LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

WITH SUPPLEMENTAL INFORMATION SCHEDULES

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
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COMPONENT UNIT FINANCIAL STATEMENTS
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INDEPENDENT AUDITOR'S REPORT

Lincoln Parish Police Jury
Ruston, Louisiana

I have audited the accompanying component unit financial statements of Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 2000, as listed in the table of contents. These component unit financial statements are the responsibility of Lincoln Parish Police Jury, primary government's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

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

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

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Parish Police Jury, primary government, as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 8, 2001 on my consideration of Lincoln Parish Police Jury, primary government=s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

WILLIAM R. HULSEY, APAC
Certified Public Accountant

June 8, 2001

COMPONENT UNIT FINANCIAL STATEMENTS

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2000

	Governmental Fund Types		
	General Fund	Special Revenue Fund	Capital Projects Fund
Assets:			
Cash and cash equivalents	$ 559,729	$ 2,204,387	$ 678,884
Investments	1,379,880	7,470,874	15,294
Receivables	379,708	1,269,658	56,220
Prepaid expenses	231,047	5,902	150
Due from other funds	-	596,460	1,110,783
Due from other governmental agencies	66	-	-
General Fixed assets	-	-	-
Inventory	-	26,955	-
TOTAL ASSETS	$ 2,550,430	$ 11,574,236	$ 1,861,331
Liabilities and fund equity:			
Liabilities:			
Accounts payable	$ 72,734	$ 621,742	$ 1,175
Due to other funds	801,408	302,052	-
Due to other governmental agencies	105	-	-
Due to employees	-	-	-
Deferred revenues	2,000	-	-
Security deposits	-	600	-
Total liabilities	876,247	924,394	1,175
Fund equity:			
Investment in general fixed assets	-	-	-
Fund balances:			
Reserve for witness fees	-	81,778	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventories	-	26,955	-
Reserve for investments	-	-	-
Unreserved:			
Designated for equipment replacement		5,800,055	-
Undesignated	1,674,183	4,741,054	1,860,156
Total fund equity	1,674,183	10,649,842	1,860,156
TOTAL LIABILITIES AND FUND EQUITY	$ 2,550,430	$ 11,574,236	$ 1,861,331

Fiduciary Fund Types		Account Groups	
Nonexpendable Trust - Hospital Proceeds (Memorandum) Investment Fund	Agency Deferred Compensation	General Fixed Assets	Totals
$ 697,930	$ 799,120	$ -	$ 4,940,050
9,911,082	-	-	18,777,130
-	-	-	1,705,586
-	-	-	237,099
-	-	-	1,707,243
-	-	-	66
-	-	12,060,700	12,060,700
-	-	-	26,955
$ 10,609,012	$ 799,120	$ 12,060,700	$ 39,454,829
$ 5,229	$ -	$ -	$ 700,880
603,783	-	-	1,707,243
-	-	-	105
-	799,120	-	799,120
-	-	-	2,000
-	-	-	600
609,012	799,120	-	3,209,948
-	-	12,060,700	12,060,700
-	-	-	81,778
-	-	-	-
-	-	-	26,955
10,000,000	-	-	10,000,000
-	-	-	5,800,055
-	-	-	8,275,393
10,000,000	-	12,060,700	36,244,881
$ 10,609,012	$ 799,120	$ 12,060,700	$ 39,454,829

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
DECEMBER 31, 2000

	General Fund	Special Revenue Funds	Capital Projects Funds	Nonexpendable Trust Fund	Total (Memorandum Only)
Revenues:					
Taxes:					
Ad valorem	$ 382,000	$ 1,754,568	$ -	$ -	$ 2,136,568
1/2 cent sales tax	-	2,378,084	-	-	2,378,084
Other taxes, penalties and interest, etc.	10,942	-	215,284		226,226
Intergovernmental revenues:					
Federal funds:					
Section 8 Housing	8,406	445,402	-	-	453,808
LCDBG Funds	-	297,260	-	-	297,260
Commodities	-	8,992	-	-	8,992
Other federal funds	-	459,388	519,871	-	979,259
State funds:					
State grants	-	522,114	-	-	522,114
State revenue sharing (net)	50,709	225,438	-	-	276,147
Severance tax	692,118	-	-	-	692,118
Grants - other local agencies	2,029	209,923	-	-	211,952
Fees, charges and commission for services	66,817	159,803	-	-	226,620
Fines and forfeitures	-	269,807	-	-	269,807
Use of money and property interest earnings and rents	170,336	570,721	24,915	658,833	1,424,805
Other revenues	79,876	181,920	500	-	262,296
Total revenues	1,463,233	7,483,420	760,570	658,833	10,366,056
Expenditures:					
Current:					
General government:					
Legislative	223,435	-	-	-	223,435
Judicial	156,489	281,538	-	-	438,027
Elections	20,008	-	-	-	20,008
Finance and administrative	319,311	-	-	-	319,311
Other general government	476,338	-	-	-	476,338
Public safety	99,094	-	-	-	99,094
Public works	-	4,193,164	-	-	4,193,164
Heatlh and welfare	7,969	496,842	-	-	504,811
Operating services	-	-	-	44,550	44,550
Culture and recreation	25,674	972,337	257,104	-	1,255,115
Economic development and assistance	36,094	-	-	-	36,094
Capital outlay	12,263	527,279	635,012	-	1,174,554
Total expenditures	1,376,675	6,471,160	892,116	44,550	8,784,501
Excess (deficiency) of revenues over expenditures	86,558	1,012,260	(131,546)	614,283	1,581,555
Other financing sources (uses):					
Operating transfers in	-	831,094	1,160,783	-	1,991,877
Operating transfers out	(550,000)	(1,517,894)	(120,000)	(614,283)	(2,802,177)
Sale of assets	-	-	44,711	-	44,711
Total other financing sources (uses)	(550,000)	(686,800)	1,085,494	(614,283)	(765,589)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(463,442)	325,460	953,948	-	815,966
Fund balances, beginning	2,303,171	10,311,428	906,205	10,000,000	23,520,804
Prior period adjustments	(165,546)	12,954	3	-	(152,589)
Fund balances, ending	$ 1,674,183	$ 10,649,842	$ 1,860,156	$ 10,000,000	$ 24,184,181

