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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
KUSTOM, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

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 auditor, or reviewer, and other appropriate public officials. The report is available for public inspection at the Kustom Taxing office of the Legislative Auditor and, upon application, at the office of the parish clerk of court.

Release Date APR 13 1988

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 COMPONENT UNIT FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1997
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 COMPONENT UNIT FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1997
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 COMPONENT UNIT FINANCIAL STATEMENTS
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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 COMPONENT UNIT FINANCIAL STATEMENTS
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WILLIAM R. HULSEY
CERTIFIED PUBLIC ACCOUNTANT
NEW ORLEANS, LOUISIANA
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INDEPENDENT AUDITOR'S REPORT

Lincoln Parish Police Jury
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, 1997, as listed in the table of contents. These component unit financial statements are the responsibility of Lincoln Parish Police Jury, primary government's management. My responsibility is to express an opinion on those component unit financial statements based on my audit.

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

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

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Parish Police Jury, primary government, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 25, 1998 on my consideration of Lincoln Parish Police Jury, primary government's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

WILLIAM R. HULSEY
Certified Public Accountant



June 25, 1998

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	<u>Governmental Fund Types</u>		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>
Assets:			
Cash & cash equivalents (Note 1)	\$ 133,430	\$ 2,395,792	\$ 434,292
Investments	2,019,729	4,703,324	482,903
Receivables (Note 4)	312,804	919,631	7,049
Due from other funds (Note 5)	2,251	187,119	-
Due from other governmental agencies	-	46,082	-
Inventory	-	70,867	-
Fixed assets (Note 6)	-	-	-
Amount available in Debt Service Funds	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Prepaid expenses	6,697	5,132	625
TOTAL ASSETS	\$ 2,473,651	\$ 10,237,214	\$ 936,871
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 131,188	\$ 344,216	\$ 17,518
Retainage payable	-	-	-
Due to other funds	4,345	186,359	-
Due to other governmental agencies	-	-	-
Due to employees	-	-	-
Deferred revenues	1,766	32,820	35
Bonds payable	-	-	-
Total liabilities	137,299	563,395	17,553
Fund equity:			
Fund balances:			
Investment in general fixed assets	-	-	-
Reserved for prepaid items	6,697	5,135	-
Reserved for debt service	-	-	-
Reserved for inventories	-	70,867	-
Reserved for subsequent year's expenditures	-	29,482	-
Reserved for investments	-	-	-
Unreserved:			
Designated for equipment replacement (Note 7)	-	4,836,687	-
Undesignated	2,332,313	4,792,438	936,418
Total fund equity	2,338,412	9,328,618	936,418
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,473,651	\$ 10,237,214	\$ 936,871

(Continued)

Fiduciary Fund Types		Account Groups	
Nonoperable Trust-Receipt Investment Fund	Agency- Delivered Commodities	General Fixed Assets	Total (Memorandum Only)
\$ 96,242	\$ 494,135	\$ -	\$ 2,485,990
9,909,188	-	-	19,125,548
-	-	-	1,279,614
-	-	-	190,704
-	-	-	44,082
-	-	10,508,576	70,867
-	-	-	10,580,576
-	-	-	-
-	-	-	11,872
<u>\$ 10,001,720</u>	<u>\$ 494,135</u>	<u>\$ 10,508,576</u>	<u>\$ 24,680,272</u>
\$ 3,881	\$ -	\$ -	\$ 458,800
-	-	-	190,704
-	494,135	-	494,135
-	-	-	12,761
<u>3,881</u>	<u>494,135</u>	<u>-</u>	<u>1,155,800</u>
-	-	10,508,576	10,508,576
-	-	-	11,252
-	-	-	-
-	-	-	70,867
-	-	-	29,482
10,001,849	-	-	10,001,849
-	-	-	4,814,657
<u>10,001,849</u>	<u>-</u>	<u>10,508,576</u>	<u>20,344,181</u>
<u>\$ 10,003,720</u>	<u>\$ 494,135</u>	<u>\$ 10,508,576</u>	<u>\$ 24,680,272</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 POSITION FOR THE YEAR
 ENDING DECEMBER 31, 1997

	General Fund	Special Revenue Funds
Revenues:		
Taxes:		
Ad valorem	\$ 318,800	\$ 1,338,000
Other taxes, penalties and interest, etc.	57,344	2,043,376
License and permits	-	-
Intergovernmental revenues:		
Grants:		
Local share reimbursement	25,312	-
Section 8 Housing	1,363	433,536
Federal Community Management Assistance	-	-
LEADS Fund	-	-
Commodities	-	-
Other Federal Funds	-	328,251
State Funds:		
State grants	-	673,484
State revenue sharing (net)	48,426	238,939
Revolving loan	841,368	-
Other state funds	-	124,808
Fees, charges and commissions	-	167,315
Fees and forfeitures	70,725	-
Use of money and property - interest and rent	130,882	433,734
Other revenues	1,312	48,016
Total revenues	<u>1,513,082</u>	<u>6,368,462</u>
Expenditures:		
Current:		
General government:		
Legislative	158,889	-
Police	18,245	593,418
Judicial	-	-
Finance and administrative	238,260	-
Other general government	154,184	-
Public safety	254,180	-
Public works	-	3,821,897
Health and welfare	84,081	839,276
Operating services	-	-
Culture and recreation	1,674	508,335
Community development and assistance	27,247	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Capital outlay	7,462	203,200
Total expenditures	<u>1,220,828</u>	<u>5,822,686</u>
Excess (deficiency) of revenues over expenditures	<u>292,253</u>	<u>545,776</u>
Other financing sources (uses):		
Operating transfers in	-	854,384
Operating transfers out	-	(1,285)
Sale of assets	(231,508)	1,285
Refunds of expenditures	-	1,285
Total other financing sources (uses)	<u>(231,508)</u>	<u>71,289</u>
Excess (deficiency) of revenues and other financing over expenditures and other uses	<u>60,745</u>	<u>617,065</u>
Fund balance, beginning	1,276,095	9,106,377
After year adjustments	(418)	(12,433)
Fund balance, ending	<u>\$ 1,275,677</u>	<u>\$ 9,093,944</u>

Statement B

<u>Capital Accounts Paid</u>	<u>Nonresponsible Total Fund</u>	<u>Total (Money) Balance (USD)</u>
\$ 48,000	\$ -	\$ 1,889,089
-	-	3,243,774
-	-	57,744
-	-	25,717
-	-	457,566
-	-	-
-	-	328,331
-	-	621,489
-	-	431,707
-	-	181,000
-	-	181,000
-	-	181,000
-	-	181,000
33,391	428,300	1,421,757
<u>128,792</u>	<u>428,300</u>	<u>181,000</u>
<u>208,483</u>	<u>428,300</u>	<u>2,559,342</u>
-	-	178,891
-	-	18,428
-	-	248,400
-	-	423,500
-	18,997	3,891,354
-	-	911,377
186,213	-	758,370
-	-	27,287
-	-	-
<u>31,373</u>	<u>-</u>	<u>204,622</u>
<u>267,590</u>	<u>18,997</u>	<u>3,329,431</u>
(58,997)	<u>440,352</u>	<u>1,230,911</u>
273,694	(60,500)	(1,128,358
-	-	1,240,751)
<u>273,694</u>	<u>(60,500)</u>	<u>1,239</u>
219,887	379,852	1,273,649
709,135	9,621,897	21,794,792
<u>929,022</u>	<u>10,001,749</u>	<u>23,028,541</u>
<u>\$ 919,438</u>	<u>\$ 10,001,897</u>	<u>\$ 23,028,528</u>

