

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1996

**NOTE B - 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, 1996.

	<u>Collection Equipment</u>	<u>Disposal Equipment</u>	<u>Total</u>
Balance at January 1, 1996	\$ 1,827,485	\$ 2,305,243	\$ 4,132,728
Transfers in	-	222,000	222,000
Sale of assets	-	-	-
Other revenues	39,951	164,658	204,609
Prior period adjustment	-	-	-
Balance at December 31, 1996	<u>\$ 1,867,436</u>	<u>\$ 2,691,961</u>	<u>\$ 4,559,397</u>

The total Solid Waste Equipment Reserve as of December 31, 1996, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	\$ 4,179,247
Library Fund Equipment Reserve	128,666
Sewer Fund Equipment Replacement	20,291
HELIP Agency Equipment Reserve	<u>20,890</u>
Total Fund Equity Designated for Equipment Replacement, per Statement A	<u>\$ 4,359,094</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1996

NOTE 11 - DEBT SERVICE FUND

The Debt Service Fund consisted of Hospital Improvement Funds. These funds were used to account for the payment of principal, interest and related costs associated with the \$5,000,000 bond issue of June 1, 1978, and the \$7,000,000 bond issue of August 24, 1993. Financing was provided by a parish-wide ad valorem tax and monthly lease payments on the hospital facilities on the 1991 bond issue and by hospital revenues on the 1994 bond issue. Lincoln Health Systems acquired all rights and assumed all debt with the sale of Lincoln General Hospital at December 31, 1996.

NOTE 12 - FOOD STAMP PROGRAM

The food stamp program is operated by the Police Jury under an agreement with the Louisiana Department of Health and Hospital. The Police Jury is reimbursed 50% of its operating cost by the Department based on monthly cost reports. Funds are provided by the United States Department of Agriculture through the State Administrative Match Program. During the audit period, the Police Jury received \$5,251,000, issued \$5,090,553, and had a balance of \$1,053,183 in food stamp inventory at December 31, 1996, which is not reflected in the financial statements. A separate audit report will be issued for the Lincoln Parish Food Stamp Program and will include a report on compliance and/or noncompliance with any prescribed laws and regulations.

NOTE 13 - 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 these matters will not materially affect the financial statement.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 COMBINING BALANCE SHEET  
 SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1986

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
<b>Assets:</b>				
Cash and cash equivalents	\$ 487,614	\$ 23,918	\$ 7,330	\$ 130,928
Investments	4,211,782	344,608	-	-
Receivables	1,403,952	334,347	29,320	1,983
Prepaid expenses	-	3,813	-	-
Due from other funds	180,608	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	68,927	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,260,256</b>	<b>\$ 697,279</b>	<b>\$ 36,650</b>	<b>\$ 312,921</b>
<b>Liabilities and fund equity:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 276,092	\$ 19,190	\$ 9,348	\$ -
Due to other funds	808,080	-	10,625	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	-	-	-
<b>Total liabilities</b>	<b>1,084,172</b>	<b>19,190</b>	<b>20,158</b>	<b>-</b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Reserve for prepaid fees	-	5,003	-	-
Reserve for subsequent year's expenditures	63,738	-	-	-
Reserve for inventories	68,927	-	-	-
Reserve for investments	-	-	-	-
<b>Unreserved:</b>				
Designated for equipment replacement	4,179,347	129,666	-	-
Undesignated	3,325,112	753,419	16,855	132,921
<b>Total fund equity</b>	<b>7,888,164</b>	<b>888,082</b>	<b>16,855</b>	<b>132,921</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 6,264,256</b>	<b>\$ 697,279</b>	<b>\$ 36,650</b>	<b>\$ 312,921</b>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1996

**NOTE 9 - CRIMINAL COURT FUND SURPLUS**

Louisiana Revised Statute 15:51.11 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 and reflected in the due tollives other funds accounts. The following details the amount due at December 31, 1996:

Criminal court surplus at December 31, 1995	\$ 21,310
Amount due to Lincoln Parish Police Jury in 1996	<u>10,635</u>
Balance due to Lincoln Parish Police Jury at December 31, 1996	<u>\$ 10,635</u>

**NOTE 10 - CHANGES IN GENERAL FUNDED ASSETS**

	Balance <u>12/31/95</u>	Additions	Deletions	Balance <u>12/31/96</u>
<b>Police Jury:</b>				
Land	\$ 1,323,081	\$ 99,256	\$ -	\$ 1,382,337
Improvements	1,400,999	84,564	-	1,485,563
Buildings	4,120,333	183,988	7,500	4,218,841
Furniture & equipment	365,673	32,216	1,386	386,513
Machinery & equipment	2,990,618	251,917	380,541	2,862,014
Hospital equipment	1,111,803	-	1,111,803	-
Hospital construction in progress	<u>3,680,126</u>	<u>-</u>	<u>3,680,126</u>	<u>-</u>
Subtotal	<u>16,871,473</u>	<u>521,959</u>	<u>7,071,356</u>	<u>19,322,085</u>
<b>Component Units:</b>				
Land	50,000	-	-	50,000
Buildings	487,793	-	-	487,793
Improvements	14,265	-	-	14,265
Furniture & fixtures	273,688	88,325	73,384	288,629
Machinery & equipment	<u>172,703</u>	<u>-</u>	<u>-</u>	<u>172,703</u>
Subtotal	<u>978,449</u>	<u>88,325</u>	<u>73,384</u>	<u>993,390</u>
<b>Total</b>	<u>\$ 17,850,922</u>	<u>\$ 610,284</u>	<u>\$ 7,144,740</u>	<u>\$ 17,316,475</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1996

**NOTE 5 - DUE TO/FROM OTHER FUNDS**

Individual fund balances due to/from other funds at December 31, 1996, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 51,819	\$ 112,118
Special Revenue Funds:		
Solid Waste Disposal Fund	-	100,000
Solid Waste Disposal Equipment Reserve	100,000	-
Section 8 Housing	-	2,243
Criminal Court Fund	-	10,683
HELP Center	68,648	25
Community Services Block Grant	-	21,361
Emergency Food and Shelter	575	1,073
LHBGAP Energy	514	12,002
Transportation	2,673	96,060
Child Care Feeding	-	818
Fiduciary Fund Types:		
Hospital Investment Fund	-	38,900
Capital Projects Funds:		
Courthouse Capital	<u>112,118</u>	<u>-</u>
<b>Totals</b>	<b><u>\$ 336,338</u></b>	<b><u>\$ 336,338</u></b>

**NOTE 7 - 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, 1996:

Balance at January 1, 1996	\$ 127,826
Court costs collected	21,777
Interest	3,568
Witness fees paid	<u>( 20,258 )</u>
Balance at December 31, 1996	<b><u>\$ 132,913</u></b>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1996

**NOTE 14 - TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
<b>Parish taxes</b>		
General Fund inside Ruston	1.60	1.60
General Fund outside Ruston	3.20	3.20
Road Maintenance	4.28	4.28
Construction Improvement	4.28	4.28
Library Fund	3.60	3.60

**NOTE 15 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budget/Actual Unfavorable Variances**

When comparing budget to actual expenditures amounts for the year ended December 31, 1996, the following governmental funds had unfavorable variances:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Health Unit Fund</b>			
Total expenditures	\$ 36,500	\$ 36,696	\$ ( 196 )

**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 except for encumbrances. Budgetary comparisons presented in this report are on a budgetary basis.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1996

NOTE 15 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Funds Without Budgets

All funds adopted a budget for the year ended December 31, 1996.

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

For the year ended December 31, 1996, the Capital Projects Fund did not have any encumbrance timing differences between GAAP based and Budget based budgets.

NOTE 16 - 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 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.

**SUPPLEMENTAL INFORMATION SCHEDULES**

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 1996

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 Blakely 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.

