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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1999

WITH SUPPLEMENTAL INFORMATION SCHEDULES

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 08-16-00

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1999  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
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## INDEPENDENT AUDITOR'S REPORT

Lincoln Parish Police Jury  
Ruston, Louisiana

I have audited the accompanying component unit financial statements of Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 1999, as listed in the table of contents. These component unit financial statements are the responsibility of Lincoln Parish Police Jury, primary government's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The component unit financial statements referred to above include only the financial activities of the primary government. Financial activities of other component units that form the reporting entity are not included.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Parish Police Jury, primary government, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 9, 2000 on my consideration of Lincoln Parish Police Jury, primary government's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the component unit financial statements of Lincoln Parish Police Jury, primary government, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the component unit financial statements of the Lincoln Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the component unit financial statements taken as a whole.

WILLIAM R. HULSEY  
Certified Public Accountant



June 9, 2000

**COMPONENT UNIT FINANCIAL STATEMENTS**

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1999

	<u>Governmental Fund Types</u>		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>
Assets:			
Cash & cash equivalents	\$ 217,882	\$ 1,745,277	\$ 835,579
Investments	1,967,457	7,416,288	14,500
Receivables	366,017	1,430,239	8,552
Due from other funds	9,469	154,822	48,000
Due from other governmental agencies	-	53,866	-
Inventory	-	104,549	-
Fixed assets	-	-	-
Amount available in Debt Service Funds	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Prepaid expenses	-	5,802	100
<b>TOTAL ASSETS</b>	<b><u>\$ 2,560,825</u></b>	<b><u>\$ 10,910,843</u></b>	<b><u>\$ 906,731</u></b>
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 207,404	\$ 334,747	\$ 526
Retainage payable	-	-	-
Due to other funds	48,000	209,075	-
Due to other governmental agencies	-	( 24 )	-
Due to employees	-	-	-
Deferred revenues	2,250	55,018	-
Bonds payable	-	-	-
Security deposits	-	600	-
<b>Total liabilities</b>	<b><u>257,654</u></b>	<b><u>599,416</u></b>	<b><u>526</u></b>
Fund equity:			
Investment in general fixed assets	-	-	-
Fund balances:			
Reserved for witness fees	-	90,082	-
Reserved for debt service	-	-	-
Reserved for inventories	-	130,397	-
Reserved for subsequent year's expenditures	-	-	-
Reserved for investments	-	-	-
Unreserved:			
Designated for equipment replacement	-	5,584,311	-
Undesignated	<u>2,303,171</u>	<u>4,506,637</u>	<u>906,205</u>
<b>Total fund equity</b>	<b><u>2,303,171</u></b>	<b><u>10,311,427</u></b>	<b><u>906,205</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 2,560,825</u></b>	<b><u>\$ 10,910,843</u></b>	<b><u>\$ 906,731</u></b>

(Continued)

Statement A

<u>Fiduciary Fund Types</u>		<u>Account Groups</u>	
<u>Nonexpendable Trust-Hospital Proceeds Investment Fund</u>	<u>Agency- Deferred Compensation</u>	<u>General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
\$ 75,191	\$ 735,299	\$ -	\$ 3,609,228
9,924,809	-	-	19,323,054
-	-	-	1,804,808
-	-	-	212,291
-	-	-	53,866
-	-	-	104,549
-	-	12,018,237	12,018,237
-	-	-	-
-	-	-	-
-	-	-	5,902
<u>\$ 10,000,000</u>	<u>\$ 735,299</u>	<u>\$ 12,018,237</u>	<u>\$ 37,131,935</u>
\$ -	\$ -	\$ -	\$ 542,677
-	-	-	-
-	-	-	257,075
-	735,299	-	( 24 )
-	-	-	735,299
-	-	-	57,268
-	-	-	-
-	-	-	600
<u>-</u>	<u>735,299</u>	<u>-</u>	<u>1,592,895</u>
-	-	12,018,237	12,018,237
-	-	-	90,082
-	-	-	130,397
-	-	-	-
10,000,000	-	-	10,000,000
-	-	-	5,584,311
-	-	-	7,716,013
<u>10,000,000</u>	<u>-</u>	<u>12,018,237</u>	<u>35,539,040</u>
<u>\$ 10,000,000</u>	<u>\$ 735,299</u>	<u>\$ 12,018,237</u>	<u>\$ 37,131,935</u>

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES  
DECEMBER 31, 1999

	General Fund	Special Revenue Funds
Revenues:		
Taxes:		
Ad valorem	\$ 332,000	\$ 1,701,000
Other taxes, penalties and interest, etc.	-	2,252,163
Licenses and permits	58,013	-
Intergovernmental revenues:		
Federal grants:		
Food stamp reimbursement	-	418,293
Section 8 Housing	7,308	-
FEMA	-	4,916
LCDBG Funds	-	380,997
Commodities	-	14,454
Other federal funds	-	367,880
State funds:		
State grants	-	-
State revenue sharing (net)	46,114	766,848
Severance tax	740,204	-
Other state funds	76,494	649,263
Fees, charges and commissions	23,105	195,145
Fines and forfeitures	-	310,931
Use of money and property - interest and rent	149,121	532,412
Other revenues	67,549	79,872
Total revenues	1,499,908	7,674,174
Expenditures:		
Current:		
General government:		
Legislative	173,496	-
Judicial	142,925	385,055
Elections	65,425	-
Finance and administrative	303,112	-
Other general government	308,092	-
Public safety	234,480	-
Public works	-	5,016,198
Health and welfare	69,954	827,251
Operating services	-	-
Culture and recreation	25,673	585,880
Economic development and assistance	53,462	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	61,943	1,250,949
Total expenditures	1,438,562	8,065,333
Excess (deficiency) of revenues over expenditures	61,346	( 391,159 )
Other financing sources (uses):		
Operating transfers in	-	822,362
Operating transfers out	( 50,000 )	( 413,302 )
Sale of assets	-	-
Refunds of expenditures	-	3,916
Total other financing sources (uses)	( 50,000 )	412,976
Excess (deficiency) of revenues and other sources over expenditures and other uses	11,346	21,817
Fund balance, beginning	2,293,800	10,317,861
Prior year adjustments	( 1,975 )	( 28,251 )
Fund balance, ending	\$ 2,303,171	\$ 10,311,427

Statement B

<u>Capital Projects Funds</u>	<u>Nonexpendable Trust Fund</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$ 2,033,000
54,263	-	2,252,163
-	-	112,276
-	-	418,293
-	-	7,308
-	-	4,916
-	-	380,997
44,000	-	14,454
-	-	411,880
-	-	-
-	-	812,962
-	-	740,204
-	-	725,757
-	-	218,250
5,454	627,626	310,931
149,043	-	1,314,613
<u>252,760</u>	<u>627,626</u>	<u>296,464</u>
-	-	173,496
-	-	527,980
-	-	65,425
-	-	303,112
-	-	308,092
-	-	234,480
-	12,389	5,016,198
-	-	909,594
228,133	-	839,686
-	-	53,462
-	-	-
263,546	-	1,576,438
<u>491,679</u>	<u>12,389</u>	<u>10,007,963</u>
( 238,919 )	<u>615,237</u>	<u>46,505</u>
689,938	-	1,512,300
( 120,000 )	( 615,237 )	( 1,198,539 )
-	-	-
<u>569,938</u>	<u>( 615,237 )</u>	<u>3,916</u>
331,019	-	364,182
526,817	10,047,363	23,185,841
48,369	( 47,363 )	( 29,220 )
<u>\$ 906,205</u>	<u>\$ 10,000,000</u>	<u>\$ 23,520,803</u>