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	382,000	382,000	-
Other taxes, penalties and interest, etc.	11,300	10,942	(358)
Intergovernmental revenues:			
Federal funds:			
Section 8 Housing	8,400	8,406	6
State funds:			
State revenue sharing (net)	48,300	50,709	2,409
Severance tax	690,000	692,118	2,118
Other state funds	2,029	2,029	-
Fees, charges and commission for services	63,400	66,817	3,417
Fines and forfeitures	-	-	-
Use of money and property interest earnings and rents	160,000	170,336	10,336
Other revenues	80,500	79,876	(624)
Total revenues	1,445,929	1,463,233	17,304
Expenditures:			
Current:			
General government:			
Legislative	224,690	223,435	1,255
Judicial	158,559	156,489	2,070
Elections	20,405	20,008	397
Finance and administrative	325,521	319,311	6,210
Other general government	482,205	476,338	5,867
Public safety	100,278	99,094	1,184
Health and welfare	9,450	7,969	1,481
Culture and recreation	26,000	25,674	326
Economic development and assistance	36,321	36,094	227
Capital outlay	12,500	12,263	237
Total expenditures	1,395,929	1,376,675	19,254
Excess (deficiency) of revenues over expenditures	50,000	86,558	36,558
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(550,000)	(550,000)	-
Total other financing sources (uses)	(550,000)	(550,000)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (500,000)	(463,442)	$ 36,558
Fund balances, beginning		2,303,171	
Prior period adjustments		(165,546)	
Fund balances, ending		$ 1,674,183	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	$ 1,747,000	$ 1,754,568	$ 7,568
1/2 cent sales tax	2,400,000	2,378,084	(21,916)
Intergovernmental revenues:			
Federal funds:			
Section 8 Housing	445,000	445,402	402
FEMA	-	-	-
LCDBG Funds	297,417	297,260	(157)
Other federal funds	437,985	459,388	21,403
Commodities	-	8,992	8,992
State funds:			
Parish transportation funds	532,000	522,114	(9,886)
State revenue sharing (net)	225,000	225,438	438
Grants - other local agencies	209,745	209,923	178
Fees, charges and commission for		-	-
services	155,700	159,803	4,103
Fines and forfeitures	268,500	269,807	1,307
Use of money and property		-	-
interest earnings and rents	542,131	570,721	28,590
Other revenues	169,316	181,920	12,604
Total revenues	7,429,794	7,483,420	53,626
Expenditures:			
General government:			
Judicial	282,301	281,538	763
Public works	4,259,229	4,193,164	66,065
Health and welfare	499,580	496,842	2,738
Culture and recreation	990,884	972,337	18,547
Capital outlay	533,415	527,279	6,136
Total expenditures	6,565,409	6,471,160	94,249
Excess (deficiency) of revenues over expenditures	864,385	1,012,260	147,875
Other financing sources (uses):			
Operating transfers in	772,401	831,094	58,693
Operating transfers out	(1,424,027)	(1,517,894)	(93,867)
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	(651,626)	(686,800)	(35,174)
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 212,759	325,460	$ 112,701
Fund balances, beginning		10,311,428	
Prior period adjustments		12,954	
Fund balances, ending		$ 10,649,842	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ 520,000	$ 519,871	$ (129)
Other taxes, penalties and interest, etc.	203,400	215,284	11,884
Use of money and property - interest	23,450	24,915	1,465
Other revenues	500	500	-
Total revenues	747,350	760,570	13,220
Expenditures:			
Operating services:			
Culture and recreation	254,470	257,104	(2,634)
Capital outlay	647,725	635,012	12,713
Total expenditures	902,195	892,116	10,079
Excess (deficiency) of revenues over expenditures	(154,845)	(131,546)	23,299
Other financing sources (uses):			
Operating transfers in	1,159,300	1,160,783	1,483
Operating transfers out	(120,000)	(120,000)	-
Sale of assets	44,700	44,711	11
Refunds of expenditures	-	-	-
Total other financing sources (uses)	1,084,000	1,085,494	1,494
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 929,155	953,948	$ 24,793
Fund balances, beginning		906,205	
Prior period adjustments		3	
Fund balances, ending		$ 1,860,156	

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

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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 2004.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

1. Appointing a voting majority of an organization's governing body, and,

   a. The ability of the police jury to impose its will on that organization and/or

   b. The potential for the organization to provide specific financial benefits to or impose specific

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

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

Component Units
Lincoln Parish Tax Assessor
Lincoln Parish District Attorney
Lincoln Parish Sheriff

The following have been determined to be related organizations:

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

Fund Accounting

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

Governmental Fund Types:

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

General Fund

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

Special Revenue Funds

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

Debt Service

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Capital Projects Funds

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

Fiduciary Fund Types

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

Nonexpendable Trust Fund

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

Agency Fund

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

Fixed Assets and Long-Term Liabilities

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Long-Term Liabilities (Continued)

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

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

Basis of Accounting

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

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

Revenues

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

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

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

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

Expenditures

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Financing Sources/(Uses)

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

Due To and From Other Funds

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

Budgetary Practices

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

Cash and Investments

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments (Continued)

At year end, the carrying amount of the Police Jury's deposits was $2,204,387, and the bank balance was $2,296,263. The bank balance is categorized as follows:

Amount insured by FDIC and FSLIC	$ 400,000
Amount collateralized with securities held by the pledging financial institution's agent in the Police Jury's name	1,896,263
Uncollateralized	-
Total bank balance	$ 2,296,263

Investing is performed in accordance with investment policies complying with state statutes and the Jury's charter. The investments of the Jury are categorized to give an indication of the level of risk assumed by the Jury at December 31, 2000. The categories are described as follows:

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

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

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

Investments categorized by level of risk, are:

	Category			Carrying Amount	Fair Value
	1	2	3		
U. S. Treasury Notes	$ 983,094	$ -	$ -	$ 983,094	$ 949,266
Government agency bonds	17,624,681	-	-	17,624,681	17,615,658
Collateralized mortgage obligations	154,061	-	-	154,061	152,763
Total investments	$ 18,761,836	$ -	$ -	$18,761,836	$18,717,687

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Annual and Sick Leave

The following annual and sick leave policies are in effect:

Police Jury

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

Library

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

Third Judicial Criminal District Court

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

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

Sales and Use Tax

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns on Combined Statements - Overview

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

Inventories

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

NOTE 2 - PENSION PLAN

Plan description

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

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

NOTE 3 - LEASES

The Police Jury had no capital or operating leases in effect at December 31, 2000.

