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SPELOUSAS-CLINIC PUBLIC LIBRARY
FINANCIAL REPORT
DECEMBER 31, 1987

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The 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: JUL 02 1988

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 Fax: (504) 581-1000

INDEPENDENT AUDITOR'S REPORT

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

Other Offices:

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 225 333-1111

DeCade, LA
 225 333-1111

Monroe, LA
 225 333-1111

New Orleans, LA
 225 333-1111

Shreveport, LA
 225 333-1111

Thibodaux, LA
 225 333-1111

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- Lawrence A. Carter, CPA
- James C. Adams, CPA
- Donald R. DeLoe, CPA
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- Paul A. Martin, CPA
- Scott R. McMillan, CPA
- L. Charles Nelson, CPA
- Richard H. Pugh, CPA
- P. John Rouse, CPA
- Stephen J. Sanders, CPA
- Gregory J. Williams, CPA
- Paul J. Brown, CPA
- John D. Carter, CPA
- James H. Cooper, CPA
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- Robert J. Smith, CPA

Members:

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- James H. McMillan, CPA
- James H. Nelson, CPA
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- James H. Rouse, CPA
- James H. Sanders, CPA
- James H. Smith, CPA
- James H. Williams, CPA

Member of the Institute of
 Certified Public Accountants
 American Institute of Certified
 Public Accountants

We have audited the accompanying general purpose financial statements of the Opelousas-Bossier Public Library as of December 31, 1997 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Opelousas-Bossier 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 the standards applicable to financial audits contained in Supplementary Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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-Bossier Public Library as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally 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 "Supplementary 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-Bossier Public Library. Such information 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.

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To the Board of Commissioners of
Opelousas-Boniver Public Library

In accordance with Government Auditing Standards, we have also issued a report dated May 25, 1998 on our consideration of the Opelousas-Boniver Public Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

BREWER, PAUL LOUIS * BATES, J. J.

Opelousas, Louisiana
May 25, 1998

OPELUSAS-BUNGE PUBLIC LIBRARY

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

ASSETS	Governmental Fund Types		Account Group General Fixed Assets	Total (Memorandum Only)
	General	Special Revenue		
Cash	\$ 88,425	\$ 818	\$ -	\$ 89,243
Investments:				
Kaiser branch contingencies	4,225	-	-	4,225
Opalness branch contingencies	18,416	-	-	18,416
Grants receivable	6,000	-	-	6,000
Land	-	-	118,178	118,178
Building	-	-	341,654	341,654
Equipment	-	-	42,273	42,273
Furniture and fixtures	-	-	132,372	132,372
Books	-	-	742,862	742,862
Paintings and stuffed wildlife	-	-	27,627	27,627
Total assets	\$ 118,326	\$ 818	\$1,668,329	\$1,787,473
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 12,229	\$ -	\$ -	\$ 12,229
Accrued liabilities	1,852	-	-	1,852
Total liabilities	\$ 14,081	\$ -	\$ -	\$ 14,081
Fund equity:				
Investment in general fixed assets	\$ -	\$ -	\$1,604,374	\$1,604,374
Fund balances - unreserved, undesignated	56,180	616	-	56,796
Total fund equity	\$ 56,180	\$ 616	\$1,604,374	\$1,661,170
Total liabilities and fund equity	\$ 118,326	\$ 818	\$1,668,329	\$1,787,473

See Notes to Financial Statements.

