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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BOSTON, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1995

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, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: SEP 04 1995

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

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 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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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1995
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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Hulsey, Harwood & Hulsey

A Professional Accounting Corporation

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Lincoln Parish Police Jury (Primary Government)
Ruston, Louisiana

We have audited the accompanying component unit financial statements of Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 1995. These component unit financial statements are the responsibility of Lincoln Parish Police Jury, primary government's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our 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 our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material aspects, the financial position of Lincoln Parish Police Jury, primary government, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying financial information listed as supplemental information schedules in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of the Lincoln Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

HULSEY, HARWOOD & HULSEY, CPAs
A Professional Accounting Corporation

Hulsey, Harwood & Hulsey

April 12, 1996

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1995

	Governmental Fund Types		
	General Fund	Special Revenue Funds	Debt Service Fund - Hospital Improvement
Assets:			
Cash & cash equivalents (Note 1)	\$ 71,518	\$ 666,666	\$ 588,466
Investments	1,197,587	6,117,948	-
Receivables (Note 4)	304,961	2,013,881	-
Due from other funds (Note 6)	158,903	367,384	-
Due from other governmental agencies	-	76,214	-
Inventory	-	83,150	-
Flood assets (Note 10)	-	-	-
Amount available in Debt Service Funds	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Prepaid expenses	2,719	2,008	-
TOTAL ASSETS	\$ 2,303,338	\$ 9,156,751	\$ 588,466
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 301,347	\$ 588,525	\$ -
Retainage payable	-	-	125,274
Due to other funds	2,118	381,081	-
Due to other governmental agencies	-	-	-
Due to employees	-	-	-
Deferred revenues	1,864	1	-
Bonds payable (Note 5)	-	-	-
Total liabilities	305,729	969,607	125,274
Fund equity:			
Fund balances:			
Investment in general fixed assets	-	-	-
Reserved for prepaid fees	2,719	8,028	-
Reserved for debt service	-	83,250	463,192
Reserved for investments	-	-	-
Reserved for subsequent year's expenditures	-	68,791	-
Unreserved:			
Designated for equipment replacement (Note 8)	-	3,891,178	-
Undesignated	2,189,908	4,903,827	-
Total fund equity	2,189,908	8,857,184	463,192
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,303,338	\$ 9,156,751	\$ 588,466

(Continued)

Capital Projects Funds	Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
	Agency- Deferred Compensation	General Fixed Assets	General Long-Term Debt	
\$ 964,453	\$ 295,256	\$ -	\$ -	\$ 2,185,751
434,074	-	-	-	8,129,909
9,311	-	-	-	2,348,553
2,388	-	-	-	328,473
-	-	-	-	79,214
-	-	-	-	85,258
-	-	17,753,821	-	17,753,923
-	-	-	597,948	597,948
-	-	-	5,690,364	5,690,364
<u>\$ 1,410,456</u>	<u>\$ 295,256</u>	<u>\$ 17,753,821</u>	<u>\$ 5,338,334</u>	<u>\$ 37,698,763</u>
\$ 72,357	\$ -	\$ -	-	\$ 472,608
-	-	-	-	-
-	-	-	-	328,473
-	295,256	-	-	295,258
205	-	-	-	2,078
<u>72,562</u>	<u>295,256</u>	<u>-</u>	<u>5,338,334</u>	<u>6,636,742</u>
-	-	17,753,821	-	17,753,923
-	-	-	-	11,753
-	-	-	-	483,152
-	-	-	-	83,258
-	-	-	-	69,796
-	-	-	-	3,891,178
<u>1,377,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,138,931</u>
<u>1,377,914</u>	<u>-</u>	<u>17,753,821</u>	<u>-</u>	<u>38,412,028</u>
<u>\$ 1,410,456</u>	<u>\$ 295,256</u>	<u>\$ 17,753,821</u>	<u>\$ 5,338,334</u>	<u>\$ 37,698,763</u>

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

COMPONENT UNIT FINANCIAL STATEMENTS

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 MONTHLY FINANCIAL STATEMENTS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL COMPONENTS OF THIS TYPE
 DECEMBER 31, 1985

	General Fund	Special Purpose Funds
Revenues:		
Taxes:		
Ad valorem	\$ 284,480	\$ 1,420,000
Other taxes, penalties and interest, etc.	152,542	568,197
License and permits	58,182	-
Intergovernmental revenues:		
Federal grants:		
Food Stamp reimbursement	31,187	-
Section 8 Housing	1,130	418,323
Police Emergency Management Assistance	-	-
CIWA Funds	-	8,800
Grants-in-aid	-	-
Other Federal funds	-	375,177
State funds:		
State grants	-	274,804
State revenue sharing (net)	48,872	278,258
Lawrence tax	762,411	-
Other state funds	71,700	37,456
Fees, charges and commissions	-	236,152
Fees and forfeitures	43,872	145,152
Use of money and property - interest and rent	134,822	145,152
Other revenues	2,800	87,701
Total revenues	<u>1,572,161</u>	<u>3,038,885</u>
Expenditures:		
Current:		
General government:		
Legislative	124,231	-
Interest	124,231	277,806
Reserves	21,284	-
Finance and administrative	279,881	-
Other general government	221,644	-
Public safety	-	1,280,858
Public works	-	285,827
Health and welfare	90,973	-
Operating services	-	360,831
Culture and recreation	1,697	-
Economic development and assistance	148,223	-
Debt service:		
Principal payments	-	-
Interest and fiscal charges	18,771	189,647
Capital outlay	-	-
Total expenditures	<u>1,278,413</u>	<u>3,240,169</u>
Excess (deficiency) of revenues over expenditures	<u>293,748</u>	<u>-201,284</u>
Other financing sources (uses):		
Operating transfers in	34,816	695,816
Operating transfers out	(34,816)	(695,816)
Sale of assets	-	16,585
Rebonds of expenditures	-	-
Total other financing sources (uses)	<u>(1,575)</u>	<u>32,815</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>281,156</u>	<u>168,271</u>
Fund balance, beginning	<u>1,004,371</u>	<u>8,081,100</u>
Prior year adjustments	<u>(1,114)</u>	<u>(34,827)</u>
Fund balance, ending	<u>\$ 1,003,257</u>	<u>\$ 8,046,273</u>

Statement B

Debt Service Fund	Capital Projects Funds	Total (Memorandum Only)
\$ -	\$ 42,001	\$ 1,734,480
-	-	2,773,352
-	-	96,182
-	-	74,187
-	-	417,652
-	-	6,000
-	-	773,357
-	20,084	314,288
-	-	144,450
-	-	153,211
-	-	188,243
-	-	188,125
1,108,264	20,021	1,127,028
<u>1,108,264</u>	<u>20,021</u>	<u>1,147,049</u>
	211,585	8,856,435
-	-	179,714
-	-	212,115
-	-	27,287
-	-	160,581
-	-	155,254
-	-	2,381,028
-	-	978,400
-	131,241	553,788
-	-	749,223
828,332	-	828,332
<u>195,538</u>	<u>1,884,023</u>	<u>2,481,871</u>
1,124,671	2,045,204	9,785,549
<u>12,512</u>	<u>(1,803,788)</u>	<u>(922,114)</u>
(20,000)	25,000	(785,788)
-	-	(785,788)
<u>(20,000)</u>	<u>25,000</u>	<u>16,285</u>
(16,467)	(1,808,788)	(922,829)
479,659	2,148,742	13,038,972
<u>463,192</u>	<u>(48)</u>	<u>(12,145)</u>
\$ 463,192	\$ 1,337,914	\$ 12,028,959

