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BERNARDINE PARISH LIBRARY  
BERNARDINE PARISH POLICE JURY  
Bossier, Louisiana

COMPOUND UNIT FINANCIAL STATEMENTS  
For The Year Ended December 31, 1967

Under provisions of state law, this report is a public document. A copy of the report has been extended to the notified, or requested, entity and other appropriate public officials. The report is available for public inspection at the Parish Courthouse of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/13/68

BEAUREGARD PARISH LIBRARY  
 BEAUREGARD PARISH POLICE JURY  
 De Ridder, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS  
 For the Year Ended December 31, 1993

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QUALIFIED OPINION ON GENERAL-PURPOSE  
FINANCIAL STATEMENTS--GOVERNMENTAL ENTITY

INDEPENDENT AUDITOR'S REPORT

Board of Control  
Bossiergard Parish Library  
Bossiergard Parish Police Jury  
Bossiergard, Louisiana

I have audited the accompanying general-purpose financial statements of the Bossiergard Parish Library, a component unit of the Bossiergard Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Bossiergard Parish Library's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

Except as discussed in the following paragraphs, I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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 general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

Governmental Accounting Standards Board Technical Bulletin 99-1, Enclosure on about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. The Bossiergard Parish Library included such disclosures in Note 10. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determined until the year 2000 and thereafter. Accordingly, immediate audit evidence exists to support the Bossiergard Parish Library's disclosures with respect to the year 2000 issue made in Note 10. Further, I do not provide assurance that the Bossiergard Parish Library is or will be year 2000 ready, that the Bossiergard Parish Library's remediation efforts will be successful in whole or in part, or that parties with which the Bossiergard Parish Library does business will be year 2000 ready.

In my opinion, except for the effects of such adjustments, if any, an audit would have been determined to be necessary had I been able to examine evidence regarding the year 2002 disclosures, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bearsgard Parish Library as of and for the year ended December 31, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated September 21, 1998, on my consideration of the Bearsgard Parish Library's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Library taken as a whole. The accompanying schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Elliott & Assoc. "AIC"*  
Lacombe, Louisiana  
December 20, 1999

DB:PL:MM  
 DR:IR:MM  
 LA 184790

W. Michael Hines, CPA

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
 REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
 IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Control  
 Beauregard Parish Library  
 Beauregard Parish Police Jury  
 Baskider, Louisiana

I have audited the financial statements of the Beauregard Parish Library as of and for the year ended December 31, 1997, and have issued my report thereon dated December 28, 1998. In my report, my opinion was qualified because insufficient evidence exists to support the library's disclosures with respect to the year 2000 issues.

Except as discussed in the above paragraph, I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Beauregard Parish Library's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards which is described as follows:

**Finding:** This audit report is not being issued within the six months of the close of its December 31, 1997 fiscal year-end. This is a violation of LA R.S. #28:812(A)(15)(B).

**Management Response:** The CPA performing the examination of accounts had an external quality review performed in December 1995. Based on the results of that review, a specific letter of comment suggested that, due to the firm's size, the firm should consider retaining another qualified CPA firm to review all governmental type reports prior to issuance to improve its quality control features.

The firm adopted the recommendation; however, implementation and coordination of the pre-issuance review has delayed the release of certain reports until after the statutory deadline. Future reports beginning with the next fiscal year will be issued within the statutory time frame.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Beveraged Parikh Library's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

*Eric A. Assoc. "AFAC"*

Lexington, Louisiana  
December 26, 1998

Beauregard Parish Library  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 1997

I have audited the financial statements of the Beauregard Parish Library as of and for the year ended December 31, 1997, and have issued my report thereon dated December 28, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1997 resulted in a qualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance  
Material to the Financial Statements

Internal Control

Material Weaknesses  Yes  No  
Reportable Conditions  Yes  No

Compliance

Compliance Material to Financial  
Statements  Yes  No

b. Federal Awards

Internal Control

Material Weaknesses  Yes  No  N/A  
Reportable Conditions  Yes  No  N/A

Type of Opinion on Compliance For Major Programs

Disqualified  Qualified   
Disclaimer  Adverse   
N/A

Are there findings required to be reported in accordance with Circular

A-133, Section .510(a)?

