

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001

WITH SUPPLEMENTAL INFORMATION SCHEDULES

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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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, 2001, 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, 2001, 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 7, 2002 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. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

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

A handwritten signature in black ink, appearing to read "Wm. R. Hulsey". The signature is written in a cursive style with some loops and flourishes.

June 7, 2002

**COMPONENT UNIT FINANCIAL STATEMENTS**



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LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2001

	Governmental Fund Types		
	General Fund	Special Revenue Fund	Capital Projects Fund
<b>Assets:</b>			
Cash and cash equivalents	\$ 488,485	\$ 3,236,059	\$ 6,326,279
Investments	1,471,774	7,808,478	15,861
Receivables	406,936	1,597,715	176,120
Prepaid expenses	206,019	18,998	-
Due from other funds	346	384,431	580,600
Fixed assets	-	-	-
Inventory	-	72,519	-
	<b>\$ 2,573,560</b>	<b>\$ 13,118,200</b>	<b>\$ 7,098,860</b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	210,824	231,668	1,329
Due to other funds	550,104	379,185	388
Due to employees	-	-	-
Deferred revenues	2,600	-	-
Security deposits	-	-	-
	<b>763,528</b>	<b>610,853</b>	<b>1,717</b>
<b>Fund equity:</b>			
Investment in general fixed assets	\$ -	\$ -	\$ -
<b>Fund balances:</b>			
Reserve for witness fees	-	75,120	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventories	-	72,519	-
Reserve for investments	-	-	-
<b>Unreserved:</b>			
Designated for equipment replacement	-	6,388,780	-
Undesignated	1,810,032	5,970,928	7,097,143
	<b>1,810,032</b>	<b>12,507,347</b>	<b>7,097,143</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,573,560</b>	<b>\$ 13,118,200</b>	<b>\$ 7,098,860</b>

<u>Fiduciary Fund Types</u>		<u>Account Groups</u>	
Nonexpendable Trust - Hospital Proceeds (Memorandum) Investment Fund	Agency Deferred Compensation	General Fixed Assets	Totals
\$ 142,221	\$ 851,495	\$ -	\$ 11,044,539
9,921,520	-	-	19,217,633
-	-	-	2,180,771
-	-	-	225,017
-	-	-	965,377
-	-	12,964,159	12,964,159
-	-	-	72,519
<u>\$ 10,063,741</u>	<u>\$ 851,495</u>	<u>\$ 12,964,159</u>	<u>\$ 46,670,015</u>
4,295	-	-	448,116
35,700	-	-	965,377
-	851,495	-	851,495
-	-	-	2,600
-	-	-	-
<u>39,995</u>	<u>851,495</u>	<u>-</u>	<u>2,267,588</u>
\$ -	\$ -	\$ 12,260,430	\$ 12,260,430
-	-	-	75,120
-	-	-	-
-	-	-	72,519
-	-	-	-
10,023,746	-	-	16,412,526
-	-	-	14,878,103
<u>10,023,746</u>	<u>-</u>	<u>12,260,430</u>	<u>43,698,698</u>
<u>\$ 10,063,741</u>	<u>\$ 851,495</u>	<u>\$ 12,260,430</u>	<u>\$ 45,966,286</u>

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, 2001

	General Fund	Special Revenue Funds	Capital Projects Funds	Nonexpendable Trust Fund	Total (Memorandum Only)
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 419,500	\$ 3,041,400	\$ -	\$ -	\$ 3,460,900
1/2 cent sales tax	-	2,543,233	-	-	2,543,233
Other taxes, penalties and interest, etc.	9,809	-	663,095	-	672,904
<b>Intergovernmental revenues:</b>					
<b>Federal funds:</b>					
Section 8 Housing	9,129	522,360	-	-	531,489
LCDBG Funds	-	13,555	-	-	13,555
Commodities	-	-	-	-	-
Other federal funds	-	495,032	371,129	-	866,161
<b>State funds:</b>					
State grants	-	457,467	-	-	457,467
State revenue sharing (net)	50,373	222,725	-	-	273,098
Severance tax	715,210	-	-	-	715,210
Grants - other local agencies	2,072	237,752	-	-	239,824
Fees, charges and commission for services	66,029	192,056	-	-	258,085
Fines and forfeitures	-	257,044	-	-	257,044
Use of money and property interest earnings and rents	126,848	485,242	181,405	616,616	1,410,111
Other revenues	84,720	143,746	5,311,055	-	5,539,521
<b>Total revenues</b>	<b>1,483,690</b>	<b>8,611,612</b>	<b>6,526,684</b>	<b>616,616</b>	<b>17,238,602</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Legislative	225,991	-	-	-	225,991
Judicial	161,501	317,151	-	-	478,652
Elections	18,762	-	-	-	18,762
Finance and administrative	347,121	-	-	-	347,121
Other general government	468,457	32,050	-	-	500,507
Public safety	126,891	-	-	-	126,891
Public works	-	5,398,789	-	-	5,398,789
Health and welfare	6,774	991,244	-	-	998,018
Operating services	-	-	-	46,670	46,670
Culture and recreation	25,676	532,175	254,447	-	812,298
Economic development and assistance	33,879	-	-	-	33,879
<b>Debt service:</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	6,732	274,623	1,365,850	-	1,647,205
<b>Total expenditures</b>	<b>1,421,784</b>	<b>7,546,032</b>	<b>1,620,297</b>	<b>46,670</b>	<b>10,634,783</b>
<b>Excess (deficiency) of revenues</b>					