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (PLANNED) AND ACTUAL -
 FOR THE YEAR ENDING (DECEMBER 31, 1995)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 284,400	\$ 284,400	\$ -
Other taxes, penalties and interest, etc.	125,000	126,664	1,664
Licenses and permits	50,000	58,702	8,702
Intergovernmental revenues:			
Federal grants:			
Food Stamp reimbursement	35,000	31,297	(3,703)
Section 8 Housing	7,400	7,249	(151)
State funds:			
State revenue sharing	48,200	48,892	(3,008)
Severance tax	750,000	762,311	12,311
Other state funds	21,700	17,300	4,400
Fees and forfeitures	45,000	45,829	2,829
Use of money and property - interest earnings and fees	115,500	134,624	21,124
Other revenues	2,500	2,463	(37)
Total revenues	<u>1,529,800</u>	<u>1,572,141</u>	<u>42,341</u>
Expenditures:			
General government:			
Legislative	150,000	158,743	8,743
Judicial	148,130	132,471	15,659
Police	25,800	25,249	551
Finance and administrative	27,000	26,881	119
Other general government	217,000	212,503	4,497
Public works	217,511	221,844	(4,333)
Health and welfare	85,500	82,975	2,525
Culture and recreation	1,700	1,800	(100)
Economic development and assistance	149,130	149,224	(94)
Capital outlay	8,100	18,771	(10,671)
Total expenditures	<u>1,294,400</u>	<u>1,279,412</u>	<u>14,988</u>
Excess of revenues over expenditures	245,400	292,729	47,329
Other financing sources (uses):			
Operating transfers in	30,000	44,500	14,500
Operating transfers out	(30,500)	(36,200)	(5,700)
Total other financing sources (uses)	<u>(500)</u>	<u>(11,700)</u>	<u>(12,200)</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>\$ 244,900</u>	<u>\$ 281,129</u>	<u>\$ 36,229</u>
Fund balance, beginning		1,926,371	
Prior year adjustments		(3,508)	
Fund balance, ending		<u>\$ 2,199,892</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BOSSIERE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
SPECIAL REVENUE FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,490,000	\$ 1,498,900	\$ 8,900
5 cent sales tax	1,050,000	1,088,357	38,357
Intergovernmental revenues:			
Federal grants:			
Social & Housing	412,500	418,323	(5,877)
LCEBG Funds	185,815	8,800	(99,215)
Cooperatives	-	8,800	8,800
Other federal funds	185,000	375,357	(190,357)
State funds:			
Parish transportation funds	485,000	494,864	9,864
State revenue sharing	245,000	218,228	(26,772)
Other state funds	37,217	37,256	(39)
Fees, charges and commissions for services	241,875	238,756	(3,119)
Fines and forfeitures	242,500	242,775	275
Use of money and property - interest earnings and rents	380,000	383,988	3,988
Other revenues	81,758	80,361	(1,397)
Total revenues	<u>5,085,243</u>	<u>5,914,585</u>	<u>(829,342)</u>
Expenditures:			
General government:			
Admin	288,513	277,806	10,707
Public works	3,195,583	3,200,848	212,277
Health and welfare	885,628	885,427	201
Culture and recreation	517,288	508,851	18,437
Capital outlay	180,618	180,847	(229)
Total expenditures	<u>5,588,630</u>	<u>5,346,180</u>	<u>242,450</u>
Excess of revenues over expenditures	496,613	568,405	171,792
Other financing sources (uses):			
Operating transfers in	665,445	696,850	31,405
Operating transfers out	(673,846)	(690,380)	(16,534)
Sale of assets	18,800	18,285	285
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>42,400</u>	<u>24,755</u>	<u>(17,645)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 539,013</u>	<u>\$ 613,271</u>	<u>\$ 74,258</u>
Fund balance, beginning		8,881,100	
Prior year adjustments		(38,187)	
Fund balance, ending		<u>\$ 9,452,914</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
DEBT SERVICE FUND - HOSPITAL IMPROVEMENT BOND SINKING FUND
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Use of money and property -			
Interest and rent	\$ 122,508	\$ 122,883	\$ 375
Total revenues	<u>122,508</u>	<u>122,883</u>	<u>375</u>
Expenditures:			
Debt service:			
Principal retirement	95,000	95,000	-
Interest and fiscal charges	3,458	3,431	27
Total expenditures	<u>98,458</u>	<u>98,431</u>	<u>27</u>
(Deficiency) of revenues			
other expenditures	24,058	24,462	404
Other financing sources (uses):			
Operating transfers out	(30,000)	(30,000)	-
Total other financing sources	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Excess (deficiency) of revenues			
and other sources over			
expenditures and other uses	\$ (5,950)	(5,578)	\$ 372
Fund balance, beginning		(39,310)	
Prior year adjustments		-	
Fund balance, ending		\$ (44,308)	

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

Statement F

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 CAPITAL PROJECT FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 365,475	\$ 20,004	\$ (345,471)
Taxes	42,000	42,021	21
Use of money and property	52,812	54,344	1,532
Other revenue	78,158	78,889	731
Total revenues	518,445	195,258	(323,187)
Expenditures:			
Operating services:			
Culture and recreation	155,838	151,241	4,597
Capital outlay	989,828	851,465	138,363
Total expenditures	1,145,666	1,002,706	142,960
Excess of revenues (deficiency) over expenditures	(627,221)	(807,448)	180,227
Other financing sources (uses):			
Operating transfers in	25,000	25,000	-
Operating transfers out	-	-	-
Total other financing sources (uses)	25,000	25,000	-
Excess of revenue and other sources over expenditures and other uses	\$ (602,221)	(782,448)	\$ 180,227
Fund balance, beginning		1,250,822	
Prior period adjustments		(40)	
Fund balance, ending		\$ 468,334	

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, 1995

INTRODUCTION

The Lincoln Parish Police Jury is the governing authority for Lincoln Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January of 1996.

Louisiana Revised Statute 13:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Governmental Accounting Standards Board (GASB) Statement No. 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 legally dependent on the police jury.

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

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 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, some of the previously listed component units are included in the accompanying financial statements.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

Considered in the determination of component units of the reporting entity were the School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Lincoln Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are financially 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 purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund Types:

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

General Fund

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

Special Revenue Funds

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

Debt Service

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

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

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:

Agency Fund

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

Fixed Assets and Long-Term Liabilities

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Revenues

Ad valorem taxes and related state revenue sharing (which is based on assessments of business property and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

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

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

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

Expenditures

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

Other Financing Sources/(Uses)

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Practices

Budgetary practices of the Police Jury include public notice of the proposed budget, public inspection of the proposed budget and public hearings on the budget. Budgets are prepared on a modified accrual basis of accounting. The secretary-treasurer is authorized to transfer budget amounts within a function by object classification, however, any revisions that alter the total expenditures of any function must be approved by the Lincoln Parish Police Jury. Appropriations lapse at year-end. Budgeted amounts shown in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The level of budgetary responsibility is by total appropriation; 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 accrued by the federal government, and as such, represent fully collateralized investments. Under state law, the Lincoln Parish Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union or the laws of the United States. Further, the Police Jury may invest in the time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The Parish considers Treasury notes and other short term securities as cash equivalents.

At year end, the carrying amount of the Police Jury's deposits was \$2,983,751, and the bank balance was \$2,641,014. The bank balance is categorized as follows:

Amount insured by FDIC and FSLIC	\$ 500,000
Amount collateralized with securities held by the pledging financial institution's agent in the Police Jury's name	2,141,014
Uncollateralized	—
Total bank balance	<u>\$ 2,641,014</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments (Continued)

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 incurred by the Jury at December 31, 1993. 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 counterpart's trust department or agent in the entity's name.
- Category 3 - Uninsured and unregistered, with securities held by the counterpart, 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	\$ 956,721	\$ -	\$ -	\$ 956,721	\$ 960,159
Government agency bonds	5,577,654	-	-	5,577,654	5,595,908
Collateralized mortgage obligations	1,343,132	-	-	1,343,132	1,459,029
Total investments	\$8,077,510	\$ -	\$ -	\$8,077,510	\$8,024,898

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 illness only. Upon separation, all unused sick leave lapses.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Annual and Sick Leave (Continued)

Library

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

Third Judicial Criminal District Court

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

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

Sales and Use Tax

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

Sales tax and use taxes are collected by the Lincoln-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 "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories

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

NOTE 2 - PENSION PLAN

Plan description

The Parochial Employer Retirement System, a Public Employer Retirement System, is a cost sharing multiple-employer plan governed by the Louisiana Revised Statutes, Title II, Sections 1981 through 2015, specifically, and other general laws of the State of Louisiana.

Under the Parochial Retirement System, a member is eligible for normal retirement if he has at least 20 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 35 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.

Funding policy

The Lincoln Parish Police Jury's total payroll for the year ended December 31, 1995 was \$2,916,113 of which \$1,799,440 was the covered payroll for employees in the Parochial Retirement System. The employees contribute 9.50% and the Police Jury contributes 8.00%. The Lincoln Parish Police Jury has 93 employees covered under this retirement system. The contribution requirement was \$317,683 of which \$172,462 was the employer's portion and \$145,221 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

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

NOTE 2 - PENSION PLAN (Continued)

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

The Parochial Retirement System does not conduct separate measurement of assets and pension benefit obligations for individual employers. The benefit obligation at December 31, 1994, (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 1676,722,903. The Parochial Retirement System's net assets available for benefits on that date were 377,385,613, resulting in an unfunded pension benefit obligation of \$106,137,180. 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

On June 8, 1982, the Police Jury leased the parish owned hospital facilities to the Lincoln Public Benefit Corporation, a Louisiana non-profit corporation. The lease is for a period of thirty years and requires monthly lease payments of \$10,000. On September 1, 1982, the Lincoln Public Benefit Corporation sub-leased the facilities to Lincoln General Hospital, Incorporated, a Louisiana non-profit corporation. The sub-lease is for a period of twenty years and requires lease payments of \$10,000 per month. Lease payments are made to the Lincoln Public Benefit Corporation, who in turn makes identical payments to the Lincoln Parish Police Jury, original lessor. Lease payments to the Police Jury are accounted for in the Hospital Improvement Debt Service Fund.