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

LITCHFINN PARISH POLICE JURY (PRIMARY GOVERNMENT)
LITCHFINN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (FOAT BASIS) AND ACTUAL -
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 310,000	\$ 310,800	\$ -
Other taxes, penalties and interest, etc.	57,700	57,344	44
Licenses and permits			
Intergovernmental revenues:			
Federal grants:			
Food stamp reimbursement	35,000	35,717	(717)
Section 8 Housing	3,000	3,163	(163)
State funds:			
State revenue sharing	45,800	45,876	76
Severance tax	800,000	841,248	41,248
Other state funds			
Use of money and property - interest earnings and rents	70,725	70,725	-
Other revenues	140,000	150,882	10,882
	4,000	4,343	343
Total revenues	1,860,725	1,915,085	54,360
Expenditures:			
Current:			
General government:			
Legislative	150,216	150,864	648
Judicial	178,025	175,237	2,788
Police	28,170	27,948	222
Fire	250,250	250,000	(250)
Finance and administrative	279,880	275,966	3,914
Other general government	227,876	224,100	(3,776)
Public safety	81,000	84,801	3,801
Health and welfare	1,700	1,674	26
Culture and recreation	26,728	27,267	539
Economic development and assistance	9,000	7,482	1,518
Capital outlay			
Total expenditures	1,332,725	1,328,828	3,897
Excess of revenues over expenditures	528,000	586,257	58,257
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(231,900)	(231,580)	320
Total other financing sources (uses)	(231,900)	(231,580)	320
Excess of revenues and other financing sources over expenditures and other financing uses	\$ -	62,757	\$ 62,757
Fund balance, beginning:		2,276,082	
Four year adjustments		(1,000)	
Fund balance, ending		\$ 2,325,412	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUDGETS, 1997-1998
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - FUND TYPE: POLICE AND ACTUAL -
SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,578,000	\$ 1,578,000	\$ -
to car sales tax	2,008,890	2,045,578	45,770
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	453,532	453,532	4
LCRA's Funds	-	-	-
Commodities	353,734	338,353	(15,381)
Other federal funds	-	-	-
State funds:			
Parish transportation funds	575,000	605,484	48,484
State revenue sharing	238,587	135,958	(1,048)
Other state funds	134,786	134,888	27
Fees, charges and contributions for services:			
Police and forfeitures	187,180	140,827	(3,877)
Use of money and property -			
interest earnings and rents	424,061	405,193	(12,134)
Other revenues	47,325	48,416	841
Total revenues	6,311,155	6,366,852	55,320
Expenditures:			
General government:			
Police:	385,616	395,418	(158)
Public works	3,822,193	3,822,897	(5,626)
Health and welfare	858,631	828,256	29,135
Cultural and recreation	341,281	530,335	10,946
Capital outlay	275,628	229,220	10,268
Total expenditures	5,863,129	5,822,696	41,073
Excess of revenues over expenditures	448,026	544,489	96,543
Other financing sources (uses):			
Operating transfers in	841,535	854,704	12,368
Operating transfers out	(791,575)	(804,701)	(12,566)
Sale of assets	18,080	17,816	(184)
Refunds of expenditures	3,080	3,822	822
Total other financing sources (uses)	71,080	71,245	265
Excess of revenues and other sources over expenditures and other uses	\$ 519,082	\$ 615,633	\$ 96,586
Fund balance, beginning		\$ 9,185,474	
Plus year adjustments		12,029	
Fund balance, ending		\$ 9,214,590	

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

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Taxes	47,000	48,286	1,286
Use of money and property	36,500	32,791	(3,709)
Other revenue	<u>124,320</u>	<u>128,706</u>	<u>4,386</u>
Total revenues	<u>207,820</u>	<u>209,783</u>	<u>1,963</u>
Expenditures:			
Operating services			
Culture and recreation	199,501	196,217	3,284
Capital outlay	<u>31,573</u>	<u>31,373</u>	<u>2</u>
Total expenditures	<u>231,074</u>	<u>227,590</u>	<u>3,484</u>
Excess of revenues (deficiency) over expenditures	<u>(63,254)</u>	<u>(58,187)</u>	<u>4,918</u>
Other financing sources (uses):			
Operating transfers in	273,694	273,694	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>273,694</u>	<u>273,694</u>	<u>-</u>
Excess of revenue and other sources over expenditures and other uses	<u>\$ 210,440</u>	<u>215,507</u>	<u>\$ 4,512</u>
Fund balance, beginning		790,176	
Prior period adjustments		<u>3,633</u>	
Fund balance, ending		<u>\$ 808,418</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

INTRODUCTION

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Lincoln Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and,
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

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

Component Units

Lincoln Parish Tax Assessor
Lincoln Parish District Attorney
Lincoln Parish Sheriff

The following have been determined to be related organizations:

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

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

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

Fund Accounting

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

Governmental Fund Types:

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

General Fund

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

Special Revenue Funds

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

Debt Service

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Capital Projects Funds

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

fiduciary Fund Types

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

Nonresponsible Trust Fund

Nonresponsible Trust Funds are used to account for assets held by the government in a trustee capacity for others. The principal of the trust must be held intact and only the income earned may be used for the purpose specified in the trust instrument, 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 established 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, unless they are 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 assets and making cost adjustments necessary to properly estimate the cost at the time the year it was acquired.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUXTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Long-Term Liabilities (Continued)

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

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

Basis of Accounting

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

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

Revenues

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 on general long-term debt which is not recognized until due.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Financing Sources/Uses

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

Budgetary Practices

Budgetary practices of the Police Jury include public review 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 secured by the federal government, and as such, represent fully collateralized investments. Under state law, the Lincoln Parish Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union or the laws of the United States. Further, the Police Jury may invest in the time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The Parish considers Treasury notes and other short term maturities as cash equivalents.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments (Continued)

At year end, the carrying amount of the Police Jury's deposits was \$1,466,991, and the bank balance was \$2,639,626. The bank balance is categorized as follows:

Amount insured by FDIC and FSLIC	\$	400,000
Amount collateralized with securities held by the pledging financial institution's agent in the Police Jury's name		1,639,626
Uncollateralized		—
Total bank balance	\$	2,639,626

Investing is performed in accordance with investment policies complying with state statutes and the Jury's charter. The investments of the Jury are categorized to give an indication of the level of risk assumed by the Jury at December 31, 1997. 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 county's trust department or agent in the entity's name.