Yes  No  N/A

c. Identification of Major Programs

<u>OMB Number(s)</u>	<u>Name of Federal Program</u>
<u>Name</u>	<u>Name</u>
Dollar threshold used to distinguish between Type A and Type B Programs:	<u>    \$    </u>
In the event of a "low-risk" audit, as defined by OMB Circular A-133?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A

**Section II Financial Statement Findings**

1997.3    Late Filing: This audit report is not being issued within the six months of the close of the December 31, 1997 fiscal year-end. This is a violation of I.A.R.S. #24:519(h)(5)(a), but does not have any effect on the financial statements. All future reports should be issued within the required time frame.

**Section III Federal Award Findings and Questioned Costs**

N/A

See independent auditor's report.



HEARSTGARD PARISH LIBRARY  
HEARSTGARD PARISH POLICE JURY  
Bossier, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1997

	DOLLAR
<b>ASSETS</b>	
Cash and cash equivalents (Note 2)	\$ 409,561
Receivables:	
ad valorem taxes (Note 4)	791,769
state revenue sharing	28,419
Land and improvements (Note 5)	---
Buildings and improvements (Note 5)	---
Furniture and equipment (Note 5)	---
Library books and periodicals (Note 5)	---
Prepaid expenditures (Note 8)	13,262
Amount to be provided for retirement of general long-term obligations (Note 7)	---
<b>TOTAL ASSETS</b>	<b>\$1,222,132</b>
 <b>LIABILITIES AND FUND EQUITY</b>	
<b>Liabilities:</b>	
accounts payable	\$ 66,888
ad valorem deduction (Note 4)	24,186
compensated absences payable (Notes 3 and 7)	---
general obligation bonds payable (Note 7)	---
<b>Total Liabilities</b>	90,874
 <b>Fund Equity:</b>	
investments in general fixed assets (Note 5)	---
fund balances:	
unreserved - undesignated	1,128,868
<b>Total fund equity</b>	1,128,868
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,222,132</b>

The accompanying notes are an integral part of this statement.

General Fund Accounts	General Long-term Liabilities	Total (Nonrandom Only)
\$ ---	\$ ---	\$ 439,861
---	---	731,767
---	---	34,419
178,880	---	178,880
1,462,872	---	1,462,872
280,373	---	280,373
183,880	---	783,860
---	---	13,352
---	268,824	268,824
\$2,774,825	\$ 268,824	\$3,043,649
\$ ---	\$ ---	\$ 45,000
---	---	34,108
---	45,824	45,824
---	225,000	225,000
---	288,824	288,824
\$2,774,825	---	\$2,774,825
---	---	1,129,863
\$2,774,825	---	\$3,904,688
\$2,774,825	\$ 288,824	\$3,063,649

BEAUREGARD PARISH LIBRARY  
BEAUREGARD PARISH POLICE JURY  
Bossier, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCE, GOVERNMENTAL FUND TYPE  
For the Year Ended December 31, 1997

<b>REVENUES</b>	
Taxes - ad valorem (Note 4)	\$ 748,872
Intergovernmental	183,250
Fees and charges for library services	3,000
Fines and forfeitures	10,800
Interest income	22,761
Other Revenues (Note 5)	31,388
Total revenues	<u>1,022,021</u>
<b>EXPENDITURES</b>	
<b>CURRENT EXPENDITURES:</b>	
Culture and recreation - libraries:	
Professional services and related benefits	446,000
Operating services	184,200
Materials and supplies	67,478
Travel and other charges	3,500
Capital outlay (Notes 3 and 6)	158,273
Intergovernmental (Note 6)	52,350
<b>Debt Service:</b>	
Principal payment (Note 7)	25,000
Interest expense (Note 7)	11,825
Total expenditures	<u>984,126</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	100,485
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>988,528</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$1,123,053</u>

The accompanying notes are an integral part of this statement.