In 1993 the Police Jury leased additional hospital facilities to the Lincoln Public Benefit Corporation. The lease is for assets acquired through a \$7,000,000 bond issue. The lease agreement requires rents sufficient to pay principal and interest. Principal payments of \$725,000 per year are required for the first five years and \$135,333 per year for the remaining ten years. The interest rate is set every five years based on the preceding six month average of the five year treasury note, less sixty basis points. The Lincoln Public Benefit Corporation sub-leases to the Lincoln General Hospital, Incorporated.

The Police Jury had no other capital or operating leases in effect at December 31, 1995.

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

NOTE 4 - RECEIVABLES

The receivables of \$2,528,553 on December 31, 1995, as shown on Statement A, are detailed as follows:

Class of Receivables	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$ 280,590	\$1,428,255	\$ -	\$1,708,847
Other	165,028	303,683	-	468,711
State revenue sharing	46,892	218,258	-	265,150
State reimbursements	-	38,758	-	38,758
Other	22,449	104,477	9,711	136,637
Totals	\$ 524,960	\$2,812,881	\$ 9,711	\$2,528,553

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

NOTE 5 - CHANGES IN LONG-TERM DEBT

Bonds

General Obligation Bonds issued June 1, 1971, totaled \$3,000,000. Annual installments, at varying amounts, are required through 1996 with interest rates between 5.0% and 5.5%. The General Obligation Bonds are paid through the Hospital Improvement Debt Service Fund.

Revenue bonds issued August 24, 1990, totaled \$7,090,000. Annual installments of \$775,333 are due for the first five years and annual installments of \$335,333 for the last ten years. The annual interest rate is presently 4.65%. On the 8th year anniversary date, the interest rate will be re-set for a five-year period utilizing a fixed rate according to a formula equal to the preceding six month average of the five-year treasury rate, less 60 basis points.

These revenue bonds are secured only by the revenues of the Lincoln General Hospital.

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

NOTE 3 - CHANGES IN LONG-TERM DEBT (Continued)

The following is a summary of debt transactions of the Lincoln Parish Police Jury for the year ended December 31, 1995:

	General Obligation Bonds	Revenue Bonds	Total
Debt payable at January 1, 1995	\$ 100,000	\$ 6,266,687	\$ 6,366,687
Retirements	(95,000)	(733,333)	(828,333)
Debt payable at December 31, 1995	\$ 5,000	\$ 5,533,354	\$ 5,538,354

The annual requirements to amortize all debts outstanding as of December 31, 1995, are as follows:

Year Ending December 31	General Obligation Bonds	Revenue Bonds	Total
1996	\$ 5,000	\$ 733,333	\$ 738,333
1997	-	733,333	733,333
1998	-	733,333	733,333
1999	-	733,333	733,333
Thereafter	-	2,680,002	2,680,002
Total debt requirements	\$ 5,000	\$ 5,533,354	\$ 5,538,354

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

NOTE 6 - DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 1995, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 128,803	\$ 2,118
Special Revenue Funds:		
Solid Waste Disposal Fund	-	100,000
Solid Waste Disposal Equipment Reserve	100,800	-
Courthouse Capital	2,118	-
Section 8 Housing	-	3,531
Criminal Court Fund	-	30,158
HELP Center	60,277	116
Community Services Block Grant	-	31,987
Emergency Food and Shelter	116	-
LIHEAP Energy	-	2,208
Transportation	-	20,826
Child Care Feeding	-	3,506
Summer Food Services	-	560
Debt Service Fund:		
Hospital Improvement Bond Fund	-	125,275
Totals	\$ 328,673	\$ 328,673

NOTE 7 - RESERVED FUND BALANCE - WITNESS FEES

Louisiana Revised Statute 15:235 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, 1995:

Balance at January 1, 1995	\$ 98,700
Court costs collected	43,987
Interest	3,171
Witness fees paid	<u>(1,201,155)</u>
Balance at December 31, 1995	\$ 127,936

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

NOTE 8 - 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 these 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, 1995:

	Collection Equipment	Disposal Equipment	Total
Balance at January 1, 1995	\$ 967,280	\$ 2,058,797	\$ 3,026,077
Transfers in	-	232,600	232,600
Sale of assets	-	-	-
Other revenues	59,546	124,446	183,992
Prior period adjustment	662	-	662
Balance at December 31, 1995	\$ 1,027,488	\$ 2,385,343	\$ 3,412,831

The total Solid Waste Equipment Reserve as of December 31, 1995, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	\$ 3,332,738
Library Fund Equipment Reserve	159,666
Sewer Fund Equipment Replacement	11,788
HSLP Agency Equipment Reserve	16,979
Total Fund Equity Designated for Equipment Replacement, per Statement A	\$ 3,521,171

NOTE 9 - CRIMINAL COURT FUND SURPLUS

Louisiana Revised Statute 12:371.11 requires that one-half of any surplus remaining in the Criminal Court Special Revenue Fund at year end be transferred to the parish General Fund and reflected in the due to/from other funds accounts. As December 31, 1995, this fund had a deficit fund balance. The following details the amount due at December 31, 1995:

Criminal court surplus at December 31, 1995	\$ 29,839
Amount due to Lincoln Parish Police Jury in 1995	14,920
Balance due to Lincoln Parish Police Jury at December 31, 1995	\$ 14,920

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 1993

NOTE 10 - CHANGES IN GENERAL FIXED ASSETS

	Balance 12/31/92	Additions	Deductions	Balance 12/31/93
Police Jury:				
Land	\$ 1,323,081	\$ -	\$ -	\$ 1,323,081
Improvements	795,219	698,789	-	1,494,009
Buildings	4,127,853	-	(3,900)	4,123,953
Furniture & equipment	348,126	17,548	-	365,674
Machinery & equipment	2,836,464	453,446	(360,472)	2,929,438
Hospital equipment	1,184,961	6,842	-	1,191,803
Hospital construction in progress	4,364,381	1,225,745	-	5,590,126
Subtotal	14,873,075	2,322,368	(367,872)	16,827,571
Component Units:				
Land	50,000	-	-	50,000
Buildings	407,793	-	-	407,793
Improvements	14,268	-	-	14,268
Furniture & fixtures	271,908	6,072	(189)	277,891
Machinery & equipment	148,451	99,685	(35,435)	172,701
Subtotal	892,416	105,757	(35,724)	922,449
Total	\$ 15,765,491	\$ 2,428,125	\$ (403,696)	\$ 17,790,920

The hospital construction in progress includes \$292,065 of construction period interest expense.

NOTE 11 - DEBT SERVICE FUND

The Debt Service Fund consists of Hospital Improvement Funds. These funds are used to account for the payment of principal, interest and related costs associated with the \$1,000,000 bond issue of June 1, 1971, and the \$7,000,000 bond issue of August 24, 1993. Financing is provided by a parish-wide ad valorem tax and monthly lease payments on the hospital facilities on the 1991 bond issue and by hospital revenues on the 1994 bond issue.

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

NOTE 11 - DEBT SERVICE FUND (Continued)

Debt service amounts of the Lincoln Parish Police Jury are as follows:

Balance Sheet	1991 Issue	1994 Issue	Total
Assets:			
Cash and cash equivalents	\$ 80,536	\$ 507,040	\$ 588,466
Total assets	\$ 80,536	\$ 507,040	\$ 588,466
Liabilities:			
Due to other funds	\$ 125,274	\$ -	\$ 125,274
Total liabilities	125,274	-	125,274
Fund equity:			
Fund balance (deficiency):			
Reserved for debt service	(44,738)	502,940	463,792
Total liabilities and fund equity	\$ 80,536	\$ 507,040	\$ 588,466
Revenue, Expenditures, and Changes in Fund Balance			
Use of property and money	\$ 122,483	\$ 1,015,211	\$ 1,138,294
Total revenue	122,483	1,015,211	1,138,294
Expenditures:			
Debt service			
Principal retirement	95,060	733,333	828,333
Interest and finance charges	3,431	292,597	296,338
Total expenditures	98,491	1,025,930	1,124,671
Excess (deficiency) of revenue over expenditures	24,462	(10,909)	13,533
Other financing sources (uses):			
Operating transfers out	(30,800)	-	(30,800)
Total other financing sources (uses)	(30,800)	-	(30,800)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(3,338)	(10,909)	(16,497)
Fund balance, beginning	(38,210)	518,809	479,899
Price period adjustment	-	-	-
Fund balance, ending	\$ (44,738)	\$ 507,040	\$ 463,192

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

NOTE 12 - FOOD STAMP PROGRAM

The food stamp program is operated by the Police Jury under an agreement with the Louisiana Department of Health and Hospital. The Police Jury is reimbursed 50% of its operating cost by the Department based on monthly cost reports. Funds are provided by the United States Department of Agriculture through the State Administrative Match Program. During the audit period, the Police Jury received \$5,135,800, issued \$5,108,871, and had a balance of \$1,292,738 in food stamp inventory at December 31, 1995, which is not reflected in the financial statements. A separate audit report will be issued for the Lincoln Parish Food Stamp Program and will include a report on compliance and/or noncompliance with any prescribed laws and regulations.

