital Services, CPA
12. State Commissioner of Mental Health, CPA
13. State Commissioner of Public Safety, CPA
14. State Commissioner of Transportation, CPA
15. State Commissioner of Wildlife and Fisheries, CPA
16. State Commissioner of Parks and Recreation, CPA
17. State Commissioner of State Lands, CPA
18. State Commissioner of State Parks, CPA
19. State Commissioner of State Housing, CPA
20. State Commissioner of State Public Safety, CPA
21. State Commissioner of State Public Health, CPA
22. State Commissioner of State Public Safety, CPA
23. State Commissioner of State Public Health, CPA
24. State Commissioner of State Public Safety, CPA
25. State Commissioner of State Public Health, CPA

MEMORANDUM
Report to Board of Control

INDEPENDENT AUDITOR'S REPORT

Board of Control
Allen Parish Library
Shreveport, Louisiana

We have audited the accompanying general purpose financial statements of the Allen Parish Library, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1994. These financial statements are the responsibility of the 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 and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that we plan and perform the audit so 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 above present fairly, in all material respects, the financial position of the Allen Parish Library as of December 31, 1994 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 28, 1997 on our consideration of the Allen Parish Library's internal control structure and a report dated April 28, 1997 on its compliance with laws and regulations.

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MEMORANDUM
REPORT TO BOARD OF CONTROL
DATE: APRIL 28, 1997
SUBJECT: ALLEN PARISH LIBRARY

The financial information for the preceding year which is included for comparative purposes, was taken from the financial reports for the year ended December 31, 1955, in which we expressed an unqualified opinion on the general purpose financial statements of The Allen Parish Library.

Dunnell, Sikes, Kolder, Frederick & Rainey
(A Corporation of Certified Public Accountants)

Lafayette, Louisiana
April 18, 1956

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ALLEN BRADY LIBRARY
Martins, Louisiana

Financial Balance Sheet - Governmental Fund Type and Account Groups
December 31, 1994

	Governmental Fund Type General Fund	Revenue Sources		Totals	
		General Fund	Long Term Fund	General Fund	Long Term Fund
ASSETS AND OTHER DEBITS					
Cash	\$ 144	\$ -	\$ -	\$ 144	\$ -
Investment - Operating deposits on various bank transactions	104,111	-	-	104,111	104,111
Investment in securities	499,937	-	-	499,937	499,937
Other revenue sharing debits	32,252	-	-	32,252	32,252
Library, land, building, equipment and lease debits to be provided for retirement of general long-term debt	2,724	-	-	2,724	2,724
Total assets and other debits	640,168	\$ 1,132,720	\$ 42,480	\$ 1,711,180	\$ 1,668,500
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 4,252	\$ -	\$ -	\$ 4,252	\$ 4,252
Accrued liabilities	1,286	-	-	1,286	1,286
Notes to payable	11,270	-	-	11,270	11,270
Committed amounts payable	-	-	22,480	-	22,480
Total liabilities	16,808	-	22,480	39,288	39,288
Fund equity					
Investment in general fund equity	-	1,132,720	-	1,132,720	1,132,720
Fund balance - investment, unassigned	592,150	-	-	592,150	592,150
Total fund equity	592,150	1,132,720	-	1,724,870	1,724,870
Total liabilities and fund equity	640,168	\$ 1,132,720	\$ 42,480	\$ 1,711,180	\$ 1,668,500

The accompanying notes are an integral part of this statement.

STATE OF LOUISIANA
Berlin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget
(BAP Budget and Actual - General Fund)
Year Ended December 31, 1996