DELAWARE PARISH LEASAGE  
NEWBERGARD PRISON POLICE JURY  
DeRidder, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET  
(APPROPRIARY BASIS) AND ACTUAL - GENERAL FUND TYPE  
For the Year Ended December 31, 1997

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes - ad valorem (Note 4)	\$ 718,485	\$ 748,812	\$ 29,887
Intergovernmental	45,707	383,290	133,583
Fees and charges for library services	2,500	3,830	1,330
Fines and forfeitures	7,500	10,830	3,430
Interest income	10,000	23,751	13,751
Other revenues - refunds (Note 5)	5,128	31,356	26,128
Total revenues	<u>814,320</u>	<u>1,829,824</u>	<u>392,292</u>
<b>EXPENDITURES</b>			
Current expenditures:			
culture and recreation-libraries:			
personal services and related benefits	800,813	445,431	37,043
operating services	83,380	134,324	(50,944)
materials and supplies	30,000	52,479	(22,479)
travel and other charges	4,500	3,609	991
Capital outlay (Notes 3 & 8)	176,754	155,271	23,483
Debt service:			
Principal payments (Note 7)	25,000	25,000	---
interest expense (Note 7)	11,875	11,875	---
Intergovernmental (Note 9)	88,800	52,358	34,452
Total expenditures	<u>1,220,122</u>	<u>981,139</u>	<u>238,983</u>
EXCESS OF REVENUES OVER EXPENDITURES	(108,344)	148,685	249,829
FUND BALANCE, BEGINNING OF YEAR	988,578	988,578	---
FUND BALANCE, END OF YEAR	\$ 880,234	\$ 1,137,263	\$ 257,029

The accompanying notes are an integral part of this statement.

BOSSIERE PARISH LIBRARY  
BOSSIERE PARISH POLICE JURY  
Bossier, Louisiana

Notes to the Financial Statements  
December 31, 1987

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Bossier Parish Library provides for the general maintenance, upkeep, and construction of facilities used to house the parish library, and also provides for the replenishment of the parish library's book inventory.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards (1983). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing boards.
2. Designation of management.
3. Ability to significantly influence operations.
4. Accountability for fiscal matters.
5. Scope of public services.

Because the Bossier Parish Police Jury (PJ) appoints the governing board, (2) it has the ability to significantly influence operations, and (3) determines the scope of public service, the library was determined to be a component unit of the Bossier Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the library and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

BERNICEGARD PARISH LIBRARY  
BERNICEGARD PARISH POLICE JURY  
DeRidder, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1997

A. FUND ACCOUNTING

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

Funds of the library are classified as governmental funds. Governmental funds account 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. Governmental funds of the library include:

General Fund

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

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair market value when received.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

BOSSARD PARISH LIBRARY  
BOSSARD PARISH POLICE JURY  
DeRidder, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

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. The governmental funds are accounted for using the flow of current financial resources measurement focus. The library's accounts are maintained on the cash basis of accounting. However, these accounts as reported in the accompanying financial statements have been converted to the modified accrual basis of accounting utilizing the following practices:

Revenues

Ad Valorem Taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year 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.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations which is recognized when due.

D. BUDGET PRACTICES

The annual budget of the Bossard Parish Library is adopted in accordance with Louisiana Revised Statutes 28:1503-1504. The budget was published in the official journal and made available for public inspection on November 24, 1994. The public hearing was held and the budget was adopted on

MEMORANDUM FINISE LIBRARY  
MEMORANDUM PARISH POLICE JURY  
Deridder, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1997

D. REPORT PRACTICES (Continued)

December 10, 1994. Budgets are prepared on a cash basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments.

E. PREPAID ITEMS

Prepaid items that benefit future periods and not the current accounting period are accounted for as prepaid costs.

F. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds.

G. ACCOUNTS RECEIVABLE WRITE-OFF METHOD

The library has adopted a write off policy wherein any account that is deemed uncollectible is written off directly when the account's collection efforts have been deemed unsuccessful.

H. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.



BERNARD PARISH LIBRARY  
BERNARD PARISH POLICE JURY  
Bakidder, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1987

**NOTE 3 - CASH AND CASH EQUIVALENTS**

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. At December 31, 1987, the library has cash and cash equivalents totaling \$488,428 as follows:

Interest-bearing demand deposits	\$158,428
Time deposits	328,000
Total	\$486,428

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining 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 custodial bank that is mutually acceptable to both parties. Deposits (bank balances) at December 31, 1987, are secured as follows:

Bank balances	\$388,428
Federal deposit insurance	500,000
Pledged securities (Category 3)	258,428
Total	\$1,146,856

Even though the pledged securities are considered uncollateralized (category 3) under the provisions of Item Statement 3, Louisiana Revised Statute 38:1228 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.

