

SOUTH ST. LARRY COMMUNITY LIBRARY DISTRICT  
SHREVEPORT, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 AND 1995

NOTE (7) - PROPERTY TAXES RECEIVABLE

Property taxes receivable at December 31, consist of taxes levied for the calendar year. The tax is collected by an intermediary government and remitted on a monthly basis. The tax is due to the intermediary government on or before December 31st and becomes delinquent on January 1st. The taxes are generally collected in December of the current year and January and February of the ensuing year. The millage rate was 5.25 in 1996 and 1995.

The Library District was required to remit 3,00000 for 1996 and 3,00000 for 1995 of the total ad valorem taxes per the tax roll to the pension fund. This amount is determined by the legislative auditor each year. Since the sheriff collects all taxes for the parish, the tax collected in the first month is retained by the sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem tax receivable and revenue are shown net of pension fund distributions. A breakdown of tax receivable is as follows:

	Total Per Tax Roll	Pension Fund Requirements	Allowance for Uncollectible Taxes	Collected in December	Tax Receivable
1996	\$66,078	42,000	42,300	42,600	\$27,701
1995	59,889	3,889	2,804	-0-	\$5,176

An estimated allowance for uncollectible property tax has been set up based on prior years' experience.

NOTE (8) - CASH

The book and bank balances of the Library at December 31, 1996 and 1995 are as follows:

	1996		1995	
	Book	Bank	Book	Bank
Party cash	\$100		\$180	
Demand deposits	13,434	\$13,593	1,357	\$3,433
Savings account	8,118	8,118	18,422	10,412
Total	20,652	21,711	19,959	13,845

SOUTH ST. LAFAYETTE COMMUNITY LIBRARY DISTRICT  
 SHERIDAN, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1996 AND 1995

NOTE (3) - CASH - CONTINUED

These deposits are stated at cost which approximates market. At December 31, 1996, bank balances of cash of \$21,963 are fully secured by Federal Depository Insurance. At December 31, 1995, bank balances of cash of \$10,840 are fully secured by Federal Depository Insurance.

NOTE (4) - INVESTMENTS

On January 18, 1995, the Library purchased \$15,000 of U.S. Treasury bills for \$14,999 through Legg Mason Vind Walker, Inc. These Treasury bills were purchased at a discount and matured on January 11, 1996 at \$15,000. At maturity a certificate of deposit in the amount of \$20,000 was purchased. At December 31, 1995, the Library also had a 10 month certificate of deposit for \$10,000. These investments were fully secured by Federal Depository Insurance.

Investments at December 31, 1996 consist of two certificates of deposit at Sunbelt Bank. They are fully secured by Federal Depository Insurance.

NOTE (5) - CHANGES IN FIXED ASSETS

	Balance	Additions		Exclusions	Balance
	January 1, 1996	Purchases	Donations	Retirements	December 31, 1996
Buildings	\$121,891	10,632			\$132,523
Furniture and equipment	29,443	4,489		6036	37,596
Books and software	61,682	18,453	93,088	3,182	169,539
<b>Total</b>	<b>212,916</b>	<b>33,574</b>	<b>93,088</b>	<b>8,798</b>	<b>327,811</b>

	Balance	Additions		Exclusions	Balance
	January 1, 1995	Purchases	Donations	Retirements	December 31, 1995
Buildings	\$121,890	1985			\$123,875
Furniture and equipment	27,349	2,903	41,708	5089	29,443
Books	61,682	18,838	516	---	81,036
<b>Total</b>	<b>210,921</b>	<b>23,726</b>	<b>42,224</b>	<b>5089</b>	<b>281,850</b>

SOUTH ST. LAFAYETTE COMMUNITY LIBRARY DISTRICT  
 NINETEEN, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 RECEIPTS, 31, 1986, AND 1987

NOTE (6) - CRANDED IN GENERAL LONG-TERM DEBT

During the year ended December 31, 1987, the Library derived \$170,000 of general obligation bonds. The bonds were issued for the purpose of acquiring a library building in the Town of Sumner, renovating main building and acquiring equipment and furnishings thereof, and the payment of the various expenses in connection with the issuance of the bonds.