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	419,500	419,500	-
Other taxes, penalties and interest, etc.	10,000	9,809	(191)
Licenses and permits	-	-	-
<b>Intergovernmental revenues:</b>			
<b>Federal funds:</b>			
Food stamp reimbursement	-	-	-
Section 8 Housing	9,200	9,129	(71)
<b>State funds:</b>			
State revenue sharing (net)	50,000	50,373	373
Severance tax	652,000	715,210	63,210
Other state funds	2,075	2,072	(3)
Fees, charges and commission for services	65,500	66,029	529
Fines and forfeitures	-	-	-
Use of money and property interest earnings and rents	113,700	126,848	13,148
Other revenues	84,600	84,720	120
<b>Total revenues</b>	<u>1,406,575</u>	<u>1,483,690</u>	<u>77,115</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Legislative	226,190	225,991	199
Judicial	162,380	161,501	879
Elections	18,960	18,762	198
Finance and administrative	346,400	347,121	(721)
Other general government	484,271	468,457	15,814
Public safety	127,450	126,891	559
Health and welfare	6,700	6,774	(74)
Culture and recreation	25,800	25,676	124
Economic development and assistance	35,721	33,879	1,842
Capital outlay	7,200	6,732	468
<b>Total expenditures</b>	<u>1,441,072</u>	<u>1,421,784</u>	<u>19,288</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(34,497)</u>	<u>61,906</u>	<u>96,403</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	-	-
Operating transfers out	(50,000)	(50,000)	-
<b>Total other financing sources (uses)</b>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>\$ (84,497)</u>	<u>11,906</u>	<u>\$ 96,403</u>
<b>Fund balances, beginning</b>		1,674,183	
<b>Prior period adjustments</b>		<u>123,943</u>	
<b>Fund balances, ending</b>		<u>\$ 1,810,032</u>	

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 BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 3,041,400	\$ 3,041,400	\$ -
1/2 cent sales tax	2,500,000	2,543,233	43,233
Intergovernmental revenues:			
Federal funds:			
Section 8 Housing	497,900	522,360	24,460
FEMA	-	-	-
LCDBG Funds	13,555	13,555	-
Other federal funds	492,837	495,032	2,195
Commodities	-	-	-
State funds:			
Parish transportation funds	444,000	457,467	13,467
State revenue sharing (net)	232,000	222,725	(9,275)
Grants - other local agencies	237,748	237,752	4
Fees, charges and commission for services	169,650	192,056	22,406
Fines and forfeitures	257,000	257,044	44
Use of money and property interest earnings and rents	-	-	-
Other revenues	160,310	143,746	(16,564)
Total revenues	<u>8,505,461</u>	<u>8,611,612</u>	<u>106,151</u>
Expenditures:			
General government:			
Judicial	319,586	317,151	2,435
Other	32,083	32,050	33
Public works	5,487,805	5,398,789	89,016
Health and welfare	973,998	991,244	(17,246)
Culture and recreation	538,405	532,175	6,230
Capital outlay	292,308	274,623	17,685
Total expenditures	<u>7,644,185</u>	<u>7,546,032</u>	<u>98,153</u>
Excess (deficiency) of revenues over expenditures	<u>861,276</u>	<u>1,065,580</u>	<u>204,304</u>
Other financing sources (uses):			
Operating transfers in	1,054,021	1,107,652	53,631
Operating transfers out	(287,748)	(338,660)	(50,912)
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>766,273</u>	<u>768,992</u>	<u>2,719</u>
Excess (deficiency) of revenues and			