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

Investments categorized by level of risk, are:

	Category			Carrying Amount	Fair Value
	1	2	3		
U. S. Treasury Notes	\$ 13,387,882	\$ -	\$ -	\$13,387,882	\$13,525,018
Government agency bonds	4,207,620	-	-	4,207,620	4,321,882
Collateralized mortgage obligations	1,538,044	-	-	1,538,044	1,426,122
Total investments	\$ 19,133,546	\$ -	\$ -	\$19,133,546	\$19,273,022

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Annual and Sick Leave

The following annual and sick leave policies are in effect:

Police Jury

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

Library

Employees of the library earn from twelve to twenty days vacation leave each year depending on length of service and professional status. Vacation leave is not cumulative. Employees of the library earn twelve days sick leave each year, which can be accumulated up to twenty-five 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 absence 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.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sales and Use Tax (Continued)

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

Total Columns on Combined Statements - Overview

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

Inventories

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

NOTE 2 - PENSION PLAN

Plan description

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

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 2 - PENSION PLAN (Continued)

Funding policy

The Lincoln Parish Police Jury's total payroll for the year ended December 31, 1997 was \$2,276,301 of which \$2,158,684 was the covered payroll for employees in the Parochial Retirement System. The employees contribute 9.34% and the Police Jury contributes 7.75%. The Lincoln Parish Police Jury has 98 employees covered under this retirement system. The contribution requirement was \$365,858 of which \$280,766 was the employees' portion and \$85,122 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 is the actuarial present value of estimated 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 measurement of assets and pension benefit obligations for individual employees. The benefit obligation at December 31, 1996, 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 date, was \$813,248,090. The Parochial Retirement System's net assets available for benefits on that date were \$701,680,079 resulting in an unfunded pension benefit obligation of \$114,388,031. 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 Police Jury had no capital or operating leases in effect at December 31, 1997.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 4 - RECEIVABLES

The receivables of \$1,239,634 on December 31, 1997, as shown on Statement A, are detailed as follows:

Class of Receivables	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$ 172,481	\$ 463,677	\$ -	\$ 636,158
Other	27,147	298,892	-	294,239
State revenue sharing	31,224	137,792	-	189,016
State reimbursements	-	16,024	-	16,024
Other	31,802	85,236	7,149	124,187
Totals	\$ 212,654	\$ 919,621	\$ 7,149	\$ 1,239,634

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

NOTE 5 - DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 1997, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 3,531	\$ 4,342
Special Revenue Funds:		
Solid Waste Disposal Fund	-	108,800
Solid Waste Disposal Equipment Reserve	108,800	-
Section 8 Housing	-	3,531
Criminal Court Fund	4,342	23,080
Theft Stop Fund	-	13,094
HELP Center	53,828	-
Community Services Block Grant	-	9,180
Transportation	-	30,354
Law Enforcement Witness Fund	23,080	-
Totals	\$ 159,781	\$ 190,736

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 1997

NOTE 6 - RESERVED FUND BALANCE - WITNESS FEES

Louisiana Revised Statute 15:255 provides for the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal cases. Witness fees are paid from special court costs levied in criminal cases. Court costs and witness fees are accounted for in the Criminal Court Special Revenue Fund. The following schedule provides a detail of changes in the fund balance of the Law Enforcement Witness Fee Fund for the year ended December 31, 1997:

Balance at January 1, 1997	\$ 130,921
Court costs collected	25,760
Interest	5,227
Witness fees paid	(38,600)
Balance at December 31, 1997	\$ 121,318

NOTE 7 - DESIGNATED FUND BALANCE - EQUIPMENT REPLACEMENT

The Lincoln Parish Police Jury, by ordinance, established the Solid Waste Equipment Reserve Special Revenue Fund to account for monies designed for replacement of solid waste collection and disposal equipment. Transfers are made from the Solid Waste Collection and Solid Waste Disposal Special Revenue Funds based on the amortization of equipment costs in those funds. The amounts transferred are recognized as operating transfers in the accompanying financial statements. The following schedule provides detail on changes for the year ended December 31, 1997:

	<u>Collection Equipment</u>	<u>Disposal Equipment</u>	<u>Total</u>
Balance at January 1, 1997	\$ 1,083,446	\$ 1,091,901	\$ 4,178,347
Transfers in	-	122,000	202,000
Sale of assets	-	-	-
Other revenues	50,438	182,956	243,394
Prior period adjustment	<u> </u>	<u> </u>	<u> </u>
Balance at December 31, 1997	\$ 1,133,884	\$ 1,396,857	\$ 4,644,741

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 1997

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

The total Solid Waste Equipment Reserve as of December 31, 1997, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	\$ 4,644,741
Library Fund Equipment Reserve	159,644
Sewer Fund Equipment Replacement	26,987
HELP Agency Equipment Reserve	<u>33,343</u>
Total Fund Equity Designated for Equipment Replacement, per Statement A	<u>\$ 4,864,695</u>

NOTE 8 - CRIMINAL COURT FUND SURPLUS

Louisiana Revised Statute 15:571.11 requires that one-half of any surplus remaining in the Criminal Court Special Revenue Fund at year end be transferred to the parish General Fund. However, the Criminal Court Fund had a deficit fund balance at December 31, 1997. Management plans to eliminate the deficit fund balance in 1998. The following schedule provides a detail of changes in the fund balance of the Criminal Court Fund at December 31, 1997:

Balance at January 1, 1997	\$ 10,655
Deficiency of revenues over expenditures	(38,675)
Price period adjustment	<u>3,263</u>
Deficit fund balance, December 31, 1997	<u>\$ (24,757)</u>

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS

	Balance 12/31/96	Additions	Deletions	Balance 12/31/97
Police Jury:				
Land	\$ 1,382,331	\$ -	\$ -	\$ 1,382,331
Improvements	1,485,583	69,287	-	1,554,870
Buildings	4,255,841	-	-	4,255,841
Furniture & equipment	388,316	38,736	8,413	418,639
Machinery & equipment	<u>2,860,814</u>	<u>148,889</u>	<u>77,206</u>	<u>2,932,497</u>
Subtotal	<u>10,332,885</u>	<u>256,912</u>	<u>85,621</u>	<u>10,504,176</u>

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BLUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997**

NOTE 8 - CHANGES IN GENERAL FIXED ASSETS (Continued)

	<u>Balance</u> <u>12/31/96</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/97</u>
Component Units:				
Land	\$ 30,000	\$ -	\$ -	\$ 30,000
Buildings	407,793	-	-	407,793
Improvements	14,265	-	-	14,265
Furniture & fixtures	292,629	21,109	6,338	307,400
Machinery & equipment	<u>172,703</u>	<u>20,998</u>	<u>15,492</u>	<u>178,199</u>
Subtotal	<u>937,390</u>	<u>42,097</u>	<u>21,830</u>	<u>957,657</u>
Total	<u>\$ 11,268,425</u>	<u>\$ 294,211</u>	<u>\$ 106,438</u>	<u>\$ 11,456,198</u>

NOTE 10 - 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 \$2,615,250, issued \$3,974,944, and had a balance of \$83,489 in food stamp inventory at December 31, 1997, 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 non-compliance with any prescribed laws and regulations.