The balances of the general obligation bonds are as follows:

	<u>1986</u>	<u>1985</u>
Balance, January 1	\$70,000	\$200,000
Payment of principal	(12,000)	(12,000)
Balance, December 31	<u>\$58,000</u>	<u>188,000</u>

The annual requirements to retire the bonds as of December 31, 1986, are as follows:

Year ended December 31	Principal	Interest	Totals
1987	\$10,000	\$5,365	\$15,365
1988	10,000	4,615	14,615
1989	10,000	3,730	13,730
2000	10,000	2,925	12,925
2001	10,000	2,090	12,090
2002	10,000	1,225	11,225
Total	<u>\$50,000</u>	<u>\$22,950</u>	<u>72,950</u>

NOTE (7) - GRANT EXPENDITURES

	Expenditures	Appropriation In Fiscal Year 19
Technical Upgrade		
Supplies	\$166	
Furniture and fixtures	5,380	\$5,380
Software	2,077	888
Miscellaneous	1,000	
	<u>7,623</u>	<u>6,268</u>
Summer Program - Arts		
Supplies	1,140	
Furniture and equipment	273	370
Travel	6,185	
	<u>7,598</u>	<u>770</u>

SOUTH ST. LANEY COMMUNITY LIBRARY DISTRICT  
 HENRY, GEORGIA  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1954 AND 1955

NOTE (7) - GRAND EXPENDITURES - CONTINUED

	<u>Expenditures</u>	<u>Appropriation in Fund Budget</u>
Witnesses		
Expenses	\$810	
	<u>810</u>	<u>-0-</u>
Scripture		
Furniture and equipment	600	600
Expenses	381	
	<u>981</u>	<u>600</u>
Total	<u>18,165</u>	<u>2,150</u>

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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

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**INTERNAL CONTROL'S REPORT ON FINANCIAL CONTROL  
 STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
 PERFORMED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS**

Board of Directors  
 South St. Landry Community Library District  
 Bossier, Louisiana

We have audited the component unit financial statements of South St. Landry Community Library District, as of and for the year ended December 31, 1986, and have issued our report thereon dated March 13, 1987.

We have 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 component unit financial statements are free of material misstatement.

The management of the South St. Landry Community Library District, 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of South St. Landry Community Library District, for the year ended December 31, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Board of Directors  
Smith St. Landry Community Library District  
Page 2

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and irregularities in accounts that would be material in relation to the component unit 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Opelousas, Louisiana  
March 13, 1997

NORTH ST. LAURENCE COMMUNITY LIBRARY DISTRICT  
 SUITE 100  
 MONTELEONE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 PERIODS ENDING 12/31/88 AND 1987

NOTE (2) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

**E. ENCUMBRANCES**

Encumbrance accounting is not used by the Library District.

**F. CASH AND INVESTMENTS**

Cash includes amounts in demand deposits. Investments, if any, are stated at cost, which approximates market.

Under state law, the Library may invest in United States bonds, treasury notes, certificates or other obligations of the United States of America, or the certificates of deposits in state banks organized under Louisiana law and national banks having their principal office in Louisiana.

**G. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. The Library has no public domain or infrastructure assets. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets are valued at either historical cost or estimated fair market value at the date of acquisition.

**H. COMPENSATED ABSENCES**

The library pays full-time employees for vacation and sick leave. There is a written policy on the number of days earned per year which is based on years of employment. Employees are compensated for vacation days upon termination, however, sick days are forfeited upon termination.

**I. LONG-TERM DEBT**

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

**J. RETIREMENT**

Employees of the Library contribute to the Social Security Retirement System.

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

Board of Directors  
 South St. Landry Community Library District  
 Eunice, Louisiana

We have audited the component unit financial statements of the South St. Landry Community Library District, as of and for the year ended December 31, 1986, and have issued our report thereon dated March 13, 1987.

We conducted our audit in accordance with generally accepted auditing standards and Government 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 component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the South St. Landry Community Library District, is the responsibility of South St. Landry Community Library District's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of South St. Landry Community Library District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit 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 and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

*John Hester, Esq.*  
 Auditor, Louisiana  
 March 13, 1987

SOUTH ST. LANEY COMMUNITY LIBRARY DISTRICT  
 BUDGET - 1981/82  
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 COMPARISON FOR THE - GENERAL FUND