HELF Agency

The Homeless Enterprise 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)  
 BUNTON, 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, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other federal funds	\$ 518,823	\$ 336,282	\$ 182,541
Commodities	3,770	3,770	-
Fees, charges and commission for services	3,500	3,781	281
Other revenues	<u>18,822</u>	<u>13,025</u>	<u>5,797</u>
<b>Total revenues</b>	<u>544,915</u>	<u>360,858</u>	<u>184,057</u>
<b>Expenditures:</b>			
Health and welfare	390,500	398,864	(8,364)
Capital outlay	<u>12,238</u>	<u>12,247</u>	<u>(9)</u>
<b>Total expenditures</b>	<u>402,738</u>	<u>411,111</u>	<u>(8,373)</u>
Excess of revenues over expenditures	( \$ 17,823 )	10,707	17,530
<b>Other financing sources (uses):</b>			
Operating transfers in	-	-	-
Operating transfers out	( - )	( - )	-
<b>Total other financing sources (uses)</b>	( - )	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 17,823 )	\$ 10,707	\$ 17,530
Fund balance, beginning		108,850	
Prior year adjustments		<u>2,357</u>	
Fund balance, ending		<u>\$ 113,957</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
BUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 1996

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.

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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

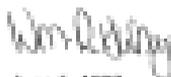
- Treasury/Financing
- Revenues/Receipts
- Purchasing/Disbursements
- External financial reporting
- Budgeting and budget reporting
- Grant administration

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reproducible condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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 5, 1997

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 SEWER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Sewer fees	\$ 24,900	\$ 23,800	\$ ( 897 )
Use of money and property - interest earnings and fees	<u>      500</u>	<u>      510</u>	<u>      10</u>
<b>Total revenues</b>	<u>25,000</u>	<u>24,122</u>	<u>( 878 )</u>
<b>Expenditures:</b>			
Public works	<u>16,900</u>	<u>16,100</u>	<u>      800</u>
<b>Total expenditures</b>	<u>16,900</u>	<u>16,100</u>	<u>      800</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>  8,100</u>	<u>  8,022</u>	<u>( 78 )</u>
<b>Other financing sources (uses)</b>			
Operating transfers out	<u>( 8,100 )</u>	<u>( 8,000 )</u>	<u>      100</u>
<b>Total other financing sources     (uses)</b>	<u>( 8,100 )</u>	<u>( 8,000 )</u>	<u>      100</u>
<b>Excess (deficiency) of revenue and other sources over expenditures and other uses</b>	<u>\$ -</u>	<u>\$      22</u>	<u>\$      22</u>
<b>Fund balance, beginning</b>		9,000	
<b>Prior period adjustment</b>		<u>( - )</u>	
<b>Fund balance, ending</b>		<u>\$ 9,022</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1996

WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS (Continued)

SUPPLEMENTAL INFORMATION SCHEDULES:	Schedule	Page
Special Revenue Funds:		
Combining Balance Sheet	1	28-31
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	2	34-35
Public Works Funds:		
Combining Balance Sheet	3	36-37
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	4	38-39
Governmental Fund Type:		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Public Works Fund	5	40
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Library Fund	6	41
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Criminal Court Fund	7	42
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Law Enforcement Witness Fee Fund	8	43
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Juvenile Assistance Fund	9	44
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Health Unit Fund	10	45

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1986

WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS (Continued)

	Schedule	Page
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Section 8 Housing Fund	11	46
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Sewer Fund	12	47
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Sewer Fund - Equipment Replacement	13	48
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Humanitarian Enterprises of Lincoln Parish	14	49
Capital Projects Funds		50
Combining Balance Sheet	15	51
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	16	52
Statement of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (GAAP Basis) - Capital Projects Fund Type - Park and Recreation Fund	17	53
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Capital Projects Fund Type - Courthouse Capital Projects Fund	18	54

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1998

WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS (Continued)

	<u>Schedule</u>	<u>Page</u>
Compensation Paid Police Jurers		55
Federally Assisted Programs		55
Schedule of Compensation Paid Police Jurers	19	56
Schedule of Federally Assisted Program Activity	20	57-58
Independent Auditor's Report on Internal Control Structure Related Matters Noted in a Financial Statement Audit Conducted in Accordance with Government Auditing Standards		59-60
Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs		61-63
Independent Auditor's Report on Compliance With Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		64
Independent Auditor's Report on Compliance with General Requirements Applicable to Major and Non-major Federal Financial Assistance Programs		65
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs		65-67
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Programs		68

**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, 1996**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Use of money and property - Interest and rent	\$ 27,000	\$ 27,118	\$ 118
Total revenues	<u>27,000</u>	<u>27,118</u>	<u>118</u>
<b>Expenditures:</b>			
Capital outlay	88,250	83,382	4,868
Total expenditures	<u>88,250</u>	<u>83,382</u>	<u>4,868</u>
Excess (deficiency) of revenues over expenditures	( 61,250 )	( 56,265 )	4,985
<b>Other financing sources (uses):</b>			
Operating transfers in	150,000	150,000	-
Operating transfers out	( 15,000 )	( 15,000 )	-
Total other financing sources (uses)	<u>135,000</u>	<u>135,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 73,750	\$ 78,733	\$ 4,983
Fund balance, beginning		503,304	
Prior period adjustment		( 667 )	
Fund balance, ending		<u>\$ 613,337</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
BUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1996

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 19:1213, 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 Single Audit Act of 1984 and the Office of Management and Budget Circular A-128, a schedule of federally assisted program activity is presented. Additionally, a reconciliation of program activity to federal revenues is included.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 SCHEDULE OF COMPENSATION PAID POLICE JURORS  
 FOR THE YEAR ENDED DECEMBER 31, 1986

POLICE JURORS:

Beard, Jack	\$	8,400
Crisley, James		7,200
Dowling, Norman L.		7,200
Puffer, Charles		7,200
Hammock, Don		7,200
Henderson, Joseph		7,200
Hughes, Willie B.		7,200
Downs, Charles		7,200
Piper, James		7,200
Roberson, Randy		7,200
Savage, Walter		7,200
Smith, Robert		7,200
		<hr/>
Total	\$	<u>87,000</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BOSTON, LOUISIANA  
 SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 1996

<u>Source of Federal Assistance/ Agency Name, Ltd.</u>	<u>Program Name</u>	<u>Federal CFDA Number</u>
United States Department of Housing and Urban Development:	Lower Income Housing Assistance Program	* 14.056
<b>Indirect Assistance:</b>		
United States Department of Agriculture/ Louisiana Department of Social Services	Food Stamps	* 10.551
Louisiana Department of Education:	State Administrative Match Child Care Funding	* 10.561 10.558
U.S. Department of Agriculture	Commodities (Admin.)	10.563
United States Department of Health and Human Services:		
Louisiana Department of Employment and Training	Community Services	
Louisiana Department of Social Services	Block Grant	13.665
	LIHRAP Grant	12.010
Louisiana Department of Social Services	Medicaid - Title IV	10.710
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 18	20.508
<b>Non-Monetary Assistance:</b>		
United States Department of Agriculture	Commodities	10.55

\*Major Federal Financial Assistance Program

2577

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Some necessary  
actions from the  
state will please  
call in 2006

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
BLUSTON, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2006  
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 audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 11/1/06

**WILLIAM B. HULSEY**  
CERTIFIED PUBLIC ACCOUNTANT  
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MONROE, LOUISIANA

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SECTION OF LOUISIANA  
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**MEMBER**  
F. O. BIRK, III  
MONROE, LOUISIANA 70001  
D-01-000000

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT  
CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Lincoln Parish Police Jury  
Bossier, Louisiana**

I have audited the component unit financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1996, and have issued my report thereon dated June 5, 1997.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing my audit of the component unit financial statements of the Lincoln Parish Police Jury, for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure.