With Comparative Actual Accounts for Year Ended December 31, 1995

	1996		1995	
	Budget	Actual	Unavailable	1995
Revenues:				
Taxes - ad valorem	620,000	620,791	0	620,431
Intergovernmental -				
State revenue sharing	30,000	31,700	1,700	31,441
Federal grant	45,000	41,600	1,600	45,400
State grant	10,000	10,000	0	10,000
Miscellaneous -				
Interest	0	4,300	0	4,300
Other sources	10,000	10,000	1,000	11,000
Total revenues	<u>715,000</u>	<u>718,391</u>	<u>2,300</u>	<u>702,571</u>
Expenditures:				
Current -				
Culture and recreation				
Salary and wages	350,000	346,500	11,000	339,500
Personnel contract benefits	17,000	17,000	0	17,000
Group insurance	17,000	17,000	100	17,000
Utilities and telephone	67,500	67,700	0	67,500
Professional fees	11,700	11,700	1,700	0
Advertising, dues and subscription	5,000	1,000	(4,000)	0
Printing contracts	0	4,000	0	4,000
Equipment rentals	0	0	11,000	0
General insurance	10,000	10,000	0	10,000
Permit fees and subscriptions	0	4,000	(1,000)	0
Travel	10,000	11,000	(1,000)	0
Supplies	10,000	10,000	0	10,000
Repairs and maintenance	0	0	1,000	0
Printing	0	0	1,000	0
Contracting	0	0	0	0
Bank charges	0	0	(100)	0
Total culture and recreation	<u>500,200</u>	<u>498,200</u>	<u>10</u>	<u>488,500</u>
Capital outlay -				
Bonds	0	0	0	0
Equipment	10,000	10,000	(1,000)	10,000
Total capital outlay	<u>10,000</u>	<u>10,000</u>	<u>(1,000)</u>	<u>10,000</u>
Total expenditures	<u>510,200</u>	<u>508,200</u>	<u>(1,000)</u>	<u>498,500</u>
Excess of revenues over expenditures	204,800	210,191	0	204,071
Fund balances, beginning	460,100	460,100	-	460,100
Fund balances, ending	<u>664,900</u>	<u>670,291</u>	<u>0</u>	<u>664,171</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH LIBRARY
Oberlin, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Allen Parish Library, which is a component unit of the Allen Parish Police Jury, was created under Louisiana Revised Statute 25:211. The library operates under a Board of Control. The purpose of the Library is to provide library facilities to residents within its boundaries.

The accounting and reporting policies of the Allen Parish Library conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the Treasury Dept. guide, Methods of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

This report includes the fund and account groups which are controlled by or dependent on the Library executive and legislative branches (the Board of Control). Control by or dependence on the Library was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibilities.

The Library is a component unit of the Allen Parish Police Jury. Although the Parish does not provide financing, it does exercise some control over operations by virtue of the fact that it appoints the Board of Control.

B. Fund Accounting

The accounts of the Library are organized into fund and account groups, each of which is considered a separate accounting entity. The operation of the fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Account groups are reporting devices used to account for certain assets and liabilities of the governmental fund not recorded directly in that fund.

C. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the measurement focus.

ALLEN PARISH LIBRARY
Merita, Louisiana

Notes to Financial Statements (Continued)

The general fund operations are accounted for on a spending or "financial flow" measurement basis, and only current assets and current liabilities are generally included on the balance sheet.

The fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date donated. Donated amounts are immaterial in relation to total fixed assets.

Long-term liabilities expected to be financed from general fund operations are accounted for in the General Long-Term Debt Account Group.

B. 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 basis applied.

The governmental fund in the accompanying financial statements is reported on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are utilized:

Revenues -

All valorem taxes and the related state revenue sharing (which are 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 in November of each year and become delinquent on January 1. The taxes are generally collected in December, January, and February of each fiscal year. Other revenues that are considered susceptible to accrual include earned grant revenues and interest on interest-bearing deposits. Substantially, all other revenues are recorded when received.

ALLEN PARISH LIBRARY
MORILE, LOUISIANA

Notes to Financial Statements (Continued)

Expenditures -

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

E. Budgetary Practices

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

1. The Library's Director prepares a proposed budget and presents it to the Board of Control prior to ninety days before the beginning of each fiscal year.
2. The proposed budget is presented to the Allen Parish Police Jury. The Police Jury publishes the proposed budget and notifies the public that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held by the Police Jury on the proposed budget at least ten days after publication of the call for the hearing.
4. Any changes to the proposed annual operating budget requires a majority vote of the Board of Control.
5. No later than the last regular meeting of the fiscal year, the Board of Control adopts the annual operating budget for the ensuing fiscal year.
6. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Budget appropriations lapse at year end.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

ALLEN PARISH LIBRARY
Oberlin, Louisiana

Notes to Financial Statements (Continued)

C. Compensated Absences

Each full time employee earns eight (8) hours of sick leave per month which can be accumulated indefinitely. Employees who resign, retire or who are dismissed from employment shall not be paid for any accrued sick leave.

Vacation leave is earned as follows for each full time employee:

Director	1 month
Other employees:	
15 years or more of service	2 weeks
1 year to 15 years of service	1 week

Employees also were compensated time for overtime hours worked. The compensated time may be used as time off in the future in lieu of overtime pay. Employees may accumulate and carry over vacation leave and compensated time. The liability for these items has been recorded in the General Long-Term Debt Account Group.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Library as an extension of formal budgetary integration in the funds.

E. Bad Debts

Uncollectible accounts due for ad valorem taxes and other revenues are recognized as bad debts at the time information becomes available which would indicate uncollectibility of the receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible receivables was made due to immateriality at December 31, 1994.