BUDGET (AS APPLIED) AND ACTUAL  
 FOR THE YEARS ENDED DECEMBER 31, 1981 AND 1982

	1981		1982		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<b>REVENUE</b>					
Taxes	\$58,000	\$58,843	943		\$21,406
Admission fees					5218
Intergovernmental	17,900	20,408	8,008	24,384	62
State revenue sharing	13,713	8,842	(5,420)	3,484	4
Grant income	2,880	1,813	(1,067)	1,739	1,118
Interest earned					
Miscellaneous					
Donations		1,900	1,900	100	200
Sale of equip		80	80		20
Miscellaneous items	500	2,852	1,252	1,118	20
<b>Total Revenue</b>	<b>91,993</b>	<b>93,818</b>	<b>12,883</b>	<b>31,028</b>	<b>1,118</b>
<b>EXPENDITURES</b>					
Current					
Legal and accounting	1,480	1,370	85	2,380	200
Insurance	2,080	2,15	1,285	3,126	(276)
Supplies	2,750	3,851	(2,813)	3,989	51
Utilities	4,480	4,203	737	3,323	(89)
Supplies	26,480	21,862	1,328	20,024	(184)
Personnel fees	2,127	2,413	286	1,328	215
Construction and travel	800	437	363	800	333
Repairs and maintenance	3,420	4,824	(424)	3,700	1,200
Miscellaneous	500	418	281	200	20
Subscriptions		404	(484)	100	(200)

This statement continued on next page.

SOUTH ST. LAUREL COMMUNITY LIBRARY DISTRICT  
 SOUTH LAUREL, MARYLAND  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1979 AND 1980

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. BASIC OF ACCOUNTING - CONTINUED

Purchases of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund-type inventories are recorded as expenditures when purchased and items on hand at year-end, if any, are not recorded as assets, unless material. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. BUDGETS

Budgets are adopted on a cash basis. Operating appropriations lapse at year-end.

The revenues shown on page 4 are reconciled with the amounts reflected in the budget comparisons as follows:

<u>1980</u>		
<u>REVENUES</u>		
Page 4 - Revenues		\$97,945
Add:	<ul style="list-style-type: none"> <li>Prior year property tax</li> <li>Prior year state revenue sharing receivable</li> <li>Prior year accrued interest receivable</li> </ul>	<ul style="list-style-type: none"> <li>55,178</li> <li>18,618</li> <li>79</li> </ul>
Less:	<ul style="list-style-type: none"> <li>Current year property tax</li> <li>Current year state revenue sharing receivable</li> <li>Current year accrued interest receivable</li> <li>Current year grant income receivable</li> <li>Depletion of fixed assets</li> </ul>	<ul style="list-style-type: none"> <li>(53,381)</li> <li>(14,993)</li> <li>(42)</li> <li>42,665</li> <li>(3,582)</li> </ul>
Page 5 - Revenues		<u>\$5,832</u>
<u>EXPENDITURES</u>		
Page 5 - Expenditures		\$98,274
Add:	<ul style="list-style-type: none"> <li>Prior year payables</li> </ul>	897
Less:	<ul style="list-style-type: none"> <li>Current year payables</li> <li>Bonded capital outlays</li> </ul>	<ul style="list-style-type: none"> <li>(5,339)</li> <li>(5,880)</li> </ul>
Page 6 - Expenditures		<u>\$93,262</u>
<u>FUND BALANCE</u>		
Page 5 - Fund balance		\$110,396
Add:	<ul style="list-style-type: none"> <li>Current year payables</li> </ul>	5,339
Less:	<ul style="list-style-type: none"> <li>Current year receivables</li> </ul>	(5,880)
Page 6 - Fund balance		<u>\$1,855</u>

SOUTH ST. LARRY'S COMMUNITY LIBRARY-MINISTERS

STATEMENT OF EXPENSES, PROCEEDINGS AND CHANGES IN FUND BALANCE -  
COMMERCIAL FUND YEAR - 1968-1969

REGULAR CASH RECEIPTS AND ACTUAL DISBURSALS  
FOR THE YEAR ENDING DECEMBER 31, 1968 AND 1969

	1968		1969			
	BUDGET	ACTUAL	BALANCE PAYABLE (DEFICIT/SURPLUS)	BUDGET	ACTUAL	BALANCE PAYABLE (DEFICIT/SURPLUS)
Grant expenditures						
Technical upgrade	\$8,000	\$7,943	\$1,087			
Summer Program - Arts	5,000	5,879	(879)			
Bookstore		95	(95)			
Literature		816	(816)	\$8,100	\$8,100	
Capital outlay						
Building purchase and						
renovation	6,000	6,413	(4,113)			
Furniture and equipment	2,000	2,800	(800)			
Books and reference	3,000	3,374	374			
Auto service						
Bond payment	12,000	12,000		31,000	31,000	
Insurance	4,125	4,110	15			
Total expenditures	25,525	26,532	513	33,112	33,500	3,388
<u>EXCESS CONTRIBUTIONS OF EXPENSES</u>						
<u>OVER FUND BALANCE ENCUMBRANCES</u>						
<u>FUND BALANCE, beginning of year</u>		26,392			26,002	
<u>FUND BALANCE, end of year</u>		26,392			26,002	

The accompanying notes are an integral part of these statements.