NOTE 4 - RECEIVABLES

The receivables of $1,705,586 on December 31, 2000, as shown on Statement A, are detailed as follows:

Class of Receivables	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	$ 293,741	$ 671,387	$ -	$ 965,128
Other	46,502	355,773	-	402,275
State revenue sharing	33,806	150,601	-	184,407
State reimbursements	-	-	-	-
Other	5,659	91,897	56,220	153,776
Totals	$ 379,708	$ 1,269,658	$ 56,220	$1,705,586

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

NOTE 5 - DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 2000, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	$ -	$ 500,000
Special Revenue Funds:		
Solid Waste Disposal Fund	-	100,000
Solid Waste Disposal Equipment Reserve	100,000	-
Solid Waste Collection Fund	-	186,659
Solid Waste Collection Equipment Reserve	186,659	-
Health Unit Fund	-	7,000
LASTEP Fund		
HELP Center General Fund	5,897	-
Transportation	-	880
FEMA Fund	-	502
LIHEAP Fund	-	2,752
Community Service Block Grant '67	1,917	2,342
Medicare Application Assistance	-	1,917
CSBG 69 Fund	579	-
Capital Project Funds:		
Courthouse Capital Project Fund	754,500	-
Bridge Replacement & Road Improvement Fund	356,283	-
Hospital Proceeds Fund	-	603,783
Accounts Payable Fund	122,330	301,408
Payroll Fund	-	1,701
Library Fund	301,408	-
Totals	$ 1,707,243	$ 1,707,243

NOTE 6 - RESERVED FUND BALANCE - WITNESS FEES

Louisiana Revised Statute 15:255 provides for the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal cases. Witness fees are paid from special court costs levied in criminal cases. Court costs and witness fees are accounted for in the Criminal Court Special Revenue Fund. The following schedule provides a detail of changes in the fund balance of the Law Enforcement Witness Fee Fund for the year ended December 31, 2000:

Balance at January 1, 2000	$ 90,082
Court costs collected	8,189
Interest	2,082
Witness fees paid	(18,575)
Balance at December 31, 2000	$ 81,778

NOTE 7 - DESIGNATED FUND BALANCE - EQUIPMENT REPLACEMENT

The Lincoln Parish Police Jury, by ordinance, established the Solid Waste Equipment Reserve Special Revenue Fund to account for monies designed for replacement of solid waste collection and disposal equipment. Transfers are made from the Solid Waste Collection and Solid Waste Disposal Special Revenue Funds based on the amortization of equipment costs in those funds. The amounts transferred are recognized as operating transfers in the accompanying financial statements. The following schedule provides detail on changes for the year ended December 31, 2000:

	Collection Equipment	Disposal Equipment	Total
Balance at January 1, 2000	$1,271,470	$4,154,592	$ 5,426,062
Transfers in	186,659	-	186,659
Sale of assets	-	-	-
Other revenues	84,257	253,268	337,525
Equipment replacement costs	(212,474)	-	(212,474)
Prior period adjustment	-	-	-
Balance at December 31, 2000	$1,329,912	$4,407,860	$ 5,737,772

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

The total Solid Waste Equipment Reserve as of December 31, 2000, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	$ 5,737,420
Library Fund Equipment Reserve	-
Sewer Fund Equipment Replacement	62,635
HELP Agency Equipment Reserve	182,015
Total Fund Equity Designated for Equipment Replacement, per Statement A	$ 5,982,070

NOTE 8 - CRIMINAL COURT FUND SURPLUS

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

Balance at January 1, 2000	$ (26,573)
Excess of revenues over expenditures	42,271
Prior period adjustment	9,469
Excess fund balance, December 31, 2000	$ 25,167

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS

	Balance 12/31/99	Adj.	Additions	Deletions	Balance 12/31/00
Police Jury:					
Land	$1,646,831	$ -	$ -	$ 55,000	$ 1,591,831
Improvements	1,706,907	(71,123)	435,931	-	2,071,715
Buildings	5,117,340	(4,676)	-	-	5,112,664
Furniture & equipment	445,283	(165,627)	8,171	1,610	286,217
Machinery & equipment	3,101,876	(288,973)	383,309	197,939	2,998,273
Total	$12,018,237	$(530,399)	$827,411	$254,549	$ 12,060,700

NOTE 10 - LITIGATION AND CLAIMS

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

NOTE 11 - TAXES

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

The following is a summary of authorized and ad valorem taxes levied on July 27, 2000:

Millage	Authorized Millage	Levied
Parish taxes:		
General Fund inside Ruston	1.82	1.58
General Fund outside Ruston	3.64	3.17
Road Maintenance	4.41	4.28
Construction Improvement	4.41	4.28
Library Fund	3.60	3.49

NOTE 12 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Unfavorable Variances

When comparing budget to actual expenditure amounts for the year ended December 31, 2000, the following governmental funds had unfavorable variances greater than 5%:

	Budget	Actual	Variance
Sewer Fund			
Expenditures	$ 24,600	$ 22,817	$ 1,783
Sewer Fund Equipment Repl.			
Revenues	5,500	4,752	748

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

Budgetary-GAAP Reporting Reconciliation

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

Funds Without Budgets

All funds adopted a budget for the year ended December 31, 2000.

NOTE 13 - DEFERRED COMPENSATION PLAN

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

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

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

NOTE 13 - DEFERRED COMPENSATION PLAN (Continued)

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

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

NOTE 14 - POST EMPLOYMENT HEALTH CARE BENEFITS

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

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

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

During the year, expenditures of $88,587 were recognized for post-retirement health care.

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

Road Maintenance Fund

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

Road Construction Fund

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

Special Road Fund

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

Solid Waste Funds

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

Solid Waste Equipment Reserve Funds

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

Library Fund

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

Criminal Court Fund

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

Law Enforcement Witness Fee Fund

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

Randall Farms Project Fund

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

Eastern Hills/Blueberry Hills Project Fund

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

Rural Development Fund

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

Juvenile Assistance Fund

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

Health Unit Fund

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

Section 8 Housing Fund

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

Sewer Fund

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

Sewer Equipment Replacement Fund

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

HELP Agency

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

1999 LCDBG Street Grant Fund

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

1999 LCDBG LASTEP Fund

The 1999 LCDBG LASTEP Grant Fund is funded by LCDBG Grant to provide materials for communities that must provide volunteer labor.