F. Memorandum Only - Total Column

The total column on the combined Balance Sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

ALLEN FOLKISH LIBRARY
Oberlin, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Library may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Library may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the Library has cash and interest-bearing deposits (bank balances) totaling \$118,445, as follows:

Demand deposits	\$ 316
Interest-bearing demand and savings accounts	118,129
Total	\$118,445

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 bank. Deposit balances (bank balances) at December 31, 1996, are secured as follows:

Bank balances	\$118,511
Federal deposit insurance	180,336
Pledged securities (Category 3)	2,266,261
Total	3,565,108
Excess of federal insurance and pledged securities over bank balances	\$318,189

Pledged securities in Category 3 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Library's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana-Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Library that the fiscal agent has failed to pay deposited funds upon demand.

ALLEN PARISH LIBRARY
 Oberlin, Louisiana

Notes to Financial Statements (Continued)

(C) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and are actually billed to the taxpayers in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

Tax revenues are recognized in the year they are billed.

The taxes are based on assessed values determined by the Tax Assessor of Allen Parish and are collected by the Sheriff. The taxes are reduced to the Allen Parish Library net of deductions for Pension Fund Contributions.

For the year ended December 31, 1984, taxes of \$1.16 mills were levied on property with net assessed valuations totaling \$28,367,480 and were dedicated to paying the administrative, operations and maintenance expenditures for the Library.

Total taxes levied during 1984 were \$461,499. Taxes receivable at December 31, 1984 amounted to \$408,387.

(D) General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1984	Additions	Deletions	Balance December 31, 1984
Land	\$ 10,500	\$ -	\$ -	\$ 10,500
Books	675,043	51,448	(28,756)	718,168
Buildings	188,357	-	-	188,357
Equipment	145,321	25,241	-	170,562
Furniture and Fixtures	105,182	-	-	105,182
Total	\$1,024,803	\$82,689	\$28,756	\$1,132,388

(E) Pension Commitments

The Allen Parish Library participates in the Parochial Employee Retirement System of Louisiana, a cost-sharing multiple-employer, public employee retirement system.

ALLEN PUBLISH LIBRARY
Merita, Louisiana

Notes to Financial Statements (Continued)

(9) Operating Leases

The Allen Publish Library leases copiers and other equipment under operating leases expiring at various times. During the year ended December 31, 1998, rental expense under all operating leases totaled \$6,498.

Minimum future rentals, payments under operating leases having remaining terms in excess of one year as of December 31, 1998 are as follows:

Year Ended December 31,	
1999	\$3,684
1998	<u> 280</u>
Total minimum future rental payments	<u>\$4,682</u>

INTERNAL CONTROL AND
COMPLIANCE

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

ACCOUNTING FIRM OF PUBLIC ACCOUNTANTS

Page

5. Securities, CPA
6. Real Estate, CPA
7. Insurance, CPA
8. Tax Services, CPA
9. Other: (Specify)
10. Other: (Specify)
11. Other: (Specify)
12. Other: (Specify)
13. Other: (Specify)
14. Other: (Specify)
15. Other: (Specify)

MEMPHIS
Supplemental Report (See 100)

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH COMMERCE AND TRADE STATUTES

Board of Control
Allen Parish Library
Bossierie, Louisiana

We have audited the general purpose financial statements of the Allen Parish Library, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our Report Thereon dated April 28, 1997.

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

The management of the Allen 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that circumstances 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 Allen 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

MEMPHIS
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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, would adversely affect the society's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Irregularities Involving Accounting Practices

Finding:

Due to the small number of employees, the Library did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

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 described above. We believe the reportable condition described above is a material weakness.

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

Dornell, Stiles, Kolder, Frederick & Rainey

(A Corporation of Certified Public Accountants)

Monroe, Louisiana
April 28, 1987

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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REPORT
Report on General Purpose Financial

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

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Board of General
Allen Parish Library
Shreve, Louisiana

We have audited the general purpose financial statements of the Allen Parish Library, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 28, 1997.

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.

Compliance with laws, regulations, contracts, and grants applicable to the Allen Parish Library is the responsibility of the Board of General. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Library's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose 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. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey
(A Corporation of Certified Public Accountants)

Lafayette, Louisiana
April 18, 1997

DARNALL, BIKES, KOLDER, FREDERICK & RAINEY

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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Control
Allen Parish Library
Oberlin, Louisiana

We have audited the general purpose financial statements of the Allen Parish Library, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 28, 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-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 general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the Allen Parish Library in order to determine our auditing procedures for the purpose of expressing our opinion on the Library's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated April 28, 1997.

