ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Armand J. Brinkhaus, Sr.,
South St. Landry Community
Library District
Sunset, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of Armand J. Brinkhaus, Sr., South St. Landry Community Library of St. Landry Parish, a component unit of St. Landry Parish Government, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Library District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 18, 2019, on the results of our agreed-upon procedures.

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To the Board of Directors
Armand J. Brinkhaus, Sr.,
South St. Landry Community
Library District
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Required Supplementary Information

Management has omitted management's discussion and analysis, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the budgetary comparison on page 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the representation of management. We have not audited or reviewed such required supplementary information; we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Other Supplementary Information

The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer on page 29 and the Schedule of Directors' and Officers' compensation on page 28 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

John S. Dowling + Company

Opelousas, Louisiana
June 18, 2019

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	$ 289,324
Investments	17,454
Ad valorem taxes receivable, net of allowance for uncollectibles	242,464
State revenue sharing receivable	13,125
Accrued interest receivable	1
Capital assets (net)	590,894
Total assets	1,153,262
LIABILITIES	
Accounts payable and accrued expenses	7,802
Compensated absences payable Due in more than one year	6,345
Total liabilities	14,147
NET POSITION	
Net investment in capital assets	590,894
Unrestricted	548,221
Total net position	1,139,115

See accompanying notes and independent accountant's review report.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Change in Net Position: Governmental Activities
Governmental activities				
General government	$ 390,580	$ 4,161	$ -	$ (386,419)
Total governmental activities	390,580	4,161	-	(386,419)

General Revenues	
Taxes	
Ad valorem taxes	244,862
Intergovernmental	
State revenue sharing	12,892
Interest and investment earnings	1,140
Miscellaneous	59,135
Total general revenues	318,029
Change in net position	(68,390)
Net position - January 1, 2018	1,207,505
Net position - December 31, 2018	1,139,115

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2018

	GENERAL FUND
ASSETS	
Cash and cash equivalents	$ 289,324
Investments	17,454
Ad valorem taxes receivable, net of allowance for uncollectibles	242,464
State revenue sharing receivable	13,125
Accrued interest receivable	1
Total assets	562,368
LIABILITIES	
Accounts payable and accrued expenses	$ 7,802
Total liabilities	7,802
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenues - property taxes and state revenue sharing	27,084
Total deferred inflows of resources	27,084
FUND BALANCE	
Unassigned	527,482
Total fund balance	527,482
Total liabilities, deferred inflows of resources and fund balance	562,368

See accompanying notes and independent accountant's review report.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total fund balance for the governmental fund at December 31, 2018		$ 527,482
The Statement of Net Position reports receivable at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.		27,084
Cost of capital assets at December 31, 2018	$ 1,175,326	
Less: Accumulated depreciation as of December 31, 2018	584,432	590,894
Compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.		(6,345)
Net position at December 31, 2018		1,139,115

See accompanying notes and independent accountant's review report.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	GENERAL FUND
REVENUES	
Ad valorem taxes	$ 258,231
Intergovernmental	
State revenue sharing	12,846
Interest earned	1,140
Miscellaneous	
Library fines, fees	4,161
E-Rate reimbursement	58,611
Miscellaneous income	524
Total revenues	335,513
EXPENDITURES	
Current operating	
Wages	118,474
Payroll taxes	10,793
Retirement expense	2,566
Legal and accounting	16,950
Insurance	13,507
Utilities	79,115
Repairs and maintenance	25,911
Bank charges	53
Membership dues	15,235
Summer program	10,973
Library operations	45,994
Training and travel	6,390
Miscellaneous	8
Capital outlay	23,771
Total expenditures	369,740
NET CHANGE IN FUND BALANCE	(34,227)
FUND BALANCE, beginning of year	561,709
FUND BALANCE, end of year	527,482

See accompanying notes and independent accountant's review report.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN THE FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Total net change in the fund balance for the year ended December 31, 2018 per Statement of Revenues, Expenditures and Changes in Fund Balance		$ (34,227)
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.		(13,323)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	$ 23,771	
Depreciation expense for year ended December 31, 2018	(43,055)	(19,284)
Increase in long-term portion of compensated absences		(1,556)
Total change in net position for the year ended December 31, 2018 per Statement of Activities		(68,390)

See accompanying notes and independent accountant's review report.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Armand J. Brinkhaus, Sr., South St. Landry Community Library District was established in compliance with Louisiana Revised Statutes 25:231 to provide and operate a library for the area including Sunset, Grand Coteau, and Cankton, Louisiana. Effective August 1, 2017 Act 200 (HB 150) amended the law to provide for the name change from South St. Landry Community Library District to Armand J. Brinkhaus, Sr., South St. Landry Community Library District.