NOTE 13 - LITIGATION AND CLAIMS

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

NOTE 14 - TAXES

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

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

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

NOTE 15. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Unfavorable Variances

When comparing budget to actual expenditures amounts for the year ended December 31, 1995, the following governmental funds had unfavorable variances:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Blueberry Hill LCDBG			
Total revenues	\$ 105,815	\$ 6,600	\$(99,215)
Total expenditures	105,815	6,600	99,215
Sevier Fund - Equipment Replacement			
Total revenues	190	248	(102)
Total expenditures	190	248	102
LCDBG- GULFAM			
Total revenues	255,635	18,711	(236,944)
Total expenditures	255,635	18,711	236,944
Fund A Water Project			
Total revenues	110,880	1,273	(109,527)
Total expenditures	110,880	1,273	109,527

Budgetary-GAAP Reporting Reconciliation

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

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

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

Funds Without Budgets

The following is a reconciliation of the Capital Project Funds with and without budgets:

	<u>Total Capital Projects</u>	<u>Without Budget</u>	<u>With Budget</u>
Total revenues	\$ 211,565	\$ 15,887	\$ 195,678
Total expenditures	<u>2,645,284</u>	<u>1,342,588</u>	<u>1,302,706</u>
Deficiency of revenue over expenditures	(1,873,789)	(1,226,701)	(647,088)
Transfers in	25,000	-	25,000
Beginning fund balance	3,146,743	1,895,923	1,250,820
Prior period adjustment	<u>(40)</u>	<u>-</u>	<u>(40)</u>
Ending fund balance	<u>\$ 1,337,314</u>	<u>\$ 669,222</u>	<u>\$ 608,692</u>

The following is a reconciliation of the Debt Service Funds with and without budgets:

	<u>Total Debt Service</u>	<u>Without Budget</u>	<u>With Budget</u>
Use of property and money	\$ 1,138,389	\$ 1,015,311	\$ 122,898
Total revenue	<u>1,138,389</u>	<u>1,015,311</u>	<u>122,898</u>
Expenditures:			
Debt service:			
Principal retirement	878,333	723,333	155,000
Interest and finance charges	<u>259,358</u>	<u>282,907</u>	<u>76,451</u>
Total expenditures	<u>1,137,691</u>	<u>1,006,240</u>	<u>231,451</u>
Excess (deficiency) of revenue over expenditures	13,513	(10,929)	24,447
Operating transfers out	(30,000)	-	(30,000)
Beginning fund balance	479,659	518,869	(39,210)
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	<u>\$ 462,172</u>	<u>\$ 507,940</u>	<u>\$ 44,237</u>

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

NOTE 15 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

The Hospital Capital Projects Fund did not adopt a budget for the year ended December 31, 1995.

The Hospital Debt Sinking Fund did not adopt a budget for the year ended December 31, 1995.

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, 1995, the Capital Projects Fund did not have any encumbrance timing differences between GAAP based and budget based budgets.

NOTE 16 - DEFICIT FUND BALANCE OF INDIVIDUAL FUNDS

The Criminal Court Fund had a deficit fund balance at December 31, 1995 due to the deficit fund balance from 1994 being carried forward. Also, for the year ended December 31, 1995, the Criminal Court Fund's expenditures exceeded the revenues.

NOTE 17 - DEFERRED COMPENSATION PLAN

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

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

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

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

NOTE 17 - DEFERRED COMPENSATION PLAN (Continued)

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

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

NOTE 18 - POST EMPLOYMENT HEALTH CARE BENEFITS

In addition to the pension benefits described in Note 5, the Lincoln Parish Police Jury provides post-retirement health care benefits, in accordance with state SAA8488, to all employees who retire from the Police Jury meeting the following:

- After attaining age 50, with at least 10 years of service,
- After attaining age 55, with at least 25 years of service, or
- No age requirement if the employee has provided 30 years of service.

NOTE 18 - POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

Currently, 17 employees meet one of the above eligibility requirements.

During the year, expenditures of \$44,456 were recognized for post-retirement health care.

NOTE 19 - LINCOLN GENERAL HOSPITAL BOND ISSUE AND RELATED ACCOUNTS

In August, 1995, the Lincoln Parish Police Jury issued \$7,000,000 in bonds to finance the construction of additional facilities at the Lincoln General Hospital and acquisition of additional equipment for the hospital. All of the proceeds from the bond issue are for the benefit of the hospital and all payments are to come exclusively from the revenues of the hospital. The Police Jury is not obligated to pay the bonds if the hospital fails to make cost payments sufficient to cover the principal and interest payments.

SUPPLEMENTAL INFORMATION SCHEDULES

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1985

SPECIAL BUSINESS FUNDS

Road Maintenance Fund

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

Road Construction Fund

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

Special Road Fund

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

Solid Waste Funds

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

Solid Waste Equipment Reserve Funds

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)
DECEMBER 31, 1995

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, bonds, 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 fees, forfeitures and court costs as provided by applicable Louisiana Revised Statutes. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

Law Enforcement Witness Fee Fund

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

Juvenile Assistance Fund

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

Health Unit Fund

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

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

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.

LCDDG Fund

The LCDDG-Blueberry Hill Fund is used to account for federal grant monies used in the construction of two sewer projects. These projects are ongoing and will extend over several years.

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.

HELPE 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, 1993

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
Assets:				
Cash and cash equivalents	\$ 434,628	\$ 14,200	\$ 16,104	\$ 137,159
Investments	3,086,608	451,242	-	-
Receivables	1,485,947	488,029	32,609	1,347
Prepaid expenses	585	6,843	-	-
Due from other funds	100,000	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	83,158	-	-	-
TOTAL ASSETS	\$ 3,779,652	\$ 999,249	\$ 48,893	\$ 138,526
Liabilities and fund equity:				
Liabilities:				
Accounts payable	\$ 238,000	\$ 44,242	\$ 1,819	\$ 799
Due to other funds	100,000	-	58,154	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	-	-	-
Total liabilities	338,000	44,242	20,963	799
Fund equity:				
Fund balances:				
Reserve for prepaid fees	585	6,843	-	-
Reserve for subsequent year's expenditures	62,681	-	-	-
Reserve for inventories	83,158	-	-	-
Unreserved:				
Designated for equipment replacement	3,732,728	129,866	-	-
Undesignated	3,360,728	780,899	14,930	137,826
Total fund equity	7,443,082	915,802	14,930	137,826
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,779,652	\$ 999,249	\$ 48,893	\$ 138,526

Schedule 1

Juvenile Assurance Fund	Health Unit Fund	Section 8 Housing Fund	LCDBG Fund	Senior Fund	Senior Fund Equipment Replacement	HELP Agency	Totals
\$ 1,700	\$ 202	\$ 23,418	\$ -	\$ 5,530	\$ 11,708	\$ 41,246	\$ 66,066
-	-	-	-	-	-	-	\$ 137,948
-	417	1,860	-	4,889	-	-	2,093,881
-	1,419	-	-	-	-	-	9,008
-	-	-	-	-	-	67,394	167,394
-	-	12,417	-	-	-	66,717	79,214
-	-	-	-	-	-	-	81,258
<u>\$ 1,700</u>	<u>\$ 1,179</u>	<u>\$ 26,078</u>	<u>\$ -</u>	<u>\$ 10,009</u>	<u>\$ 11,708</u>	<u>\$ 175,092</u>	<u>\$ 3,156,793</u>
\$ -	\$ -	\$ 3,136	\$ -	\$ 1,017	\$ -	\$ 7,115	298,525
-	-	3,832	-	-	-	67,999	381,883
-	-	-	-	-	-	-	-
-	-	-	-	-	-	0	1
-	-	8,618	-	1,007	-	74,511	490,607
-	1,410	-	-	-	-	-	9,008
-	-	-	-	-	-	7,068	60,791
-	-	-	-	-	-	-	81,258
-	-	-	-	-	11,708	16,978	3,091,178
<u>1,700</u>	<u>700</u>	<u>28,300</u>	<u>-</u>	<u>8,001</u>	<u>-</u>	<u>76,819</u>	<u>4,683,817</u>
<u>1,700</u>	<u>1,179</u>	<u>28,300</u>	<u>-</u>	<u>8,001</u>	<u>11,708</u>	<u>180,889</u>	<u>5,607,354</u>
<u>\$ 1,700</u>	<u>\$ 1,179</u>	<u>\$ 26,078</u>	<u>\$ -</u>	<u>\$ 10,009</u>	<u>\$ 11,708</u>	<u>\$ 175,092</u>	<u>\$ 3,156,793</u>

**LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995**

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
Revenues:				
Taxes:				
Ad valorem	\$ 1,058,800	\$ 477,000	\$ -	\$ -
License sales tax	1,989,367	-	-	-
State governmental revenues:				
Federal funds				
Section 8 Housing	-	-	-	-
FDMA	-	-	-	-
LICRHO Funds	-	-	-	-
Other Federal funds	-	-	-	-
Commodities	-	-	-	-
State funds				
Texas incorporation funds	494,868	-	-	-
Texas revenue sharing (cont)	148,842	69,286	-	-
Grants - other local agencies	-	-	-	-
Taxes, charges and commissions for services	145,128	-	8,693	41,987
Fees and forfeitures	-	5,076	271,087	-
Use of money and property	508,268	59,865	1,238	5,171
Other revenues	31,658	11,980	-	-
Total revenues	4,176,991	652,115	342,698	49,158
Expenditures:				
General government:				
General	-	-	115,776	50,028
Public works	1,278,288	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	588,833	-	-
Capital outlay	329,780	25,854	3,258	-
Total expenditures	1,608,068	588,717	119,034	50,028
Excess (deficiency) of revenues over expenditures	2,568,923	63,398	223,664	-8,870
Other financing sources (used):				
Operating transfers in	850,084	-	-	-
Operating transfers out	(655,884)	-	(14,930)	-
Sale of assets	16,285	-	-	-
Methods of expenditures	-	-	-	-
Total other financing sources (used)	16,285	-	(14,930)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,585,208	63,398	208,734	-8,870
Fund balances, beginning	6,888,017	801,248	18,124	88,799
Price period adjustments	(22,112)	(8,854)	1,015	-
Fund balances, ending	\$ 7,443,042	\$ 811,892	\$ 18,759	\$ 121,629

Schedule 3

Paralegal Assistance Fund	Health Unit Fund	Section 8 Housing Fund	Disability and LTD/DBO Fund	Group Fund	Senior Fund Equipment Replacement	191P Comm.	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000 1,889,187
-	-	418,310	-	-	-	-	630,123
-	-	-	8,000	-	-	-	8,000
-	-	-	-	-	-	251,287	251,287
-	-	-	-	-	-	8,000	8,000
-	-	-	-	-	-	-	694,864
31,236	8,000	-	-	-	-	-	396,236
-	-	-	-	26,767	-	4,283	230,736
-	-	-	-	-	-	-	241,731
260	208	-	-	343	248	-	881,688
-	-	26,171	-	-	-	11,620	67,281
<u>11,496</u>	<u>8,208</u>	<u>468,794</u>	<u>8,000</u>	<u>27,117</u>	<u>248</u>	<u>411,280</u>	<u>3,534,583</u>
11,865	-	-	-	-	-	-	277,866
-	25,621	429,833	8,000	11,208	-	417,811	3,255,836
-	-	-	-	-	-	-	865,437
-	-	-	-	-	-	28,839	300,831
<u>11,865</u>	<u>25,621</u>	<u>429,833</u>	<u>8,000</u>	<u>11,208</u>	<u>-</u>	<u>446,650</u>	<u>5,345,169</u>
891	(38,412)	899	-	11,818	348	(1,32,687)	388,416
-	21,608	-	-	-	8,000	300	696,830
-	-	-	-	(9,000)	-	(366)	(883,282)
-	-	-	-	-	-	-	16,285
-	31,508	-	-	(9,000)	8,000	-	16,813
891	(967)	899	-	6,818	3,148	(32,687)	621,771
1,799	4,096	28,680	-	4,752	2,120	133,168	8,091,100
-	-	(1,372)	-	(2,000)	-	412	(15,187)
<u>\$ 2,690</u>	<u>\$ 3,129</u>	<u>\$ 28,308</u>	<u>\$ -</u>	<u>\$ 9,514</u>	<u>\$ 11,168</u>	<u>\$ 108,896</u>	<u>\$ 8,602,189</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BOSTON, LOUISIANA
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS
 DECEMBER 31, 1995

	Road Maintenance Fund	Road Construction Fund	Special Road Fund
Assets:			
Cash and cash equivalents	\$ 107,674	\$ 125	\$ 63,797
Investments	109,255	318,898	883,437
Receivables	593,219	592,411	48,829
Prepaid expenses	-	-	385
Due from other funds	-	-	-
Due from other governmental agencies	-	-	-
Inventory	<u>35,150</u>	<u>48,180</u>	<u>-</u>
TOTAL ASSETS	\$ 845,338	\$ 959,634	\$ 996,818
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 15,508	\$ 15,509	\$ 80,964
Due to other funds	-	-	-
Deferred revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>15,508</u>	<u>15,509</u>	<u>80,964</u>
Fund equity:			
Fund balances:			
Reserve for prepaid fees	-	-	385
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventory	35,150	48,180	-
Designated for equipment replacement	-	-	-
Unreserved:			
Underdesignated	<u>814,680</u>	<u>904,025</u>	<u>915,459</u>
Total fund equity	<u>845,338</u>	<u>944,025</u>	<u>915,854</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 845,338	\$ 959,634	\$ 996,818

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
\$ 93,662	\$ 94,683	\$ 18,349	\$ 12,388	\$ 24,951	\$ 424,629
697,863	-	75,011	2,592,255	1,081,877	5,686,606
45,394	203,063	2,284	-	667	1,482,987
-	-	-	-	-	585
-	-	-	108,600	-	108,600
-	-	-	-	-	-
-	-	-	-	-	83,250
<u>\$ 836,119</u>	<u>\$ 297,746</u>	<u>\$ 95,644</u>	<u>\$ 2,706,243</u>	<u>\$ 1,027,485</u>	<u>\$7,779,657</u>
\$ 53,745	\$ 69,131	\$ 138	\$ -	\$ -	\$ 238,815
-	100,000	-	-	-	100,000
-	-	-	-	-	-
<u>53,745</u>	<u>169,131</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>338,815</u>
-	-	-	-	-	585
62,691	-	-	-	-	62,691
-	-	-	-	-	83,250
-	-	-	2,706,243	1,027,485	3,732,738
<u>718,681</u>	<u>128,131</u>	<u>95,426</u>	<u>-</u>	<u>-</u>	<u>3,560,728</u>
<u>782,374</u>	<u>128,131</u>	<u>95,426</u>	<u>2,706,243</u>	<u>1,027,485</u>	<u>7,443,842</u>
<u>\$ 836,119</u>	<u>\$ 297,746</u>	<u>\$ 95,644</u>	<u>\$ 2,706,243</u>	<u>\$ 1,027,485</u>	<u>\$7,779,657</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Road Maintenance Fund	Road Construction Fund	Special Road Fund
Revenues:			
Taxes:			
Ad valorem	\$ 514,000	\$ 514,000	\$ -
½ cent sales tax	-	-	-
Intergovernmental revenues:			
Parish transportation funds	-	-	494,864
State revenue sharing (net)	84,421	84,421	-
Federal emergency management assistance	-	-	-
Fees, charges and commissions for service	-	-	-
Use of money and property - interest	16,948	17,080	43,221
Miscellaneous revenue	4,811	2,448	3,811
Total revenues	<u>630,180</u>	<u>633,955</u>	<u>541,896</u>
Expenditures			
Public works	689,051	356,411	140,100
Capital outlay	-	-	88,532
Total expenditures	<u>689,051</u>	<u>356,411</u>	<u>228,632</u>
Excess (deficiency) of revenues over expenditures	<u>(58,871)</u>	<u>27,544</u>	<u>313,267</u>
Other financing sources (uses):			
Operating transfers in	183,000	-	-
Operating transfers out	-	-	(183,800)
Sale of assets	16,283	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>199,283</u>	<u>-</u>	<u>(183,800)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>60,414</u>	<u>27,544</u>	<u>129,467</u>
Fund balances at beginning of year	<u>812,351</u>	<u>877,218</u>	<u>860,004</u>
Prior period adjustments	<u>(12,968)</u>	<u>(16,732)</u>	<u>(132)</u>
Fund balances, end of year	<u>\$ 859,837</u>	<u>\$ 948,024</u>	<u>\$ 940,034</u>