GIS Mapping Fund

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2000

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
Assets:				
Cash and cash equivalents	$ 1,772,571	$ (31,282)	$ 30,722	$ 81,828
Investments	7,316,142	154,732	-	-
Receivables	946,170	238,912	10,813	-
Prepaid expenses	-	5,694	-	-
Due from other funds	286,659	301,408	-	-
Due from other governmental agencies	-	-	-	-
General fixed assets	-	-	-	-
Inventory	26,955	-	-	-
TOTAL ASSETS	$ 10,348,497	$ 669,464	$ 41,535	$ 81,828
Liabilities and fund equity:				
Liabilities:				
Accounts payable	$ 580,686	$ 16,690	$ 16,368	$ 50
Due to other funds	286,659	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	-	-	-
Security deposits	-	600	-	-
Total liabilities	867,345	17,290	16,368	50
Fund equity:				
Investment in general fixed assets	-	-	-	-
Fund balances:				
Reserve for witness fees	-	-	-	81,778
Reserve for inventories	26,955	-	-	-
Reserve for investments	-	-	-	-
Unreserved:				
Designated for equipment replacement	5,737,420	-	-	-
Undesignated	3,716,777	652,174	25,167	-
Total fund equity	9,481,152	652,174	25,167	81,778
TOTAL LIABILITIES AND FUND EQUITY	$ 10,348,497	$ 669,464	$ 41,535	$ 81,828

Randall Farms Project Fund	Eastern Hills/ Blueberry Hills Fund	Rural Development Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund
$ -	$ -	$ -	$ 14,692	$ 7,276	$ 106,729
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ 14,692	$ 7,276	$ 106,729
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	7,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	14,692	276	106,729
-	-	-	14,692	276	106,729
$ -	$ -	$ -	$ 14,692	$ 7,276	$ 106,729

Sewer Fund	Sewer Fund Equipment Replacement	HELP Agency	1999 LCDBG Street Grant Fund	1999 LCDBG LASTEP Grant Fund	GIS Mapping Fund	Totals
$ 4,929	$ 62,635	$ 154,300	$ -	$ -	$ (13)	$ 2,204,387
-	-	-	-	-	-	7,470,874
4,877	-	63,758	-	-	5,128	1,269,658
-	-	192	-	-	16	5,902
-	-	8,393	-	-	-	596,460
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	26,955
$ 9,806	$ 62,635	$ 226,643	$ -	$ -	$ 5,131	$ 11,574,236
$ 400	$ -	$ 2,417	$ -	$ -	$ 5,131	$ 621,742
-	-	8,393	-	-	-	302,052
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	600
400	-	10,810	-	-	5,131	924,394
-	-	-	-	-	-	-
-	-	-	-	-	-	81,778
-	-	-	-	-	-	26,955
-	-	-	-	-	-	-
-	62,635	-	-	-	-	5,800,055
9,406	-	215,833	-	-	-	4,741,054
9,406	62,635	215,833	-	-	-	10,649,842
$ 9,806	$ 62,635	$ 226,643	$ -	$ -	$ 5,131	$ 11,574,236

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund	Randall Farms Project Fund
Revenues:					
Taxes:					
Ad valorem	$ 1,246,000	$ 508,568	$ -	$ -	$ -
1/2 cent sales tax	2,378,084	-	-	-	-
Intergovernmental revenues:					
Federal funds:					
Section 8 Housing	-	-	-	-	-
FEMA	-	-	-	-	-
LCDBG Funds	-	-	-	-	-
Other federal funds	-	-	-	-	-
Commodities	-	-	-	-	-
State funds:					
Parish transportation funds	522,114	-	-	-	-
State revenue sharing (net)	159,438	66,000	-	-	-
Grants - other local agencies	-	35,378	-	-	-
Fees, charges and commission for services	88,084	-	27,424	8,189	-
Fines and forfeitures	-	14,153	255,654	-	-
Use of money and property interest earnings and rents	526,034	35,018	402	2,082	-
Other revenues	97,773	5,886	-	-	-
Total revenues	5,017,527	665,003	283,480	10,271	-
Expenditures:					
General government:					
Judicial	-	-	241,209	18,575	-
Public works	3,700,591	-	-	-	-
Heatlh and welfare	-	-	-	-	-
Culture and recreation	-	569,634	-	-	-
Capital outlay	357,474	135,845	-	-	-
Total expenditures	4,058,065	705,479	241,209	18,575	-
Excess (deficiency) of revenues over expenditures	959,462	(40,476)	42,271	(8,304)	-
Other financing sources (uses):					
Operating transfers in	810,959	-	-	-	-
Operating transfers out	(1,501,259)	-	-	-	-
Sale of assets	-	-	-	-	-
Refunds of expenditures	-		-	-	-
Total other financing sources (uses)	(690,300)	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	269,162	(40,476)	42,271	(8,304)	-
Fund balances, beginning	9,241,158	697,899	(26,573)	90,082	-
Prior period adjustments	(29,168)	(5,249)	9,469	-	-
Fund balances, ending	$ 9,481,152	$ 652,174	$ 25,167	$ 81,778	$ -

Eastern Hills/ Blueberry Hills Fund	Rural Development Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund	Sewer Fund	Sewer Fund Equipment Replacement
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	445,402	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	33,960	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	29,545	5,000	-	-	-
-	-	-	-	-	27,573	-
-	-	-	-	-	-	-
-	-	444	157	-	1,832	4,752
-	-	-	-	43,571	-	-
-	33,960	29,989	5,157	488,973	29,405	4,752
-	-	21,754	-	-	-	-
-	-	-	-	-	22,817	-
-	-	-	12,360	484,482	-	-
-	-	-	-	-	-	-
-	33,960	-	-	-	-	-
-	33,960	21,754	12,360	484,482	22,817	-
-	-	8,235	(7,203)	4,491	6,588	4,752
-	-	-	10,500	-	-	6,588
-	-	-	(7,000)	-	(6,588)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	3,500	-	(6,588)	6,588
-	-	8,235	(3,703)	4,491	-	11,340
-	-	6,457	3,979	64,286	9,406	51,295
-	-	-	-	37,952	-	-
$ -	$ -	$ 14,692	$ 276	$ 106,729	$ 9,406	$ 62,635