The management of the Lincoln Parish Police Jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET (GAAP BASIS) -  
CAPITAL PRODUCTS FUND TYPE - PARK AND RECREATION FUND  
FOR THE YEAR ENDED DECEMBER 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Grants - other local agencies	\$ 19,100	\$ 18,500	\$ ( 600 )
Other taxes, penalties and interest, etc.	42,400	40,629	( 1,771 )
Use of money and property	3,000	2,501	( 499 )
Other revenues	<u>88,025</u>	<u>59,420</u>	<u>2,805</u>
<b>Total revenues</b>	<u>132,525</u>	<u>120,550</u>	<u>700</u>
<b>Expenditures:</b>			
<b>Operating services:</b>			
Culture and recreation	189,900	188,600	1,300
Capital outlay	<u>52,173</u>	<u>51,427</u>	<u>746</u>
<b>Total expenditures</b>	<u>252,073</u>	<u>250,126</u>	<u>1,947</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>( 119,548 )</u>	<u>( 129,576 )</u>	<u>9,028</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	30,000	30,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>( 89,548 )</u>	<u>( 99,576 )</u>	<u>9,028</u>
Fund balance, beginning		135,300	
Price period adjustment		<u>( - )</u>	
<b>Fund balance, ending</b>		<u>\$ 35,724</u>	

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

**SINGLE AUDIT REPORT ON THE INTERNAL CONTROL STRUCTURE  
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

**Lincoln Parish Police Jury**  
Bossier, Louisiana

I have audited the component unit financial statements of Lincoln Parish Police Jury for the year ended December 31, 1996, and have issued my report thereon dated June 3, 1997. I have also audited the Lincoln Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 3, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether or the component unit financial statements are free of material misstatement and whether the Lincoln Parish Police Jury complied with laws and regulations, noncompliance with which would be material to major federal financial assistance programs.

In planning and performing my audits for the year ended December 31, 1996, I considered the Lincoln Parish Police Jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Lincoln Parish Police Jury's component unit financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the component unit financial statements in a separate report dated June 3, 1997.

The management of the Lincoln Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide

management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of competent unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**Accounting Controls:**

- Revenue/receipts
- Purchasing/Disbursements
- External financial reporting
- Payroll/personnel
- Physical security/safeguard of coupons and AIP Cards
- Inventory

**Administrative Controls:**

**General Requirements:**

- |                           |   |
|---------------------------|---|
| Political Activity        | Cash Management                                     |
| Civil Rights              | Davis Bacon Act                                     |
| Federal Financial Reports | Relocation Assistance and Real Property Acquisition |
| Drug Free Workplace       | Allowable Cost                                      |

**Specific Requirements:**

- Matching, level of effort, or earmarking
- Reporting requirements
- Special requirements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1996, Lincoln Parish Police Jury expended 93 percent of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Lincoln Parish Police Jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management, 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 is a matter of public record.

WILLIAM E. HILSHY  
Certified Public Accountant



June 5, 1997

**WILLIAM R. HULSEY**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS  
AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Lincoln Parish Police Jury  
Baton Rouge, Louisiana

I have audited the component unit financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1986, and have issued my report thereon dated June 5, 1987.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provision of Office of Management and Budget Circular A-118, Audits of State and Local Governments. Those standards and OMB Circular A-118 require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Lincoln Parish Police Jury, is the responsibility of the Police Jury's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the Police Jury's compliance with certain provisions of laws, regulations, contracts and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. 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. With respect to items not tested, nothing came to my attention that caused me to believe that the Police Jury had not complied, in all material respects, with those provisions.

This report is intended for the information of the management, 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 is a matter of public record.

WILLIAM R. HULSEY  
Certified Public Accountant

  
June 5, 1987

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INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO  
MAJOR AND NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Lincoln Parish Police Jury  
Baton Rouge, Louisiana

I have audited the financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1996, and have issued my report thereon dated June 5, 1997.

I have applied procedures to test the Lincoln Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996:

General Requirements:

- Federal Financial Reports
- Political Activity
- Civil Rights
- Drug Free Work Place

- Davis-Bacon Act
- Cash Management
- Relocation Assistance and Real Property Acquisition
- Allowable Cost

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Lincoln Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that Lincoln Parish Police Jury had not complied, in all material respects, with these requirements.

This report is intended solely for the use 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 is a matter of public record.

WILLIAM R. HULSEY  
Certified Public Accountant

  
June 5, 1997

**WILLIAM R. HULSEY**  
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STATE SOCIETY OF  
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STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE  
TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

**Lincoln Parish Police Jury**  
Baton Rouge, Louisiana

I have audited the financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1996, and have issued my report thereon dated June 5, 1997.

I have also audited the Lincoln Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; matching; level of effort; and/or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. The management of the Lincoln Parish Police Jury is responsible for the compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

I conducted my audit of compliance with these requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Lincoln Parish Police Jury's compliance with these requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any instances of noncompliance with the requirements referred to above.

In my opinion, the Lincoln Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; matching; level of effort; and/or earmarking; reporting; claims for reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program for the year ended December 31, 1996.

This report is intended solely for the use of management, 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 is a matter of public record.

**WILLIAM R. BRIDGES**  
Certified Public Accountant



June 3, 1987

WILLIAM R. HULSEY  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Lincoln Parish Police Jury  
Baton Rouge, Louisiana

I have audited the financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1996, and have issued my report thereon dated June 3, 1997.

In connection with the audit of the 1996 component unit financial statements of Lincoln Parish Police Jury, and with my consideration of Lincoln Parish Police Jury's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; reporting; claims for reimbursements; and amounts claimed or used for matching that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Lincoln Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Lincoln Parish Police Jury had not complied, in all material respects, with these requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of management, 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 is a matter of public record.

WILLIAM R. HULSEY  
Certified Public Accountant

  
June 3, 1997

<u>Account Number</u>	<u>Account Period</u>	<u>Revenue</u>	<u>Expenditures</u>
879-2134	01/01/96- 09/30/96	\$ 433,947	\$ 432,362
22-061-0000	01/01/96 - 12/31/96	5,231,000	5,090,513
22-061-0000	01/01/96 - 12/31/96	23,285	26,096
-	01/01/96 - 09/30/96	10,134	11,034
-	10/01/96 - 12/31/96	3,489	3,489
22-01-734000073	01/01/96 - 12/31/96	3,603	3,603
85P0048	09/01/96 - 09/30/96	31,358	31,358
90P0048	10/01/96 - 12/31/96	37,209	37,209
3700192	01/01/96 - 12/31/96	37,260	37,260
3700192	01/01/96 - 12/31/96	37,250	37,250
D2201284	01/01/96 - 09/30/96	34,375	39,471
	09/30/96 - 12/31/96	42,508	34,460
11-2648-00	01/01/96 - 12/31/96	10,370	10,370
LA-18-0010	01/01/96 - 09/30/96	24,090	51,873
LA-18-0011	07/01/96 - 12/31/96	56,162	96,877
-	01/01/96 - 12/31/96	5,230	5,230
	<b>Total</b>	<b>\$ 6,835,820</b>	<b>\$ 5,963,299</b>

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, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental revenues:			
Other state funds	\$ 32,233	\$ 32,236	\$ ( 3 )
Use of money and property - interest earnings and costs	_____ 208	_____ 174	( _____ 26 )
<b>Total revenues</b>	_____ 32,441	_____ 32,410	( _____ 31 )
<b>Expenditures:</b>			
General government:			
Judicial	_____ 32,182	_____ 31,788	_____ 398
<b>Total expenditures</b>	_____ 32,182	_____ 31,788	_____ 398
<b>Excess of revenues over expenditures</b>	<u>\$ _____ 259</u>	<u>\$ _____ 622</u>	<u>\$ _____ 363</u>
Fund balance, beginning		_____ 2,388	
Fund balance, ending		<u>\$ _____ 3,010</u>	

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)**  
**BUSTON, LOUISIANA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDING DECEMBER 31, 1995**