SOUTH ST. LEBLANC COMMUNITY LIBRARY DISTRICT  
SHREVEPORT, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

**NOTE (B) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The South St. Leblanc Community Library District was established in compliance with Louisiana Revised Statutes 33:325-399 to provide and operate a library for the area including Bossier, Grand Cailloux and Eunice, Louisiana.

The Library District is governed by a board of commissioners, composed of seven members, one each appointed by the mayors of Eunice, Grand Cailloux and Eunice and four appointed by the St. Leblanc Parish Police Jury. The members of the board serve without pay.

The accompanying component unit financial statements of the South St. Leblanc Community Library District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the St. Leblanc Parish Police Jury is the financial reporting entity for St. Leblanc Parish.

The financial reporting entity consists of (a) the primary government (police jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 34 established criteria for determining which component units should be considered part of the St. Leblanc Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**SIXTH ST. LANSRY COMMUNITY LIBRARY DISTRICT  
 EIGHT, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1978 AND 1977**

NOTE (D) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

**A. REPORTING ENTITY - CONTINUED**

The Sixth St. Landry Community Library District is considered to be a component unit of the police jury because the police jury appoints four members of the Library's seven member Board and has the ability to impose its will on the Library. The accompanying financial statements present information only on the funds established by the Library and do not present information on the police jury.

**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 relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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.

The general fund of the Library is classified as a governmental fund. Governmental funds account for the library's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or maintenance of general fixed assets, and the servicing of general long-term debt.

**C. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are measured for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues, including grant revenues, are recognized when they become measurable and available as net current assets. Revenues are recorded as received in cash except at year-end. Accruals are made on prepaid fee revenues of a material amount that are measurable and collectible soon enough after year-end to be used to pay liabilities of the current period.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Insurance earnings are recorded as earned since they are measurable and available.

SOUTH ST. LARKY COMMUNITY LIBRARY DISTRICT  
 BOSSIERE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1976 AND 1975

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. BUDGETS - CONTINUED

1975

REVENUES

Page 4 - Revenues	\$85,847
add: Prior year property tax	51,791
	18,691
Less: Current year state revenue sharing receivable	(17,178)
Current year state revenue sharing receivable	(18,410)
Donations of fixed assets	(1,714)
Current year accrued interest receivable	(295)
Current year treasury bill interest	(525)
Page 5 - Revenues	<u>28,278</u>

EXPENDITURES

Page 4 - Expenditures	\$70,841
add: Prior year payables	380
Less: Current year payables	(887)
Unaudited capital outlays	(1,214)
Page 4 - Expenditures	<u>67,810</u>

FUND BALANCE

Page 4 - Fund balance	\$189,715
add: Current year payables	897
Less: Current year receivables	(12,625)
Page 4 - Fund balance	<u>16,887</u>

NORTH CO. LIBRARY COMMUNITY LIBRARY DISTRICT  
 SUBJECT, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 FOR THE YEARS ENDED DECEMBER 31, 1974 AND 1973

	<u>1974</u>	<u>1973</u>
<b>REVENUES</b>		
Admission fees	481,149	657,691
Intergovernmental		
State revenue sharing	17,481	38,480
Grant income		
Technical upgrade	2,715	
Summer program - arts	4,378	
Sculpture	583	
Villanova		3,080
Other		684
Interest earned	1,815	2,689
Miscellaneous		
Donations of cash	1,808	
Donations of fixed assets	5,888	3,714
Sale of fixed assets	70	168
Other	1,882	1,135
<b>Total revenues</b>	<u>52,345</u>	<u>81,862</u>
<b>EXPENDITURES</b>		
Current		
Architect fees	379	
Legal and accounting	2,343	3,308
Insurance	2,491	3,183
Supplies	2,523	2,990
Utilities	4,203	3,200
Wages	22,882	19,934
Payroll taxes	4,811	4,531
Compensated absence	(480)	324
Conventions and travel	457	377
Repairs and maintenance	4,175	2,854
Miscellaneous	358	78
Subscriptions	480	365
Grant expenditures		
Technical upgrade (includes capital outlay of \$4,286)	2,343	
Summer program - arts (includes capital outlay of \$173)	3,829	
Sculpture (includes capital outlay of \$408)	981	
Villanova	829	2,190
Capital outlay		
Building purchase and renovation	8,432	845
Furniture and equipment	3,438	3,183
Books and software	13,557	9,242
Miscellaneous		
Bond payment	11,084	18,088
Interest expense	6,138	8,833
<b>Total expenditures</b>	<u>95,278</u>	<u>70,581</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	1,877	13,806
<b>FUND BALANCE, beginning of year</b>	188,213	83,908
<b>FUND BALANCE, end of year</b>	<u>190,090</u>	<u>100,214</u>

The accompanying notes are an integral part of these statements.