HELP Agency	1999 LCDBG Street Grant Fund	1999 LCDBG LASTEP	GIS Mapping Fund	Totals
$ -	$ -	-	$ -	$ 1,754,568
-	-	-	-	2,378,084
-	-	-	-	445,402
-	-	-	-	-
-	170,967	126,293	-	297,260
425,428	-	-	-	459,388
8,992	-	-	-	8,992
-	-	-	-	522,114
-	-	-	-	225,438
-	-	-	140,000	209,923
8,533	-	-	-	159,803
-	-	-		269,807
-	-	-	-	570,721
2,194	-	-	32,496	181,920
445,147	170,967	126,293	172,496	7,483,420
-	-	-	-	281,538
-	170,967	126,293	172,496	4,193,164
-	-	-	-	496,842
402,703	-	-	-	972,337
-	-	-	-	527,279
402,703	170,967	126,293	172,496	6,471,160
42,444	-	-	-	1,012,260
3,047	-	-	-	831,094
(3,047)	-	-	-	(1,517,894)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(686,800)
42,444	-	-	-	325,460
173,439	-	-	-	10,311,428
(50)	-	-	-	12,954
$ 215,833	$ -	$ -	$ -	$ 10,649,842

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS - PUBLIC WORKS
DECEMBER 31, 2000

	Special Road Fund	Road Construction Fund	Road Maintenance Fund
Assets:			
Cash and cash equivalents	$ 43,865	$ 393,818	$ 642,395
Investments	885,465	259,533	14,618
Receivables	39,770	291,538	291,538
Due from other funds	-	-	-
Due from other governmental agencies	-	-	-
Inventory	-	18,448	8,507
TOTAL ASSETS	$ 969,100	$ 963,337	$ 957,058
Liabilities and fund equity:			
Liabilities:			
Accounts payable	$ 32,676	$ 36,566	$ 27,326
Due to other funds	-	-	-
Deferred revenues	-	-	-
Total liabilities	32,676	36,566	27,326
Fund Equity:			
Fund balances:			
Reserve for inventory	-	18,448	8,507
Designated for equipment replacement	-	-	-
Unreserved:			
Undesignated	936,424	908,323	921,225
Total fund equity	936,424	926,771	929,732
TOTAL LIABILITIES AND FUND EQUITY	$ 969,100	$ 963,337	$ 957,058

Solid Waste Recycling Fund	Solid Waste Disposal Fund	Solid Waste Collection Fund	Solid Waste Disposal Equipment Reserve Fund	Solid Waste Collection Equipment Reserve Fund	Totals
$ 36,409	$ 210,185	$ 260,947	$ 117,125	$ 67,827	$ 1,772,571
33,316	-	659,945	4,190,383	1,272,882	7,316,142
-	275,534	47,790	-	-	946,170
-	-	-	100,000	186,659	286,659
-	-	-	-	-	-
-	-	-	-	-	26,955
$ 69,725	$ 485,719	$ 968,682	$ 4,407,508	$ 1,527,368	$ 10,348,497
$ -	$ 285,719	$ 943	$ -	$ 197,456	$ 580,686
-	100,000	186,659	-	-	286,659
-	-	-	-	-	-
-	385,719	187,602	-	197,456	867,345
-	-	-	-	-	26,955
-	-	-	4,407,508	1,329,912	5,737,420
69,725	100,000	781,080	-	-	3,716,777
69,725	100,000	781,080	4,407,508	1,329,912	9,481,152
$ 69,725	$ 485,719	$ 968,682	$ 4,407,508	$ 1,527,368	$ 10,348,497

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 BALANCES
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Special Road Fund	Road Construction Fund	Road Maintenance Fund	Solid Waste Recycling Fund
Revenues:				
Taxes:				
Ad valorem	$ -	$ 623,000	$ 623,000	$ -
1/2 cent sales tax	-	-	-	-
Intergovernmental revenues:				
Parish transportation funds	522,114	-	-	-
State revenue sharing (net)	-	79,719	79,719	-
FEMA	-	-	-	-
Fees, charges and commissions for service	-	-	-	-
Use of money and property - interest	60,763	30,583	18,657	7,522
Other revenues	2,130	11,921	14,176	28,149
Total revenues	585,007	745,223	735,552	35,671
Expenditures:				
Public works	361,772	752,808	978,607	40,095
Capital outlay	132,350	-	-	12,650
Total expenditures	494,122	752,808	978,607	52,745
Excess (deficiency) of revenues over expenditures	90,885	(7,585)	(243,055)	(17,074)
Other financing sources (uses):				
Operating transfers in	-	-	206,500	-
Operating transfers out	(86,500)	-	-	-
Sale of assets	-	-	-	-
Refunds of expenditures	-	-	-	-
Total other financing sources (uses)	(86,500)	-	206,500	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,385	(7,585)	(36,555)	(17,074)
Fund balances, beginning	932,039	948,940	980,871	86,799
Prior period adjustments	-	(14,584)	(14,584)	-
Fund balances, ending	$ 936,424	$ 926,771	$ 929,732	$ 69,725

Solid Waste Disposal Fund	Solid Waste Collection Fund	Solid Waste Disposal Equipment Reserve Fund	Solid Waste Collection Equipment Reserve Fund	Totals
$ -	$ -	$ -	$ -	$ 1,246,000
2,378,084	-	-	-	2,378,084
-	-	-	-	522,114
-	-	-	-	159,438
-	-	-	-	-
32,962	55,122	-	-	88,084
13,978	57,358	252,916	84,257	526,034
41,397	-	-	-	97,773
2,466,421	112,480	252,916	84,257	5,017,527
1,223,688	343,621	-	-	3,700,591
-	-	-	212,474	357,474
1,223,688	343,621	-	212,474	4,058,065
1,242,733	(231,141)	252,916	(128,217)	959,462
-	417,800	-	186,659	810,959
(1,228,100)	(186,659)	-	-	(1,501,259)
-	-	-	-	-
-	-	-	-	-
(1,228,100)	231,141	-	186,659	(690,300)
14,633	-	252,916	58,442	269,162
85,367	781,080	4,154,592	1,271,470	9,241,158
-	-	-	-	(29,168)
$ 100,000	$ 781,080	$ 4,407,508	$ 1,329,912	$ 9,481,152