OPLEGUAK-BURICK PUBLIC LIBRARY

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1997

	Governmental Fund Types		
	General	Special Revenues	Total (Miscellaneous Funds)
Revenues:			
Intergovernmental	\$297,458	\$ -	\$297,458
Technology grants	6,080	-	6,080
Machine charges	7,852	-	7,852
Fines	-	3,317	3,317
Interest	3,934	41	3,975
Other	<u>1,736</u>	<u>289</u>	<u>2,025</u>
Total revenues	\$316,958	\$ 3,647	\$320,605
Expenditures:			
Current:			
Executive and administrative	\$244,112	\$ 1,219	\$245,331
Capital outlay	<u>38,848</u>	<u>280</u>	<u>39,128</u>
Total expenditures	\$282,960	\$ 1,499	\$284,459
Excess of revenues over expenditures	\$ 34,997	\$ 2,148	\$ 37,145
Other financing sources (uses):			
Operating transfer in	5,508	-	5,508
Operating transfer out	<u>-----</u>	<u>(15,387)</u>	<u>(9,879)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 36,405	\$ (13,239)	\$ 23,166
Fund balance, beginning	<u>32,623</u>	<u>2,288</u>	<u>34,911</u>
Fund balance, ending	<u>\$ 69,028</u>	<u>\$ 1,049</u>	<u>\$ 70,077</u>

See Notes to Financial Statements.

OPPELJUAN-BUNICE PUBLIC LIBRARY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)
AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1997

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$231,462	\$231,458	\$ 15,196
Technology grants	3,000	4,000	3,000
Machine charges	9,000	7,852	(2,148)
Fines	-	-	-
Interest	900	1,934	1,034
Other	<u>2,522</u>	<u>2,715</u>	<u>3,692</u>
Total revenues	\$246,884	\$248,057	\$ 11,173
Expenditures:			
Current -			
Executive and administrative	\$245,500	\$246,511	\$ 11,198
Capital outlay	<u>28,735</u>	<u>28,850</u>	<u>(115)</u>
Total expenditures	\$274,235	\$275,361	\$ 11,086
Excess (deficiency) of revenues over expenditures	\$16,649	\$ 72,696	\$ 57,048
Other financing sources (uses):			
Operating transfer in	3,000	5,500	-
Operating transfer out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$19,649	\$ 78,196	\$ 57,458
Fund balance, beginning	<u>28,483</u>	<u>28,693</u>	<u>-</u>
Fund balance, ending	<u>\$ 48,132</u>	<u>\$ 106,892</u>	<u>\$ 57,458</u>

See Notes to Financial Statements.

Social Security Fund		
Budget	Actual	Variance - Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	-	-
4,000	3,517	(483)
40	40	-
330	288	(42)
<u>\$ 4,370</u>	<u>\$ 3,845</u>	<u>\$ (525)</u>
\$ 1,500	\$ 1,518	\$ 18
<u>1,500</u>	<u>1,518</u>	<u>18</u>
<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
\$ 3,300	\$ 3,040	\$ 260
-	-	-
<u>(3,300)</u>	<u>(3,000)</u>	<u>300</u>
\$ (2,300)	\$ (1,632)	\$ 668
<u>2,300</u>	<u>2,300</u>	<u>-</u>
<u>\$ 100</u>	<u>\$ 668</u>	<u>\$ 568</u>

OPELOUSAS-BUNKER PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The accounting and reporting practices of the Opelousas-Bunker 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 24:517, and to the industry audit guide, Code 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 of only 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 Opelousas and Bunkie. The cities do not exercise significant influence over management of fiscal 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 the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government 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.

NOTES TO FINANCIAL STATEMENTS

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:

General Fund:

The general fund is the general operating fund for the Library. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources (rather than major capital projects) that are legally 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 susceptible to 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 susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

D. 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 demand deposits and certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Cash includes amounts in demand deposits and savings accounts. The bank balance of cash is secured by federal depositary insurance.

NOTES TO FINANCIAL STATEMENTS

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 account 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. Due to the nature of its operations, the Library does not have any public domain (infrastructure) 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 is not available. The estimated amounts of fixed assets are immaterial to these financial statements. Donated fixed assets are valued at their estimated fair value on 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 ledger.

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 meeting 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 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.
5. Operating appropriations, to the extent not expended, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.
6. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) and were audited as required by Louisiana Revised Statutes 9:1303.