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 332,000	\$ 332,000	\$ -
Other taxes, penalties and interest, etc.	57,300	58,013	713
Licenses and permits			
Intergovernmental revenues:			
Federal grants:			
Food stamp reimbursement	7,200	7,308	108
Section 8 Housing			
State funds:			
State revenue sharing	48,300	46,114	( 2,186 )
Severance tax	740,000	740,204	204
Other state funds	76,500	76,494	6
Fees, charges and commissions	24,400	23,105	( 1,295 )
Fines and forfeitures	-	-	-
Use of money and property - interest earnings and rents	149,000	149,121	121
Other revenues	67,470	67,549	79
Total revenues	<u>1,502,170</u>	<u>1,499,908</u>	<u>( 2,262 )</u>
Expenditures:			
Current:			
General government:			
Legislative	173,544	173,496	48
Judicial	144,375	142,925	1,450
Elections	74,445	65,425	9,020
Finance and administrative	303,357	303,112	245
Other general government	309,150	308,092	1,058
Public safety	234,811	234,480	331
Health and welfare	70,050	69,954	96
Culture and recreation	25,700	25,673	27
Economic development and assistance	54,268	53,462	806
Capital outlay	62,470	61,943	527
Total expenditures	<u>1,452,170</u>	<u>1,438,562</u>	<u>13,608</u>
Excess of revenues over expenditures	<u>50,000</u>	<u>61,346</u>	<u>11,346</u>
Other financing sources (uses):			
Operating transfers in	( 50,000 )	( 50,000 )	-
Operating transfers out	( 50,000 )	( 50,000 )	-
Total other financing sources (uses)	<u>( 50,000 )</u>	<u>( 50,000 )</u>	<u>-</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>11,346</u>	<u>\$ 11,346</u>
Fund balance, beginning		2,293,800	
Prior year adjustments		( 1,975 )	
Fund balance, ending		<u>\$ 2,303,171</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,701,000	\$ 1,701,000	\$ -
½ cent sales tax	2,240,000	2,252,163	12,163
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	405,480	418,293	12,813
FEMA	4,900	4,916	16
LCDBG funds	381,000	380,997	( 3 )
Commodities	14,454	14,454	-
Other federal funds	395,878	367,880	( 27,998 )
State funds:			
Parish transportation funds	-	-	-
State revenue sharing	816,000	766,848	( 49,152 )
Other state funds	649,932	649,263	( 669 )
Fees, charges and commissions for services	205,200	195,145	( 10,055 )
Fines and forfeitures	311,900	310,931	( 969 )
Use of money and property - interest earnings and rents	518,536	532,412	13,876
Other revenues	<u>72,155</u>	<u>79,872</u>	<u>7,717</u>
Total revenues	<u>7,716,435</u>	<u>7,674,174</u>	<u>( 42,261 )</u>
Expenditures:			
General government:			
Judicial	381,436	385,055	( 3,619 )
Public works	5,155,046	5,016,198	138,848
Health and welfare	821,952	827,251	( 5,299 )
Culture and recreation	585,321	585,880	( 559 )
Capital outlay	<u>1,290,498</u>	<u>1,250,949</u>	<u>39,549</u>
Total expenditures	<u>8,234,253</u>	<u>8,065,333</u>	<u>168,920</u>
Excess of revenues over expenditures	<u>( 517,818 )</u>	<u>( 391,159 )</u>	<u>126,659</u>
Other financing sources (uses):			
Operating transfers in	815,582	822,362	6,780
Operating transfers out	( 205,875 )	( 413,302 )	( 207,427 )
Sale of assets	-	-	-
Refunds of expenditures	<u>3,916</u>	<u>3,916</u>	<u>-</u>
Total other financing sources (uses)	<u>613,623</u>	<u>412,976</u>	<u>( 200,647 )</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 95,805</u>	21,817	<u>\$ ( 73,988 )</u>
Fund balance, beginning		10,317,861	
Prior year adjustments		<u>( 28,251 )</u>	
Fund balance, ending		<u>\$ 10,311,427</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CAPITAL PROJECT FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 44,000	\$ 44,000	\$ -
Taxes	55,000	54,263	( 737 )
Use of money and property	4,500	5,454	954
Other revenue	<u>148,650</u>	<u>149,043</u>	<u>393</u>
Total revenues	<u>252,150</u>	<u>252,760</u>	<u>610</u>
Expenditures:			
Operating services:			
Culture and recreation	224,255	228,133	( 3,878 )
Capital outlay	<u>204,470</u>	<u>263,546</u>	<u>( 59,076 )</u>
Total expenditures	<u>428,725</u>	<u>491,679</u>	<u>( 62,954 )</u>
Excess of revenues (deficiency) over expenditures	<u>( 176,575 )</u>	<u>( 238,919 )</u>	<u>( 62,344 )</u>
Other financing sources (uses):			
Operating transfers in	689,700	689,938	238
Operating transfers out	<u>( 120,000 )</u>	<u>( 120,000 )</u>	<u>-</u>
Total other financing sources (uses)	<u>569,700</u>	<u>569,938</u>	<u>238</u>
Excess of revenue and other sources over expenditures and other uses	<u>\$ 393,125</u>	331,019	<u>\$ ( 62,106 )</u>
Fund balance, beginning		526,817	
Prior period adjustments		<u>48,369</u>	
Fund balance, ending		<u>\$ 906,205</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

INTRODUCTION

The Lincoln Parish Police Jury is the governing authority for Lincoln Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January of 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Lincoln Parish Police Jury is the financial reporting entity for Lincoln 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 the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Lincoln 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 fiscally dependent on the police jury.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

Component Units

Lincoln Parish Tax Assessor  
Lincoln Parish District Attorney  
Lincoln Parish Sheriff

The following have been determined to be related organizations:

Lincoln Health Systems  
Lincoln General Hospital  
Lincoln Parish Detention Center  
Fire Protection District No. 1 of Lincoln Parish  
Lincoln Parish Industrial Development Board  
Mount Olive Waterworks District  
Waterworks District No. 1 of Lincoln Parish  
Waterworks District No. 2 of Lincoln Parish  
Waterworks District No. 3 of Lincoln Parish  
Lincoln Parish Convention and Visitors Commission  
Lincoln Parish Communications District

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

Considered in the determination of component units of the reporting entity were the School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Lincoln Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Lincoln Parish Police Jury.

Fund Accounting

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

Governmental Fund Types:

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund

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

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

These funds account for assets held by the Police Jury as a trustee or agent for other units of government. This fund includes the following:

Nonexpendable Trust Fund

Nonexpendable Trust Funds are used to account for assets held by the government in a trustee capacity for others. The principal of the trust must be held intact and only the income earned may be used for the purpose specified in the hospital sale proposition, as approved by voters of Lincoln Parish.

Agency Fund

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Fixed Assets and Long-Term Liabilities

The fixed assets used in governmental fund type operations of the Police Jury are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. Less than one percent of the Police Jury's total fixed assets were estimated by comparing the cost of similar items and making cost adjustments necessary to properly estimate the cost of the item the year it was acquired.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Long-Term Liabilities (Continued)

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

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records for the governmental fund types of the Police Jury are maintained on a modified accrual basis of accounting utilizing the following practices:

Revenues

Ad valorem taxes and related state revenue sharing (which is based on assessments of business property and homesteads in the parish) are recorded in the year the taxes are assessed.

Federal and state aid and grants are recorded when the Police Jury is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when they become available and measurable to the Police Jury.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest in general long-term debt which is not recognized until due.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Financing Sources/(Uses)

Transfers between funds which are not expected to be repaid and the sale of general fixed assets are accounted for as other financing sources/(uses).

Due To and From Other Funds

Interfund receivables and payables arising from interfund transactions that are to be repaid in the next accounting cycle are recorded by all funds affected in the period in which transactions are executed. Interfund receivables and payables are not eliminated on the combined balance sheet.

Budgetary Practices

Budgetary practices of the Police Jury include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget. Budgets are prepared on a modified accrual basis of accounting. The secretary-treasurer is authorized to transfer budget amounts within a function by object classification; however, any revisions that alter the total expenditures of any function must be approved by the Lincoln Parish Police Jury. Appropriations lapse at year-end. Budgeted amounts shown in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The level of budgetary responsibility is by total appropriations; however, for report purposes, this level has been expanded to a functional basis.

Cash and Investments

Cash and investments include demand deposits and Treasury Notes. Treasury Notes are secured by the federal government, and as such, represent fully collateralized investments. Under state law, the Lincoln Parish Police Jury 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. Further, the Police Jury may invest in the time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The Parish considers Treasury notes and other short term maturities as cash equivalents.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments (Continued)

At year end, the carrying amount of the Police Jury's deposits was \$1,799,560, and the bank balance was \$1,568,835. The bank balance is categorized as follows:

Amount insured by FDIC and FSLIC	\$ 400,000
Amount collateralized with securities held by the pledging financial institution's agent in the Police Jury's name	1,168,835
Uncollateralized	----- -
Total bank balance	<u>\$ 1,568,835</u>

Investing is performed in accordance with investment policies complying with state statutes and the Jury's charter. The investments of the Jury are categorized to give an indication of the level of risk assumed by the Jury at December 31, 1999. The categories are described as follows:

Category 1 - Insured or registered, with securities held by the entity or its agents in the entity's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty, in its trust department in the entity's name.

Investments categorized by level of risk, are:

	Category			Carrying Amount	Fair Value
	1	2	3		
U. S. Treasury Notes	\$ 3,667,283	\$ -	\$ -	\$ 3,667,283	\$ 3,668,264
Government agency bonds	13,887,278	-	-	13,887,278	13,603,770
Collateralized mortgage obligations	<u>1,768,493</u>	<u>-</u>	<u>-</u>	<u>1,768,493</u>	<u>1,715,536</u>
Total investments	<u>\$ 19,323,054</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$19,323,054</u>	<u>\$18,987,570</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Annual and Sick Leave

The following annual and sick leave policies are in effect:

Police Jury

Employees accrue from five to fifteen days of annual and sick leave each year depending on years of service with the Police Jury. Annual leave must be used in the year it is earned. Sick leave up to a maximum of fifteen days may be carried forward to the next year for major illnesses only. Upon separation, all unused sick leave lapses.

Library

Employees of the library earn from twelve to twenty days vacation leave each year depending on length of service and professional status. Vacation leave is not cumulative. Employees of the library earn twelve days sick leave each year, which can be accumulated up to twenty-four days for major medical purposes only. Sick leave lapses at termination of employment.