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SOUTH ST. LARRY COMMUNITY LIBRARY DISTRICT  
BUREAU, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEARS ENDING DECEMBER 31, 1978 AND 1980

Under provisions of state law, this report is a public document. A copy of this report has been distributed to the sheriff, or constable, and to the parish or municipal 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: MAY 23 1980



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**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
1989-1990

Barry J. Cox, CPA  
1991

### INDEPENDENT AUDITOR'S REPORT

Board of Directors  
South St. Landry Community Library District  
Bossier, Louisiana

We have audited the accompanying financial statements of the South St. Landry Community Library District, a component unit of the St. Landry Parish Police Jury, as of December 31, 1994 and 1995, and for the years then ended. These component unit financial statements are the responsibility of the South St. Landry Community Library District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audits to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the South St. Landry Community Library District, as of December 31, 1994 and 1995, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated March 13, 1997, on our consideration of the South St. Landry Community Library District's internal control structure and a report dated March 13, 1997 on its compliance with laws and regulations.

*John Dowling, CPA*  
Bossier, Louisiana  
March 13, 1997

SOUTH ST. LARSEN COMMUNITY LIBRARY DISTRICT  
 JUNIOR, LOUISIANA  
 BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1978

	GOVERNMENTAL		ACCOUNT GROUPS		TOTAL
	FUND TYPE		GENERAL	SPECIAL	(Other funds)
	GENERAL	FUND	FUND ASSETS	LIAB	Total
<b>ASSETS</b>					
Cash		270,840			270,840
Investments		71,017			71,017
Ad valorem taxes receivable, net of allowance for uncollectibles		57,300			57,300
State revenue sharing receivable		11,993			11,993
Unemployment insurance deposit		86			86
Accrued interest receivable		42			42
Grant income receivable		3,448			3,448
Buildings			\$120,500		120,500
Furniture and equipment			17,590		17,590
Books, subscriptions and software			49,318		49,318
Amount to be provided for retirement of general long-term debt				482,800	482,800
<b>Total assets</b>		<b>513,266</b>	<b>227,411</b>	<b>52,800</b>	<b>593,477</b>
<b>LIABILITIES AND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable		41,248			41,248
Compensated absence payable		135			135
Bonds payable				485,800	485,800
Insurance payable		3,125			3,125
<b>Total liabilities</b>		<b>45,508</b>		<b>485,800</b>	<b>531,308</b>
<b>EQUITY</b>					
Investment in general fixed assets			407,611		407,611
Fund balance					
Surplus - undesignated		118,088			118,088
<b>Total equity</b>		<b>118,088</b>	<b>227,411</b>		<b>345,499</b>
<b>Total liabilities and equity</b>		<b>573,596</b>	<b>227,411</b>	<b>52,800</b>	<b>653,807</b>

The accompanying notes are an integral part of these statements.

SOUTH ST. LAUREL COMMUNITY LIBRARY DISTRICT  
 DISTRICT ACCOUNTS  
 BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1995

	CONVENTIONAL	ACCOUNT GROUPS		TOTALS
	POST-TIME GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	(Minor credits Only) 1995
<b>ASSETS</b>				
Cash	\$11,868			\$11,868
Investments	29,000			29,000
Art gallery taxes receivable, net of allowance for uncollectibles	55,178			55,178
State revenue sharing receivable	18,418			18,418
Unemployment insurance deposit	138			138
Accrued interest receivable	39			39
Building		\$111,891		\$111,891
Furniture and equipment		29,663		29,663
Books and subscriptions		61,882		61,882
Amount to be provided for retirement of general long-term debt			\$24,000	24,000
<b>Total assets</b>	<b>210,613</b>	<b>203,614</b>	<b>24,000</b>	<b>438,227</b>
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$273			\$273
Compromised advances payable	634			634
Bonds payable			\$24,000	24,000
<b>Total liabilities</b>	<b>897</b>	<b>-0-</b>	<b>24,000</b>	<b>24,897</b>
<b>EQUITY</b>				
Investment in general fixed assets		\$203,614		203,614
Fund balance:				
Unreserved - undesignated	209,713			209,713
<b>Total equity</b>	<b>209,713</b>	<b>203,614</b>	<b>-0-</b>	<b>413,327</b>
<b>Total liabilities and equity</b>	<b>210,613</b>	<b>203,614</b>	<b>24,000</b>	<b>438,227</b>

The accompanying notes are an integral part of these statements.