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$1,854,500	\$ 433,355	\$ -	\$ -
5% fuel sales tax	2,828,835	-	-	-
<b>Intergovernmental revenues:</b>				
<b>Federal funds:</b>				
Section 8 Housing	-	-	-	-
FEMA	-	-	-	-
LCDERD Funds	-	-	-	-
Other Federal funds	-	-	-	-
Commodities	-	-	-	-
<b>State funds:</b>				
Parish transportation funds	541,897	-	-	-
State revenue sharing fund	170,808	70,808	-	-
Grants - other local agencies	-	41,752	-	-
Fees, charges and commission for services	186,197	-	78,268	21,771
Fees and facilities	-	3,424	293,374	-
Use of money and property	381,412	25,478	857	3,568
Other revenues	5,314	5,193	-	-
<b>Total revenues</b>	<u>4,289,498</u>	<u>585,183</u>	<u>364,488</u>	<u>25,339</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Salaries	-	-	251,036	28,790
Public works	3,613,175	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	523,589	-	-
Capital outlay	218,678	98,288	4,387	-
<b>Total expenditures</b>	<u>3,831,853</u>	<u>621,887</u>	<u>255,423</u>	<u>28,790</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>457,645</u>	<u>(36,704)</u>	<u>109,065</u>	<u>(3,451)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	608,284	-	-	-
Operating transfers out	( 608,284)	-	( 30,659)	-
Sale of assets	19,898	-	-	-
Rebates of expenditures	3,255	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,023,153</u>	<u>-</u>	<u>( 30,659)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>462,770</u>	<u>( 36,704)</u>	<u>( 1,794)</u>	<u>5,083</u>
Fund balances, beginning	7,443,081	915,887	14,939	117,406
Price period adjustments	( 172,489)	( 7,011)	( 2,888)	-
<b>Fund balances, ending</b>	<u>7,270,591</u>	<u>878,872</u>	<u>12,145</u>	<u>122,489</u>

Revenue Accounts Fund	Health Trust Fund	Section 8 Housing Fund	Sewer Fund	Street Fund Equipment Replacement	HEEP Agency	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,487,856
-	-	-	-	-	-	2,006,679
-	-	433,947	-	-	-	433,947
-	-	-	-	-	-	-
-	-	-	-	-	335,282	335,282
-	-	-	-	-	5,778	5,778
-	-	-	-	-	-	545,887
-	-	-	-	-	-	348,808
22,236	3,808	-	-	-	-	78,868
-	-	-	33,683	-	3,781	387,877
-	-	-	-	-	-	243,268
174	186	-	319	399	-	422,707
-	-	18,354	-	-	17,623	47,948
<u>32,418</u>	<u>3,188</u>	<u>452,311</u>	<u>24,122</u>	<u>399</u>	<u>381,918</u>	<u>6,853,880</u>
31,388	-	-	-	-	-	303,035
-	-	-	16,318	-	-	3,678,283
-	36,686	432,363	-	-	338,964	808,421
-	-	-	-	-	-	521,189
-	-	-	-	-	12,242	249,630
<u>31,388</u>	<u>36,686</u>	<u>432,363</u>	<u>16,318</u>	<u>-</u>	<u>351,211</u>	<u>5,611,983</u>
521	21,518	18,848	8,812	583	18,787	409,928
-	31,308	-	-	8,080	-	647,784
-	-	-	8,000	-	-	626,999
-	-	-	-	-	-	19,088
-	-	-	-	-	-	5,782
-	31,308	-	8,000	8,080	-	45,728
621	18	18,948	12	8,583	18,787	487,236
2,390	2,179	26,120	9,612	11,798	108,885	8,657,184
-	-	10,965	-	-	2,187	31,513
<u>\$ 3,611</u>	<u>\$ 2,187</u>	<u>\$ 37,121</u>	<u>\$ 8,024</u>	<u>\$ 20,181</u>	<u>\$ 113,787</u>	<u>\$9,186,927</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 COMBINED BALANCE SHEET  
 SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS  
 DECEMBER 31, 1996

	<u>Road Maintenance Fund</u>	<u>Road Construction Fund</u>	<u>Special Road Fund</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 19,381	\$ 24,512	\$ 86,241
Investments	262,787	289,568	879,250
Receivables	680,939	680,918	761
Prepaid expense	-	-	-
Due from other funds	-	-	-
Due from other governmental agencies	-	-	-
Inventory	<u>43,227</u>	<u>26,698</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,006,334</u></b>	<b><u>\$ 941,688</u></b>	<b><u>\$ 966,252</u></b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 15,878	\$ 15,878	\$ 33,525
Due to other funds	-	-	-
Deferred revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>15,878</u>	<u>15,878</u>	<u>33,525</u>
<b>Fund equity:</b>			
<b>Fund balances:</b>			
Reserve for prepaid fees	-	-	-
Reserve for subsequent year's expenditures	-	9,192	17,179
Reserve for inventory	43,227	26,698	-
Designated for equipment replacement	-	-	-
Unreserved	<u>826,648</u>	<u>889,922</u>	<u>875,558</u>
<b>Total fund equity</b>	<u>826,648</u>	<u>925,804</u>	<u>892,727</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,006,334</u></b>	<b><u>\$ 941,688</u></b>	<b><u>\$ 966,252</u></b>

<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>
\$ 91,877	\$ 162,242	\$ 16,133	\$ 74,471	\$ 31,519	\$ 467,614
129,084	-	78,739	2,917,409	1,655,927	6,213,762
9,319	208,205	1,828	-	-	1,413,933
-	-	-	-	-	-
-	-	-	100,000	-	100,000
-	-	-	-	-	-
-	-	-	-	-	69,927
<u>\$ 830,280</u>	<u>\$ 362,447</u>	<u>\$ 96,697</u>	<u>\$ 3,091,901</u>	<u>\$ 1,687,446</u>	<u>\$8,264,256</u>
\$ 188	\$ 170,627	\$ -	\$ -	\$ -	\$ 270,682
-	100,000	-	-	-	100,000
-	-	-	-	-	-
<u>188</u>	<u>270,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270,682</u>
-	-	-	-	-	-
-	37,411	-	-	-	63,758
-	-	-	-	-	69,927
-	-	-	3,090,901	1,087,446	4,379,347
<u>830,690</u>	<u>54,628</u>	<u>96,697</u>	<u>-</u>	<u>-</u>	<u>3,575,162</u>
<u>830,690</u>	<u>91,829</u>	<u>96,697</u>	<u>3,091,901</u>	<u>1,087,446</u>	<u>7,898,169</u>
<u>\$ 830,280</u>	<u>\$ 362,447</u>	<u>\$ 96,697</u>	<u>\$ 3,091,901</u>	<u>\$ 1,687,446</u>	<u>\$8,264,256</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	Road Maintenance Fund	Road Construction Fund	Special Road Fund
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 527,299	\$ 527,299	\$ -
½ cent sales tax	-	-	-
<b>Intergovernmental revenues:</b>			
Federal transportation funds	-	-	545,887
State revenue sharing (net)	85,000	85,000	-
Federal emergency management assistance	-	-	-
Fees, charges and commissions for service	-	-	-
Use of money and property - interest	23,429	29,249	54,234
Miscellaneous revenues	-	-	238
<b>Total revenues</b>	<u>635,679</u>	<u>641,499</u>	<u>600,347</u>
<b>Expenditures:</b>			
Public works	742,282	651,715	338,493
Capital outlay	-	-	185,068
<b>Total expenditures</b>	<u>742,282</u>	<u>651,715</u>	<u>523,561</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(106,603)</u>	<u>(10,216)</u>	<u>76,786</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	114,000	-	-
Operating transfers out	-	-	(114,000)
Sale of assets	19,088	-	-
Reversions of expenditures	4,371	1,824	-
<b>Total other financing sources (uses)</b>	<u>137,459</u>	<u>1,824</u>	<u>(114,000)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>30,876</u>	<u>(9,392)</u>	<u>(37,214)</u>
<b>Fund balances at beginning of year</b>	<u>949,830</u>	<u>944,825</u>	<u>910,054</u>
<b>Price period adjustments</b>	<u>( 3,829)</u>	<u>( 5,029)</u>	<u>( 151)</u>
<b>Fund balances, end of year</b>	<u>\$ 976,877</u>	<u>\$ 934,404</u>	<u>\$ 772,689</u>