Third Judicial Criminal District Court

The employees of the district attorney's office, paid from the criminal court fund, accrue twelve days of annual leave and twelve days of sick leave each year. The leave must be used in the year earned. The employees of the district judge's office, paid from the criminal court fund, do not have a formal leave policy.

Due to the restrictions on use of accrued sick leave, no provision has been made for the compensated absences or vacation in these financial statements.

Sales and Use Tax

Lincoln Parish has a one-half percent parish-wide sales and use tax approved by the voters of the parish. The net proceeds of the tax (after costs of collections) is used for the purpose of acquiring, operating and maintaining parish-wide solid waste disposal facilities and equipment. After operational costs for the parish-wide solid waste disposal facilities and equipment is determined, the remainder of the proceeds is allocated and divided between the Police Jury and incorporated municipalities within the parish according to a prescribed formula.

Sales tax and use taxes are collected by the Lincoln-Ruston Sales Tax Division, an entity separate from the Police Jury, and the tax proceeds applicable to the Police Jury are transferred monthly.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns on Combined Statements - Overview

The total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Inventories

Inventories for all governmental funds are valued at cost. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates they are unavailable for appropriation even though they are a component of reported assets. Inventories are accounted for as assets when purchased and recorded as expenditures as consumed.

NOTE 2 - PENSION PLAN

Plan description

The Parochial Employees' Retirement System, a Public Employee Retirement System, is a cost sharing multiple-employer plan governed by the Louisiana Revised Statutes, Title II, Sections 1901 through 2015, specifically, and other general laws of the State of Louisiana.

Under the Parochial Retirement System, a member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old. The monthly retirement benefit is equal to three percent of the member's coverage monthly compensation for any 36 months of consecutive service in which compensation was the highest, multiplied by years of *creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.*

NOTE 3 - LEASES

The Police Jury had no capital or operating leases in effect at December 31, 1999.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 4 - RECEIVABLES

The receivables of \$1,804,808 on December 31, 1999, as shown on Statement A, are detailed as follows:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Taxes:				
Ad valorem	\$ 250,772	\$ 734,840	\$ -	\$ 985,612
Other	66,527	288,091	-	354,618
State revenue sharing	46,114	283,566	-	329,680
State reimbursements	-	90,885	-	90,885
Other	<u>2,604</u>	<u>32,857</u>	<u>8,552</u>	<u>44,013</u>
 Totals	 <u>\$ 366,017</u>	 <u>\$1,430,239</u>	 <u>\$ 8,552</u>	 <u>\$1,804,808</u>

Based on prior experience, the uncollectible ad valorem taxes net of proceeds from the sheriff's sale of property is immaterial, thus no provision has been made for such loss.

NOTE 5 - DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 1999, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 9,469	\$ 48,000
Special Revenue Funds:		
Solid Waste Disposal Fund	-	100,000
Solid Waste Disposal Equipment Reserve	100,000	-
Criminal Court Fund	-	21,469
Law Enforce Witness Fee Fund	12,000	-
HELP Center General Fund	40,552	-
Community Services Block Grant	-	16,694
Transportation	2,270	17,582
LIHEAP Energy	-	5,022
Medicare	-	3,022
Emergency Food and Shelter	-	502
Capital Projects Funds:		
Northeast Louisiana Exhibition Center	<u>48,000</u>	<u>-</u>
 Totals	 <u>\$ 212,291</u>	 <u>\$ 212,291</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1999

NOTE 6 - RESERVED FUND BALANCE - WITNESS FEES

Louisiana Revised Statute 15:255 provides for the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal cases. Witness fees are paid from special court costs levied in criminal cases. Court costs and witness fees are accounted for in the Criminal Court Special Revenue Fund. The following schedule provides a detail of changes in the fund balance of the Law Enforcement Witness Fee Fund for the year ended December 31, 1999:

Balance at January 1, 1999	\$ 102,990
Court costs collected	10,297
Interest	2,420
Witness fees paid	<u>( 25,625 )</u>
Balance at December 31, 1999	<u>\$ 90,082</u>

NOTE 7 - DESIGNATED FUND BALANCE - EQUIPMENT REPLACEMENT

The Lincoln Parish Police Jury, by ordinance, established the Solid Waste Equipment Reserve Special Revenue Fund to account for monies designed for replacement of solid waste collection and disposal equipment. Transfers are made from the Solid Waste Collection and Solid Waste Disposal Special Revenue Funds based on the amortization of equipment costs in those funds. The amounts transferred are recognized as operating transfers in the accompanying financial statements. The following schedule provides detail on changes for the year ended December 31, 1999:

	<u>Collection Equipment</u>	<u>Disposal Equipment</u>	<u>Total</u>
Balance at January 1, 1999	\$ 1,205,559	\$ 3,804,800	\$ 5,010,359
Transfers in	-	207,000	207,000
Sale of assets	-	-	-
Other revenues	65,910	259,261	325,171
Equipment replacement costs	-	( 116,468 )	( 116,468 )
Prior period adjustment	-	-	-
Balance at December 31, 1999	<u>\$ 1,271,469</u>	<u>\$ 4,154,593</u>	<u>\$ 5,426,062</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1999

NOTE 7 - DESIGNATED FUND BALANCE - EQUIPMENT REPLACEMENT (Continued)

The total Solid Waste Equipment Reserve as of December 31, 1999, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	\$ 5,426,062
Library Fund Equipment Reserve	-
Sewer Fund Equipment Replacement	51,294
HELP Agency Equipment Reserve	<u>106,955</u>
 Total Fund Equity Designated for Equipment Replacement, per Statement A	 <u>\$ 5,584,311</u>

NOTE 8 - CRIMINAL COURT FUND SURPLUS

Louisiana Revised Statute 15:571.11 requires that one-half of any surplus remaining in the Criminal Court Special Revenue Fund at year end be transferred to the parish General Fund. However, the Criminal Court Fund had a deficit fund balance at December 31, 1999. Management plans to eliminate the deficit fund balance in 2000. The following schedule provides a detail of changes in the fund balance of the Criminal Court Fund at December 31, 1999:

Balance at January 1, 1999	\$ 2,218
Deficiency of revenues over expenditures	( 26,293 )
Prior period adjustment	<u>( 2,498 )</u>
 Deficit fund balance, December 31, 1999	 <u>\$ ( 26,573 )</u>

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS

	Balance <u>12/31/98</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/99</u>
Police Jury:				
Land	\$ 1,646,831	\$ -	\$ -	\$ 1,646,831
Improvements	1,615,379	91,528	-	1,706,907
Buildings	5,102,341	14,999	-	5,117,340
Furniture & equipment	433,970	11,313	-	445,283
Machinery & equipment	<u>2,982,123</u>	<u>532,695</u>	<u>412,942</u>	<u>3,101,876</u>
 Subtotal	 <u>11,780,644</u>	 <u>650,535</u>	 <u>412,942</u>	 <u>12,018,237</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1999

NOTE 10 - LITIGATION AND CLAIMS

The Police Jury, at the present time, has pending litigation according to the district attorney in Lincoln Parish. In the opinion of the district attorney, the amount of the Police Jury's liability, if any, with respect to those matters will not materially affect the financial statement.

NOTE 11 - TAXES

Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

The following is a summary of authorized and ad valorem taxes levied on July 27, 1999:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Parish taxes:		
General Fund inside Ruston	1.63	1.63
General Fund outside Ruston	3.27	3.27
Road Maintenance	4.41	4.41
Construction Improvement	4.41	4.41
Library Fund	3.60	3.60

NOTE 12 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Unfavorable Variances

When comparing budget to actual expenditure amounts for the year ended December 31, 1999, the following governmental funds had unfavorable variances greater than 5%:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Criminal Court Fund			
Revenues	\$ 324,700	\$ 304,245	\$ ( 20,455 )
HELP			
Revenues	430,482	408,867	( 21,615 )

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 12 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Budgetary-GAAP Reporting Reconciliation

Annual budgets are adopted for the Capital Projects Funds. Budgets for the Capital Projects Funds are prepared on the modified accrual basis of accounting. Budgetary comparisons presented in this report are on a budgetary basis.

Funds Without Budgets

All funds adopted a budget for the year ended December 31, 1999.

The budgetary basis accounts for encumbrances as expenditures in the year in which the funds are encumbered. However, on the GAAP basis, expenditures for encumbered funds are recognized when the obligation is liquidated. Therefore, a timing difference exists between budgetary practices and GAAP.

For the year ended December 31, 1999, the Capital Projects Fund did not have any encumbrance timing differences between GAAP based and Budget based budgets.

NOTE 13 - DEFERRED COMPENSATION PLAN

Employees of the Lincoln Parish Police Jury may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the Lincoln Parish Police Jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by PEBSCO (Public Employee Benefit Service Corporation). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the Public Employee Benefit Service Corporation until paid or made available to the employees or beneficiaries, are the property of the Lincoln Parish Police Jury subject only to the claims of the

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

NOTE 13 - DEFERRED COMPENSATION PLAN (Continued)

Police Jury's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Police Jury, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Police Jury believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise.