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 BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
CAPITAL PROJECT FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 372,000	\$ 371,129	\$ (871)
Other taxes, penalties and interest, etc.	666,550	663,095	(3,455)
Use of money and property - interest	197,000	181,405	(15,595)
Other revenues	<u>5,312,700</u>	<u>5,311,055</u>	<u>(1,645)</u>
Total revenues	<u>6,548,250</u>	<u>6,526,684</u>	<u>(21,566)</u>
Expenditures:			
Operating services:			
Culture and recreation	257,250	254,447	2,803
Capital outlay	<u>1,372,308</u>	<u>1,365,850</u>	<u>6,458</u>
Total expenditures	<u>1,629,558</u>	<u>1,620,297</u>	<u>9,261</u>
Excess (deficiency) of revenues over expenditures	<u>4,918,692</u>	<u>4,906,387</u>	<u>(12,305)</u>
Other financing sources (uses):			
Operating transfers in	330,600	330,600	-
Operating transfers out	-	-	-
Sale of assets	-	-	-
Refunds of expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>330,600</u>	<u>330,600</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 5,249,292</u>	5,236,987	<u>\$ (12,305)</u>
Fund balances, beginning		1,860,156	
Prior period adjustments		<u>-</u>	
Fund balances, ending		<u>\$ 7,097,143</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001

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



LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

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

Component Units

Lincoln Parish Tax Assessor  
Lincoln Parish District Attorney  
Lincoln Parish Sheriff

The following have been determined to be related organizations:

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

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

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

Fund Accounting

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

Governmental Fund Types:

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

General Fund

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

Special Revenue Funds

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

Debt Service

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Capital Projects Funds

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

Fiduciary Fund Types

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

Nonexpendable Trust Fund

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

Agency Fund

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

Fixed Assets and Long-Term Liabilities

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets and Long-Term Liabilities (Continued)

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

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

Basis of Accounting

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

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

Revenues

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

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

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

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

Expenditures

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Financing Sources/(Uses)

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

Due To and From Other Funds

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

Budgetary Practices

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

Cash and Investments

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

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 \$11,044,539, and the bank balance was \$11,767,907. 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	7,611,787
Uncollateralized	<u>-</u>
Total bank balance	<u>\$ 8,111,787</u>

Investing is performed in accordance with investment policies complying with state statutes and the Jury's charter. The investments of the Jury are categorized to give an indication of the level of risk assumed by the Jury at December 31, 2001. 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:

	<u>Category</u>			<u>Carrying Amount</u>	<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U. S. Treasury Notes	\$ 12,077,035	\$ -	\$ -	\$ 12,077,035	\$ 12,090,515
Government agency bonds	5,842,019	-	-	5,842,019	5,845,458
Collateralized mortgage obligations	<u>1,298,579</u>	<u>-</u>	<u>-</u>	<u>1,298,579</u>	<u>1,299,889</u>
Total investments	<u>\$ 19,217,633</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$19,217,633</u>	<u>\$ 19,235,862</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Annual and Sick Leave

The following annual and sick leave policies are in effect:

Police Jury

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

Library

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

Third Judicial Criminal District Court

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

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

Sales and Use Tax

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

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

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, 2001.



LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2001

NOTE 4 - RECEIVABLES

The receivables of \$2,180,771 on December 31, 2001, as shown on Statement A, are detailed as follows:

Class of Receivables	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$ 130,774	\$ 957,289	\$ 158,599	\$1,246,662
Other	234,529	299,987	-	534,516
State revenue sharing	33,582	148,484	-	182,066
State reimbursements	-	-	-	-
Other	8,051	191,955	17,521	217,527
<b>Totals</b>	<b>\$ 406,936</b>	<b>\$ 1,597,715</b>	<b>\$ 176,120</b>	<b>\$2,180,771</b>

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

NOTE 5 - DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 2001, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ -	\$ 550,000
Special Revenue Funds:		
Solid Waste Disposal Fund	-	100,000
Solid Waste Disposal Equipment Reserve	100,000	-
Solid Waste Collection Fund	-	251,672
Solid Waste Collection Equipment Reserve	251,672	-
Road Maintenance	5,100	-
LASTEP Fund	-	-
HELP Center General Fund	25,592	-
Medicare Application Assistance	-	-
Community Service Block Grant	1,917	13,340
LIHEAP Fund	150	2,752
Transportation	-	9,500
Emergency Food and Shelter	-	1,917
Capital Project Funds:		
Courthouse Capital Project Fund	500,000	-
Bridge Replacement & Road Improvement Fund	30,600	-
Parks and Recreation	50,000	-
Library Construction	-	346
Hospital Proceeds Fund	-	35,700
Accounts Payable Fund	346	150
Payroll Fund	-	-
Library Fund	-	-
<b>Totals</b>	<b>\$ 965,377</b>	<b>\$ 965,377</b>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2001