The Library District is governed by a Board of Directors, composed of seven members, one each appointed by the mayors of Sunset, Grand Coteau, and Cankton and four appointed by the St. Landry Parish Government. The members of the Board serve without pay.

The accompanying financial statements of the Armand J. Brinkhaus, Sr., South St. Landry 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.

The following is a summary of certain significant accounting policies and practices of the Armand J. Brinkhaus, Sr., South St. Landry Community Library District:

A. FINANCIAL REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (parish government) (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. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government 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 parish government 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 parish government.

2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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

A. FINANCIAL REPORTING ENTITY (Continued)

3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Armand J. Brinkhaus, Sr., South St. Landry Community Library District is considered to be a component unit of the parish government because the parish government 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 maintained by the Library and do not present information on the parish government.

B. BASIS OF PRESENTATION

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Armand J. Brinkhaus, Sr., South St. Landry Community Library District. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The Armand J. Brinkhaus, Sr., South St. Landry Community Library District uses funds to report on its financial position and the results of its operations. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

Governmental Fund

General Fund – The General Fund is the general operating fund of the Library District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

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

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

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. Investment earnings are recorded as earned since they are measurable and available.

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

The Library adopted a budget for its General Fund on the modified accrual basis of accounting.

E. ENCUMBRANCES

The Library District does not employ the encumbrance system of accounting.

F. CASH AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Library District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Library District's investment policy. If the original maturities of investments exceed 60 days, they are classified as investments; however, if the original maturities are 60 days or less, they are classified as cash.

Investments are stated at cost or amortized cost, which approximates fair value.

G. CAPITAL ASSETS

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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

G. CAPITAL ASSETS (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	15 - 30 years
Furniture and equipment	10 - 20 years
Books and subscriptions	10 years
Video and CD Rom materials	10 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

It is the policy of the Library District not to capitalize amounts of interest resulting from borrowings in the course of the construction of fixed assets.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as facilities acquisition and construction expenditures of governmental funds upon acquisition.

The Library District has no public domain or infrastructure outlays.

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 unused vacation days upon termination; however, sick days are forfeited upon termination. At December 31, 2018, compensated absences payable was $6,345.

I. RETIREMENT

Effective May 31, 2016, the Library established a Louisiana Public Employees 457(B) Deferred Compensation Plan (Plan) which is a defined contribution plan. The Plan is a governmental 457 deferred compensation plan, which is a retirement savings plan that allows eligible employees to supplement any existing retirement and pension benefits by saving and investing pretax dollars through a voluntary salary contribution. All contributions made under this plan are fully vested. Employees are allowed to contribute to the Plan after having one year of employment with the Library. After three years of employment, the Library will contribute a 5% matching payment. There are no assets accumulated in a trust under this plan.

The Library's employer contributions for the year ended December 31, 2018 was $2,465.10. The employee contributions for the year ended December 31, 2018 was $2,633.80.

At December 31, 2018 the Library reported a payable of $0 for the employer's portion of the matching contribution to the plan.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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

J. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.

2. Committed fund balance – This amount can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Directors – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

3. Assigned fund balance – This classification reflects the amounts constrained by the Library's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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

J. EQUITY CLASSIFICATIONS (Continued)

4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Library District's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

K. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until that time. The Library District does not have any of this type.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Library District has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and state revenue sharing. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. Property taxes and state revenue sharing receivable for the governmental fund types, which have been remitted within 60 days subsequent to the year end, are considered measurable and available and recognized as revenues. All other property taxes and state revenue sharing are offset by deferred inflows of resources and, accordingly, have not been recorded as revenue.