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

LINCOLN PARISH POLICE JURY
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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	$ 1,246,000	$ 1,246,000	$ -
1/2 cent sales tax	2,400,000	2,378,084	(21,916)
Intergovernmental revenues:			
Parish transportation funds	532,000	522,114	(9,886)
State revenue sharing (net)	159,000	159,438	438
FEMA	-	-	-
Fees, charges and commissions for service	91,700	88,084	(3,616)
Use of money and property - interest	491,700	526,034	34,334
Other revenues	89,423	97,773	8,350
Total revenues	5,009,823	5,017,527	7,704
Expenditures:			
Public works	3,764,999	3,700,591	64,408
Capital outlay	367,650	357,474	10,176
Total expenditures	4,132,649	4,058,065	74,584
Excess (deficiency) of revenues over expenditures	877,174	959,462	82,288
Other financing sources (uses):			
Operating transfers in	754,101	810,959	56,858
Operating transfers out	(1,409,227)	(1,501,259)	(92,032)
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	(655,126)	(690,300)	(35,174)
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 222,048	269,162	$ 47,114
Fund balances, beginning		9,241,158	
Prior period adjustments		(29,168)	
Fund balances, ending		$ 9,481,152	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	$ 501,000	$ 508,568	$ 7,568
Intergovernmental revenues:			
State funds:			
State revenue sharing	66,000	66,000	-
Grants-other local agencies	35,200	35,378	178
Fines and forfeitures	13,000	14,153	1,153
Use of money and property interest earnings and rents	40,836	35,018	(5,818)
Other revenues	1,000	5,886	4,886
Total revenues	657,036	665,003	7,967
Expenditures:			
Culture and recreation	574,641	569,634	5,007
Capital outlay	128,305	135,845	(7,540)
Total expenditures	702,946	705,479	(2,533)
Excess (deficiency) of revenues over expenditures	(45,910)	(40,476)	5,434
Other financing sources (uses):			
Operating transfers in(out)	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (45,910)	(40,476)	$ 5,434
Fund balance, beginning		697,899	
Prior period adjustments		(5,249)	
Fund balance, ending		$ 652,174	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - CRIMINAL COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	$ 27,400	$ 27,424	$ 24
Fines and forfeitures	255,500	255,654	154
Use of money and property interest earnings and rents	400	402	2
Total revenues	283,300	283,480	180
Expenditures:			
General government:			
Judicial	242,021	241,209	812
Capital outlay	-	-	-
Total expenditures	242,021	241,209	812
Excess (deficiency) of revenues over expenditures	41,279	42,271	992
Other financing sources (uses):			
Operating transfers in (out)	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 41,279	42,271	$ 992
Fund balance, beginning		(26,573)	
Prior period adjustment		9,469	
Fund balance, ending		$ 25,167	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - LAW ENFORCEMENT WITNESS FEE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	$ 8,200	$ 8,189	$ (11)
Use of money and property interest earnings and rents	2,100	2,082	(18)
Total revenues	10,300	10,271	(29)
Expenditures:			
General government:			
Judicial	18,525	18,575	(50)
Total expenditures	18,525	18,575	(50)
Excess (deficiency) of revenues over expenditures	(8,225)	(8,304)	(79)
Other financing sources (uses):			
Operating transfers in (out)	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (8,225)	(8,304)	$ (79)
Fund balance, beginning		90,082	
Prior period adjustments		-	
Fund balance, ending		$ 81,778	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - RANDALL FARMS PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ -	$ -	$ -
Other	-	-	-
Total revenues	-	-	-
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	-	-	-
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	-	-	-
Meal costs	-	-	-
Travel	-	-	-
Emergency crisis and rent assistance	-	-	-
Energy and emergency assistance	-	-	-
Teen pregnancy expense	-	-	-
Purchase of fixed assets	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (defciency) of revenues and other sources over expenditures and other uses	$ -	-	$ -
Fund balance, beginning		-	
Prior period adjustments		-	
Fund balance, ending		$ -	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS)
AND ACTUAL - EASTERN HILLS/BLUEBERRY HILLS PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ -	$ -	$ -
Other	-	-	-
Total revenues	-	-	-
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	-	-	-
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	-	-	-
Meal costs	-	-	-
Travel	-	-	-
Emergency crisis and rent assistance	-	-	-
Energy and emergency assistance	-	-	-
Teen pregnancy expense	-	-	-
Purchase of fixed assets	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	-	$ -
Fund balance, beginning		-	
Prior period adjustments		-	
Fund balance, ending		$ -	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - RURAL DEVELOPMENT GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	$ 33,960	$ 33,960	$ -
Other revenues	-	-	-
Total revenues	33,960	33,960	-
Expenditures:			
Capital outlay	33,960	33,960	-
Total expenditures	33,960	33,960	-
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in (out)	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	-	$ -
Fund balance, beginning		-	
Prior period adjustments		-	
Fund balance, ending		$ -	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - JUVENILE ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	$ 29,545	$ 29,545	$ -
Use of money and property - interest earnings and rents	445	444	(1)
Total revenues	29,990	29,989	(1)
Expenditures:			
General Government:			
Judicial	21,755	21,754	1
Total expenditures	21,755	21,754	1
Excess (deficiency) of revenues over expenditures	8,235	8,235	-
Other financing sources (uses):			
Operating transfers in (out)	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 8,235	8,235	$ -
Fund balance, beginning		6,457	
Prior period adjustments		-	
Fund balance, ending		$ 14,692	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - HEALTH UNIT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	$ 5,000	$ 5,000	$ -
Use of money and property - interest earnings and rents	150	157	7
Total revenues	5,150	5,157	7
Expenditures:			
Health and welfare	13,000	12,360	640
Total expenditures	13,000	12,360	640
Excess (deficiency) of revenues over expenditures	(7,850)	(7,203)	647
Other financing sources (uses):			
Operating transfers in	10,500	10,500	-
Operating transfers out	(7,000)	(7,000)	-
Total other financing sources (uses)	3,500	3,500	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (4,350)	(3,703)	$ 647
Fund balance, beginning		3,979	
Prior period adjustments		-	
Fund balance, ending		$ 276	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - SECTION 8 HOUSING FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	$ 445,000	$ 445,402	$ 402
Other revenues	44,430	43,571	(859)
Total revenues	489,430	488,973	(457)
Expenditures:			
Health and welfare	486,580	484,482	2,098
Total expenditures	486,580	484,482	2,098
Excess (deficiency) of revenues over expenditures	2,850	4,491	1,641
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 2,850	4,491	$ 1,641
Fund balance, beginning		64,286	
Prior period adjustments		37,952	
Fund balance, ending		$ 106,729	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Sewer fees	$ 28,400	$ 27,573	$ (827)
Use of money and property - interest earnings and rents	1,000	1,832	832
Total revenues	29,400	29,405	5
Expenditures:			
Public works	24,600	22,817	1,783
Capital outlay	-	-	-
Total expenditures	24,600	22,817	1,783
Excess (deficiency) of revenues over expenditures	4,800	6,588	1,788
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(4,800)	(6,588)	(1,788)
Total other financing sources (uses)	(4,800)	(6,588)	(1,788)
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	-	$ -
Fund balance, beginning		9,406	
Prior period adjustments		-	
Fund balance, ending		$ 9,406	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - SEWER FUND - EQUIPMENT REPLACEMENT
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest earnings and rents	$ 5,500	$ 4,752	$ (748)
Total revenues	5,500	4,752	(748)
Expenditures:			
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	5,500	4,752	(748)
Other financing sources (uses):			
Operating transfers in	4,800	6,588	1,788
Operating transfers out	-	-	-
Total other financing sources (uses)	4,800	6,588	1,788
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 10,300	11,340	$ 1,040
Fund balance, beginning		51,295	
Prior period adjustments		-	
Fund balance, ending		$ 62,635	