NOTES TO FINANCIAL STATEMENTS

H. Compensated Absences

The Library has the following policy regarding vacation and sick leave. Annual vacation leave is earned on a monthly basis and no leave is granted until the employee has been working one year. Annual leave may only be taken after it has been earned (accumulated). An employee may be allowed to carry over an amount equal to up to half of their annual allotment earned as of their anniversary date into the next vacation year, with the understanding that it will be forfeited with no future payment for hours lost if not used in that vacation year. No annual leave is earned while an employee is on leave of absence without pay, actual paid hours decrease actual entitlements. All annual leave earned, including all carried over, will be applied to absences due to illness when any available paid sick leave has been depleted. Annual leave of three days or more shall be approved by the administrative librarian or least five days in advance. Employees may accumulate up to 720 hours of sick leave. No compensation is allowed for unused sick leave when employee terminates their employment. Annual compensated absences is immaterial at December 31, 1987 and not recorded in the financial statements.

I. Total Columns on Combined Statements

Total columns on the combined 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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 1. Detail of Investments

At December 31 1987, investments consisted of the following:

	Dollars	Amount
Basics branch contingencies:		
Insured Money Market Certificate		
Account at St. Landry Bank &		
Trust Company	2,400	<u>\$ 2,400</u>
Opelousas branch contingencies:		
Insured Money Market Account at		
St. Landry Bank & Trust Company	2,400	<u>\$ 2,400</u>

NOTES TO FINANCIAL STATEMENTS

Note 3. Pension Plan

Substantially all Library employees are covered under the Municipal Employees' Retirement System (MERS).

Plan Description:

The Municipal Employees' Retirement System of Louisiana (the System) is a cost-sharing multiple-employer public employee retirement system (PERS) as established and provided for by R.S. 51:5731 of the Louisiana Revised Statutes (RS). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Library are members of Plan A.

Membership is mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least thirty-five hours per week, not participating in another public funded retirement system and under age sixty (60) at date of employment. Those individuals paid jointly by a participating employer and the parish are not eligible for membership in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or any age with 30 years or more of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36-consecutive or joint months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Municipal Employees' Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7007 Office Park Boulevard, Baton Rouge, LA 70809.

Funding Policy:

Plan members are required to contribute 8.25 percent of their annual covered salary and the Library is required to contribute at an actuarially determined rate. The current rate is 5.25% of annual covered payroll. The contribution requirements of plan members and the Library are established and may be amended by the System's Board of Trustees. The Library's contributions to the System for the years ended December 31, 1993, 1994 and 1995 were \$8,527, 1,818, and \$7,878, respectively, equal to the required contributions for each year.

NOTES TO FINANCIAL STATEMENTS

Note 3. Board of Commissioners' 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 travel expenses incurred in accordance with the regular personnel policy.

Note 5. Changes in Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance, December 31, <u>1986</u>	Additions	Deductions	Balance, December 31, <u>1987</u>
Land	\$ 118,176	\$ -	\$ -	\$ 118,176
Buildings	561,856	-	-	561,856
Equipment	28,342	14,513	(872)	42,073
Furniture and Fixtures	132,372	-	-	132,372
Books	734,863	22,484	(5,682)	751,665
Printings and staffed solidife	27,521	-	-	27,521
	<u>\$1,572,828</u>	<u>\$ 36,997</u>	<u>\$ (6,554)</u>	<u>\$1,603,271</u>

Note 6. Operating Leases

The Library entered into a one-year operating lease on July 1, 1986 to rent two copiers with 12 monthly payments of \$476. This lease was renewed for another 12 months on July 1, 1987 at the same monthly rate.

Future minimum lease payments of the Library are as follows:

1988 \$ 5,712

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SUPPLEMENTARY INFORMATION

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SPECIAL FUND

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

OPPELOUSAS-BOSSIE PUBLIC LIBRARY
GENERAL FUND

BALANCE SHEET
December 31, 1997

ASSETS

Cash	\$ 89,420
Investments:	
Burdick branch contingencies	4,750
Opelousas branch contingencies	10,416
Grants receivable	<u>4,800</u>
Total assets	<u>\$110,226</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 12,309
Accrued liabilities	<u>1,851</u>
Total liabilities	\$ 14,160
Fund balance:	
Unreserved, undesignated	<u>96,066</u>
Total liabilities and fund balance	<u>\$110,226</u>

OPULOUS-JUSTICE PUBLIC LIBRARY
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (COMP BILLED) AND ACTUAL
Year Ended December 31, 1997