NOTE (2) - PROPERTY TAXES RECEIVABLE

Property taxes receivable at December 31, 2018, consists 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 31 and becomes delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year. The millage rate was 5.45 in 2018.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE (2) - PROPERTY TAXES RECEIVABLE (Continued)

All revenue sharing and property tax receivables are shown net of any allowance for uncollectable accounts.

The Library District was required to remit .03202 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 reduced by the sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, the ad valorem taxes receivable and revenue are shown net of pension fund distributions. A schedule of tax receivable is as follows:

	Total Per Tax Roll	Pension Fund Requirements	Allowance for Uncollectible Taxes	Collected in Current Year	Taxes Receivable
2018	$ 273,389	$ 8,741	$ 3,309	$ 18,875	$ 242,464

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

NOTE (3) - CASH AND INVESTMENTS

At December 31, 2018, the bank and book balances of cash in checking accounts, certificates of deposit and money market accounts were $288,570 and $306,778, respectively.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Library District's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

As of December 31, 2018, $267,454 of the bank balance was covered by FDIC insurance and $21,116 was exposed to custodial credit risk. Deposits exposed to custodial credit risk are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Library District's name. The Library District does not have a policy for custodial credit risk.

NOTE (4) - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Armand J. Brinkhaus, Sr., South St. Landry Community Library District does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE (5) - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2018, for the Armand J. Brinkhaus, Sr., South St. Landry Community Library District are as follows:

	Balance January 1, 2018	Additions		Retirements	Balance December 31, 2018
		Purchases	Donations	Sales and Discards	
Governmental Activities					
Land	$ 1,000	$ -	$ -	$ -	$ 1,000
Buildings	575,513	-	-	-	575,513
Furniture and equipment	239,323	4,071	-	-	243,394
Books and subscriptions	330,400	19,700	-	-	350,100
Video and CD Rom material	5,319	-	-	-	5,319
Totals at historical cost	1,151,555	23,771	-	-	1,175,326
Less accumulated depreciation					
Land	-	-	-	-	-
Buildings	143,764	8,492	-	-	152,256
Furniture and equipment	155,747	17,209	-	-	172,956
Books and subscriptions	236,641	17,337	-	-	253,978
Video and CD Rom material	5,225	17	-	-	5,242
Total accumulated depreciation	541,377	43,055	-	-	584,432
Governmental Activities, Capital assets, net	610,178	(19,284)	-	-	590,894

Depreciation expense for the year ended December 31, 2018, amounted to $43,055.

NOTE (6) - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 18, 2019, which is the date the financial statements were available to be issued. As of June 18, 2019, there were no subsequent events noted.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE (7) - FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in the aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balances are detailed according to balance classification and fund.

	General Fund
Fund Balances:	
Nonspendable	$ -
Restricted	-
Committed	-
Assigned	-
Unassigned	527,482
Total fund balances	527,482

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	BUDGET			VARIANCE FAVORABLE
	ORIGINAL	FINAL	ACTUAL	(UNFAVORABLE)
REVENUES				
Ad valorem taxes	$ 220,000	$ 262,118	$ 258,231	$ (3,887)
Intergovernmental				
State revenue sharing	15,000	19,361	12,846	(6,515)
Interest earned	-	1,139	1,140	1
Miscellaneous				
Library fines, fees	-	4,161	4,161	-
E-Rate reimbursement	54,000	58,611	58,611	-
Miscellaneous income	-	-	524	524
Total revenues	289,000	345,390	335,513	(9,877)
EXPENDITURES				
Current operating				
Wages	120,000	118,474	118,474	-
Payroll taxes	13,275	13,241	10,793	2,448
Retirement expense	-	-	2,566	(2,566)
Legal and accounting	15,900	16,350	16,950	(600)
Insurance	13,000	12,276	13,507	(1,231)
Utilities	79,000	78,031	79,115	(1,084)
Repairs and maintenance	32,100	28,684	25,911	2,773
Bank charges	200	53	53	-
Memberships/dues	18,700	15,235	15,235	-
Summer program	12,000	10,973	10,973	-
Library operations	23,500	45,063	45,994	(931)
Training and travel	6,000	6,390	6,390	-
Miscellaneous expense	-	8	8	-
Capital outlay	23,500	19,214	23,771	(4,557)
Total expenditures	357,175	363,992	369,740	(5,748)
NET CHANGE IN FUND BALANCE	(68,175)	(18,602)	(34,227)	(15,625)
FUND BALANCE, beginning of year			561,709	
FUND BALANCE, end of year			527,482	