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

LINCOLN PARISH POLICE JURY
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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ 404,025	$ 442,953	$ 38,928
Other revenues	2,250	2,194	(56)
Total revenues	406,275	445,147	38,872
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	251,014	243,848	7,166
Vehicle maintenance and insurance	18,423	18,487	(64)
Operating services and supplies	59,396	37,483	21,913
Meal costs	-	-	-
Travel	3,500	1,884	1,616
Emergency crisis and rent assistance	27,813	77,575	(49,762)
Prevention of homelessness assistance	-	18,357	(18,357)
Energy and emergency assistance	51,830	2,422	49,408
Teen pregnancy expense	2,500	2,498	2
Community food and nutrition	1,767	-	1,767
Purchase of fixed assets	3,500	149	3,351
Total expenditures	419,743	402,703	17,040
Excess (deficiency) of revenues over expenditures	(13,468)	42,444	55,912
Other financing sources (uses):			
Operating transfers in	3,000	3,047	47
Operating transfers out	(3,000)	(3,047)	(47)
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (13,468)	42,444	$ 55,912
Fund balance, beginning		173,439	
Prior period adjustments		(50)	
Fund balance, ending		$ 215,833	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
1999 LCDBG STREET GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	$ 170,967	$ 170,967	$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	-	-	-
Total revenues	170,967	170,967	-
Expenditures:			
Public works	170,967	170,967	-
Total expenditures	170,967	170,967	-
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	-	$ -
Fund balance, beginning		-	
Prior period adjustments		-	
Fund balance, ending		$ -	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
1999 LCDBG LASTEP GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	$ 126,450	$ 126,293	$ (157)
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	-	-	-
Total revenues	126,450	126,293	(157)
Expenditures:			
Public works	126,450	126,293	157
Total expenditures	126,450	126,293	157
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	-	$ -
Fund balance, beginning		-	
Prior period adjustments		-	
Fund balance, ending		$ -	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GIS MAPPING FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	$ 140,000	$ 140,000	$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	32,213	32,496	283
Total revenues	172,213	172,496	283
Expenditures:			
Public works	172,213	172,496	(283)
Total expenditures	172,213	172,496	(283)
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	-	$ -
Fund balance, beginning		-	
Prior period adjustments		-	
Fund balance, ending		$ -	

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

CAPITAL PROJECTS FUNDS

Park and Recreation Fund

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

Courthouse Capital Projects Fund

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

North Louisiana Exhibition Center Fund

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

Bridge Replacement and Road Improvement Fund

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

Schedule 21

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUND
DECEMBER 31, 2000

	Park and Recreation Fund	Courthouse Capital Project Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund	Totals
Assets:					
Cash and cash equivalents	$ 132,664	$ 425,086	$ 214,874	$ (93,740)	$ 678,884
Investments	15,294	-	-	-	15,294
Receivables	56,220	-	-	-	56,220
Prepaid expenses	150	-	-	-	150
Due from other funds	-	754,500	-	356,283	1,110,783
TOTAL ASSETS	$ 204,328	$ 1,179,586	$ 214,874	$ 262,543	$ 1,861,331
Liabilities and fund equity:					
Liabilities:					
Accounts payable	$ 107	$ -	$ -	$ 1,068	$ 1,175
Retainage payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total liabilities	107	-	-	1,068	1,175
Fund equity:					
Fund balances:					
Unreserved:					
Designated for equipment replacement	-	-	-	-	-
Undesignated	204,221	1,179,586	214,874	261,475	1,860,156
Total fund equity	204,221	1,179,586	214,874	261,475	1,860,156
TOTAL LIABILITIES AND FUND EQUITY	$ 204,328	$ 1,179,586	$ 214,874	$ 262,543	$ 1,861,331

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
COMBIBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Park and Recreation Fund	Courthouse Capital Project Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund	Totals
Revenues:					
Grants	$ -	$ -	$ 519,871	$ -	$ 519,871
Other taxes, penalties and interest, etc.	215,284	-	-	-	215,284
Use of money and property - interest and rent	5,416	18,734	765	-	24,915
Other revenues	-	-	500	-	500
Total revenues	220,700	18,734	521,136	-	760,570
Expenditures:					
Operating services:					
Culture and recreation	215,786	-	41,318	-	257,104
Capital outlay	2,852	65,049	316,160	250,951	635,012
Total expenditures	218,638	65,049	357,478	250,951	892,116
Excess (deficiency) of revenues over expenditures	2,062	(46,315)	163,658	(250,951)	(131,546)
Other financing sources (uses):					
Operating transfers in	50,000	754,500	-	356,283	1,160,783
Operating transfers out	-	-	-	(120,000)	(120,000)
Proceeds from sale of assets	-	44,711	-	-	44,711
Total other financing sources (uses)	50,000	799,211	-	236,283	1,085,494
Excess (deficiency) of revenues and other sources over expenditures and other uses	52,062	752,896	163,658	(14,668)	953,948
Fund balance, beginning	152,156	426,690	51,216	276,143	906,205
Prior period adjustments	3	-	-	-	3
Fund balance, ending	$ 204,221	$ 1,179,586	$ 214,874	$ 261,475	$ 1,860,156