NOTE 11 - 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 JULY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 12 - TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Parish taxes:		
General Fund inside Ruston	1.80	1.60
General Fund outside Ruston	3.20	3.20
Road Maintenance	4.38	4.38
Construction Improvement	4.38	4.38
Library Fund	3.60	3.60

NOTE 13 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Unfavorable Variances

When comparing budget to actual expenditure amounts for the year ended December 31, 1997, the following governmental funds had unfavorable variances:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Criminal Court Fund	\$(10,000)	\$(28,673)	\$(28,673)
Public Works Fund	3,871,781	3,879,350	(7,569)
Sewer Fund	25,408	26,870	(1,462)
Sewer Fund-Equipment Replacement	1,168	1,816	(648)
Continuing Capital Projects Fund	69,008	69,801	(793)

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.

Funds Without Budgets

All funds adopted a budget for the year ended December 31, 1997.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 13 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Funds Without Budgets (Continued)

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

For the year ended December 31, 1997, the Capital Projects Fund did not have any encumbrance timing differences between GAAP based and Budget based budgets.

NOTE 14 - 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 Services 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 FERSCO (Public Employees 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 Employees Benefit Service Corporation and 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.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

NOTE 15. POST-EMPLOYMENT HEALTH CARE BENEFITS

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

- After attaining age 60, with at least 10 years of service.
- After attaining age 55, with at least 15 years of service, or
- No age requirement if the employee has provided 30 years of service.

Currently, 23 employees meet one of the above eligibility requirements.

During the year, expenditures of \$50,478 were recognized for post-retirement health care.

SUPPLEMENTAL INFORMATION SCHEDULES

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1997

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)
BLUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)
DECEMBER 31, 1997**

Library Fund

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

Criminal Court Fund

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

Law Enforcement Witness Fee Fund

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

Randall Farms Project Fund

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

Rural Development Fund

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

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.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BLUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)
DECEMBER 31, 1997

Health Unit Fund

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

Section 8 Housing Fund

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

Sewer Fund

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

Sewer Equipment Replacement Fund

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

HELP Agency

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

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 COMBINED BALANCE SHEET
 SPECIAL REVENUE FUNDS
 DECEMBER 31, 1997**

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund	Retail Farms Project Fund
Assets:					
Cash and cash equivalents	\$ 1,712,386	\$ 321,370	\$ 2,807	\$ 96,318	\$ -
Investments	6,287,924	493,899	-	-	-
Receivables	718,318	191,475	6,928	-	-
Prepaid expenses	-	5,135	-	-	-
Due from other funds	108,869	-	4,345	25,868	-
Due from other governmental agencies	-	-	-	-	-
Inventory	78,882	-	-	-	-
TOTAL ASSETS	\$ 8,894,465	\$ 992,674	\$ 14,089	\$ 122,186	\$ -
Liabilities and fund equity:					
Liabilities:					
Accounts payable	\$ 271,216	\$ 8,136	\$ 13,845	\$ -	\$ -
Due to other funds	180,808	-	25,868	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	-	12,020	-	-	-
Total liabilities	452,024	20,156	39,698	-	-
Fund equity:					
Fund balances:					
Reserve for prepaid fees	-	5,135	-	-	-
Reserve for subsequent year's expenditures	29,483	-	-	-	-
Reserve for inventories	70,867	-	-	-	-
Reserve for investments	-	-	-	-	-
Unassigned:					
Designated for equipment replacement	4,645,741	128,666	-	-	-
Undesignated	3,218,029	779,628	(24,759)	122,186	-
Total fund equity	8,442,441	972,514	(10,609)	122,186	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 8,894,465	\$ 992,674	\$ 14,089	\$ 122,186	\$ -

Schedule 3

Rural Development Fund	Acres-to- Assistance Fund	Health Unit Fund	Section 8 Housing Fund	Senior Fund	Senior Fund Equipment Replacement	HELP Agency	Totals
\$ -	\$ 3,838	\$ 3,332	\$ 64,239	\$ 7,813	\$ 26,987	\$ 87,458	\$ 2,386,792
-	-	-	-	-	-	-	4,788,524
-	-	-	-	3,808	-	-	909,823
-	-	-	-	-	-	-	3,155
-	-	-	-	-	-	57,828	187,379
-	-	-	-	-	-	44,882	44,882
-	-	-	-	-	-	-	70,867
<u>\$ -</u>	<u>\$ 3,838</u>	<u>\$ 3,332</u>	<u>\$ 64,239</u>	<u>\$ 9,513</u>	<u>\$ 26,987</u>	<u>\$ 188,268</u>	<u>\$ 10,127,214</u>
\$ -	\$ -	\$ -	\$ 9,718	\$ 498	\$ -	\$ 3,881	\$ 144,216
-	-	-	3,511	-	-	57,828	186,334
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	13,828
-	-	-	13,248	498	-	60,708	182,296
-	-	-	-	-	-	-	5,158
-	-	-	-	-	-	-	29,483
-	-	-	-	-	-	-	70,867
-	-	-	-	-	-	-	-
-	-	-	-	-	26,987	35,340	4,838,657
-	3,838	3,332	50,881	9,313	-	71,208	4,792,458
-	3,838	3,332	50,881	9,313	26,987	188,451	8,738,619
<u>\$ -</u>	<u>\$ 3,838</u>	<u>\$ 3,332</u>	<u>\$ 64,239</u>	<u>\$ 9,513</u>	<u>\$ 26,987</u>	<u>\$ 188,268</u>	<u>\$ 10,127,214</u>