Schedule 4

Solid Waste Collection Fund	Solid Waste Disposal Fund	Solid Waste Recycling Fund	Solid Waste Disposal Equipment Reserve Fund	Solid Waste Collection Equipment Reserve Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,038,000
-	1,989,167	-	-	-	1,989,167
-	-	-	-	-	494,854
-	-	-	-	-	168,842
-	-	-	-	-	-
40,216	21,708	83,218	-	-	145,142
40,582	2,944	2,482	124,446	59,548	339,258
569	-	-	-	-	11,638
<u>87,418</u>	<u>2,613,822</u>	<u>85,712</u>	<u>124,446</u>	<u>59,548</u>	<u>4,138,992</u>
253,175	1,444,588	31,842	-	-	3,215,218
<u>228,018</u>	<u>13,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,260</u>
<u>481,183</u>	<u>1,457,797</u>	<u>31,842</u>	<u>-</u>	<u>-</u>	<u>3,685,922</u>
(393,775)	356,025	53,898	124,446	59,548	571,972
231,084	-	-	212,800	-	696,084
-	(353,084)	-	-	-	(635,084)
-	-	-	-	-	16,283
<u>331,084</u>	<u>(353,084)</u>	<u>-</u>	<u>212,800</u>	<u>-</u>	<u>16,283</u>
(62,691)	1,941	53,898	348,446	59,548	588,217
845,685	125,716	41,538	2,338,797	667,289	6,888,017
<u>-</u>	<u>(62)</u>	<u>-</u>	<u>-</u>	<u>668</u>	<u>(33,212)</u>
<u>\$ 782,328</u>	<u>\$ 328,385</u>	<u>\$ 95,436</u>	<u>\$ 2,708,243</u>	<u>\$ 1,027,495</u>	<u>\$ 7,441,042</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 PUBLIC WORKS FUND
 FOR THE YEAR ENDED DECEMBER 31, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,028,000	\$ 1,028,060	\$ -
% cost sales tax	1,550,000	1,669,167	119,167
Intergovernmental revenues:			
State funds:			
Parish transportation funds	485,000	494,864	9,864
State revenue sharing	175,000	168,502	(6,498)
Fees, charges and commissions for services	146,000	145,224	(776)
Use of money and property - interest earnings and rents	324,300	339,268	14,968
Other revenues	8,250	11,638	3,388
Total revenues	<u>4,113,550</u>	<u>4,136,969</u>	<u>23,419</u>
Expenditures:			
Public works	3,769,079	3,775,218	6,139
Capital outlay	321,000	328,305	(7,305)
Total expenditures	<u>4,090,079</u>	<u>4,103,523</u>	<u>12,556</u>
Excess of revenues over expenditures	<u>23,471</u>	<u>33,446</u>	<u>10,000</u>
Other financing sources (uses):			
Operating transfers in	624,680	624,684	4
Operating transfers out	(624,680)	(624,684)	(4)
Sale of assets	16,000	16,285	285
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>16,000</u>	<u>16,285</u>	<u>285</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 39,471</u>	<u>49,731</u>	<u>\$ 10,260</u>
Fund balance, beginning		6,888,017	
Prior year adjustments		(31,222)	
Fund balance, ending		<u>\$ 7,043,045</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 KUSTOM, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 LIBRARY FUND
 FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 422,000	\$ 422,000	\$ -
Intergovernmental revenues:			
State funds:			
State income sharing	30,000	68,386	(614)
Fines and forfeitures	9,300	9,678	378
Use of money and property - interest earnings and fees	38,514	38,000	(470)
Other revenues	<u>12,366</u>	<u>11,980</u>	<u>(320)</u>
Total revenues	<u>512,138</u>	<u>552,100</u>	<u>(1,626)</u>
Expenditures:			
Culture and recreation	517,286	500,501	16,455
Capital outlay	<u>31,850</u>	<u>29,852</u>	<u>1,998</u>
Total expenditures	<u>551,136</u>	<u>530,323</u>	<u>22,413</u>
Excess (deficiency) of revenues over expenditures	<u>\$ _____</u>	21,387	<u>\$ 21,387</u>
Fund balance, beginning		909,268	
Prior year adjustments		(_____ 8,800)	
Fund balance, ending		<u>\$ 921,852</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, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 8,823	\$ 8,453	\$(370)
Fines and forfeitures	231,000	232,897	1,897
Use of money and property - interest earnings and rents	1,168	1,129	(38)
Total revenues	<u>241,213</u>	<u>242,690</u>	<u>1,477</u>
Expenditures:			
General government:			
Judicial	215,000	225,776	10,776
Capital outlay	1,800	1,289	(511)
Total expenditures	<u>216,800</u>	<u>227,065</u>	<u>10,265</u>
Excess of revenues over expenditures	<u>24,413</u>	<u>15,625</u>	<u>8,788</u>
Other financing uses:			
Operating transfers out	-	(14,200)	(14,200)
Total other financing uses	<u>-</u>	<u>(14,200)</u>	<u>(14,200)</u>
Excess of revenues and other financing sources over expenditures and other uses	<u>\$ 24,413</u>	<u>(1,375)</u>	<u>\$(25,788)</u>
Fund balance, beginning		15,234	
Prior period adjustment		1,015	
Fund balance, ending		<u>\$ 14,859</u>	

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 46,000	\$ 45,987	\$ (13)
Use of money and property - interest earnings and rents	<u>3,280</u>	<u>3,121</u>	<u>(159)</u>
Total revenues	<u>49,280</u>	<u>49,108</u>	<u>(172)</u>
Expenditures:			
General government: Judicial	<u>21,000</u>	<u>20,125</u>	<u>875</u>
Total expenditures	<u>21,000</u>	<u>20,125</u>	<u>875</u>
Excess of revenues over expenditures	\$ <u>28,280</u>	29,003	\$ <u>723</u>
Fund balance, beginning		<u>98,752</u>	
Fund balance, ending		<u>\$ 127,755</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 JUVENILE ASSISTANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 32,297	\$ 32,236	\$(61)
Use of money and property - interest earnings and rents	_____175	_____268	_____83
Total revenues	_____32,472	_____32,504	_____32
Expenditures:			
General government:			
Judicial	_____32,237	_____31,905	_____332
Total expenditures	_____32,237	_____31,905	_____332
Excess of revenues over expenditures	\$ _____135	599	\$ _____416
Fund balance, beginning		_____1,700	
Fund balance, ending		\$ _____2,299	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 BUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 HEALTH UNIT FUND
 FOR THE YEAR ENDED DECEMBER 31, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 5,000	\$ 5,000	\$ -
Use of money and property - interest earnings and rents	200	205	4
Total revenues	5,200	5,205	4
Expenditures:			
Health and welfare	38,200	37,621	579
Total expenditures	38,200	37,621	579
Excess (deficiency) of revenues over expenditures	(33,000)	(32,417)	583
Other financing sources (uses):			
Operating transfers in	31,500	31,500	-
Total other financing sources (uses)	31,500	31,500	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (1,500)	(917)	\$ 583
Fund balance, beginning,		4,096	
Prior period adjustment		-	
Fund balance, ending		\$ 3,179	

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	\$ 412,300	\$ 410,323	\$(1,977)
Other revenues	<u>78,108</u>	<u>20,421</u>	<u>57,687</u>
Total revenues	<u>490,408</u>	<u>430,744</u>	<u>59,664</u>
Expenditures:			
Health and welfare	<u>429,308</u>	<u>429,503</u>	<u>195</u>
Total expenditures	<u>429,308</u>	<u>429,503</u>	<u>195</u>
Excess of revenues over expenditures	\$ _____	899	\$ _____ 899
Fund balance, beginning		29,440	
Price period adjustments		<u>1,572</u>	
Fund balance, ending		<u>\$ 31,912</u>	

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
LCDSO Fund	\$ 185,815	\$ 8,600	\$(177,215)
Total revenues	<u>185,815</u>	<u>8,600</u>	<u>(177,215)</u>
Expenditures:			
Public works	<u>185,815</u>	<u>8,600</u>	<u>177,215</u>
Total expenditures	<u>185,815</u>	<u>8,600</u>	<u>177,215</u>
Excess of revenues over expenditures	\$ _____	-	\$ _____
Fund balance, beginning		<u> </u>	
Fund balance, ending		\$ _____	

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, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Sewer fee	\$ 27,000	\$ 26,367	\$ (633)
Use of money and property - interest earnings and rents	<u> 200</u>	<u> 250</u>	<u> 43</u>
Total revenues	<u>27,200</u>	<u>26,610</u>	<u>(590)</u>
Expenditures:			
Public works	<u>10,780</u>	<u>11,200</u>	<u>(420)</u>
Total expenditures	<u>10,780</u>	<u>11,200</u>	<u>(420)</u>
Excess (deficiency) of revenues over expenditures	16,420	15,410	(1,010)
Other financing sources (uses):			
Operating transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u> -</u>
Total other financing sources (uses)	<u>(9,000)</u>	<u>(9,000)</u>	<u> -</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 7,420</u>	<u>6,410</u>	<u>\$ (1,010)</u>
Fund balance, beginning		4,712	
Prior period adjustment		<u>(2,558)</u>	
Fund balance, ending		<u>\$ 9,012</u>	

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

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest earnings and rents	\$ 350	\$ 248	\$(102)
Total revenues	350	248	(102)
Expenditures:			
Equipment replacement	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	350	248	(102)
Other financing sources (uses):			
Operating transfers in	9,000	9,000	-
Total other financing sources (uses)	9,000	9,000	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 9,350	9,248	\$(102)
Fund balance, beginning		2,516	
Prior period adjustment		-	
Fund balance, ending		\$ 11,798	

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, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other Federal Funds	\$ 385,000	\$ 375,337	\$(9,678)
Commodities	-	8,000	8,000
Fees, charges and commission for services	14,230	4,300	(9,947)
Other revenues	22,078	22,628	1,546
Total revenues	<u>421,338</u>	<u>411,265</u>	<u>(10,073)</u>
Expenditures:			
Health and welfare	405,829	413,871	(8,042)
Capital outlay	25,800	28,096	(2,296)
Total expenditures	<u>432,629</u>	<u>442,967</u>	<u>(10,338)</u>
Excess of revenues over expenditures	<u>(11,291)</u>	<u>(32,682)</u>	<u>(21,412)</u>
Other financing sources (uses):			
Operating transfers in	266	266	-
Operating transfers out	(266)	(266)	-
Total other financing sources (uses)	<u>(1)</u>	<u>-</u>	<u>1</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (11,271)</u>	<u>(32,682)</u>	<u>\$ (21,412)</u>
Fund balance, beginning		133,181	
Prior year adjustments		432	
Fund balance, ending		<u>\$ 130,935</u>	

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1995

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.