As part of its fiduciary role, the Police Jury has an obligation of due care in selecting the third-party administrator. In the opinion of the Police Jury's legal counsel, the Police Jury has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

NOTE 14 - POST EMPLOYMENT HEALTH CARE BENEFITS

In addition to the pension benefits described in Note 2, the Lincoln Parish Police Jury provides post-retirement health care benefits, in accordance with state statutes, to all employees who retire from the Police Jury meeting the following:

- After attaining age 60, with at least 10 years of service,
- After attaining age 55, with at least 25 years of service, or
- No age requirement if the employee has provided 30 years of service.

Currently, 22 employees meet one of the above eligibility requirements.

During the year, expenditures of \$62,034 were recognized for post-retirement health care.

**SUPPLEMENTAL INFORMATION SCHEDULES**

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
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SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

Road Maintenance Fund

The Road Maintenance Fund accounts for maintenance of parish highways, streets and bridges. Financing is provided by a parish-wide ad valorem tax, state revenue sharing funds, interest earned on time deposits and operating transfers from the General Fund and other road funds.

Road Construction Fund

The Road Construction Fund accounts for major improvements, including hard-surfacing of parish highways and streets. Financing is provided primarily by a parish-wide ad valorem tax, state revenue sharing funds, interest earned and on time deposits and operating transfers from the General Fund and other road funds.

Special Road Fund

The Special Road Fund accounts for the operation of the Lincoln Parish Highway Department, other than materials and personal services. Financing is provided by state appropriations, parish royalty road funds and interest earned on time deposits and operating transfers from other road funds.

Solid Waste Funds

The Solid Waste Disposal fund accounts for the proceeds of the parish-wide one-half cent sales and use tax for the operation of a parish sanitary landfill. The Solid Waste Collection Fund accounts for the proceeds of the parish-wide one-half cent sales and use tax for the operation of refuse collection sites within the parish.

Solid Waste Equipment Reserve Funds

The Solid Waste Equipment Reserve Fund accumulates funds for capital outlay expenditures for the replacement and purchase of new equipment and other capital outlay expenditures for both the solid waste collection system and the sanitary landfill facility. Financing is provided by transfers from the Solid Waste Collection Fund and the Solid Waste Disposal Fund, based on amortization of equipment used in the two operations and from interest earned on time deposits.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 1999

Library Fund

The Library Fund is used to account for operations of the Lincoln Parish Library. The Library was established by the Police Jury to provide the residents of the parish access to library materials, books, magazines, reports and films. Funding is from a parish-wide ad valorem tax, state revenue sharing funds, and interest earnings.

Criminal Court Fund

The Criminal Court Fund is used to account for the operations of the Third Judicial District Criminal Court in Lincoln Parish. Financing is provided from fines, forfeitures and court costs as provided by applicable Louisiana Revised Statutes. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

Law Enforcement Witness Fee Fund

The Law Enforcement Witness Fee Fund is used for the payment of witness fees to off-duty law enforcement officers who in their official capacity are required to be present as a witness in criminal cases. Witness fees are paid from special court costs levied in criminal cases.

Randall Farms Project Fund

The Randall Farms Project Fund is used to account for the construction of a storm water discharge treatment facility at the Randall Farms LLC Feed Mill in Choudrant.

Eastern Hills/Blueberry Hills Project Fund

The Eastern Hills/Blueberry Hills Project Fund is funded by LCDBG Grant to bring streets in the Eastern Hills/Blueberry Hills area up to parish standards.

Rural Development Fund

The Rural Development Fund was used to account for the grant to help Dixie Council for the Arts purchase the old Dixie Theater building.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 1999

Juvenile Assistance Fund

The Juvenile Assistance Fund accounts for the operations of a counseling program for juvenile offenders. Financing is provided through grants from the Lincoln Parish Police Jury, Union Parish Police Jury and the City of Ruston.

Health Unit Fund

The Health Unit Fund accounts for a portion of the maintenance and operations of the parish health unit. Financing is provided by grants from the Lincoln Parish School Board, the City of Ruston, operating transfers from the General Fund and interest earned on bank deposits.

Section 8 Housing Fund

The Section 8 Housing Fund is used to account for rental assistance funds for low-income families. Financing is provided by grants from the United States Department of Housing and Urban Development.

Sewer Fund

The Sewer Fund is used to account for the operations of the Blueberry Hill sewer system. Financing is provided by user fees.

Sewer Equipment Replacement Fund

The Sewer Equipment Replacement Fund accumulates funds for capital outlay expenditures for the replacement and purchase of new equipment and other capital outlay expenditures for the sewer fund.

HELP Agency

The Humanitarian Enterprises of Lincoln Parish is used to account for federal and state monies used in providing health and welfare assistance to persons living in Lincoln parish.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 1999

1999 LCDBG Street Grant Fund

The 1999 LCDBG Street Grant Fund is funded by LCDBG Grant to improve streets.

GIS Mapping Fund

The GIS Mapping Fund is used to account for revenues and expenses of the GIS Mapping.

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINING BALANCE SHEET  
 SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1999

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund	Randall Farms Project Fund
<b>Assets:</b>					
Cash and cash equivalents	\$ 1,083,610	\$ 252,784	\$ ( 9,446 )	\$ 78,182	\$ -
Investments	7,230,314	185,974	-	-	-
Receivables	1,035,157	277,025	5,080	-	-
Prepaid expenses	-	5,802	-	-	-
Due from other funds	100,000	-	-	12,000	-
Due from other governmental agencies	-	-	-	-	-
Inventory	<u>104,549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 9,553,630</u>	<u>\$ 721,585</u>	<u>\$ ( 4,366 )</u>	<u>\$ 90,182</u>	<u>\$ -</u>
<b>Liabilities and fund equity:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 212,472	\$ 2,890	\$ 955	\$ 100	\$ -
Due to other funds	100,000	2,476	21,252	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	-	17,720	-	-	-
Security deposits	<u>-</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>312,472</u>	<u>23,686</u>	<u>22,207</u>	<u>100</u>	<u>-</u>
<b>Fund equity:</b>					
<b>Fund balances:</b>					
Reserve for witness fees	-	-	-	90,082	-
Reserve for subsequent year's expenditures	-	-	-	-	-
Reserve for inventories	130,397	-	-	-	-
Reserve for investments	-	-	-	-	-
<b>Unreserved:</b>					
Designated for equipment replacement	5,426,062	-	-	-	-
Undesignated	<u>3,684,699</u>	<u>697,899</u>	<u>( 26,573 )</u>	<u>-</u>	<u>-</u>
Total fund equity	<u>9,241,158</u>	<u>697,899</u>	<u>( 26,573 )</u>	<u>90,082</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 9,553,630</u>	<u>\$ 721,585</u>	<u>\$ ( 4,366 )</u>	<u>\$ 90,182</u>	<u>\$ -</u>

<u>Eastern Hills/ Blueberry Hills Fund</u>	<u>Rural Development Fund</u>	<u>Juvenile Assistance Fund</u>	<u>Health Unit Fund</u>	<u>Section 8 Housing Fund</u>	<u>Sewer Fund</u>	<u>Sewer Fund Equipment Replacement</u>
\$ -	\$ ( 48,360 )	\$ 6,518	\$ 3,979	\$ 205,244	\$ 5,043	\$ 51,295
-	-	-	-	-	-	-
-	48,360	-	-	894	4,763	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,518</u>	<u>\$ 3,979</u>	<u>\$ 206,138</u>	<u>\$ 9,806</u>	<u>\$ 51,295</u>
\$ -	\$ -	\$ 61	\$ -	\$ 104,554	\$ 400	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	37,298	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>61</u>	<u>-</u>	<u>141,852</u>	<u>400</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	51,295
<u>-</u>	<u>-</u>	<u>6,457</u>	<u>3,979</u>	<u>64,286</u>	<u>9,406</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>6,457</u>	<u>3,979</u>	<u>64,286</u>	<u>9,406</u>	<u>51,295</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,518</u>	<u>\$ 3,979</u>	<u>\$ 206,138</u>	<u>\$ 9,806</u>	<u>\$ 51,295</u>

Schedule 1

<u>HELP Agency</u>	<u>1999 LCDBG Street Grant Fund</u>	<u>GIS Mapping Fund</u>	<u>Totals</u>
\$ 131,766	\$ -	\$ ( 15,339 )	\$ 1,745,276
-	-	-	7,416,288
-	42,525	16,436	1,430,240
-	-	-	5,802
42,822	-	-	154,822
53,866	-	-	53,866
-	-	-	104,549
<u>\$ 228,454</u>	<u>\$ 42,525</u>	<u>\$ 1,097</u>	<u>\$ 10,910,843</u>
\$ 12,218	\$ -	\$ 1,097	\$ 334,747
42,822	42,525	-	209,075
( 24 )	-	-	( 24 )
-	-	-	55,018
-	-	-	600
<u>55,016</u>	<u>42,525</u>	<u>1,097</u>	<u>599,416</u>
-	-	-	90,082
-	-	-	-
-	-	-	130,397
-	-	-	-
106,954	-	-	5,584,311
66,484	-	-	4,506,637
<u>173,438</u>	<u>-</u>	<u>-</u>	<u>10,311,427</u>
<u>\$ 228,454</u>	<u>\$ 42,525</u>	<u>\$ 1,097</u>	<u>\$ 10,910,843</u>