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, 2001:

Balance at January 1, 2001	\$	81,778
Court costs collected		6,727
Interest		1,465
Witness fees paid		<u>( 14,850 )</u>
Balance at December 31, 2001	\$	<u>75,120</u>

NOTE 7 - DESIGNATED FUND BALANCE - EQUIPMENT REPLACEMENT

The Lincoln Parish Police Jury, by ordinance, established the Solid Waste Equipment Reserve Special Revenue Fund to account for monies designed for replacement of solid waste collection and disposal equipment. Transfers are made from the Solid Waste Collection and Solid Waste Disposal Special Revenue Funds based on the amortization of equipment costs in those funds. The amounts transferred are recognized as operating transfers in the accompanying financial statements. The following schedule provides detail on changes for the year ended December 31, 2001:

	Collection Equipment	Disposal Equipment	Total
Balance at January 1, 2001	\$ 1,329,912	\$ 4,407,860	\$ 5,737,772
Transfers in	251,672	-	251,672
Sale of assets	-	-	-
Other revenues	81,600	235,739	317,339
Equipment replacement costs	-	-	-
Prior period adjustment	-	-	-
Balance at December 31, 2001	<u>\$ 1,663,184</u>	<u>\$ 4,643,599</u>	<u>\$ 6,306,783</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2001

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

The total Solid Waste Equipment Reserve as of December 31, 2001, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	\$ 6,306,783
Library Fund Equipment Reserve	-
Sewer Fund Equipment Replacement	81,997
HELP Agency Equipment Reserve	-
	<hr/>
Total Fund Equity Designated for Equipment Replacement, per Statement A	<u>\$ 6,388,780</u>

NOTE 8 - CRIMINAL COURT FUND SURPLUS

Louisiana Revised Statute 15:571.11 requires that one-half of any surplus remaining in the Criminal Court Special Revenue Fund at year end be transferred to the parish General Fund. However, the Criminal Court Fund had a deficit fund balance at December 31, 2001. Management plans to eliminate the deficit fund balance in 2001. The following schedule provides a detail of changes in the fund balance of the Criminal Court Fund at December 31, 2001:

Balance at January 1, 2001	\$ 25,167
Excess of revenues over expenditures	-
Prior period adjustment	( 5,775 )
	<hr/>
Excess fund balance, December 31, 2001	<u>\$ 19,392</u>

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS

	Balance 12/31/00	Additions	Deletions	Balance 12/31/01
Police Jury:				
Land	\$ 1,591,832	\$ -	\$ -	\$ 1,591,832
Improvements	2,074,847	709,058	-	2,783,905
Buildings	5,112,664	-	-	5,112,664
Furniture & equipment	286,217	35,689	4,079	317,827
Machinery & equipment	3,194,870	137,367	174,306	3,157,931
	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$12,260,430</u>	<u>\$ 882,114</u>	<u>\$ 178,385</u>	<u>\$ 12,964,159</u>

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2001

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, 2001:

Millage	Levied
Parish taxes:	
General Fund inside Ruston	1.82
General Fund outside Ruston	3.64
Road Maintenance	4.41
Construction Improvement	4.41
Library Fund – Operating	11.00
Library Fund – Construction	3.00

NOTE 12 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Unfavorable Variances

When comparing budget to actual expenditure amounts for the year ended December 31, 2001, the following governmental funds had unfavorable variances greater than 5%:

	Budget	Actual	Variance
Law Enforcement Witness Fee			
Revenues	\$ 9,000	\$ 8,192	\$( 808)
Sewer Fund Equip Repl			
Revenues	3,200	2,504	( 696)
Courthouse Capital Projects Fund			
Revenues	20,000	18,370	( 1,630)
Library Construction Fund			
Expenses	219,208	323,064	( 103,856)

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

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, 2001.

NOTE 13 - DEFERRED COMPENSATION PLAN

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

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

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2001

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, 26 employees meet one of the above eligibility requirements.

During the year, expenditures of \$97,968 were recognized for post-retirement health care.