Rural Development Fund

The rural development fund is used to account for the planning and construction of a meeting facility at the Mt. Olive Fire Station.

LCDRD-OLULAM Fund

The LCDRD-OLULAM Fund is used to account for federal grant monies used in the construction of an economic development project to benefit employment in Lincoln Parish.

FedHA Water Project Fund

The FedHA Water Project Fund is used to account for federal grant monies used in the construction of an economic development water project. The project will benefit employment in Lincoln Parish.

Lincoln Parish Hospital Capital Project Fund

Lincoln Parish Hospital Capital Project Fund is used to account for bond proceeds and interest earned used in the construction of hospital buildings and the purchase of hospital equipment.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RUSTON, LOUISIANA
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1985

	Park and Recreation Fund	Courtouse Capital Projects Fund	Road Development Fund
Assets:			
Cash and cash equivalents	\$ 25,939	\$ 369,180	\$ -
Investments	100,815	134,159	-
Accounts receivable	9,711	-	-
Due from other funds	-	2,118	-
TOTAL ASSETS	\$ 136,465	\$ 605,457	\$ -
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 61	\$ 72,278	\$ -
Retainage payable	-	-	-
Deferred revenue	266	-	-
Total liabilities	327	72,278	-
Fund equity:			
Fund balances:			
Unreserved:			
Undesignated	135,290	533,169	-
Total fund equity	135,290	533,169	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 136,465	\$ 605,457	\$ -

LCDRG- CELLAM	PH014- Water Project Fund	Hospital Capital Projects Fund	Totals
\$ -	\$ -	\$ 600,320	\$ 964,453
-	-	-	434,174
-	-	-	9,711
-	-	-	2,118
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,320</u>	<u>\$1,410,456</u>
\$ -	\$ -	\$ -	\$ 72,337
-	-	-	-
-	-	-	203
-	-	-	72,540
-	-	600,320	1,332,814
-	-	600,320	1,332,814
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,320</u>	<u>\$1,410,456</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Park and Recreation Fund</u>	<u>Courthouse Capital Projects Fund</u>	<u>Rural Development Fund</u>
Revenues:			
Grants	\$ -	\$ -	\$ -
Taxes - other	42,821	-	-
Use of money and property	4,816	49,639	332
Other revenues	<u>78,849</u>	<u>-</u>	<u>-</u>
Total revenues	<u>125,686</u>	<u>49,639</u>	<u>332</u>
Expenditures:			
Operating services:			
Culture and recreation	151,241	-	-
Capital outlay	<u>17,894</u>	<u>587,882</u>	<u>15,645</u>
Total expenditures	<u>169,135</u>	<u>587,882</u>	<u>15,645</u>
Excess (Deficiency) of revenues over expenditures	(43,449)	(548,243)	(15,313)
Other financing sources (uses):			
Operating transfers in	25,000	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>25,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(18,449)	(548,243)	(15,313)
Fund balance, beginning	153,919	1,081,570	15,333
Prior period adjustment	<u>(42)</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 135,428</u>	<u>\$ 533,327</u>	<u>\$ -</u>

LC2000- GULFAM	F5014 Water Project Fund	Hospital Capital Projects Fund	Totals
\$ 18,711	\$ 1,273	\$ -	\$ 18,984
-	-	-	42,821
-	-	15,887	79,631
-	-	-	78,849
<u>18,711</u>	<u>1,273</u>	<u>15,887</u>	<u>311,585</u>
-	-	-	151,241
<u>18,711</u>	<u>1,273</u>	<u>1,242,588</u>	<u>1,894,651</u>
<u>18,711</u>	<u>1,273</u>	<u>1,242,588</u>	<u>2,843,238</u>
-	-	(1,238,701)	(1,833,789)
-	-	-	25,000
-	-	-	-
-	-	-	25,000
-	-	(1,238,701)	(1,808,789)
-	-	1,895,821	3,145,743
-	-	-	(48)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 669,228</u>	<u>\$ 1,337,914</u>

LINCOLN PARISH POLICE JULY (PRIMARY GOVERNMENT)
 KUSTOM, 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, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other taxes, penalties and interest, etc.	\$ 42,000	\$ 42,001	\$ 21
Use of money and property	4,500	4,816	316
Other revenues	<u>74,130</u>	<u>78,887</u>	<u>4,692</u>
Total revenues	<u>120,630</u>	<u>125,684</u>	<u>5,036</u>
Expenditures:			
Operating services:			
Culture and recreation	150,830	151,241	411
Capital outlay	<u>17,700</u>	<u>17,598</u>	<u>(102)</u>
Total expenditures	<u>174,530</u>	<u>168,839</u>	<u>5,691</u>
Excess (deficiency) of revenues over expenditures	(<u>53,900</u>)	(<u>43,155</u>)	<u>10,745</u>
Other financing sources (uses):			
Operating transfers in	25,000	25,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (<u>28,900</u>)	(<u>18,155</u>)	\$ <u>10,745</u>
Fund balance, beginning		153,509	
Prior period adjustment		(<u>42</u>)	
Fund balance, ending		<u>\$ 125,192</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BLITTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
CAPITAL PROJECTS FUND TYPE - RURAL DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest and rent	\$ 312	\$ 312	\$ -
Total revenues	<u>312</u>	<u>312</u>	<u>-</u>
Expenditures:			
Capital outlay	15,645	15,645	-
Total expenditures	<u>15,645</u>	<u>15,645</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$(15,333)	(15,333)	\$ -
Fund balance, beginning		15,333	
Fund balance, ending		<u>\$ -</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET (GAAP BASIS) -
CAPITAL PROJECTS FUND TYPE - LCBHG-GLULAM
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 258,675	\$ 18,731	\$(239,944)
Total revenues	<u>258,675</u>	<u>18,731</u>	<u>(239,944)</u>
Expenditures:			
Capital outlay	258,675	18,731	239,944
Total expenditures	<u>258,675</u>	<u>18,731</u>	<u>239,944</u>
Excess (deficiency) of revenues over expenditures	\$ _____	-	\$ _____
Fund balance, beginning		_____	
Fund balance, ending		\$ _____	

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 - ACTUAL AND BUDGET (GAAP BASIS) -
 CAPITAL PROJECTS FUND TYPE - FEMA WATER PROJECT
 FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 110,800	\$ 1,273	\$(109,527)
Total revenues	<u>110,800</u>	<u>1,273</u>	<u>(109,527)</u>
Expenditures:			
Capital outlay	<u>110,800</u>	<u>1,273</u>	<u>109,527</u>
Total expenditures	<u>110,800</u>	<u>1,273</u>	<u>109,527</u>
Excess (deficiency) of revenues over expenditures	\$ _____	-	\$ _____
Fund balance, beginning		<u> </u>	
Fund balance, ending		\$ _____	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
BLITTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
OCTOBER 31, 1995

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 33:1213, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors received \$600 per month in lieu of per diem payments, and the president received \$780 per month in lieu of per diem payments.