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund	Randall Farms Project Fund
Revenues:					
Taxes:					
Ad valorem	\$ 1,208,000	\$ 493,000	\$ -	\$ -	\$ -
1/2 cent sales tax	2,252,163	-	-	-	-
Intergovernmental revenues:					
Federal funds:					
Section 8 Housing	-	-	-	-	-
FEMA	4,916	-	-	-	-
LCDBG Funds	-	-	-	-	-
Other federal funds	-	-	-	-	-
Commodities	-	-	-	-	-
State funds:					
Parish transportation funds	538,900	-	-	-	-
State revenue sharing (net)	161,876	66,072	-	-	-
Grants - other local agencies	-	18,970	-	-	303,975
Fees, charges and commission for services	129,924	-	8,754	10,297	-
Fines and forfeitures	-	15,608	295,323	-	-
Use of money and property	488,997	36,151	168	2,420	-
Other revenues	10,066	12,647	-	-	-
Total revenues	<u>4,794,842</u>	<u>642,448</u>	<u>304,245</u>	<u>12,717</u>	<u>303,975</u>
Expenditures:					
General government:					
Judicial	-	-	328,821	25,625	-
Public works	4,470,840	-	-	-	303,975
Health and welfare	-	-	-	-	-
Culture and recreation	-	585,880	-	-	-
Capital outlay	517,958	244,596	1,717	-	-
Total expenditures	<u>4,988,798</u>	<u>830,476</u>	<u>330,538</u>	<u>25,625</u>	<u>303,975</u>
Excess (deficiency) of revenues over expenditures	<u>( 193,956 )</u>	<u>( 188,028 )</u>	<u>( 26,293 )</u>	<u>( 12,908 )</u>	<u>-</u>
Other financing sources (uses):					
Operating transfers in	779,066	-	-	-	-
Operating transfers out	( 386,350 )	-	-	-	-
Sale of assets	-	-	-	-	-
Refunds of expenditures	3,916	-	-	-	-
Total other financing sources (uses)	<u>396,632</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	202,676	( 188,028 )	( 26,293 )	( 12,908 )	-
Fund balances, beginning	9,050,720	896,160	2,218	102,990	-
Prior period adjustments	( 12,238 )	( 10,233 )	( 2,498 )	-	-
Fund balances, ending	<u>\$ 9,241,158</u>	<u>\$ 697,899</u>	<u>\$ ( 26,573 )</u>	<u>\$ 90,082</u>	<u>\$ -</u>

<u>Eastern Hills/ Blueberry Hills Fund</u>	<u>Rural Development Grant Fund</u>	<u>Juvenile Assistance Fund</u>	<u>Health Unit Fund</u>	<u>Section 8 Housing Fund</u>	<u>Sewer Fund</u>	<u>Sewer Fund Equipment Replacement</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	418,293	-	-
380,997	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	95,636	32,237	5,000	-	-	-
-	-	-	-	-	27,413	-
-	-	224	219	-	999	3,234
-	-	-	-	21,237	-	-
<u>380,997</u>	<u>95,636</u>	<u>32,461</u>	<u>5,219</u>	<u>439,530</u>	<u>28,412</u>	<u>3,234</u>
-	-	30,609	-	-	-	-
-	-	-	-	-	18,367	-
-	-	-	10,548	425,540	-	-
380,997	95,636	-	-	-	10,045	-
<u>380,997</u>	<u>95,636</u>	<u>30,609</u>	<u>10,548</u>	<u>425,540</u>	<u>28,412</u>	<u>-</u>
-	-	1,852	( 5,329 )	13,990	-	3,234
-	-	-	31,500	-	-	10,046
-	-	-	( 26,627 )	-	-	-
-	-	-	-	-	-	-
-	-	-	4,873	-	-	10,046
-	-	1,852	( 456 )	13,990	-	13,280
-	-	4,605	4,435	54,284	9,406	38,015
-	-	-	-	( 3,988 )	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,457</u>	<u>\$ 3,979</u>	<u>\$ 64,286</u>	<u>\$ 9,406</u>	<u>\$ 51,295</u>

Schedule 2

<u>HELP Agency</u>	<u>1999 LCDBG Street Grant Fund</u>	<u>GIS Mapping Fund</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ 1,701,000
-	-	-	2,252,163
-	-	-	418,293
-	-	-	4,916
-	-	-	380,997
367,880	-	-	367,880
14,454	-	-	14,454
-	-	-	538,900
-	-	-	227,948
-	53,445	140,000	649,263
18,757	-	-	195,145
-	-	-	310,931
-	-	-	532,412
<u>7,776</u>	<u>-</u>	<u>28,146</u>	<u>79,872</u>
<u>408,867</u>	<u>53,445</u>	<u>168,146</u>	<u>7,674,174</u>
-	-	-	385,055
-	53,445	169,571	5,016,198
391,163	-	-	827,251
-	-	-	585,880
-	-	-	1,250,949
<u>391,163</u>	<u>53,445</u>	<u>169,571</u>	<u>8,065,333</u>
<u>17,704</u>	<u>-</u>	<u>( 1,425 )</u>	<u>( 391,159 )</u>
325	-	1,425	822,362
( 325 )	-	-	( 413,302 )
-	-	-	-
-	-	-	3,916
-	-	1,425	412,976
17,704	-	-	21,817
155,028	-	-	10,317,861
<u>706</u>	<u>-</u>	<u>-</u>	<u>( 28,251 )</u>
<u>\$ 173,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,311,427</u>

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS  
DECEMBER 31, 1999

	<u>Road Maintenance Fund</u>	<u>Road Construction Fund</u>	<u>Special Road Fund</u>
<b>Assets:</b>			
Cash and cash equivalents	\$ 365,187	\$ 309,901	\$ 23,222
Investments	208,279	256,079	872,406
Receivables	343,091	343,091	60,834
Prepaid expense	-	-	-
Due from other funds	-	-	-
Due from other governmental agencies	-	-	-
Inventory	<u>64,497</u>	<u>40,052</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 981,054</b></u>	<u><b>\$ 949,123</b></u>	<u><b>\$ 956,462</b></u>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 183	\$ 183	\$ 24,423
Due to other funds	-	-	-
Deferred revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>183</u>	<u>183</u>	<u>24,423</u>
<b>Fund equity:</b>			
<b>Fund balances:</b>			
Reserve for prepaid fees	-	-	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventory	90,345	40,052	-
Designated for equipment replacement	-	-	-
<b>Unreserved:</b>			
Undesignated	<u>890,526</u>	<u>908,888</u>	<u>932,039</u>
Total fund equity	<u>980,871</u>	<u>948,940</u>	<u>932,039</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><b>\$ 981,054</b></u>	<u><b>\$ 949,123</b></u>	<u><b>\$ 956,462</b></u>

Schedule 3

<u>Solid Waste Collection Fund</u>	<u>Solid Waste Disposal Fund</u>	<u>Solid Waste Recycling Fund</u>	<u>Solid Waste Disposal Equipment Reserve Fund</u>	<u>Solid Waste Collection Equipment Reserve Fund</u>	<u>Totals</u>
\$ 100,605	\$ 99,333	\$ ( 3,563 )	\$ 138,079	\$ 50,846	\$ 1,083,610
666,051	-	90,362	3,916,513	1,220,624	7,230,314
14,449	273,692	-	-	-	1,035,157
-	-	-	-	-	-
-	-	-	100,000	-	100,000
-	-	-	-	-	-
-	-	-	-	-	104,549
<u>\$ 781,105</u>	<u>\$ 373,025</u>	<u>\$ 86,799</u>	<u>\$ 4,154,592</u>	<u>\$ 1,271,470</u>	<u>\$ 9,553,630</u>
\$ 25	\$ 187,658	\$ -	\$ -	\$ -	\$ 212,472
-	100,000	-	-	-	100,000
-	-	-	-	-	-
<u>25</u>	<u>287,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,472</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	130,397
-	-	-	4,154,592	1,271,470	5,426,062
<u>781,080</u>	<u>85,367</u>	<u>86,799</u>	<u>-</u>	<u>-</u>	<u>3,684,699</u>
<u>781,080</u>	<u>85,367</u>	<u>86,799</u>	<u>4,154,592</u>	<u>1,271,470</u>	<u>9,241,158</u>
<u>\$ 781,105</u>	<u>\$ 373,025</u>	<u>\$ 86,799</u>	<u>\$ 4,154,592</u>	<u>\$ 1,271,470</u>	<u>\$ 9,553,630</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Road Maintenance Fund</u>	<u>Road Construction Fund</u>	<u>Special Road Fund</u>
Revenues:			
Taxes:			
Ad valorem	\$ 604,000	\$ 604,000	\$ -
½ cent sales tax	-	-	-
Intergovernmental revenues:			
Parish transportation funds	-	-	538,900
State revenue sharing (net)	80,938	80,938	-
FEMA	2,458	2,458	-
Fees, charges and commissions for service	-	-	-
Use of money and property - interest	18,078	30,614	60,228
Miscellaneous revenue	8,611	-	855
Total revenues	<u>714,085</u>	<u>718,010</u>	<u>599,983</u>
Expenditures:			
Public works	1,050,575	712,061	325,092
Capital outlay	-	-	133,904
Total expenditures	<u>1,050,575</u>	<u>712,061</u>	<u>458,996</u>
Excess (deficiency) of revenues over expenditures	<u>( 336,490 )</u>	<u>5,949</u>	<u>140,987</u>
Other financing sources (uses):			
Operating transfers in	299,350	-	-
Operating transfers out	-	-	( 179,350 )
Sale of assets	-	-	-
Refunds of expenditures	2,877	1,039	-
Total other financing sources (uses)	<u>302,227</u>	<u>1,039</u>	<u>( 179,350 )</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>( 34,263 )</u>	<u>6,988</u>	<u>( 38,363 )</u>
Fund balances, beginning	1,022,034	948,850	968,842
Prior period adjustments	<u>( 6,900 )</u>	<u>( 6,898 )</u>	<u>1,560</u>
Fund balances, ending	<u>\$ 980,871</u>	<u>\$ 948,940</u>	<u>\$ 932,039</u>