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997**

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund	Randall Parms Project Fund
Revenues:					
Taxes:					
Ad valorem	\$ 1,118,000	\$ 458,000	\$ -	\$ -	\$ -
IG and sales tax	2,845,570	-	-	-	-
Intergovernmental revenues:					
Federal funds:					
Section 8 Housing	-	-	-	-	-
FOIA	-	-	-	-	-
LEI/HRG Funds	-	-	-	-	-
Other federal funds	-	-	-	-	-
Commodities	-	-	-	-	-
State funds:					
Parish transportation funds	623,484	-	-	-	-
State revenue sharing (net)	167,942	89,607	-	-	-
Grants - other local agencies	-	35,024	-	-	12,000
Fees, charges and commission for services:	111,879	-	13,126	23,368	-
Fines and forfeitures	-	17,158	284,181	-	-
Use of money and property	168,910	12,389	383	3,213	-
Other revenues	3,818	6,618	-	-	-
Total revenues	4,468,963	681,187	368,672	26,681	12,000
Expenditures:					
General government:					
Judicial	-	-	314,983	38,608	-
Public works	3,782,889	-	-	-	12,000
Health and welfare	-	-	-	-	-
Culture and recreation	-	533,135	-	-	-
Capital outlay	96,460	25,890	13,360	-	-
Total expenditures	3,875,349	539,025	328,343	38,608	12,000
Excess (deficiency) of revenues over expenditures	593,614	142,162	40,329	(11,927)	-
Other financing sources (uses):					
Operating transfers in	811,204	-	-	-	-
Operating transfers out	(781,809)	-	-	-	-
Sale of assets	17,816	-	-	-	-
Refunds of expenditures	3,427	-	-	-	-
Total other financing sources (uses)	11,638	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	605,252	142,162	(40,473)	(11,927)	-
Fund balances, beginning	7,888,164	888,089	10,855	132,921	-
Prior period adjustments	(2,488)	(2,488)	3,260	-	-
Fund balances, ending	\$ 8,523,140	\$ 818,045	\$ (27,753)	\$ 121,000	\$ -

Schedule 3

Rural Development Grant Fund	Armed Services Reservist Fund	Health Unit Fund	Section 8 Housing Fund	Sewer Fund	Sewer Fund Equipment Replacement	HOEP Agency	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,276,868
-	-	-	-	-	-	-	2,640,279
-	-	-	493,536	-	-	-	493,536
-	-	-	-	-	-	-	-
-	-	-	-	-	-	328,351	328,351
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	621,484
60,000	31,736	5,690	-	-	-	-	336,838
-	-	-	-	26,907	-	18,365	190,827
-	142	126	-	-	1,016	-	341,219
-	-	-	13,738	454	-	23,787	46,985
60,000	31,878	5,816	607,274	27,361	1,016	362,613	6,386,462
-	31,833	-	-	-	-	-	361,418
-	-	21,176	466,869	26,878	-	338,804	5,821,807
-	-	-	-	-	-	-	826,276
60,000	-	-	-	-	-	27,560	340,315
60,000	31,833	21,176	466,869	26,878	-	363,462	5,821,816
-	45	(38,141)	1,281	491	1,005	(4,894)	344,498
-	-	31,980	-	-	5,580	6,500	824,704
-	-	(15,194)	-	-	-	(6,500)	(884,700)
-	-	-	-	-	-	-	17,816
-	-	-	-	-	-	-	3,423
-	-	18,196	-	-	5,580	-	71,264
-	45	181	1,280	491	6,516	(4,894)	633,607
-	3,813	3,189	37,235	9,804	26,181	(113,788)	9,186,527
-	-	-	12,427	-	-	(133)	12,428
\$ -	\$ 3,858	\$ 3,333	\$ 26,850	\$ 9,313	\$ 26,787	\$ 108,611	\$ 3,736,613

LINCOLN PARISH POLICE JULY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS
 DECEMBER 31, 1997

	<u>Road Maintenance Fund</u>	<u>Road Construction Fund</u>	<u>Special Road Fund</u>
Assets:			
Cash and cash equivalents	\$ 578,727	\$ 376,496	\$ 35,276
Investments	128,914	300,853	894,794
Receivables	220,099	220,099	51,886
Prepaid expense	-	-	-
Due from other funds	-	-	-
Due from other governmental agencies	-	-	-
Inventory	<u>70,867</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 988,607</u>	<u>\$ 897,447</u>	<u>\$ 981,156</u>
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 34,117
Due to other funds	-	-	-
Deferred revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>34,117</u>
Fund equity:			
Fund balances:			
Reserve for prepaid fees	-	-	-
Reserve for subsequent year's expenditures	-	25,000	-
Reserve for inventory	70,867	-	-
Designated for equipment replacement	-	-	-
Unreserved:			
Undesignated	<u>917,740</u>	<u>872,447</u>	<u>947,039</u>
Total fund equity	<u>988,607</u>	<u>897,447</u>	<u>981,156</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 988,607</u>	<u>\$ 897,447</u>	<u>\$ 981,156</u>

<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>
\$ 83,442	\$ 203,641	\$ 17,288	\$ 379,271	\$ 16,757	\$ 1,712,396
750,173	-	82,578	3,827,486	1,321,127	6,297,604
13,125	204,893	2,778	-	-	713,218
-	-	-	-	-	-
-	-	-	100,000	-	100,000
-	-	-	-	-	-
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>70,867</u>
\$ 848,740	\$ 408,534	\$ 102,640	\$ 3,906,837	\$ 1,337,884	\$ 8,894,405
\$ 1,402	\$ 243,797	\$ -	\$ -	\$ -	\$ 271,236
-	100,000	-	-	-	100,000
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>1,402</u>	<u>343,797</u>	<u> </u>	<u> </u>	<u> </u>	<u>371,236</u>
-	-	-	-	-	-
-	4,477	-	-	-	28,482
-	-	-	-	-	70,887
-	-	-	3,906,837	1,337,884	4,644,741
<u>847,328</u>	<u>80,899</u>	<u>102,640</u>	<u> </u>	<u> </u>	<u>3,778,079</u>
<u>847,328</u>	<u>80,387</u>	<u>102,640</u>	<u>3,906,837</u>	<u>1,337,884</u>	<u>8,520,149</u>
\$ 848,740	\$ 401,024	\$ 102,640	\$ 3,906,837	\$ 1,337,884	\$ 8,894,405

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND-BALANCES
 SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1997