BERNARD PARISH LIBRARY  
BERNARD PARISH POLICE JURY  
DeRidder, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1997

NOTE 3 - ANNUAL AND SICK LEAVE

All full-time employees earn from 80 to 240 hours of Annual leave each year depending upon the length of employment and staff position with the Library. Temporary or seasonal employees and regular part-time employees averaging 28 or more work hours each week earn annual leave on a pro-rata basis. Employees may accrue all unused annual leave. Employees with at least one year of continuous service shall be paid for any annual leave to their credit at the time of separation.

All full-time and regular part-time employees earn sick leave at the same rate as annual leave. Sick leave may be accumulated up to a maximum of 48 hours in addition to sick leave earned for use in the current benefit year. Sick leave is not payable upon separation.

As December 31, 1997, employees of the Library have accumulated \$43,828 of employee leave benefits, computed in accordance with GASB Codification Section 680. This amount is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Note 4 - AD VALOREM TAXES

The entire amount included in the "Receivables" section on the combined balance sheet for the General Fund is for ad valorem taxes which attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

NEWBERG PARISH LIBRARY  
NEWBERG PARISH POLICE JURY  
Bossier, Louisiana

Notes to the Financial Statements (continued)  
December 31, 1997

Note 4 - AN UNIFORM TAXES (Continued)

The Library utilizes the Newberg Parish Tax Collector/Sheriff to bill and collect its property taxes using the assessed values determined by the tax assessor of Newberg Parish.

For the year ended December 31, 1997, taxes of 4.99 mills were levied on property with assessed valuation totaling and were dedicated to the General Fund.

Taxes were levied upon a total assessed valuation of \$210,825,784. The total amount levied was \$1,052,125. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$748,472. Taxes receivable at December 31, 1997, consisted of the following:

	General
Taxes receivable - current roll	\$731,167
Less: Allowance for uncollectible taxes	<u>          </u>
Net taxes receivable	\$731,167

**BOUQUARD PARISH LIBRARY  
BOUQUARD PARISH POLICE JURY  
Bossier, Louisiana**

Notes to the Financial Statements (Continued)  
December 31, 1993

**Note 3 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance Jan. 1, 1992	Additions	Deletions	Balance Dec. 31, 1993
Land and improvements	\$ 128,500	\$ ---	\$ ---	\$ 128,500
Buildings and improvements	1,604,642	2,218	---	1,606,860
Furniture and equipment	200,132	63,605	3,264	260,473
Library books and periodicals	732,383	98,820	84,122	747,081
<b>Total</b>	<b>\$ 2,665,663</b>	<b>\$ 259,633</b>	<b>\$ 87,486</b>	<b>\$ 2,837,810</b>

The \$159,618 in additions includes \$155,271 in 1992 capital outlay and \$4,347 in donated assets.

**Note 4 - PENSION PLAN**

**Plan Description.** Substantially all employees of the Bouquard Parish Library are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan 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.

BERNARD PARISH LIBRARY  
BERNARD PARISH PUBLIC LIBRARY  
Bridges, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1983

Note 6 - PENSION PLAN (Continued):

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 15 years of creditable service, or at any age with at least 10 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to three 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 before 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 before January 1, 1980. 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 benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or awarded by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parishwide Employees' Retirement System, Post Office Box 18819, Baton Rouge, Louisiana 70801-0819, or by calling (504) 928-1811.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the library is required to contribute at an actuarially determined rate. The current rate is 5.5% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. 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

**MEMPHIS PUBLIC LIBRARY**  
**REINHARD PARKER POLICE JURY**  
 Building, Louisiana

Notes to the Financial Statements (Continued)  
 December 31, 1997

**NOTE 6 - PENSION PLAN (Continued)**

Library are established and may be amended by state statute. As provided by R.S. 11:101, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The library's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995 were \$22,888, \$18,946, and \$15,431, respectively, equal to the required contributions for each year.

**NOTE 7 - LONG-TERM DEBT OBLIGATIONS**

During the year ended December 31, 1997 the Library continued making principal payments on the \$300,000 in certificates of indebtedness, Series 1996, through three local banks. These certificates at 4% interest mature on March 1, 2009, with principal maturities over a ten year term from \$20,000 to \$35,000.