**SUPPLEMENTAL INFORMATION SCHEDULES**

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

Road Maintenance Fund

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

Road Construction Fund

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

Special Road Fund

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

Solid Waste Funds

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

Solid Waste Equipment Reserve Funds

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



LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 2001

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.

GIS Project Reserve Fund

The GIS Project Reserve Fund is for revenues from the sale of maps generated by the GIS office as well as any surplus funds from the annual operating of the GIS office. These funds are used for special projects and additional equipment and materials to enhance the information generated by the office.

GIS Internet Fund

The GIS Internet Fund is used for revenues for the GIS office internet access provided to other governmental entities that are not part of the GIS group. These offices are charged for their connection and the GIS Internet Fund accounts for these payments. These funds are used by the GIS office for equipment and material purchases.

Rural Development Fund

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 2001

Juvenile Assistance Fund

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

Health Unit Fund

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

Section 8 Housing Fund

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

Sewer Fund

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

Sewer Equipment Replacement Fund

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

HELP Agency

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)  
DECEMBER 31, 2001

IT Director Fund

The IT Director Fund consists of eleven governmental entities joined together to share a computer network and hired a director to administer the network. These entities share the cost of the director's salary and benefits and other office expenses necessary to operate the network.

1999 LCDBG LASTEP Fund

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

GIS Mapping Fund

The GIS Mapping Fund is used to account for revenues and expenses of the GIS Mapping. The GIS Mapping is a group of seven governmental entities that provide all maps that are needed for the parish.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 COMBINING BALANCE SHEET  
 SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2001

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,621,368	\$ 1,043,001	\$ 19,783	\$ 74,909
Investments	7,677,333	131,145	-	-
Receivables	916,586	574,365	29,065	361
Prepaid expenses	-	18,599	399	-
Due from other funds	356,772	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	72,519	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 10,644,578</u></b>	<b><u>\$ 1,767,110</u></b>	<b><u>\$ 49,247</u></b>	<b><u>\$ 75,270</u></b>
<b>Liabilities and fund equity:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 177,454	\$ 4,854	\$ 29,855	\$ 150
Due to other funds	351,676	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	-	-	-
Security deposits	-	-	-	-
<b>Total liabilities</b>	<b><u>529,130</u></b>	<b><u>4,854</u></b>	<b><u>29,855</u></b>	<b><u>150</u></b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Reserve for witness fees	-	-	-	-
Reserve for subsequent year's expenditures	-	-	-	-
Reserve for inventories	72,519	-	-	-
Reserve for investments	-	-	-	-
<b>Unreserved:</b>				
Designated for equipment replacement	6,306,783	-	-	-
Undesignated	3,736,146	1,762,256	19,392	75,120
<b>Total fund equity</b>	<b><u>10,115,448</u></b>	<b><u>1,762,256</u></b>	<b><u>19,392</u></b>	<b><u>75,120</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 10,644,578</u></b>	<b><u>\$ 1,767,110</u></b>	<b><u>\$ 49,247</u></b>	<b><u>\$ 75,270</u></b>

GIS Project Reserve Fund	GIS Internet Fund	Rural Development Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund
\$ 38,088	\$ 1,505	\$ -	\$ 8,793	\$ 2,204	\$ 151,687
-	-	-	-	-	-
-	-	-	-	416	1,646
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 38,088</u>	<u>\$ 1,505</u>	<u>\$ -</u>	<u>\$ 8,793</u>	<u>\$ 2,620</u>	<u>\$ 153,333</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>38,088</u>	<u>1,505</u>	<u>-</u>	<u>8,793</u>	<u>2,620</u>	<u>153,333</u>
<u>38,088</u>	<u>1,505</u>	<u>-</u>	<u>8,793</u>	<u>2,620</u>	<u>153,333</u>
<u>\$ 38,088</u>	<u>\$ 1,505</u>	<u>\$ -</u>	<u>\$ 8,793</u>	<u>\$ 2,620</u>	<u>\$ 153,333</u>