	Road Maintenance Fund	Road Construction Fund	Special Road Fund
Revenues:			
Taxes:			
Ad valorem	\$ 559,000	\$ 559,000	\$ -
N cent sales tax	-	-	-
Intergovernmental revenues:			
Parish transportation funds	-	-	823,484
State revenue sharing (net)	83,971	83,971	-
Federal emergency management assistance	-	-	-
Fees, charges and commissions for services	-	-	-
Use of money and property - interest	20,000	28,896	50,978
Miscellaneous revenue	-	-	3,528
Total revenues	<u>663,971</u>	<u>671,867</u>	<u>878,992</u>
Expenditures:			
Public works	895,833	697,949	326,016
Capital outlay	-	-	28,116
Total expenditures	<u>895,833</u>	<u>697,949</u>	<u>354,132</u>
Excess (deficiency) of revenues over expenditures	(231,862)	(26,082)	524,860
Other financing sources (uses):			
Operating transfers in	297,843	-	-
Operating transfers out	-	-	(271,658)
Sale of assets	17,814	-	-
Refunds of expenditures	2,392	1,034	-
Total other financing sources (uses)	<u>318,059</u>	<u>1,034</u>	<u>(271,658)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	114,259	(25,048)	84,202
Fund balances at beginning of year	871,677	929,894	892,728
Price period adjustments	2,671	(3,352)	111
Fund balances, end of year	<u>\$ 988,607</u>	<u>\$ 899,442</u>	<u>\$ 977,039</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,118,000
-	2,045,370	-	-	-	2,045,370
-	-	-	-	-	621,484
-	-	-	-	-	187,942
-	-	-	-	-	-
43,782	33,705	34,382	-	-	111,879
38,145	6,878	4,560	192,956	50,438	398,918
<u>389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,878</u>
<u>82,283</u>	<u>2,085,953</u>	<u>38,942</u>	<u>192,956</u>	<u>50,438</u>	<u>4,489,663</u>
309,348	1,548,785	32,999	-	-	1,782,899
<u>(47,088)</u>	<u>27,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,861</u>
<u>356,468</u>	<u>1,577,020</u>	<u>32,999</u>	<u>-</u>	<u>-</u>	<u>1,879,356</u>
<u>(238,123)</u>	<u>508,889</u>	<u>5,940</u>	<u>192,956</u>	<u>50,438</u>	<u>580,113</u>
291,358	-	-	232,000	-	811,204
-	(513,389)	-	-	-	(785,809)
-	-	-	-	-	17,816
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,427</u>
<u>291,358</u>	<u>(513,389)</u>	<u>-</u>	<u>232,000</u>	<u>-</u>	<u>47,438</u>
17,236	(4,478)	5,843	414,098	90,438	637,551
838,892	91,819	96,897	1,891,981	1,087,440	2,888,169
<u>-</u>	<u>(1,976)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,586)</u>
<u>\$ 843,328</u>	<u>\$ 85,363</u>	<u>\$ 102,680</u>	<u>\$ 1,906,832</u>	<u>\$ 1,132,858</u>	<u>\$ 8,523,182</u>

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
PUBLIC WORKS FUND
FOR THE YEAR ENDED DECEMBER 31, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,118,000	\$ 1,118,000	\$ -
% cost sales tax	2,000,000	2,043,370	43,370
Intergovernmental revenues:			
State funds:			
Parish transportation funds	575,000	623,484	48,484
State revenue sharing	170,000	167,942	(2,058)
Fees, charges and commissions for services	110,500	111,879	1,379
Use of money and property - interest earnings and rents	383,800	398,910	13,110
Other revenues	2,300	3,838	1,538
Total revenues	4,363,600	4,463,443	100,843
Expenditures:			
Public works	3,774,331	3,782,889	(8,558)
Capital outlay	93,850	96,461	2,611
Total expenditures	3,873,181	3,879,350	(6,169)
Excess of revenues over expenditures	490,419	584,093	93,674
Other financing sources (uses):			
Operating transfers in	798,436	811,304	12,868
Operating transfers out	(772,241)	(785,089)	(12,848)
Sale of assets	18,000	17,810	(190)
Refunds of expenditures	2,800	3,427	627
Total other financing sources (uses)	4,396	47,352	42,956
Excess of revenues and other sources over expenditures and other uses	\$ 503,014	631,445	\$ 128,431
Fund balance, beginning		7,488,164	
Price year adjustments		(2,546)	
Fund balance, ending		\$ 8,125,162	

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BLUSTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 460,000	\$ 460,000	\$ -
Intragovernmental revenues			
State funds:			
State revenue sharing	68,907	68,917	110
Grants - other local agencies	16,000	16,824	824
Fines and forfeitures	16,500	17,138	638
Use of money and property -			
Interest earnings and rents	32,534	32,389	(145)
Other revenues	<u>2,800</u>	<u>6,619</u>	<u>(1,819)</u>
Total revenues	<u>681,241</u>	<u>691,887</u>	<u>(1,644)</u>
Expenditures:			
Culture and recreation	341,281	338,235	3,046
Capital outlay	<u>15,400</u>	<u>25,895</u>	<u>10,495</u>
Total expenditures	<u>356,681</u>	<u>364,131</u>	<u>7,450</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 324,560</u>	327,756	<u>\$ 3,196</u>
Fund balance, beginning		889,089	
Prior year adjustments		<u>(1,260)</u>	
Fund balance, ending		<u>\$ 910,445</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, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 17,500	\$ 17,126	\$ (374)
Fines and forfeitures	312,000	284,181	(27,819)
Use of money and property - interest earnings and rents	500	350	(150)
Total revenues	<u>330,000</u>	<u>301,657</u>	<u>(28,343)</u>
Expenditures:			
General government: Judicial	325,050	324,985	65
Capital outlay	13,350	13,348	12
Total expenditures	<u>348,400</u>	<u>348,333</u>	<u>67</u>
Excess (deficiency) of revenues over expenditures	<u>(18,400)</u>	<u>(38,673)</u>	<u>(20,273)</u>
Other financing uses:			
Operating transfers out	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	<u>\$ (18,400)</u>	<u>(38,673)</u>	<u>\$ (20,273)</u>
Fund balance, beginning		10,655	
Price period adjustment		<u>3,283</u>	
Fund balance, ending		<u>\$ 12,333</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 HUSTON, 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, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 23,800	\$ 23,760	\$ (40)
Use of money and property - interest earnings and rents	<u>3,280</u>	<u>3,237</u>	<u>(43)</u>
Total revenues	<u>27,080</u>	<u>26,997</u>	<u>(83)</u>
Expenditures:			
General government			
Actual	<u>28,600</u>	<u>28,600</u>	<u>-</u>
Total expenditures	<u>28,600</u>	<u>28,600</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ (11,520)</u>	<u>(11,603)</u>	<u>\$ (83)</u>
Fund balance, beginning		<u>132,821</u>	
Fund balance, ending		<u>\$ 121,218</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 RANDALL FARMS PROJECT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 12,050	\$ 12,048	\$(2)
Total revenues	<u>12,050</u>	<u>12,048</u>	<u>(2)</u>
Expenditures:			
Public works	12,050	12,048	2
Total expenditures	<u>12,050</u>	<u>12,048</u>	<u>2</u>
Excess of revenues over expenditures	<u>\$ -</u>	0	<u>\$ -</u>
Fund balance, beginning:		0	
Fund balance, ending:		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 RURAL DEVELOPMENT GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 60,000	\$ 60,000	\$ -
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Expenditures:			
Capital outlay	60,000	60,000	-
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning:		-	
Fund balance, ending:		<u>\$ -</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASED) AND ACTUAL -
 JUVENILE ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 31,736	\$ 31,736	\$ -
Use of money and property - interest earnings and rentals	<u>390</u>	<u>142</u>	(4,000)
Total revenues	<u>31,986</u>	<u>31,878</u>	(4,000)
Expenditures:			
General government:			
Judicial	<u>31,986</u>	<u>31,830</u>	150
Total expenditures	<u>31,986</u>	<u>31,830</u>	150
Excess of revenues over expenditures	<u>\$ -</u>	45	<u>\$ 45</u>
Fund balance, beginning		<u>3,011</u>	
Fund balance, ending		<u>\$ 3,056</u>	