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA

Van L. Auld, CPA

JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
www.jsdc-cpas.com

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005
Chizal S. Fontenot, CPA
1955-2012

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Armand J. Brinkhaus, Sr.,
South St. Landry Community
Library District
Sunset, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Armand J. Brinkhaus, Sr., South St. Landry Community Library District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Armand J. Brinkhaus, Sr., South St. Landry Community Library District's compliance with certain laws and regulations during the year ended December 31, 2018, included in the accompanying Louisiana Attestation Questionnaire. Management of Armand J. Brinkhaus, Sr., South St. Landry Community Library District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding $30,000, and public works exceeding $154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   No expenditures were made for materials and supplies exceeding $30,000 or public works exceeding $154,450.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

   Management provided us with the required list including the noted information.

P. O. Box 1549
4766 I-49 North Service Road
Opelousas, Louisiana 70570
Phone: 337-948-4848
Fax: 337-948-6109

112 Fountain Bend Dr.
Lafayette, LA 70506
Phone: 337-984-9717
Fax: 337-984-5544

3. Obtain a listing of all employees paid during the fiscal year.

   Management provided us with the required list.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

   None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

   None of the vendors appeared on both list.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

   Management provided us with a copy of the original and amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

   We traced the adoption of the original budget to the minutes of a meeting held on November 14, 2017, which indicated that the budget had been adopted by the Directors of Armand J. Brinkhaus, Sr., South St. Landry Community Library District by a unanimous vote. The budget was amended November 13, 2018.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

   We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual amounts by more than 5%. Actual expenditures did not exceed budget expenditures by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six

disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation supporting each of the six selected disbursements indicated proper approval according to the Board's current policy. The current policy is that two of the three authorized signatures are required on each check.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

    Agendas for all meetings were posted. We examined copies of agendas kept with minutes.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

    We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

    A reading of the minutes of the District for the year indicated no such payments. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

13. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Our prior year report, dated June 18, 2019, did not include any comments or unresolved matters.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Armand J. Brinkhaus, Sr., South St. Landry Community Library District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Darling & Company

Opelousas, Louisiana
June 18, 2019

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

November 13, 2018 (Date Transmitted)

John S. Dowling & Company (CPA Firm Name)

PO Box 1549 (CPA Firm Address)

Opelousas, LA 70571-1549 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [✓] No [ ]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [✓] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [✓] No [ ]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [✓] No [ ]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [✓] No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [✓] No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [✓] No [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [✓] No [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [✓] No [ ]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [✓] No [ ]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No [ ]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [✓] No [ ]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [✓] No [ ]

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [✓] No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [✓] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [✓] No [ ]

The previous responses have been made to the best of our belief and knowledge.

Susan Fortenot Secretary 11-13-18 Date

Susan Fortenot Treasurer 11-13-18 Date

President 11-13-18 Date

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I - INTERNAL CONTROL AND COMPLIANCE

No findings

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

SECTION I - INTERNAL CONTROL AND COMPLIANCE

No findings

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
SCHEDULE OF DIRECTORS' AND OFFICERS' COMPENSATION
DECEMBER 31, 2018

Name of Commissioner	Office Held	Term	Amount
Paul Andy Dakin	Chairman	2022	$ -
Julia Battle	Commissioner	2024	-
Sandra Smith	Commissioner	2023	-
Susan Fontenot	Secretary/Treasurer	2023	-
Patrick Thibodeaux	Commissioner	2023	-
Charles A. James	Commissioner	2024	-
Celeste Hebert	Commissioner	2023	-
			-

See independent accountant's review report.

ARMAND J. BRINKHAUS, SR., SOUTH ST. LANDRY COMMUNITY LIBRARY DISTRICT
SUNSET, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
DECEMBER 31, 2018

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Agency Head Name: Paul Andy Dakin, Chairman

Purpose	Amount
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Other	0

See independent accountant's review report.