## Schedule 4

<u>Solid Waste Collection Fund</u>	<u>Solid Waste Disposal Fund</u>	<u>Solid Waste Recycling Fund</u>	<u>Solid Waste Disposal Equipment Reserve Fund</u>	<u>Solid Waste Collection Equipment Reserve Fund</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,208,000
-	2,252,163	-	-	-	2,252,163
-	-	-	-	-	538,900
-	-	-	-	-	161,876
-	-	-	-	-	4,916
49,840	54,661	25,423	-	-	129,924
44,668	6,459	3,779	259,260	65,911	488,997
600	-	-	-	-	10,066
<u>95,108</u>	<u>2,313,283</u>	<u>29,202</u>	<u>259,260</u>	<u>65,911</u>	<u>4,794,842</u>
321,294	2,023,396	38,422	-	-	4,470,840
<u>184,699</u>	<u>82,887</u>	<u>-</u>	<u>116,468</u>	<u>-</u>	<u>517,958</u>
<u>505,993</u>	<u>2,106,283</u>	<u>38,422</u>	<u>116,468</u>	<u>-</u>	<u>4,988,798</u>
<u>( 410,885 )</u>	<u>207,000</u>	<u>( 9,220 )</u>	<u>142,792</u>	<u>65,911</u>	<u>( 193,956 )</u>
272,716	-	-	207,000	-	779,066
-	( 207,000 )	-	-	-	( 386,350 )
-	-	-	-	-	-
-	-	-	-	-	3,916
<u>272,716</u>	<u>( 207,000 )</u>	<u>-</u>	<u>207,000</u>	<u>-</u>	<u>396,632</u>
( 138,169 )	-	( 9,220 )	349,792	65,911	202,676
919,249	85,367	96,019	3,804,800	1,205,559	9,050,720
-	-	-	-	-	( 12,238 )
<u>\$ 781,080</u>	<u>\$ 85,367</u>	<u>\$ 86,799</u>	<u>\$ 4,154,592</u>	<u>\$ 1,271,470</u>	<u>\$ 9,241,158</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 PUBLIC WORKS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,208,000	\$ 1,208,000	\$ -
½ cent sales tax	2,240,000	2,252,163	12,163
Intergovernmental revenues:			
State funds:			
Parish transportation funds	585,000	538,900	( 46,100 )
State revenue sharing	162,000	161,876	( 124 )
FEMA	4,900	4,916	16
Fees, charges and commissions for services	122,500	129,924	7,424
Use of money and property - interest earnings and rents	473,000	488,997	15,997
Other revenues	<u>19,650</u>	<u>10,066</u>	<u>( 9,584 )</u>
Total revenues	<u>4,815,050</u>	<u>4,794,842</u>	<u>( 20,208 )</u>
Expenditures:			
Public works	4,609,942	4,470,840	139,102
Capital outlay	<u>521,750</u>	<u>517,958</u>	<u>3,792</u>
Total expenditures	<u>5,131,692</u>	<u>4,988,798</u>	<u>142,894</u>
Excess (deficiency) of revenues over expenditures	<u>( 316,642 )</u>	<u>( 193,956 )</u>	<u>122,686</u>
Other financing sources (uses):			
Operating transfers in	773,982	779,066	5,084
Operating transfers out	( 179,350 )	( 386,350 )	( 207,000 )
Sale of assets	-	-	-
Refunds of expenditures	<u>8,000</u>	<u>3,916</u>	<u>( 4,084 )</u>
Total other financing sources (uses)	<u>602,632</u>	<u>396,632</u>	<u>( 206,000 )</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 285,990</u>	202,676	<u>\$ ( 83,314 )</u>
Fund balance, beginning		9,050,720	
Prior year adjustments		<u>( 12,238 )</u>	
Fund balance, ending		<u>\$ 9,241,158</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 LIBRARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 493,000	\$ 493,000	\$ -
Intergovernmental revenues:			
State funds:			
State revenue sharing	69,000	66,072	( 2,928 )
Grants-other local agencies	18,837	18,970	133
Fines and forfeitures	15,900	15,608	( 292 )
Use of money and property - interest earnings and rents	38,436	36,151	( 2,285 )
Other revenues	600	12,647	12,047
Total revenues	635,773	642,448	6,675
Expenditures:			
Culture and recreation	585,321	585,880	( 559 )
Capital outlay	245,500	244,596	904
Total expenditures	830,821	830,476	345
Excess (deficiency) of revenues over expenditures	\$ ( 195,048 )	( 188,028 )	\$ 7,020
Fund balance, beginning		896,160	
Prior year adjustments		( 10,233 )	
Fund balance, ending		\$ 697,899	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CRIMINAL COURT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 28,500	\$ 8,754	\$ ( 19,746 )
Fines and forfeitures	296,000	295,323	( 677 )
Use of money and property - interest earnings and rents	<u>200</u>	<u>168</u>	<u>( 32 )</u>
Total revenues	<u>324,700</u>	<u>304,245</u>	<u>( 20,455 )</u>
Expenditures:			
General government:			
Judicial	323,000	328,821	( 5,821 )
Capital outlay	<u>1,700</u>	<u>1,717</u>	<u>( 17 )</u>
Total expenditures	<u>324,700</u>	<u>330,538</u>	<u>( 5,838 )</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>( 26,293 )</u>	<u>( 26,293 )</u>
Other financing uses:			
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>( 26,293 )</u>	<u>\$ ( 26,293 )</u>
Fund balance, beginning		2,218	
Prior period adjustment		<u>( 2,498 )</u>	
Fund balance, ending		<u>\$ ( 26,573 )</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 LAW ENFORCEMENT WITNESS FEE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 10,500	\$ 10,297	\$ ( 203 )
Use of money and property - interest earnings and rents	<u>2,500</u>	<u>2,420</u>	<u>( 80 )</u>
Total revenues	<u>13,000</u>	<u>12,717</u>	<u>( 283 )</u>
Expenditures:			
General government: Judicial	<u>26,000</u>	<u>25,625</u>	<u>375</u>
Total expenditures	<u>26,000</u>	<u>25,625</u>	<u>375</u>
Excess (deficiency) of revenues over expenditures	<u>\$ ( 13,000 )</u>	<u>( 12,908 )</u>	<u>\$ 92</u>
Fund balance, beginning		<u>102,990</u>	
Fund balance, ending		<u>\$ 90,082</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 RANDALL FARMS PROJECT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ <u>303,975</u>	\$ <u>303,975</u>	\$ <u>-</u>
Total revenues	<u>303,975</u>	<u>303,975</u>	<u>-</u>
Expenditures:			
Public works	<u>303,975</u>	<u>303,975</u>	<u>-</u>
Total expenditures	<u>303,975</u>	<u>303,975</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 EASTERN HILLS/BLUEBERRY HILLS PROJECT  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 381,000	\$ 380,997	\$ ( 3 )
Total revenues	<u>381,000</u>	<u>380,997</u>	<u>( 3 )</u>
Expenditures:			
Capital outlay	<u>381,000</u>	<u>380,997</u>	<u>3</u>
Total expenditures	<u>381,000</u>	<u>380,997</u>	<u>3</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 RURAL DEVELOPMENT GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 95,640	\$ 95,636	\$ ( 4 )
Total revenues	<u>95,640</u>	<u>95,636</u>	<u>( 4 )</u>
Expenditures:			
Capital outlay	<u>95,640</u>	<u>95,636</u>	<u>4</u>