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Intergovernmental:			
City of Opalunas	\$126,800	\$124,800	\$ -
City of Bonita	89,300	86,300	9,210
State aid	6,200	24,800	18,510
Technology grant	5,800	6,000	1,000
Machine charges	9,000	1,000	(7,980)
Gifts and loan books	500	401	121
Memorial donations	210	499	449
Interest	900	1,934	1,034
Refunds	472	505	187
Other	800	1,010	1,220
	<u>\$290,582</u>	<u>\$218,259</u>	<u>\$ 72,323</u>
Expenditures:			
Current:			
Executive and administrative	\$663,300	\$744,710	\$ 81,410
Capital outlay:			
Books	29,330	29,484	(154)
Equipment	14,380	16,385	2,005
	<u>\$707,010</u>	<u>\$790,579</u>	<u>\$ 83,569</u>
Excess (deficiency) of revenues over expenditures	\$ (416,928)	\$ 48,947	\$ 47,458
Other financing sources:			
Operating transfers in	5,300	5,300	-
Excess (deficiency) of revenues and other sources over expenditures	\$ (411,628)	\$ 54,247	\$ 47,458
Fund balance, beginning	<u>59,833</u>	<u>59,833</u>	<u>-</u>
Fund balance, ending	<u>\$ 68,233</u>	<u>\$ 114,080</u>	<u>\$ 45,847</u>

COPELONAS-ENGLE PUBLIC LIBRARY
GENERAL FUND

DETAILED SCHEDULE OF CURRENT EXPENDITURES -
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1993

	Budget	Actual	Variance- Favorable (Unfavorable)
Current:			
Executive and administrative:			
audit and legal fees	\$ 3,800	\$ 3,143	\$ 657
Salaries	169,832	169,813	(19)
Substitutes and part-time employees	4,400	2,958	1,442
Fyresill taxes and pension contributions	24,891	12,568	12,323
Employer's hospitalization contributions	6,800	5,844	956
Maintenance and repairs - equipment	24,500	5,188	19,312
Dees	225	128	97
Insurance	20,160	9,838	10,322
Machine rental	7,000	6,292	708
administrative supplies	3,400	4,463	(1,063)
Telephones	4,600	4,500	100
Travel	1,510	1,676	(166)
Rayne Land Library System	4,884	4,779	105
Utilities	24,200	26,216	(2,016)
	<u>\$183,310</u>	<u>\$285,312</u>	<u>\$ 112,002</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for general fixed assets.

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OPLEWIS-ROCK PUBLIC LIBRARY
 GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF GENERAL FIXED ASSETS
 Year Ended December 31, 1993

General fixed assets:

Land	\$ 118,178
Buildings	341,634
Equipment	62,273
Furniture and fixtures	187,872
Books	352,882
Paintings and stuffed wildlife	<u>21,002</u>
	<u>\$1,402,839</u>

Investment in general fixed assets:

Acquired from general fund revenues	\$ 481,421
Acquired from State Aid	208,917
Acquired from donations and gifts	201,284
Acquired from Louisiana State Library	60,081
Acquired from Federal grants	157,478
Acquired from City of Spiceland	175,000
Acquired from Fine Fund	22,708
Acquired from City of Berwick	66,468
Acquired from Bond Contingency Funds	<u>124,085</u>
	<u>\$1,497,332</u>

OPPELHURST-BUCKLE PUBLIC LIBRARY
 GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 Year Ended December 31, 1997

	Total	Land	Buildings
General Fixed assets, December 31, 1996	\$1,571,866	\$ 218,176	\$ 563,690
additions:			
General fund revenues	35,848	-	-
Fine fund revenues	168	-	-
Technology grants	4,800	-	-
Deductions:			
Books withdrawn	(6,805)	-	-
Sales property	(822)	-	-
General Fixed assets, December 31, 1997	<u>\$1,605,375</u>	<u>\$ 218,176</u>	<u>\$ 563,690</u>

Schedule E-2

Equipment	Furniture and Fixtures	Books	Paintings and Stuffed Wildlife
\$ 28,549	\$ 132,372	\$ 725,863	\$ 37,897
8,764	-	25,484	-
158	-	-	-
6,000	-	-	-
-	-	(4,883)	-
<u>(832)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 40,871</u>	<u>\$ 132,372</u>	<u>\$ 725,862</u>	<u>\$ 37,897</u>

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RICHSSARD, PACHEC, LEWIS & BUREAU
CERTIFIED PUBLIC ACCOUNTANTS

Bill E. Pothmann, Esq.
Opelousas, Louisiana
70653-4029
phone (504) 847-4212
fax (504) 847-4248

Chief Officers

Franky, Jr.