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND TYPE - PARK AND RECREATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ -	$ -	$ -
Other taxes, penalties and interest, etc.	203,400	215,284	11,884
Use of money and property - interest and rent	4,700	5,416	716
Other revenues	-	-	-
Total revenues	208,100	220,700	12,600
Expenditures:			
Operating services:			
Culture and recreation	212,970	215,786	(2,816)
Capital outlay	3,000	2,852	148
Total expenditures	215,970	218,638	(2,668)
Excess (deficiency) of revenues over expenditures	(7,870)	2,062	9,932
Other financing sources (uses):			
Operating transfers in	50,000	50,000	-
Operating transfers out	-	-	-
Total other financing sources (uses)	50,000	50,000	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 42,130	52,062	$ 9,932
Fund balance, beginning		152,156	
Prior period adjustments		3	
Fund balance, ending		$ 204,221	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND TYPE - COURTHOUSE CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ -	$ -	$ -
Use of money and property - interest and rent	17,750	18,734	984
Other revenues	-	-	-
Total revenues	17,750	18,734	984
Expenditures:			
Capital outlay	65,100	65,049	51
Total expenditures	65,100	65,049	51
Excess (deficiency) of revenues over expenditure	(47,350)	(46,315)	1,035
Other financing sources (uses):			
Operating transfers in	754,500	754,500	-
Operating transfers out	-	-	-
Proceeds from sale of assets	44,700	44,711	11
Total other financing sources (uses)	799,200	799,211	11
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 751,850	752,896	$ 1,046
Fund balance, beginning		426,690	
Prior period adjustments		-	
Fund balance, ending		$ 1,179,586	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND TYPE - NORTH LOUISIANA EXHIBITION CENTER FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ 520,000	$ 519,871	$ (129)
Use of money and property - interest and rent	1,000	765	(235)
Other revenues	500	500	-
Total revenues	521,500	521,136	(364)
Expenditures:			
Culture and recreation	41,500	41,318	182
Capital outlay	315,000	316,160	(1,160)
Total expenditures	356,500	357,478	(978)
Excess (deficiency) of revenues over expenditures	165,000	163,658	(1,342)
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 165,000	163,658	$ (1,342)
Fund balance, beginning		51,216	
Prior period adjustments		-	
Fund balance, ending		$ 214,874	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
STATEMENT OF REVENUES , EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND TYPE - BRIDGE REPLACEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	$ -	$ -	$ -
Use of money and property - interest and rent	-	-	-
Other revenues	-	-	-
Total revenues	-	-	-
Expenditures:			
Capital outlay	264,625	250,951	13,674
Total expenditures	264,625	250,951	13,674
Excess (deficiency) of revenues over expenditures	(264,625)	(250,951)	13,674
Other financing sources (uses):			
Operating transfers in	354,800	356,283	1,483
Operating transfers out	(120,000)	(120,000)	-
Total other financing sources (uses)	234,800	236,283	1,483
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (29,825)	(14,668)	$ 15,157
Fund balance, beginning		276,143	
Prior period adjustments		-	
Fund balance, ending		$ 261,475	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 2000

COMPENSATION PAID POLICE JURORS

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

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

FEDERALLY ASSISTED PROGRAMS

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2000

POLICE JURORS:

Beard, Jack	$ 11,700
Crawley, James	10,500
Dowling, Norman L.	10,500
Fuller, Charles	10,500
Hammock, Don	10,500
Henderson, Joseph	10,500
Hughes, Willie B.	10,500
Owens, Charles	10,500
Pipes, James	10,500
Roberson, Randy	10,500
Savage, Walter	10,500
Smith, Robert	10,500
Total	$ 127,200

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)
RUSTON, LOUISIANA
SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2000

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
Indirect Assistance		
Louisiana Department of Social Services U.S. Department of Agriculture	Commodities (Admin.)	10.565
United States Department of Health and Human Services:		
Louisiana Department of Employment and Training	Community Services Block Grant	13.665
Louisiana Department of Social Services	LIHEAP Energy	13.818
Louisiana Department of Social Services	Medicaid - Title 19	13.714
Louisiana Department of Social Services Office of Community Development	2000 Community Development Block Grant	14.228
Louisiana Department of Health and Hospitals	Medicaid Application Assistance	N/A
United States Department of Labor:		
Louisiana Department of Social Services	Project Independence - Jobs Grant	17.781
Federal Emergency Management Agency:	Emergency Food and Shelter	83.516
United States Department of Transportation:		
Louisiana Department of Transportation	Urban Mass Transportation Administration - Section 5311	20.509

*Major Federal Financial Assistance Program

Schedule 28

Award Number	Award Period	Revenue	Expenditures
FW-2134	01/01/00 - 12/31/00	$ 488,973	$ 484,482
22-31-726000673	01/01/00 - 12/31/00	1,607	1,440
00P0048	01/01/00 - 12/31/00	79,349	78,997
3703192	01/01/00 - 12/31/00	51,960	51,960
	01/01/00 - 12/31/00	13,487	13,344
CFMS547461 107900458	01/01/00 - 12/31/00	79,934	78,997
553268	01/01/00 - 06/30/00	-	-
	07/01/00 - 12/31/00	2,982	12,602
DSS01284	01/01/00 - 06/30/00	58,941	58,139
	07/01/00 - 12/31/00	58,941	58,139
11-3648-00	01/01/00 - 12/31/00	9,364	9,224
LA-18-X010	01/01/00 - 06/30/00	48,626	53,945
LA-18-X011	07/01/00 - 12/31/00	45,665	56,311
	Totals	$ 939,829	$ 957,580

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

Lincoln Parish Police Jury, Primary Government
Ruston, Louisiana

I have audited the financial statements of the Lincoln Parish Police Jury, primary government, as of and for the year ended December 31, 2000, and have issued my report thereon dated June 8, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

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

WILLIAM R. HULSEY, APAC
Certified Public Accountant

June 8, 2001

June 8, 2001

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

Lincoln Parish Police Jury, Primary Government
Ruston, Louisiana

Compliance

I have audited the compliance of Lincoln Parish Police Jury, primary government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2000. Lincoln Parish Police Jury's major federal programs are identified in the accompanying Schedule of Federal Expenditures. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Lincoln Parish Police Jury, primary government's, management. My responsibility is to express an opinion on Lincoln Parish Police Jury's compliance based on my audit.

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

In my opinion, the Lincoln Parish Police Jury, primary government, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

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

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

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

WILLIAM R. HULSEY, APAC
Certified Public Accountant

June 8, 2001