Total expenditures	<u>95,640</u>	<u>95,636</u>	<u>4</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 JUVENILE ASSISTANCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 32,236	\$ 32,237	\$ 1
Use of money and property - interest earnings and rents	<u>200</u>	<u>224</u>	<u>24</u>
Total revenues	<u>32,436</u>	<u>32,461</u>	<u>25</u>
Expenditures:			
General government:			
Judicial	<u>32,436</u>	<u>30,609</u>	<u>1,827</u>
Total expenditures	<u>32,436</u>	<u>30,609</u>	<u>1,827</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	1,852	<u>\$ 1,852</u>
Fund balance, beginning		<u>4,605</u>	
Fund balance, ending		<u>\$ 6,457</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 HEALTH UNIT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 5,000	\$ 5,000	\$ -
Use of money and property - interest earnings and rents	<u>200</u>	<u>219</u>	<u>19</u>
Total revenues	<u>5,200</u>	<u>5,219</u>	<u>19</u>
Expenditures:			
Health and welfare	<u>10,500</u>	<u>10,548</u>	<u>( 48 )</u>
Total expenditures	<u>10,500</u>	<u>10,548</u>	<u>( 48 )</u>
Excess (deficiency) of revenues over expenditures	<u>( 5,300 )</u>	<u>( 5,329 )</u>	<u>( 29 )</u>
Other financing sources (uses):			
Operating transfers in	31,500	31,500	-
Operating transfers out	<u>( 26,200 )</u>	<u>( 26,627 )</u>	<u>( 427 )</u>
Total other financing sources (uses)	<u>5,300</u>	<u>4,873</u>	<u>( 427 )</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>( 456 )</u>	<u>\$ ( 456 )</u>
Fund balance, beginning		4,435	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 3,979</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SECTION 8 HOUSING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	\$ 405,480	\$ 418,293	\$ 12,813
Other revenues	<u>21,170</u>	<u>21,237</u>	<u>67</u>
Total revenues	<u>426,650</u>	<u>439,530</u>	<u>12,880</u>
Expenditures:			
Health and welfare	<u>426,650</u>	<u>425,540</u>	<u>1,110</u>
Total expenditures	<u>426,650</u>	<u>425,540</u>	<u>1,110</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	13,990	<u>\$ 13,990</u>
Fund balance, beginning		54,284	
Prior period adjustments		<u>( 3,988 )</u>	
Fund balance, ending		<u>\$ 64,286</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SEWER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Sewer fees	\$ 26,000	\$ 27,413	\$ 1,413
Use of money and property - interest earnings and rents	<u>2,200</u>	<u>999</u>	<u>( 1,201 )</u>
Total revenues	<u>28,200</u>	<u>28,412</u>	<u>212</u>
Expenditures:			
Public Works	18,600	18,367	233
Capital Outlay	<u>9,600</u>	<u>10,045</u>	<u>( 445 )</u>
Total expenditures	<u>28,200</u>	<u>28,412</u>	<u>( 212 )</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue and other sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		9,406	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 9,406</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SEWER FUND - EQUIPMENT REPLACEMENT  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Use of money and property - interest earnings and rents	\$ 1,800	\$ 3,234	\$ 1,434
Total revenues	<u>1,800</u>	<u>3,234</u>	<u>1,434</u>
Expenditures:			
Equipment replacement	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,800</u>	<u>3,234</u>	<u>1,434</u>
Other financing sources (uses):			
Operating transfers in	<u>9,600</u>	<u>10,046</u>	<u>446</u>
Total other financing sources (uses)	<u>9,600</u>	<u>10,046</u>	<u>446</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 11,400</u>	13,280	<u>\$ 1,880</u>
Fund balance, beginning		38,015	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 51,295</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 HUMANITARIAN ENTERPRISES OF LINCOLN PARISH (H.E.L.P.)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other federal funds	\$ 395,878	\$ 367,880	\$ ( 27,998 )
Commodities	14,454	14,454	-
Fees, charges and commission for services	17,700	18,757	1,057
Other revenues	<u>2,450</u>	<u>7,776</u>	<u>5,326</u>
Total revenues	<u>430,482</u>	<u>408,867</u>	<u>( 21,615 )</u>
Expenditures:			
Health and welfare	384,802	391,163	( 6,361 )
Capital outlay	<u>35,308</u>	<u>-</u>	<u>35,308</u>
Total expenditures	<u>420,110</u>	<u>391,163</u>	<u>28,947</u>
Excess (deficiency) of revenues over expenditures	<u>10,372</u>	<u>17,704</u>	<u>7,332</u>
Other financing sources (uses):			
Operating transfers in	500	325	( 175 )
Operating transfers out	<u>( 325 )</u>	<u>( 325 )</u>	<u>-</u>
Total other financing sources (uses)	<u>175</u>	<u>-</u>	<u>( 175 )</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 10,547</u>	17,704	<u>\$ 7,157</u>
Fund balance, beginning		155,028	
Prior year adjustments		<u>706</u>	
Fund balance, ending		<u>\$ 173,438</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 1999 LCDBG STREET GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants - other local agencies	\$ 53,445	\$ 53,445	\$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	-	-	-
Total revenues	<u>53,445</u>	<u>53,445</u>	<u>-</u>
Expenditures:			
Public works	<u>53,445</u>	<u>53,445</u>	<u>-</u>
Total expenditures	<u>53,445</u>	<u>53,445</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		-	
Prior year adjustments		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 GIS MAPPING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 140,799	\$ 140,000	\$ ( 799 )
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	<u>28,285</u>	<u>28,146</u>	<u>( 139 )</u>
Total revenues	<u>169,084</u>	<u>168,146</u>	<u>( 938 )</u>
Expenditures:			
Public works	<u>169,084</u>	<u>169,571</u>	<u>( 487 )</u>
Total expenditures	<u>169,084</u>	<u>169,571</u>	<u>( 487 )</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>( 1,425 )</u>	<u>( 1,425 )</u>
Other financing sources (uses):			
Operating transfers in	-	1,425	1,425
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>1,425</u>	<u>1,425</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		-	
Prior year adjustments		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1999