## Schedule 4

Solid Waste Collection Fund	Solid Waste Disposal Fund	Solid Waste Recycling Fund	Solid Waste Disposal Equipment Reserve Fund	Solid Waste Collection Equipment Reserve Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,034,900
-	2,026,600	-	-	-	2,026,600
-	-	-	-	-	545,887
-	-	-	-	-	170,000
-	-	-	-	-	-
40,268	33,366	28,371	-	-	102,005
40,344	4,750	4,681	164,658	59,951	281,412
1,189	3,978	-	-	-	5,167
<u>81,999</u>	<u>2,072,710</u>	<u>23,122</u>	<u>164,658</u>	<u>59,951</u>	<u>4,289,540</u>
268,754	1,582,090	31,801	-	-	3,813,135
38,642	33,263	-	-	-	238,678
<u>306,396</u>	<u>1,615,353</u>	<u>31,801</u>	<u>-</u>	<u>-</u>	<u>3,851,653</u>
( 224,492 )	456,872	1,271	164,658	59,951	438,387
272,284	-	-	222,000	-	608,284
-	( 694,284 )	-	-	-	( 608,284 )
-	-	-	-	-	18,888
-	-	-	-	-	5,295
<u>272,284</u>	<u>( 694,284 )</u>	<u>-</u>	<u>222,000</u>	<u>-</u>	<u>34,483</u>
47,792	( 37,411 )	1,271	286,658	59,951	462,770
382,314	128,595	93,426	2,705,243	1,027,495	7,643,942
( 34 )	625	-	-	-	( 13,648 )
<u>\$ 850,082</u>	<u>\$ 81,819</u>	<u>\$ 96,697</u>	<u>\$ 3,021,901</u>	<u>\$ 1,087,446</u>	<u>\$ 7,888,164</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BASTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 PUBLIC WORKS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 1,054,500	\$ 1,054,500	\$ -
1/2 cent sales tax	2,160,000	2,026,630	( 133,370 )
Intergovernmental revenues:			
State funds:			
Parish transportation funds	573,800	543,887	( 29,913 )
State revenue sharing	178,800	178,800	-
Fees, charges and commissions for services	911,080	106,197	( 804,883 )
Use of money and property - interest earnings and rents	384,600	381,412	( 3,188 )
Other revenues	<u>2,000</u>	<u>5,314</u>	<u>2,414</u>
<b>Total revenues</b>	<u>4,402,680</u>	<u>4,289,640</u>	<u>( 113,040 )</u>
<b>Expenditures:</b>			
Public works	3,675,657	3,619,135	56,522
Capital outlay	<u>251,200</u>	<u>238,438</u>	<u>12,762</u>
<b>Total expenditures</b>	<u>3,926,857</u>	<u>3,857,573</u>	<u>69,284</u>
<b>Excess of revenues over expenditures</b>	<u>475,823</u>	<u>432,067</u>	<u>( 43,756 )</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	618,293	608,284	( 10,009 )
Operating transfers out	( 618,293 )	( 608,284 )	11,009
Sale of assets	32,800	19,088	( 2,912 )
Refunds of expenditures	<u>3,089</u>	<u>5,395</u>	<u>2,306</u>
<b>Total other financing sources (uses)</b>	<u>32,800</u>	<u>24,483</u>	<u>( 8,317 )</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<u>\$ 498,143</u>	<u>\$ 462,770</u>	<u>\$ 35,373</u>
Fund balance, beginning		7,443,840	
Price year adjustments		<u>( 17,648 )</u>	
<b>Fund balance, ending</b>		<u>\$ 7,888,162</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
BUSTON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
LIBRARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 403,356	\$ 403,356	\$ -
<b>Intergovernmental revenues:</b>			
State funds:			
State revenue sharing	70,800	70,800	-
Grants-other local agencies	41,732	41,732	-
Fines and forfeitures	8,100	8,424	324
Use of money and property -			
interest earnings and rents	28,534	25,478	( 3,058 )
Other revenues	<u>7,250</u>	<u>8,195</u>	<u>1,555</u>
<b>Total revenues</b>	<u>589,474</u>	<u>585,185</u>	<u>( 4,289 )</u>
<b>Expenditures:</b>			
Culture and recreation	503,228	521,589	18,369
Capital outlay	<u>89,324</u>	<u>94,298</u>	<u>5,026</u>
<b>Total expenditures</b>	<u>592,552</u>	<u>615,887</u>	<u>23,682</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ (3,078 )</u>	<u>\$ (20,702 )</u>	<u>\$ (17,624 )</u>
Fund balance, beginning		915,802	
Prior year adjustments		<u>( 7,013 )</u>	
Fund balance, ending		<u>\$ 888,089</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1986

WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS

	Statement	Page
INDEPENDENT AUDITOR'S REPORT		1-2
COMPONENT UNIT FINANCIAL STATEMENTS:		
Combined Balance Sheet - All Fund Types and Account Groups	A	3-4
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types	B	5-6
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund	C	7
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Special Revenue Fund Types	D	8
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Debt Service Fund - Hospital Improvement Bond Sinking Fund	E	9
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Capital Project Fund Types	F	10
NOTES TO FINANCIAL STATEMENTS		11-28

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, 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, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fees, charges and commissions for services	\$ 22,000	\$ 21,777	\$ ( 223 )
Use of money and property - interest earnings and rents	_____ 3,580	_____ 3,588	_____ 68
Total revenues	_____ 25,580	_____ 25,365	( _____ 215 )
<b>Expenditures:</b>			
General government: Judicial	_____ 21,800	_____ 20,250	_____ 1,550
Total expenditures	_____ 21,800	_____ 20,250	_____ 1,550
Excess of revenues over expenditures	\$ _____ 4,500	\$ _____ 5,000	\$ _____ 500
Fund balance, beginning		_____ 121,820	
Fund balance, ending		\$ _____ 132,501	

Juvenile Assistant Fund	Health Unit Fund	Section 8 Housing Fund	Senior Fund	Senior Fund Equipment Replacement	HELP Agency	Totals
\$ 3,838	\$ 2,752	\$ 38,670	\$ 3,623	\$ 20,390	\$ 80,808	\$ 169,079
-	-	-	-	-	-	6,577,391
500	417	1,088	3,836	-	-	1,999,484
-	-	-	-	-	-	5,813
-	-	-	-	-	72,418	172,418
-	-	-	-	-	33,327	33,327
-	-	-	-	-	-	89,927
<u>\$ 3,338</u>	<u>\$ 3,169</u>	<u>\$ 39,758</u>	<u>\$ 3,459</u>	<u>\$ 20,390</u>	<u>\$ 113,745</u>	<u>\$ 9,697,352</u>
\$ 303	\$ -	\$ -	\$ 433	\$ -	\$ 8,346	\$ 313,721
-	-	3,245	-	-	72,411	857,311
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>313</u>	<u>-</u>	<u>3,245</u>	<u>433</u>	<u>-</u>	<u>81,957</u>	<u>868,632</u>
-	-	-	-	-	-	5,003
-	-	-	-	-	7,100	30,878
-	-	-	-	-	-	89,927
-	-	-	-	-	-	-
3,011	3,168	37,323	3,034	20,390	26,648	4,356,644
<u>3,011</u>	<u>3,168</u>	<u>37,323</u>	<u>3,034</u>	<u>20,390</u>	<u>89,848</u>	<u>4,684,652</u>
<u>3,011</u>	<u>3,168</u>	<u>37,323</u>	<u>3,034</u>	<u>20,390</u>	<u>113,748</u>	<u>9,186,327</u>
<u>\$ 3,326</u>	<u>\$ 3,169</u>	<u>\$ 39,581</u>	<u>\$ 3,493</u>	<u>\$ 20,391</u>	<u>\$ 113,717</u>	<u>\$ 9,697,352</u>

LINCOLN PARISH POLICE JULY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -  
 HEALTH UNIT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intragovernmental revenues:			
Other state funds	\$ 5,000	\$ 5,000	\$ -
Use of money and property - interest earnings and rents	_____ 380	_____ 180	( _____ 14 )
Total revenues	_____ 3,280	_____ 3,180	( _____ 14 )
<b>Expenditures:</b>			
Health and welfare	_____ 36,500	_____ 36,670	( _____ 168 )
Total expenditures	_____ 36,500	_____ 36,670	( _____ 168 )
Excess (deficiency) of revenues over expenditures	( _____ 31,200 )	( _____ 31,510 )	( _____ 280 )
<b>Other financing sources (uses):</b>			
Opening transfers in	_____ 31,500	_____ 31,500	_____ -
Total other financing sources (uses)	_____ 31,500	_____ 31,500	_____ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ _____ 380	\$ _____ 80 )	\$ _____ 210 )
Fund balance, beginning		3,170	
Prior period adjustment		_____ -	
Fund balance, ending		<u>\$ 3,060</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, 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, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Intergovernmental revenues:</b>			
Federal grants:			
Section 8 Housing:	\$ 414,961	\$ 433,947	\$ 18,986
Other revenues	<u>18,473</u>	<u>18,764</u>	<u>291</u>
<b>Total revenues</b>	<u>433,434</u>	<u>452,711</u>	<u>19,277</u>
<b>Expenditures:</b>			
Health and welfare	<u>433,436</u>	<u>433,363</u>	<u>673</u>
<b>Total expenditures</b>	<u>433,436</u>	<u>433,363</u>	<u>673</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 999</u>	<u>\$ 19,348</u>	<u>\$ 18,349</u>
<b>Fund balance, beginning:</b>		28,330	
<b>Prior period adjustments:</b>		( 10,945 )	
<b>Fund balance, ending:</b>		<u>\$ 37,323</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RIVINGTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1996