The following is a summary of long-term debt transactions of the library for the year ended December 31, 1997:

	Certificate of Indebtedness	Compensated Amounts	Total
Balance 12-31-96	\$ 280,000	\$ 28,476	\$ 308,476
Additions	---	28,434	28,434
Deletions	(25,000)	(18,285)	(43,285)
Balance 12-31-97	\$ 255,000	\$ 43,624	\$ 298,624

Long-term debt maturities for the above certificates of indebtedness including interest of \$48,876 are as follows:

**BOURBONNEAU PARISH LIBRARY  
BOURBONNEAU PARISH POLICE JURY  
Bossier, Louisiana**

**Notes to the Financial Statements (Continued)  
December 31, 1997**

**Note 7 - LONG-TERM DEBT OBLIGATIONS (Continued)**

Year Ending Dec. 31,	Amount
1998	\$ 40,500
1999	30,000
2000	37,500
2001	30,000
2002	30,375
2003-2004	13,500
<b>total</b>	<b>\$ 282,875</b>

**Note 8 - PREPAID EXPENSES**

In July 1997, the library paid \$10,300 to a vendor as a down payment on a desktop/multimedia computer station with future payments set in subsequent years. As December 31, 1997, the unit had not been received; thus, the down payment has been classified as a prepaid item. In 1998, the disbursement will be recognized as capital outlay and the remaining liability recorded as a long-term obligation.

**Note 9 - LECA TECHNOLOGY GRANT**

In March of 1996, the Bourbonneau Parish Library received approval of a grant in the amount of \$171,810 from Title II (Technology Enhancement) of the Library Services and Construction Act for an experimental project establishing the Parishwide Information Network. Included in this project was a resource sharing module between the library and the Bourbonneau Parish School System. Funding for hardware and software at the school system was estimated to cost \$108,100. The library was to refund to the school board 1/3 of the expenditures for the hardware and software with a maximum refund of \$36,350 to be made from grant funds and no refund to be made from the library general fund. Payment was to be approved as follows:

BERNARD PARISH LIBRARY  
BERNARD PARISH POLICE JURY  
Bossier, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1997

Note 9 - LSCA TECHNOLOGY GRANT (Continued)

1. School Board pays invoice and submits invoice to library
2. Library prepares packet of invoice paid by school along with those paid by the library to be sent to the State Library for reimbursement
3. Library receives LSCA funds from the State Library
4. Library distributes funds to the School Board according to the above formula

This grant extends over 3 years with \$131,817 received from LSCA on August 14, 1997.

Funds were paid from the library to the school board on September 8, 1997 in the amount of \$38,839 and on November 3, 1997 in the amount of \$18,511 for a total of \$57,350. The difference between the amount paid to the school board and the maximum allowable refund was a reimbursement from the school board to the library for services related to the network.

Note 10 - YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the library's operations as early as fiscal year 1999.

The library has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue and that are necessary to conducting library operations and has identified such systems as being financial reporting, payroll, library materials inventory, and cash receipts. The library relies on a vendor to provide these systems and for assessment, remediation, testing, and validation of these systems as being Year 2000 compliant.

During the year ended December 31, 1997, the library began research into Year 2000 compliance and assigned responsibility for such functions to those trained in such matters. In 1998, the library began actual testing of its programs.



BOURBONNARD PARISH LIBRARY  
BOURBONNARD PARISH POLICE JURY  
Bossier, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1993

Note 10 - YEAR 2000 ISSUE (Continued)

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management can not assure that the Library is or will be Year 2000 ready, the Library's remediation efforts will be successful in whole or in part, or that parties with whom the Library does business will be Year 2000 ready.

**SUPPLEMENTAL INFORMATION**

BERNARDINE PARISH LEASERS  
BERNARDINE PARISH POLICE JURY  
Metairie, Louisiana

COMPENSATION OF BOARD MEMBERS  
December 31, 1987

During the period covered by this examination, there was no compensation paid to board members.

See Independent Auditor's report.

BEAUBIEN PARISH LIBRARY  
BEAUBIEN PARISH POLICE JURY  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year ended December 31, 1997

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENT**

1987.1 The Board will more closely monitor the timely completion of the December 31, 1998 audit by June 30, 1999 and require the auditor to complete it in a timely fashion.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FED-  
ERAL AWARDS**

N/A

**SECTION III MANAGEMENT LETTER**

N/A

See independent auditor's report.