LINCOLN PARISH POLICE JULY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 HEALTH UNIT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 5,000	\$ 5,000	\$ -
Use of money and property - interest earnings and rents	125	126	11
Total revenues	<u>5,125</u>	<u>5,126</u>	<u>11</u>
Expenditures:			
Health and welfare	20,431	20,279	152
Total expenditures	<u>20,431</u>	<u>20,279</u>	<u>152</u>
Excess (deficiency) of revenues over expenditures	(18,306)	(18,143)	163
Other financing sources (uses):			
Operating transfers in	31,500	31,200	-
Operating transfers out	(13,194)	(13,198)	-
Total other financing sources (uses)	<u>18,306</u>	<u>18,002</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 163</u>	163	<u>\$ 163</u>
Fund balance, beginning		3,169	
Prior period adjustment		-	
Fund balance, ending		<u>\$ 3,332</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, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	\$ 453,532	\$ 453,536	\$ 4
Other monies	<u>13,825</u>	<u>13,798</u>	(27)
Total revenues	<u>467,357</u>	<u>467,334</u>	(23)
Expenditures:			
Health and welfare	<u>466,035</u>	<u>466,063</u>	(28)
Total expenditures	<u>466,035</u>	<u>466,063</u>	(28)
Excess of revenues over expenditures	<u>\$ 1,322</u>	1,271	<u>\$ (51)</u>
Fund balance, beginning		37,523	
Fiscal period adjustments		<u>12,457</u>	
Fund balance, ending		<u>\$ 50,001</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 SEWER FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Sewer fees	\$ 24,900	\$ 26,907	\$ 2,007
Use of money and property - interest earnings and rents	_____ 500	_____ 458	(_____ 42)
Total revenues	_____ 25,400	_____ 27,365	_____ 1,965
Expenditures:			
Public works	_____ 25,400	_____ 26,839	(_____ 1,439)
Total expenditures	_____ 25,400	_____ 26,839	(_____ 1,439)
Excess (deficiency) of revenues over expenditures	_____ -	_____ 482	_____ 482
Other financing sources (uses):			
Operating transfers out	_____ -	_____ -	_____ -
Total other financing sources (uses)	_____ -	_____ -	_____ -
Excess (deficiency) of revenue and other sources over expenditures and other uses	<u>\$ _____</u>	491	<u>\$ _____ 491</u>
Fund balance, beginning		9,024	
Prior period adjustment		_____ -	
Fund balance, ending		<u>\$ _____ 9,515</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 SEWER FUNDS - EQUIPMENT REPLACEMENT
 FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest earnings and rents	\$ 1,100	\$ 1,016	\$(84)
Total revenues	<u>1,100</u>	<u>1,016</u>	<u>\$(84)</u>
Expenditures:			
Equipment replacement	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,100</u>	<u>1,016</u>	<u>\$(84)</u>
Other financing sources (uses):			
Operating transfers in	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total other financing sources (uses)	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 6,600</u>	<u>6,516</u>	<u>\$(84)</u>
Fund balance, beginning		20,791	
Prior period adjustment		-	
Fund balance, ending		<u>\$ 21,907</u>	

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA**
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
HUMANITARIAN ENTERPRISES OF LINCOLN PARISH (H.E.L.P.)
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Other federal funds	\$ 353,734	\$ 328,351	\$(25,383)
Commodities	-	-	-
Fees, charges and commission for services	10,000	10,355	355
Other revenues	<u>22,628</u>	<u>22,792</u>	<u>164</u>
Total revenues	<u>386,362</u>	<u>361,413</u>	<u>(24,949)</u>
Expenditures:			
Health and welfare	368,125	338,904	29,221
Capital outlay	<u>27,900</u>	<u>22,582</u>	<u>5,318</u>
Total expenditures	<u>396,025</u>	<u>361,486</u>	<u>34,539</u>
Excess of revenues over expenditures	<u>9,337</u>	<u>(4,073)</u>	<u>4,264</u>
Other financing sources (uses)			
Operating transfers in	6,500	6,500	-
Operating transfers out	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 9,337</u>	<u>(4,994)</u>	<u>\$ 4,343</u>
Fund balance, beginning:		113,780	
Prior year adjustments:		<u>(135)</u>	
Fund balance, ending:		<u>\$ 108,645</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1997

CAPITAL PROJECTS FUNDS

Park and Recreation Fund

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

Courthouse Capital Projects Fund

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

North Louisiana Exhibition Center Fund

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1997

	Park and Recreation Fund	Courthouse Capital Projects Fund	Worth Louisiana Exhibition Center Fund	Totals
Assets:				
Cash and cash equivalents	\$ 182,190	\$ 533,349	\$ 751	\$ 616,290
Investments	13,251	478,654	-	491,905
Accounts receivable	7,149	-	-	7,149
Due from other funds	-	-	-	-
Prepaid expenses	623	-	-	623
TOTAL ASSETS	<u>\$ 193,213</u>	<u>\$ 1,012,003</u>	<u>\$ 751</u>	<u>\$ 1,206,007</u>
Liabilities and fund equity:				
Liabilities:				
Accounts payable	\$ 1,418	\$ 16,188	\$ -	\$ 17,606
Retainage payable	-	-	-	-
Declared revenue	35	-	-	35
Total liabilities	<u>1,453</u>	<u>16,188</u>	<u>-</u>	<u>17,641</u>
Fund equity:				
Fund balances:				
Unreserved				
Undesignated	121,764	796,003	751	918,518
Total fund equity	<u>121,764</u>	<u>796,003</u>	<u>751</u>	<u>918,518</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 193,217</u>	<u>\$ 1,012,003</u>	<u>\$ 751</u>	<u>\$ 1,206,007</u>