**NOTE 4 - RECEIVABLES**

The receivables of \$2,560,918 on December 31, 1996, as shown on Statement A, are detailed as follows:

Class of Receivables	General Fund	Special Revenues Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$ 284,846	\$1,051,819	\$ -	\$1,336,665
Other	133,906	419,067	-	552,973
State revenue sharing	48,308	340,000	-	388,308
State reimbursements	-	40,115	17,760	57,875
Other	22,289	48,446	24,368	115,103
<b>Totals</b>	<b>\$ 509,349</b>	<b>\$1,879,447</b>	<b>\$ 42,128</b>	<b>\$2,560,918</b>

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 - CHANGES IN LONG-TERM DEBT**

**Bonds**

Lincoln Health Systems assumed the General Obligation Bonds and Revenue Bonds on December 31, 1996, with the sale of Lincoln General Hospital.

The following is a summary of debt transactions of the Lincoln Parish Police Jury for the year ended December 31, 1996:

	General Obligation Bonds	Revenue Bonds	Total
Debt payable at January 1, 1996	\$ 5,000	\$ 5,513,334	\$ 5,518,334
Retirements	( 5,000 )	(5,513,334 )	(5,518,334 )
Debt payable at December 31, 1996	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, 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, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Use of money and property - interest earnings and rents	\$ 500	\$ 500	\$ 00
Total revenues	500	500	00
<b>Expenditures:</b>			
Equipment replacement	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	500	500	00
<b>Other financing sources (uses):</b>			
Operating transfers in	8,100	8,800	( 700 )
Total other financing sources (uses)	8,100	8,800	( 700 )
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 8,600	\$ 8,300	\$ ( 300 )
Fund balance, beginning		11,788	
Prior period adjustment		-	
Fund balance, ending		<u>\$ 20,381</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1996

NOTE 17 - 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 statute, 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 15 years of service, or
- No age requirement if the employee has provided 30 years of service.

Currently, 20 employees meet one of the above eligibility requirements.

During the year, expenditures of \$46,753 were recognized for post-retirement health care.

NOTE 18 - LINCOLN GENERAL HOSPITAL BOND ISSUE AND RELATED ACCOUNTS

On December 31, 1996, the Lincoln Parish Police Jury transferred 40% of its interest in Lincoln General Hospital for \$10,000,000 to Lincoln Health Systems. Sixty percent of the remaining interest in Lincoln Health Systems is held by Lincoln Health Foundation for the benefit of the people of Lincoln Parish. If any portion of the interest held by Lincoln Health Foundation sells, the proceeds will be paid to the Police Jury.

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.

LINCOLN PARISH POLICE JULY (PRIMARY GOVERNMENT)  
 RIVINGTON, LOUISIANA  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1996

	Park and Recreation Fund	Courthouse Capital Projects Fund	Totals
<b>Assets:</b>			
Cash and cash equivalents	\$ 38,664	\$ 274,903	\$ 314,366
Investments	12,615	235,527	248,142
Accounts receivable	37,109	4,929	42,028
Due from other funds	-	112,118	112,118
Prepaid expenses	68	-	68
<b>TOTAL ASSETS</b>	<b>\$ 89,256</b>	<b>\$ 627,377</b>	<b>\$ 716,633</b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 793	\$ 15,844	\$ 16,636
Retainage payable	-	-	-
Deferred revenue	80	-	80
<b>Total liabilities</b>	<b>773</b>	<b>15,844</b>	<b>16,616</b>
<b>Fund equity:</b>			
<b>Fund balances:</b>			
Unreserved			
Undesignated	88,784	611,352	700,136
<b>Total fund equity</b>	<b>88,784</b>	<b>611,352</b>	<b>700,136</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 89,556</b>	<b>\$ 627,200</b>	<b>\$ 716,756</b>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BASTON, LOUISIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Park and Recreation Fund	Courthouse Capital Projects Fund	Totals
<b>Revenues:</b>			
Grants	\$ 18,510	\$ -	\$ 18,510
Taxes - other	40,629	-	40,629
Use of money and property	2,911	27,110	30,029
Other revenues	21,470	-	21,470
<b>Total revenues</b>	<u>83,520</u>	<u>27,110</u>	<u>110,630</u>
<b>Expenditures:</b>			
Operating services:			
Culture and recreation	198,699	-	198,699
Capital outlay	31,467	83,383	114,850
<b>Total expenditures</b>	<u>230,166</u>	<u>83,383</u>	<u>313,549</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	( 146,646 )	( 56,273 )	( 202,919 )
<b>Other financing sources (uses):</b>			
Operating transfers in	50,000	150,000	200,000
Operating transfers out	-	( 15,000 )	( 15,000 )
<b>Total other financing sources (uses)</b>	<u>50,000</u>	<u>135,000</u>	<u>185,000</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	( 48,806 )	78,727	32,128
<b>Fund balance, beginning</b>	135,368	593,304	668,694
<b>Prior period adjustment</b>	( - )	( 647 )	( 647 )
<b>Fund balance, ending</b>	<u>\$ 86,562</u>	<u>\$ 611,357</u>	<u>\$ 697,919</u>

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, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fees, charges and commissions for services	\$ 25,000	\$ 28,289	\$ ( 771 )
Fines and forfeitures	215,000	219,374	374
Use of money and property - interest earnings and rents	850	827	( 23 )
<b>Total revenues</b>	<u>264,850</u>	<u>264,480</u>	<u>( 370 )</u>
<b>Expenditures:</b>			
General government:			
Judicial	251,000	251,000	2,004
Capital outlay	5,000	4,887	413
<b>Total expenditures</b>	<u>256,000</u>	<u>255,887</u>	<u>2,687</u>
<b>Excess of revenues over expenditures</b>	<u>8,850</u>	<u>8,877</u>	<u>2,677</u>
<b>Other financing uses:</b>			
Operating transfers out	-	( 10,655 )	( 10,655 )
<b>Total other financing uses</b>	<u>-</u>	<u>( 10,655 )</u>	<u>( 10,655 )</u>
<b>Excess of revenues and other financing sources over expenditures and other uses</b>	<u>\$ 8,850</u>	<u>\$ 1,778 )</u>	<u>\$ ( 8,578 )</u>
Fund balance, beginning		14,979	
Price period adjustment		( 2,456 )	
<b>Fund balance, ending</b>		<u>\$ 10,655</u>	



LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

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.

GAAS 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)  
BUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1996

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

Trust 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 purposes 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.

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 on "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
BUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 1986

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  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

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

**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**

All 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. All 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.

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.

**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.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1990

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

**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.

**Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances because they do not constitute expenditures nor liabilities.

**Cash and Investments**

Cash and investments include demand deposits and Treasury Notes. Treasury Notes are insured 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 securities as cash equivalents.