FEDERALLY ASSISTED PROGRAMS

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
 RIJSTON, LOUISIANA
 SCHEDULE OF COMPENSATION PAID POLICE JURORS
 FOR THE YEAR ENDED DECEMBER 31, 1995

POLICE JURORS:

Beard, Jack	\$ 7,200
Delaney, H.F.	8,400
Dowling, Norman L.	7,200
Fallex, Charles	7,200
Hammock, Don	7,200
Henderson, Joseph	7,200
Hughes, Willie B.	7,200
Marafield, Andrew	7,200
Owens, Charles	7,200
Pipps, James	7,200
Savage, Walter	7,200
Smith, Robert	<u>7,200</u>
Total	<u>\$ 87,000</u>

LEVEE/FLOOD PROTECTION (PRIMARY GOVERNMENT)
 BOSTON, LOUISIANA
 SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY
 FOR THE YEAR ENDED DECEMBER 31, 1990

Source of Federal Assistance Agency Name (s)	Program Name	Federal CFDA Number
United States Department of Housing and Urban Development:	Lower Income Housing Assistance Program	* 14.156
Indian Assistance		
United States Department of Agriculture Louisiana Department of Social Services	Food Stamps	* 10.551
	State Administrative Match	* 10.561
Louisiana Department of Education	Child Care Pooling	10.358
Louisiana Department of Education	Summer Pooling	10.359
Louisiana State Office Farmers Home Administration	Facilia Water Project	-
U.S. Department of Agriculture	Commodities (Admin.)	10.860
United States Department of Health and Human Services:		
Louisiana Department of Employment and Training	CSMG - Prevention of Homelessness	15.663
Louisiana Department of Employment and Training	Community Services	15.663
Louisiana Department of Social Services	Block Grant	15.663
	LIHEAP Energy	15.818
Louisiana Department of Social Services	Medicaid - Title 19	15.714
United States Department of Housing and Urban Development:		
Louisiana Division of Administration	LCDBO-GLULAM LCDBO Program	14.219 14.219
United States Department of Labor: Louisiana Department of Social Services	Project Independence - Job Grant	17.781
Federal Emergency Management Agency:	Emergency Food and Shelter	10.516
United States Department of Transportation: Louisiana Department of Transportation	Urban Mass Transportation Administration - Section 18	20.309
Non-Military Assistance		
United States Department of Agriculture	Commodities	10.55

*Major Federal Financial Assistance Program

Schedule 24

<u>Award Number</u>	<u>Award Period</u>	<u>Revenue</u>	<u>Expenditures</u>
FW2114	01/01/95 - 09/30/95	\$ 410,123	\$ 409,800
12-802-8889	01/01/95 - 12/31/95	3,034,000	3,108,871
12-802-8889	01/01/95 - 12/31/95	31,187	31,189
-	10/01/95 - 9/30/95	12,380	12,380
-	10/01/95 - 12/31/95	5,883	5,883
-	06/08/95 - 08/06/95	15,907	15,907
-	01/01/95 - 12/31/95	1,273	1,273
22-31-726800673	01/01/95 - 12/31/95	1,416	1,416
94990484	05/01/95 - 06/30/95	-	-
94990484	07/01/95 - 12/31/95	-	2,481
9499048	01/01/94 - 5/31/95	28,484	28,484
9999048	10/01/95 - 12/31/95	17,953	17,953
3700182	01/01/95 - 12/31/95	62,949	62,949
3700182	01/01/95 - 12/31/95	19,826	19,826
-	FYE 1995	18,771	18,771
100-2098	-	6,680	6,680
06901284	01/01/95 - 06/30/95	48,580	42,540
	07/01/95 - 12/31/95	27,340	40,307
01-1048-80	01/01/95 - 12/31/95	52,263	52,263
LA-18-3010	01/01/95 - 06/30/95	24,134	28,596
LA-18-3011	07/01/95 - 12/31/95	28,129	47,211
-	01/01/95 - 12/31/95	8,080	8,080
	Total	\$ 5,964,520	\$ 6,001,829



Hulsey, Harwood & Hulsey

A Professional Accounting Corporation

Certified Public Accountants

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

Lincoln Parish Police Jury
Kenner, Louisiana

We have audited the component unit financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated April 12, 1996.

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

In planning and performing our audit of the component unit financial statements of the Lincoln Parish Police Jury, for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure.

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

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

- Treasury/financing
- Revenues/excise
- Purchasing/disbursements
- External financial reporting
- Budgeting and budget reporting
- Grant administration

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our schedule of findings may be found on pages 78 and 79.

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

HULSEY, HARWOOD & HULSEY, CPA's
A Professional Accounting Corporation



April 12, 1996



Hulse, Harwood & Hulse

A Professional Accounting Corporation

Certified Public Accountants

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

Lincoln Parish Police Jury
Baton Rouge, Louisiana

We have audited the component unit financial statements of Lincoln Parish Police Jury for the year ended December 31, 1995, and have issued our report thereon dated April 13, 1996. We have also audited the Lincoln Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated April 12, 1996.

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

In planning and performing our audits for the year ended December 31, 1995, we considered the Lincoln Parish Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Lincoln Parish Police Jury's component unit financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the component unit financial statements in a separate report dated April 12, 1996.

The management of the Lincoln Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized

use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.

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

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

Accounting Controls:

Revenues/receipts
Purchasing/obligations
External financial reporting
Payroll/personnel
Physical security/guard of coupons and AIF Cash
Inventory

Administrative Controls:

General Requirements:

Political Activity
Civil Rights
Federal Financial Reports
Drug Free Workplace

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

Specific Requirements:

Matching, level of effort, or sampling
Reporting requirements
Special requirements

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

During the year ended December 31, 1985, Lincoln Parish Police Jury expended 92.8 percent of its total federal financial assistance under major federal financial assistance programs.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our schedule of related findings may be found on pages 78 and 79.

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

HULSEY, HARWOOD & HULSEY, CPAs
A Professional Accounting Corporation

Hulsey, Harwood & Hulsey

April 12, 1996



Hulsey, Harwood & Hulsey

A Professional Accounting Corporation

Certified Public Accountants

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

Lincoln Parish Police Jury
Baton Rouge, Louisiana

We have audited the component unit financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated April 12, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the Lincoln Parish Police Jury, is the responsibility of the Police Jury's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the Police Jury's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicated certain findings, which may be found on pages 78 and 79 relating to the compliance provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Police Jury had not complied, in all material respects, with those provisions.

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

HULSEY, HARWOOD & HULSEY, CPAs
A Professional Accounting Corporation

April 12, 1996



Hulse, Harwood & Hulse

A Professional Accounting Corporation

Certified Public Accountants

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

Lincoln Parish Police Jury
Baton Rouge, Louisiana

We have audited the financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1985, and have issued our report thereon dated April 12, 1986.

We have applied procedures to test the Lincoln Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1985:

General Requirements:

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

Debt-Income Act
Cash Management
Relocation Assistance and Real
Property Acquisition
Allowable Cost

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Lincoln Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our audit procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings.

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

HULSEY, HARWOOD & HULSEY, CPA'S
A Professional Accounting Corporation

Hulsey, Harwood & Hulsey
April 12, 1986



Hulsey, Harwood & Hulsey

A Professional Accounting Corporation

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Lincoln Parish Police Jury
Baton Rouge, Louisiana

We have audited the financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated April 12, 1996.

We have also audited the Lincoln Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; matching; level of effort; and/or cost-sharing; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of the Lincoln Parish Police Jury is responsible for the compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

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

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which we described in the accompanying Schedule of Findings. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the Lincoln Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; matching; level of effort; and/or cost-sharing; reporting; claims for reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program for the year ended December 31, 1995.

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.

HULSEY, HAWKWOOD & HULSEY, CPAs
A Professional Accounting Corporation

Hulsey, Hawkwood & Hulsey

April 13, 1996



Hulse, Harwood & Hulse

A Professional Accounting Corporation

Certified Public Accountants

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

Lincoln Parish Police Jury
Bastrop, Louisiana

We have audited the financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 1995, and have issued our report thereon dated April 12, 1996.

In connection with our audit of the 1994 component unit financial statements of Lincoln Parish Police Jury, and with our consideration of Lincoln Parish Police Jury's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Lincoln Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of our audit procedures disclosed immaterial instances of noncompliance with these requirements, which are described in the accompanying Schedule of Findings.

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

HULSEY, HARWOOD & HULSEY, CPAs
A Professional Accounting Corporation

Hulsey, Harwood & Hulsey

April 12, 1996

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS
DECEMBER 31, 1999

Finding 1:

During our test of Section 8 tenant folders, we found that one folder of the fifteen tested did not contain the landlord's signatures on the drug-free statement at recertification. This increases the risk that the Parish might be held liable for any loss due to damages.

Recommendation:

We recommend that a checklist be created and placed in the front of each tenant folder upon recertification. The list should contain all required forms that should be in the folder. After each recertification is completed, a person other than the one performing the recertification should review the folder and mark the list for all items contained in the folder. The folder should not be filed until all items are marked as complete.

Response:

A checklist will be placed in the front of each tenant folder when a recertification is done. The folder will be given to the Parish Treasurer who will compare the checklist with the contents of the folder to insure that all forms are present and completed. The procedure is currently being followed on new contracts.

Finding 2:

During our audit of Section 8 tenant folders, we found that of the fifteen tested, one folder did not have a completed annual inspection form as of the recertification date and one folder did not have a completed recertification form. This condition increases the risk that the Parish may allow substandard property and ineligible tenants to participate in the program which may result in questioned costs.

Recommendation:

We recommend that a checklist be created and placed in the front of each tenant folder upon recertification. The list should contain all required forms that should be in the folder. After each recertification is completed, a person other than the person performing the recertification should review the folder and mark the list for all items contained in the folder. The folder should not be filed until all items are marked as complete.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SCHEDULE OF FINANCES (Continued)
DECEMBER 31, 1985

Response:

A checklist will be placed in the front of each issue folder when a recertification is done. The folder will be given to the Parish Treasurer who will compare the checklist with the contents of the folder to insure that all forms are present and completed. The procedure is currently being followed on new contracts.