The management of the Allen 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, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed

MEMBER OF
INTERNATIONAL FEDERATION OF
ACCOUNTANTS (AICPA)
INTERNATIONAL ASSOCIATION OF
AUDITORS (IAIA)
INSTITUTE OF INTERNAL AUDITORS (IIA)
INTERNATIONAL INSTITUTE OF
STATISTICAL AUDITORS (IIA)

in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

Revenues and cash receipts
Purchases and cash disbursements
Payroll

Administrative Controls

<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity Civil rights Cash management Federal financial reports Drug-free Workplace Act	Types of services allowed or not allowed

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1998, the Allen Parish Library, had no major federal financial assistance programs and expended 990 percent of its total federal financial assistance under the following nonmajor federal financial assistance program:

**U. S. Department of Health and Human Services
Job Opportunities and Basic Skills Training**

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for reimbursements that are applicable to the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted no matters involving the 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 judgment, could adversely affect the Library's ability to administer Federal financial assistance programs in accordance with applicable laws and regulations.

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 noncompliance with laws and regulations that would be material to a federal financial assistance program 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 policies and procedures used in administering federal financial assistance programs 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. It noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Darnall, Blass, Kolder, Frederick & Rukey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
April 28, 1987

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(a corporation organized under the laws of Louisiana)

500 Poydras Street, Suite 2000
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MEMORANDUM
To: Board of Directors

James M. Sikes, Chairman
John M. Kolder, Vice Chairman
Robert S. Sikes, Secretary
James M. Sikes, Treasurer
James M. Sikes, Director
James M. Sikes, Director
James M. Sikes, Director

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Report on Compliance
with the General
Requirements
Applicable to
Federal Financial
Assistance Programs
For the Year
Ended December 31, 1984
DARNALL, SIKES, KOLDER, FREDERICK & RAINEY
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Telex: 504000
Cable: DSIRKOR

Board of Central
Allen Parish Library
Oberlin, Louisiana

We have audited the general purpose financial statements of the Allen Parish Library, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1984, and have issued our report thereon dated April 28, 1985.

We have applied procedures to test the Allen Parish Library's compliance with the following requirements applicable to its Federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1984:

General Requirements

- Political activity
- Civil rights
- Book management
- Federal financial reports
- Drug-Free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than audits, the objective of which is the expression of an opinion on the Allen Parish Library's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Allen Parish Library had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

MEMORANDUM
TO: BOARD OF DIRECTORS
FROM: INDEPENDENT AUDITORS
DATE: APRIL 28, 1985

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

Dornoff, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Monroe, Louisiana
April 28, 1987

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION IN CERTAIN STATES LICENSED

(1964)

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Chicago, Illinois 60601
Dallas, Texas 75201
Denver, Colorado 80202
Detroit, Michigan 48202
Houston, Texas 77002
Los Angeles, California 90001
Miami, Florida 33133
New York, New York 10001
Philadelphia, Pennsylvania 19101
Portland, Oregon 97201
San Francisco, California 94101
Seattle, Washington 98101
Tampa, Florida 33601
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St. Louis, Missouri 63101

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Board of Control
Allen Parish Library
Oberlin, Louisiana

We have audited the general purpose financial statements of the Allen Parish Library, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1964, and have issued our report thereon dated April 28, 1965.

In connection with our audit of the general purpose financial statements of the Allen Parish Library, and with our consideration of the Allen Parish Library's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," we selected certain transactions applicable to the Job Opportunities and Basic Skills Training (major Federal financial assistance program for the year ended December 31, 1964). As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Allen Parish Library's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Allen Parish Library had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with these requirements.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
April 18, 1965

MEMPHIS
MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE

DARNALL, BIKES, KOLDER, FREDERICK & RAINY

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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Board of Control
Allen Parish Library
Oberlin, Louisiana

We have audited the general purpose financial statements of the Allen Parish Library, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 1990, and have issued our report thereon dated April 28, 1991. These general purpose financial statements are the responsibility of the library's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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, "Standards of State and Local Governments". These standards and OMB Circular A-128 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 general purpose 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Allen Parish Library, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Darnall, Bikes, Kolder, Frederick & Rainy

A Corporation of Certified Public Accountants

Lafayette, Louisiana
April 28, 1991

OFFICE OF
SUPERVISOR GENERAL
11000 WEST 10TH AVE.
DENVER, CO 80202
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ALLEN PARISH LIBRARY
 BOSSIERE, LOUISIANA

Schedule of Federal Financial Assistance
 Year Ended December 31, 1976

<u>Federal Agency/Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Grant Funds Received</u>	<u>Expended This Year</u>
Summary Federal Assistance Program				
U. S. Department of Health and Human Services: Funded through the office of Family Support	89.563		<u>\$47,627</u>	<u>\$47,627</u>