CAPITAL PROJECTS FUNDS

Park and Recreation Fund

The Park and Recreation Fund is used to account for the development and operation of a parish-wide park system. Financing is provided primarily by operating transfers from the General Fund and self-generated revenues from entrance fees and shelter rentals.

Courthouse Capital Projects Fund

The Courthouse Capital Projects Fund is used to account for renovations of the Courthouse. Financing is provided primarily by operating transfers from the General Fund.

North Louisiana Exhibition Center Fund

The North Louisiana Exhibition Center Fund is used to account for the development and operation of an exhibition center for livestock shows. Financing is provided primarily by donations and self-generated revenues from entry fees.

Bridge Replacement and Road Improvement Fund

The Bridge Replacement and Road Improvement Fund was created to account for the replacement of bridges and improvements to roads throughout the parish as set forth in the Capital Improvement Program. It is funded from one-half of the interest proceeds from the Hospital Proceeds Investment Fund.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1999

	Park and Recreation Fund	Courthouse Capital Projects Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund	Totals
<b>Assets:</b>					
Cash and cash equivalents	\$ 129,533	\$ 426,689	\$ 3,215	\$ 276,142	\$ 835,579
Investments	14,500	-	-	-	14,500
Accounts receivable	8,552	-	-	-	8,552
Due from other funds	-	-	48,000	-	48,000
Prepaid expenses	100	-	-	-	100
<b>TOTAL ASSETS</b>	<u>\$ 152,685</u>	<u>\$ 426,689</u>	<u>\$ 51,215</u>	<u>\$ 276,142</u>	<u>\$ 906,731</u>
<b>Liabilities and fund equity:</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 526	\$ -	\$ -	\$ -	\$ 526
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<u>526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>526</u>
<b>Fund equity:</b>					
<b>Fund balances:</b>					
<b>Unreserved:</b>					
Undesignated	152,159	426,689	51,215	276,142	906,205
<b>Total fund equity</b>	<u>152,159</u>	<u>426,689</u>	<u>51,215</u>	<u>276,142</u>	<u>906,205</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 152,685</u>	<u>\$ 426,689</u>	<u>\$ 51,215</u>	<u>\$ 276,142</u>	<u>\$ 906,731</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Park and Recreation Fund	Courthouse Capital Projects Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund	Totals
Revenues:					
Grants	\$ -	\$ -	\$ 44,000	\$ -	\$ 44,000
Taxes - other	54,263	-	-	-	54,263
Use of money and property	2,930	2,389	135	-	5,454
Other revenues	<u>146,293</u>	<u>-</u>	<u>2,750</u>	<u>-</u>	<u>149,043</u>
Total revenues	<u>203,486</u>	<u>2,389</u>	<u>46,885</u>	<u>-</u>	<u>252,760</u>
Expenditures:					
Operating services:					
Culture and recreation	226,268	-	1,865	-	228,133
Capital outlay	<u>7,954</u>	<u>61,973</u>	<u>18,961</u>	<u>174,658</u>	<u>263,546</u>
Total expenditures	<u>234,222</u>	<u>61,973</u>	<u>20,826</u>	<u>174,658</u>	<u>491,679</u>
Excess (deficiency) of revenues over expenditures	( 30,736 )	( 59,584 )	26,059	( 174,658 )	( 238,919 )
Other financing sources (uses):					
Operating transfers in	50,000	332,319	-	307,619	689,938
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 120,000 )</u>	<u>( 120,000 )</u>
Total other financing sources (uses)	<u>50,000</u>	<u>332,319</u>	<u>-</u>	<u>187,619</u>	<u>569,938</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	19,264	272,735	26,059	12,961	331,019
Fund balance, beginning	131,887	130,273	25,157	239,500	526,817
Prior period adjustment	<u>1,005</u>	<u>23,682</u>	<u>-</u>	<u>23,682</u>	<u>48,369</u>
Fund balance, ending	<u>\$ 152,156</u>	<u>\$ 426,690</u>	<u>\$ 51,216</u>	<u>\$ 276,143</u>	<u>\$ 906,205</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET (GAAP BASIS) -  
 CAPITAL PROJECTS FUND TYPE - PARK AND RECREATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants-other local agencies	\$ -	\$ -	\$ -
Other taxes, penalties and interest, etc.	55,000	54,263	( 737 )
Use of money and property	1,650	2,930	1,280
Other revenues	<u>145,900</u>	<u>146,293</u>	<u>393</u>
Total revenues	<u>202,550</u>	<u>203,486</u>	<u>936</u>
Expenditures:			
Operating services:			
Culture and recreation	222,255	226,268	( 4,013 )
Capital outlay	<u>7,945</u>	<u>7,954</u>	<u>( 9 )</u>
Total expenditures	<u>230,200</u>	<u>234,222</u>	<u>( 4,022 )</u>
Excess (deficiency) of revenues over expenditures	<u>( 27,650 )</u>	<u>( 30,736 )</u>	<u>( 3,086 )</u>
Other financing sources (uses):			
Operating transfers in	50,000	50,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 22,350</u>	19,264	<u>\$ ( 3,086 )</u>
Fund balance, beginning		131,887	
Prior period adjustment		<u>1,005</u>	
Fund balance, ending		<u>\$ 152,156</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CAPITAL PROJECTS FUND TYPE - COURTHOUSE CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Use of money and property - interest and rent	<u>2,700</u>	<u>2,389</u>	<u>( 311 )</u>
Total revenues	<u>2,700</u>	<u>2,389</u>	<u>( 311 )</u>
Expenditures:			
Capital outlay	<u>70,000</u>	<u>61,973</u>	<u>8,027</u>
Total expenditures	<u>70,000</u>	<u>61,973</u>	<u>8,027</u>
Excess (deficiency) of revenues over expenditures	<u>( 67,300 )</u>	<u>( 59,584 )</u>	<u>7,716</u>
Other financing sources (uses):			
Operating transfers in	332,200	332,319	119
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>332,200</u>	<u>332,319</u>	<u>119</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 264,900</u>	272,735	<u>\$ 7,835</u>
Fund balance, beginning		130,273	
Prior period adjustment		<u>23,682</u>	
Fund balance, ending		<u>\$ 426,690</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CAPITAL PROJECTS FUND TYPE - NORTH LOUISIANA  
 EXHIBITION CENTER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants	\$ 44,000	\$ 44,000	\$ -
Use of money and property - interest and rent	150	135	( 15 )
Other revenues	2,750	2,750	-
Total revenues	46,900	46,885	( 15 )
Expenditures:			
Culture and recreation	2,000	1,865	135
Capital outlay	19,000	18,961	39
Total expenditures	21,000	20,826	174
Excess (deficiency) of revenues over expenditures	\$ 25,900	26,059	\$ 159
Fund balance, beginning		25,157	
Prior period adjustment		-	
Fund balance, ending		\$ 51,216	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 CAPITAL PROJECTS FUND TYPE - BRIDGE REPLACEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Use of money and property - interest and rent	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Capital outlay	<u>170,525</u>	<u>174,658</u>	<u>( 4,133 )</u>
Total expenditures	<u>170,525</u>	<u>174,658</u>	<u>( 4,133 )</u>
Excess (deficiency) of revenues over expenditures	<u>( 170,525 )</u>	<u>( 174,658 )</u>	<u>( 4,133 )</u>
Other financing sources (uses):			
Operating transfers in	307,500	307,619	119
Operating transfers out	<u>( 120,000 )</u>	<u>( 120,000 )</u>	<u>-</u>
Total other financing sources (uses)	<u>187,500</u>	<u>187,619</u>	<u>119</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 16,975</u>	12,961	<u>\$ ( 4,014 )</u>
Fund balance, beginning		239,500	
Prior period adjustment		<u>23,682</u>	
Fund balance, ending		<u>\$ 276,143</u>	

The accompanying notes to financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1999

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. As provided by Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors received \$600 per month in lieu of per diem payments, and the president received \$700 per month in lieu of per diem payments.

FEDERALLY ASSISTED PROGRAMS

In accordance with the Office of Management and Budget Circular A-133, a schedule of expenditures of federal awards is presented.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 1999

POLICE JURORS:

Beard, Jack	\$ 8,400
Crawley, James	7,200
Dowling, Norman L.	7,200
Fuller, Charles	7,200
Hammock, Don	7,200
Henderson, Joseph	7,200
Hughes, Willie B.	7,200
Owens, Charles	7,200
Pipes, James	7,200
Roberson, Randy	7,200
Savage, Walter	7,200
Smith, Robert	<u>7,200</u>
Total	<u>\$ 87,600</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Source of Federal Assistance/ Agency Name (s)</u>	<u>Program Name</u>	<u>Federal CFDA Number</u>
United States Department of Housing and Urban Development:	Lower Income Housing Assistance Program	* 14.156
<u>Indirect Assistance</u>		
Louisiana Department of Social Services U.S. Department of Agriculture	Commodities (Admin.)	10.565
United States Department of Health and Human Services:		
Louisiana Department of Employment and Training	Community Services Block Grant	13.665
Louisiana Department of Social Services	LIHEAP Energy	13.818
Louisiana Department of Social Services	Medicaid - Title 19	13.714
Louisiana Department of Social Services Office of Community Development	1999 Community Development Block Grant	14.228
Louisiana Department of Health and Hospitals	Medicaid Application Assistance	N/A
United States Department of Labor: Louisiana Department of Social Services	Project Independence - Jobs Grant	17.781
Federal Emergency Management Agency:	Emergency Food and Shelter	83.516
United States Department of Transportation: Louisiana Department of Transportation	Urban Mass Transportation Administration - Section 5311	20.509

\*Major Federal Financial Assistance Program

## Schedule 27

<u>Award Number</u>	<u>Award Period</u>	<u>Revenue</u>	<u>Expenditures</u>
FW-2134	01/01/99 - 12/31/99	\$ 439,530	\$ 425,541
22-31-726000673	01/01/99 - 12/31/99	2,447	2,427
99P0048	01/01/99 - 12/31/99	95,352	95,354
3703192	01/01/99 - 12/31/99	56,195	55,771
	01/01/99 - 12/31/99	9,738	1,141
553268	01/01/99 - 06/30/99	-	-
	07/01/99 - 12/31/99	5,362	731
CFMS547461 107900458	01/01/99 - 12/31/99	53,445	53,445
DSS01284	01/01/99 - 06/30/99	61,524	58,033
	07/01/99 - 12/31/99	61,524	58,030
11-3648-00	01/01/99 - 12/31/99	4,350	4,025
LA-18-X010	01/01/99 - 06/30/99	28,135	26,243
LA-18-X011	07/01/99 - 12/31/99	<u>48,626</u>	<u>44,684</u>
	Totals	<u>\$ 866,228</u>	<u>\$ 825,425</u>

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Lincoln Parish Police Jury, Primary Government  
Ruston, Louisiana

I have audited the financial statements of the Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 9, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

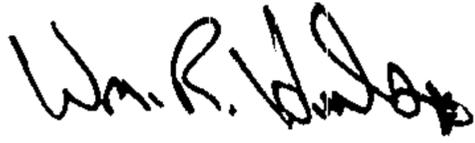
As part of obtaining reasonable assurance about whether the Lincoln Parish Police Jury, primary government's, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

This report is intended for the information of management, the members of the Lincoln Parish Police Jury and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of the report, which, upon acceptance by the Lincoln Parish Police Jury, is a matter of public record.

WILLIAM R. HULSEY  
Certified Public Accountant

A handwritten signature in black ink, appearing to read "Wm. R. Hulsey", written in a cursive style.

June 9, 2000

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133

Lincoln Parish Police Jury, Primary Government  
Ruston, Louisiana

Compliance

I have audited the compliance of Lincoln Parish Police Jury, primary government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. Lincoln Parish Police Jury's major federal programs are identified in the accompanying Schedule of Federal Expenditures. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Lincoln Parish Police Jury, primary government's, management. My responsibility is to express an opinion on Lincoln Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lincoln Parish Police Jury, primary government's, compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Lincoln Parish Police Jury's compliance with those requirements.

In my opinion, the Lincoln Parish Police Jury, primary government, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

The management of Lincoln Parish Police Jury, primary government, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Lincoln Parish Police Jury, primary government's, internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of management, the members of the Lincoln Parish Police Jury, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Lincoln Parish Police Jury, is a matter of public record.

WILLIAM R. HULSEY  
Certified Public Accountant



June 9, 2000