At year end, the carrying amount of the Police Jury's deposits was \$1,677,500, and the bank balance was \$1,313,242. The bank balance is categorized as follows:

Amount insured by FDIC and FSLIC	\$ 500,000
Amount collateralized with securities held by the pledging financial institution's agent in the Police Jury's name	1,213,242
Uncollateralized	<u>          </u>
Total bank balance	<u>\$ 1,313,242</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1996

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Investments (Continued)**

Investing is performed in accordance with investment policies complying with state statute 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, 1996. 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		
U. S. Treasury Notes Government agency bonds	\$11,728,687	\$ -	\$ -	\$11,728,687
Collateralized mortgage obligations	4,599,072	-	-	4,599,072
	1,833,782	-	-	1,833,782
<b>Total Investments</b>	<b>\$18,161,541</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$18,161,541</b>

**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.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
BUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

**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 23:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these 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. 34 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 financially dependent on the police jury.

## Statement F

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, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Grants	\$ 19,500	\$ 18,510	\$ ( 990 )
Taxes	42,000	40,029	( 1,971 )
Use of money and property	30,000	30,029	29
Other revenues	<u>88,025</u>	<u>91,628</u>	<u>3,603</u>
Total revenues	<u>179,525</u>	<u>180,636</u>	<u>1,111</u>
<b>Expenditures:</b>			
Operating services:			
Culture and recreation	198,900	198,699	201
Capital outlay	<u>148,425</u>	<u>124,810</u>	<u>23,615</u>
Total expenditures	<u>347,325</u>	<u>323,509</u>	<u>23,816</u>
Excess of revenues (deficiency) over expenditures	<u>( 167,800 )</u>	<u>( 142,873 )</u>	<u>24,927</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	200,000	200,000	-
Operating transfers out	<u>( 115,000 )</u>	<u>( 115,000 )</u>	<u>-</u>
Total other financing sources (uses)	<u>85,000</u>	<u>85,000</u>	<u>-</u>
Excess of revenue and other sources over expenditures and other uses	<u>\$ 24,480</u>	<u>\$ 32,127</u>	<u>\$ 7,728</u>
Fund balance, beginning		608,094	
Prior period adjustments		<u>( 687 )</u>	
Fund balance, ending		<u>\$ 708,136</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 -  
 DEBT SERVICE FUND - HOSPITAL IMPROVEMENT BOND SINKING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Use of money and property - interest and rent	\$ 50,655	\$ 50,655	\$ _____
<b>Total revenues</b>	<u>50,655</u>	<u>50,655</u>	<u>_____</u>
<b>Expenditures:</b>			
Debt service:			
Principal retirement	5,000	5,000	-
Interest and fiscal charges	_____458	_____458	_____2
<b>Total expenditures</b>	<u>5,458</u>	<u>5,458</u>	<u>_____2</u>
(Deficiency) of revenues over expenditures	_____45,197	_____45,198	_____2
<b>Other financing sources (uses):</b>			
Operating transfers out	( _____452 )	( _____451 )	_____1
<b>Total other financing sources (uses)</b>	<u>( _____452 )</u>	<u>( _____451 )</u>	<u>_____1</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ _____44,745	\$ _____44,747	\$ _____2
Fund balance, beginning		( 44,749 )	
Prior year adjustments		_____	
<b>Fund balance, ending</b>		<u>\$ ( _____ )</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 (CONTINUED)  
DECEMBER 31, 1996

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.

## Statement C

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BOSSIERE, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (BASIS) AND ACTUAL -  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 290,700	\$ 290,700	\$ -
Other taxes, penalties and interest, etc.	59,340	59,340	( 140 )
<b>Licenses and permits</b>	59,340	59,340	( 140 )
<b>Intergovernmental revenues:</b>			
Federal grants	25,500	25,500	( 905 )
Fuel stamp reimbursement - Section 8 Housing	7,400	7,200	( 907 )
<b>State funds:</b>			
State revenue sharing	48,300	48,300	-
License tax	750,000	740,000	( 9,000 )
Other state funds	50,000	50,700	( 700 )
<b>Fines and forfeitures</b>	47,000	47,548	548
Use of money and property - interest earnings and rents	190,500	206,062	15,562
Other revenues	12,000	12,448	448
<b>Total revenues</b>	<u>1,261,700</u>	<u>1,208,274</u>	<u>-53,426</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government:			
Legislative	160,216	157,255	2,961
Judicial	171,013	150,181	20,832
Police	150,000	128,108	21,892
Finance and administrative	275,500	241,000	34,500
Other general government	240,250	229,200	11,050
Public safety	225,911	221,841	4,070
Health and welfare	57,500	51,250	6,250
Culture and recreation	1,700	1,275	425
Economic development and assistance	25,000	25,475	( 475 )
Capital outlay	10,000	18,424	( 8,424 )
<b>Total expenditures</b>	<u>1,286,152</u>	<u>1,255,273</u>	<u>30,879</u>
<b>Excess of revenues over expenditures</b>	225,548	253,202	27,654
<b>Other financing sources (uses):</b>			
Operating transfers in	15,452	24,107	8,655
Operating transfers out	( 4,211,500 )	( 4,211,500 )	-
<b>Total other financing sources (uses)</b>	<u>( 4,211,048 )</u>	<u>( 4,211,293 )</u>	<u>18,655</u>
<b>Excess of revenue and other financing sources over expenditures and other financing uses</b>	<u>\$ 500</u>	<u>\$ 47,909</u>	<u>\$ 48,109</u>
<b>Fund balance, beginning</b>		2,199,806	
<b>Prior year adjustments</b>		28,477	
<b>Fund balance, ending</b>		<u>\$ 2,236,992</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND FINANCIAL ADJUSTMENTS  
 ALL GOVERNMENTAL FUND TYPES  
 DECEMBER 31, 1998

	General Fund	Special Revenue Funds
<b>Revenues:</b>		
Ad valorem	\$ 280,708	\$ 1,087,816
Other taxes, penalties and interest, etc.	-	1,000,518
Licenses and permits	92,568	-
Intergovernmental revenues:		
Federal grants:		
Local drug reimbursement	25,200	-
Section 8 Housing	7,200	433,947
Federal Emergency Management Assistance (EMMA) Funds	-	-
Commodity	-	5,725
Other Federal funds	-	192,500
State funds:		
State grants	-	145,887
State revenue sharing (net)	48,500	140,000
Insurance tax	180,000	-
Other state funds	30,000	78,700
Fees, charges and commissions	-	180,000
Fines and forfeitures	47,548	40,000
Use of money and property - interest and rent	200,000	20,000
Other revenues	12,518	47,518
<b>Total revenues</b>	<b>1,598,578</b>	<b>6,051,800</b>
<b>Expenditures:</b>		
General government:		
General	157,715	-
Special	130,181	380,000
Elections	128,100	-
Finance and administrative	181,000	-
Other special government	121,840	-
Public safety	-	1,070,280
Public works	-	808,420
Health and welfare	91,250	-
Operating services	-	321,000
Capital and facilities	1,010	-
Economic development and assistance	25,078	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	18,434	149,618
<b>Total expenditures</b>	<b>1,255,572</b>	<b>5,611,302</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>343,006</b>	<b>440,498</b>
<b>Other financing sources (uses):</b>		
Operating transfers in	70,107	647,784
Operating transfers out	( 251,508 )	( 640,000 )
Sale of assets	-	1,000
Retainds of expenditures	-	5,700
<b>Total other financing sources (uses)</b>	<b>( 181,401 )</b>	<b>45,784</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>47,605</b>	<b>486,282</b>
Fund balance, beginning	1,182,800	8,647,184
Prior year adjustments	28,477	( 18,471 )
<b>Fund balance, ending</b>	<b>\$ 1,211,277</b>	<b>\$ 9,108,527</b>