6830 250 9620

Indigo, Jr.

6842 988 4420

Edie, Jr., II

6810 888 4492

Tom, Harris, Jr.

6849 984 4224

Thomas, Paul, Jr.

6844 844 2024

Timothy, Jr.

6844 412 9824

John A. Broussard, CPA

Lawrence A. Givens, CPA

Wayne T. Jolly, CPA

Donald R. Kelly, CPA

William Francis R. Orr

Paul J. Proulx, CPA

Scott R. Raymond, CPA

J. Charles Richey, CPA

James Earl Roper, CPA

William Charles III Ruff

Stephen J. Tardiff, CPA

John J. Tullio, Jr., CPA

Paul J. White, Jr., CPA

William W. Williams, CPA

James J. Wiggins, III, CPA

Donald L. Jolly, CPA

Wayne R. White, CPA

A. Thomas Williams, CPA

Ray L. Kelly, CPA

Staff List:

John E. Broussard, CPA/CFE

Scott R. Poth, CPA/CFE

James H. Broussard, CPA/CFE

William R. Kelly, CPA/CFE

Wayne T. Jolly, CPA/CFE

William J. Wiggins, III, CPA/CFE

Richard J. Kelly, CPA/CFE

Employed under an agreement of
the United States Government
under the title of Independent Certified
Public Accountant.

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

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

We have audited the general purpose financial statements of the Opelousas-Boudre Public Library as of and for the year ended December 31, 1997, and have issued our report thereon dated May 29, 1998. We conducted our 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 Opelousas-Boudre Public Library's general purpose financial statements are free of material misstatement, we 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Opelousas-Boudre Public Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over

To the Board of Commissioners of
Opelousas-Boutte Public Library

Financial reporting that, in our judgment, could adversely affect Opelousas-Boutte Public Library's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 97-1.

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 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe item 97-1 described in the accompanying schedule of findings and questioned costs to be a material weakness.

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

BRUNSON, PERDUE, LEWIS & BRADY, L.L.P.

Crowley, Louisiana
May 29, 1998

SPELOUNAS-KERICK PUBLIC LIBRARY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1997

We have audited the financial statements of Spelounas-Kerick Public Library as of and for the year ended December 31, 1997, and have issued our report thereon dated May 23, 1998. We conducted our 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. Our audit of the financial statements as of December 31, 1997 resulted in an unqualified 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

The library does not have any federal awards.

Section II Financial Statement Findings**97-1 Aggregation of Duties**

Finding: In reviewing the internal control structure, we noted inadequate aggregation of duties related.

Cause: The Secretary/Treasurer performs all cash receipts and disbursement functions and reconciles all bank accounts.

Suggestion and response: Management has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate aggregation.

Questioned Costs \$

SPENCER-JUSTICE PUBLIC LIBRARY

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 1997

I Internal Control and Compliance Material to the Financial Statements

1994 - Segregation of Duties

This same finding is included in the current year's schedule of findings and questions costs as 93-1. The Library has provided as much segregation as possible with resources available.

II Internal Control and Compliance Material to Federal Awards

The prior year's report did not include any federal awards.

III Management Letter

The prior year's report did not include a management letter.

SPENCER-KENICE PUBLIC LIBRARY

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended December 31, 1997

Internal Control and Compliance Material to the Financial Statements

97-1 Segregation of Duties

Management has ensured as much segregation as possible based on available resources. However, adequate segregation is not desirable.

Responsible Party: Walter Stubbs, Administrative Librarian