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997**

	Park and Recreation Fund	Courthouse Capital Projects Fund	North Louisiana Exhibition Center Fund	Totals
Revenues:				
Grants	\$ -	\$ -	\$ -	\$ -
Taxes - other	48,386	-	-	48,386
Use of money and property	1,566	20,818	?	22,384
Other revenues	127,962	-	749	128,711
Total revenues	<u>177,914</u>	<u>20,818</u>	<u>751</u>	<u>200,483</u>
Expenditures:				
Operating services:				
Culture and recreation	196,217	-	-	196,217
Capital outlay	2,372	69,081	-	71,453
Total expenditures	<u>198,589</u>	<u>69,081</u>	<u>-</u>	<u>267,670</u>
Excess (deficiency) of revenues over expenditures	(20,675)	(48,263)	751	(68,187)
Other financing sources (uses):				
Operating transfers in	273,694	223,694	-	497,388
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>273,694</u>	<u>223,694</u>	<u>-</u>	<u>497,388</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	25,319	175,431	751	201,501
Fund balance, beginning	88,784	611,362	-	700,146
Prior period adjustment	3,655	-	-	3,655
Fund balance, ending	<u>\$ 121,764</u>	<u>\$ 786,802</u>	<u>\$ 751</u>	<u>\$ 909,317</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - ACTUAL AND BUDGET (GAAP BASIS) -
 CAPITAL PROJECTS FUND TYPE - PARK AND RECREATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants-often local agencies	\$ -	\$ -	\$ -
Other taxes, penalties and interest, etc.	47,000	48,586	1,586
Use of money and property	2,000	1,566	(434)
Other revenues	<u>124,350</u>	<u>127,962</u>	<u>3,612</u>
Total revenues	<u>173,350</u>	<u>177,914</u>	<u>4,564</u>
Expenditures:			
Operating services:			
Culture and recreation	199,561	199,217	3,344
Capital outlay	<u>2,335</u>	<u>2,572</u>	<u>237</u>
Total expenditures	<u>201,896</u>	<u>198,589</u>	<u>3,307</u>
Excess (deficiency) of revenues over expenditures	<u>(28,526)</u>	<u>(20,675)</u>	<u>7,851</u>
Other financing sources (uses):			
Operating transfers in	50,000	50,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 21,474</u>	<u>29,325</u>	<u>\$ 7,851</u>
Fund balance, beginning		88,784	
Price period adjustment		<u>3,655</u>	
Fund balance, ending		<u>\$ 121,324</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BOSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASE) AND ACTUAL -
 CAPITAL PROJECTS FUND TYPE - COURTHOUSE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest and rent	\$ 34,500	\$ 30,818	\$(3,682)
Total revenues	34,500	30,818	(3,682)
Expenditures:			
Capital outlay	69,000	69,000	-
Total expenditures	69,000	69,000	-
Excess (deficiency) of revenues over expenditures	(34,500)	(38,182)	(3,682)
Other financing sources (uses):			
Operating transfers in	223,694	223,694	-
Operating transfers out	-	-	-
Total other financing sources (uses)	223,694	223,694	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 189,194	185,512	\$(3,682)
Fund balance, beginning		611,392	
Prior period adjustment		-	
Fund balance, ending		\$ 796,904	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (OMAP BASIS) AND ACTUAL -
 CAPITAL PROJECTS FUND TYPE - NORTH LOUISIANA
 EXHIBITION CENTER FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest and rent	\$ 10	\$ 7	\$(3)
Other revenue	<u>745</u>	<u>744</u>	(1)
Total revenues	<u>755</u>	<u>751</u>	(4)
Expenditures:			
Culture and recreation	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 755</u>	751	<u>\$(4)</u>
Fund balance, beginning		-	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 751</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1997

COMPENSATION PAID POLICE JURORS

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

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

FEDERALLY ASSISTED PROGRAMS

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 KLINGEN, LOUISIANA
 SCHEDULE OF COMPENSATION PAID POLICE JURORS
 FOR THE YEAR ENDED DECEMBER 31, 1997

POLICE JURORS:

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

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1997**

<u>Source of Federal Assistance/ Agency Name (L)</u>	<u>Program Name</u>	<u>Federal CFDA Number</u>
United States Department of Housing and Urban Development:	Lower Income Housing Assistance Program	* 14,156
Indirect Assistance:		
United States Department of Agriculture: Louisiana Department of Social Services	Food Stamps State Administrative Match	* 10,551 * 10,561
U.S. Department of Agriculture	Commodities (Admin.)	10,163
United States Department of Health and Human Services:		
Louisiana Department of Employment and Training	Community Services Block Grant	13,665
Louisiana Department of Social Services	LIHEAP Energy	13,818
Louisiana Department of Social Services	Medicaid - Title 19	13,710
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	20,500

*Major Federal Financial Assistance Programs

Schedule 23

<u>Award Number</u>	<u>Award Period</u>	<u>Revenue</u>	<u>Expenditures</u>
FW-2134	01/01/97 - 12/31/97	\$ 451,536	\$ 406,093
23-061-8888	01/01/97 - 12/31/97	2,613,258	3,914,944
23-061-8888	01/01/97 - 12/31/97	25,712	25,712
25-11-126000673	01/01/97 - 12/31/97	2,759	2,759
9679043	01/01/97 - 06/30/97	50,158	50,158
9779043	10/01/97 - 12/31/97	93,214	93,214
3700192	01/01/97 - 12/31/97	48,274	64,169
3700192	01/01/97 - 12/31/97	16,865	16,868
05500284	01/01/97 - 06/30/97	28,180	28,283
	07/01/97 - 12/31/97	67,683	79,318
11-3848-80	01/01/97 - 12/31/97	5,649	5,673
LA-18-2818	01/01/97 - 06/30/97	7,981	14,460
LA-18-2811	07/01/97 - 12/31/97	53,228	53,208
	Total	\$ 3,401,764	\$ 4,880,229

WILLIAM R. HULSEY
CERTIFIED PUBLIC ACCOUNTANT
IN MISSISSIPPI & ALABAMA
MONROE, LOUISIANA

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

Lincoln Parish Police Jury, Primary Government
Baton Rouge, Louisiana

I have audited the financial statements of the Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 25, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Lincoln Parish Police Jury, primary government's, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of non-compliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as item 97-1.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Lincoln Parish Police Jury, primary government's, internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Lincoln Parish Police Jury, primary government's, ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 97-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described above is a material weakness.

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

WILLIAM H. HULSEY
Certified Public Accountant



June 25, 1998

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Lincoln Parish Police Jury, Primary Government
Kenner, Louisiana

Compliance

I have audited the compliance of Lincoln Parish Police Jury, primary government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. Lincoln Parish Police Jury's major federal programs are identified in the accompanying Schedule of Federal Expenditures. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Lincoln Parish Police Jury, primary government's, management. My responsibility is to express an opinion on Lincoln Parish Police Jury's compliance based on my audit.

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

In my opinion, the Lincoln Parish Police Jury, primary government, complied, in all material aspects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997. However, the results of my auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 97-1.

Internal Control Over Compliance

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

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

This report is intended 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. HULSEY
Certified Public Accountant



June 23, 1998

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1997

Finding 75-i:

During my testwork, I found procedural inconsistencies due to the turnover in staff personnel who were taking applications on the LIFEAP Program of the Humanitarian Enterprises of Lincoln Parish.

Auditor's Recommendation:

I recommend that the Humanitarian Enterprises of Lincoln Parish implement a checklist for the Executive Director and LIFEAP Program staff that will ensure that all procedures are followed consistently each month.

Response:

The Humanitarian Enterprises of Lincoln Parish have implemented a checklist to ensure the consistency of processing applications, regardless of who is taking the application.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 1997

Finding 87-1 - Corrective Action Plan - Current Year Findings

Contact Person:

Jerry Smith, Treasurer, Lincoln Parish Police Jury
(318) 251-3150

Contact Action Planned:

To implement a checklist to be used when taking applications on the LIHEAP Program.

Anticipated Completion Date:

This procedure is currently in place, and the checklist is being used.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
EUSTON, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1997

There were no prior year findings in our report issued June 5, 1997.