## Statement A

Fiduciary Fund Types		Account Groups		Total (Memorandum Only)
Nonexpendable Trust-Fiduciary Proceeds Investment Fund	Agency- Deferred Compensation	General Fund Assets	General Long-Term Debt	
\$ 9,660,906	\$ 368,595	\$ -	\$ -	\$ 1,613,548
-	-	-	-	18,208,543
-	-	-	-	2,568,918
-	-	-	-	516,338
-	-	-	-	33,327
-	-	10,332,085	-	68,827
-	-	-	-	10,332,883
-	-	-	-	-
-	-	-	-	-
-	-	-	-	9,614
<u>\$ 9,660,906</u>	<u>\$ 368,595</u>	<u>\$ 10,332,085</u>	<u>\$ -</u>	<u>\$ 30,188,300</u>
\$ -	\$ -	\$ -	\$ -	\$ 440,512
38,908	-	-	-	336,338
-	368,595	-	-	368,595
-	-	-	-	5,613
-	-	-	-	-
<u>38,908</u>	<u>368,595</u>	<u>-</u>	<u>-</u>	<u>1,151,458</u>
-	-	10,332,085	-	10,332,085
-	-	-	-	9,548
-	-	-	-	-
-	-	-	-	69,903
-	-	-	-	30,878
9,621,997	-	-	-	9,621,997
-	-	-	-	-
-	-	-	-	4,355,044
-	-	-	-	7,335,903
<u>9,621,997</u>	<u>-</u>	<u>10,332,085</u>	<u>-</u>	<u>30,036,880</u>
<u>\$ 9,660,906</u>	<u>\$ 368,595</u>	<u>\$ 10,332,085</u>	<u>\$ -</u>	<u>\$ 30,188,300</u>

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

LINCOLN PARISH POLICE RY (PRIMARY GOVERNMENT)  
 BOSTON, LOUISIANA  
 COMBINED BALANCE SHEET -  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1990

	Governmental Fund Types			
	General Fund	Special Revenue Funds	Debt Service Fund - Hoopland Improvement	Capital Projects Funds
<b>Assets:</b>				
Cash & cash equivalents (Note 1)	\$ 104,689	\$ 189,647	\$ -	\$ 514,304
Investments	1,187,084	6,557,506	-	248,363
Receivables (Note 4)	599,146	1,979,444	-	42,178
Due from other funds (Note 6)	51,810	172,419	-	112,118
Due from other governmental agencies	-	11,327	-	-
Inventory	-	69,927	-	-
Fixed assets (Note 10)	-	-	-	-
Amount available to Debt Service Funds	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-
Prepaid expenses	4,532	5,812	-	68
<b>TOTAL ASSETS</b>	<b>\$ 2,502,371</b>	<b>\$ 9,602,350</b>	<b>\$ -</b>	<b>\$ 716,842</b>
<b>Liabilities and fund equity:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 108,625	\$ 915,321	\$ -	\$ 10,588
Retainage payable	-	-	-	-
Due to other funds	112,118	183,701	-	-
Due to other governmental agencies	-	-	-	-
Due to employees	-	-	-	-
Deferred revenues	3,335	-	-	88
Bonds payable (Note 5)	-	-	-	-
<b>Total liabilities</b>	<b>226,078</b>	<b>989,022</b>	<b>-</b>	<b>10,676</b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Investment in general fund assets	-	-	-	-
Reserved for prepaid fees	4,530	5,812	-	-
Reserved for debt service	-	-	-	-
Reserved for inventories	-	69,927	-	-
Reserved for subsequent year's expenditures	-	30,878	-	-
Reserved for investments	-	-	-	-
Unreserved:				
Designated for equipment replacement (Note 8)	-	4,354,644	-	-
Undesignated	2,271,562	4,804,665	-	708,176
<b>Total fund equity</b>	<b>2,276,092</b>	<b>9,108,327</b>	<b>-</b>	<b>708,176</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,502,371</b>	<b>\$ 9,602,350</b>	<b>\$ -</b>	<b>\$ 716,842</b>

(Continued)

COMPONENT UNIT FINANCIAL STATEMENTS

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying financial information listed as supplemental information schedules in the table of contents is presented for the purposes of additional analysis and is not a required part of the 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 financial statements of each of the respective individual funds and account groups, taken as a whole.

WILLIAM B. HULSEY  
Certified Public Accountant

  
June 5, 1997

**WILLIAM R. HULSEY**  
CERTIFIED PUBLIC ACCOUNTANT  
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MONROE, LOUISIANA

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SOCIETY OF CPAs OF  
LOUISIANA

MEMBER ASSOCIATION  
CPAs OF LOUISIANA  
SOCIETY OF CPAs OF  
LOUISIANA  
SOCIETY OF CPAs OF  
LOUISIANA

**INDEPENDENT AUDITOR'S REPORT**

**Lincoln Parish Police Jury (Primary Government)**  
**Baton Rouge, 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, 1966. 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. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. 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 in the first paragraph present fairly, in all material respects, the financial position of Lincoln Parish Police Jury, primary government, as of December 31, 1966, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
BUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Annual and Sick Leave (Continued)

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 collection) 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-Baton Rouge Sales Tax Division, an entity separate from the Police Jury, and the tax proceeds applicable to the Police Jury are transferred monthly.

Total Columns on Combined Statements - Disclosures

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. Further, it is such data comparable to a consolidation. Intended eliminations have not been made in the aggregation of this data.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

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

**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 18, Sections 1801 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 average monthly compensation for any 30 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.

**Financial policy**

The Lincoln Parish Police Jury's total payroll for the year ended December 31, 1998 was \$2,080,570 of which \$1,870,348 was the covered payroll for employees in the Parochial Retirement System. The employee's contribution is 0.349% and the Police Jury contributes 7.25%. The Lincoln Parish Police Jury has 57 employees covered under this retirement system. The contribution requirement was \$311,965 of which \$177,348 was the employees' portion and \$134,617 the Police Jury's contribution.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1996

NOTE 2 - PENSION PLAN (Continued)

is the actuarial present value of credited projected benefits and is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers.

The Parochial Retirement System does not conduct separate measurements of assets and pension benefit obligations for individual employees. The benefit obligations at December 31, 1995, (the latest date for which such information was available at the date of this report) for the Parochial Retirement System as a whole, determined through an actuarial valuation performed as of that date, was \$762,693,530. The Parochial Retirement System's net assets available for benefits on that date were \$647,645,108 resulting in an unfunded pension benefit obligation of \$115,048,422. Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's annual financial report. The Lincoln Parish Police Jury does not guarantee the benefits granted by the System.

NOTE 3 - LEASES

The sale of Lincoln General Hospital on December 31, 1996 fulfilled the lease agreement between the Police Jury and the Lincoln Public Benefit Corporation.

The Police Jury had no capital or operating leases in effect at December 31, 1996.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 BUSTON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUNDS BALANCE - BUDGET (GAAP BASIS), AND ACTUAL -  
 SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 1,487,856	\$ 1,487,856	\$ -
½ cent sales tax	2,000,000	2,006,618	( 73,778 )
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	410,940	410,940	18,986
LIDBG Funds	-	-	-
Commuter's	5,778	5,778	-
Other Federal funds	329,823	335,892	5,469
State funds:			
Parish transportation funds	277,000	245,483	( 31,113 )
State revenue sharing	240,000	240,000	-
Other state funds	38,944	38,968	( 1 )
Fees, charges and commissions for services:	180,000	183,627	( 6,371 )
Fines and forfeitures	243,100	243,798	698
Use of money and property - interest earnings and rents	428,888	423,567	( 6,119 )
Other revenues	43,730	47,348	1,388
<b>Total revenues</b>	<u>6,142,113</u>	<u>6,051,890</u>	<u>( 90,223 )</u>
<b>Expenditures:</b>			
General government:			
Judicial	366,217	363,854	2,382
Public works	3,682,547	3,629,383	63,232
Health and welfare	820,418	898,271	12,916
Culture and recreation	513,218	521,580	17,489
Capital outlay	167,774	249,810	18,164
<b>Total expenditures</b>	<u>5,720,233</u>	<u>5,611,908</u>	<u>108,223</u>
<b>Excess of revenues over expenditures</b>	421,880	439,982	18,048
<b>Other financing sources (uses):</b>			
Operating transfers in	638,893	643,784	( 11,189 )
Operating transfers out	( 623,750 )	( 626,959 )	454
Sale of assets	32,890	19,088	( 2,912 )
Refunds of expenditures	3,000	3,185	( 2,185 )
<b>Total other financing sources (uses)</b>	<u>56,933</u>	<u>45,228</u>	<u>( 11,132 )</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	<u>\$ 478,813</u>	<u>\$ 485,210</u>	<u>\$ 6,878</u>
Fund balance, beginning		8,857,184	
Five year adjustments		( 10,200 )	
<b>Fund balance, ending</b>		<u>\$ 9,006,522</u>	

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