## Schedule 1

Sewer Fund	Sewer Fund Equipment Replacement	HELP Agency	I T Director Fund	GIS Mapping Fund	Totals
\$ 4,239	\$ 81,997	\$ 195,997	\$ (1,016)	\$ (6,496)	\$ 3,236,059
-	-	-	-	-	7,808,478
5,567	-	52,803	1,250	15,656	1,597,715
-	-	-	-	-	18,998
-	-	27,659	-	-	384,431
-	-	-	-	-	-
-	-	-	-	-	72,519
<u>\$ 9,806</u>	<u>\$ 81,997</u>	<u>\$ 276,459</u>	<u>\$ 234</u>	<u>\$ 9,160</u>	<u>\$ 13,118,200</u>
\$ 400	\$ -	\$ 9,595	\$ 200	\$ 9,160	\$ 231,668
-	-	27,509	-	-	379,185
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>400</u>	<u>-</u>	<u>37,104</u>	<u>200</u>	<u>9,160</u>	<u>610,853</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	72,519
-	-	-	-	-	-
-	81,997	-	-	-	6,388,780
<u>9,406</u>	<u>-</u>	<u>239,355</u>	<u>34</u>	<u>-</u>	<u>6,046,048</u>
<u>9,406</u>	<u>81,997</u>	<u>239,355</u>	<u>34</u>	<u>-</u>	<u>12,507,347</u>
<u>\$ 9,806</u>	<u>\$ 81,997</u>	<u>\$ 276,459</u>	<u>\$ 234</u>	<u>\$ 9,160</u>	<u>\$ 13,118,200</u>

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, 2001

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
Revenues:				
Taxes:				
Ad valorem	\$ 1,353,400	\$ 1,688,000	\$ -	\$ -
1/2 cent sales tax	2,543,233	-	-	-
Intergovernmental revenues:				
Federal funds:				
Section 8 Housing	-	-	-	-
FEMA	-	-	-	-
LCDBG Funds	-	-	-	-
Other federal funds	-	-	-	-
Commodities	-	-	-	-
State funds:				
Parish transportation funds	457,467	-	-	-
State revenue sharing (net)	158,171	64,554	-	-
Grants - other local agencies	-	19,704	-	-
Fees, charges and commission for services	117,055	-	24,362	6,727
Fines and forfeitures	-	11,561	245,483	-
Use of money and property interest earnings and rents	460,879	19,183	320	1,465
Other revenues	70,132	6,386	-	-
<b>Total revenues</b>	<b>5,160,337</b>	<b>1,809,388</b>	<b>270,165</b>	<b>8,192</b>
Expenditures:				
General government:				
Judicial	-	-	270,165	14,850
Public works	5,190,652	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	532,175	-	-
Other	-	-	-	-
Capital outlay	88,929	167,654	-	-
<b>Total expenditures</b>	<b>5,279,581</b>	<b>699,829</b>	<b>270,165</b>	<b>14,850</b>
Excess (deficiency) of revenues over expenditures	(119,244)	1,109,559	-	(6,658)
Other financing sources (uses):				
Operating transfers in	1,074,604	-	-	-
Operating transfers out	(306,997)	-	-	-
Sale of assets	-	-	-	-
Refunds of expenditures	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>767,607</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	648,363	1,109,559	-	(6,658)
Fund balances, beginning	9,481,152	652,174	25,167	81,778
Prior period adjustments	(14,067)	523	(5,775)	-
<b>Fund balances, ending</b>	<b>\$ 10,115,448</b>	<b>\$ 1,762,256</b>	<b>\$ 19,392</b>	<b>\$ 75,120</b>

GIS Project Reserve Fund	GIS Internet Fund	Rural Development Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	522,360
-	-	-	-	-	-
-	-	18,040	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	25,964	5,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	273	39	-
<u>183</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,770</u>
<u>183</u>	<u>5</u>	<u>18,040</u>	<u>26,237</u>	<u>5,039</u>	<u>557,130</u>
-	-	-	32,136	-	-
-	-	-	-	-	-
-	-	-	-	13,195	510,526
-	-	-	-	-	-
-	-	-	-	-	-
-	-	18,040	-	-	-
-	-	18,040	32,136	13,195	510,526
<u>183</u>	<u>5</u>	<u>-</u>	<u>(5,899)</u>	<u>(8,156)</u>	<u>46,604</u>
-	-	-	-	10,500	5,690
-	-	-	-	-	(5,690)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	10,500	-
<u>183</u>	<u>5</u>	<u>-</u>	<u>(5,899)</u>	<u>2,344</u>	<u>46,604</u>
<u>37,905</u>	<u>1,500</u>	<u>-</u>	<u>14,692</u>	<u>276</u>	<u>106,729</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 38,088</u>	<u>\$ 1,505</u>	<u>\$ -</u>	<u>\$ 8,793</u>	<u>\$ 2,620</u>	<u>\$ 153,333</u>



Sewer Fund	Sewer Fund Equipment Replacement	HELP Agency	I T Director Fund	1999 LCDBG LASTEP	GIS Mapping Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,041,400
-	-	-	-	-	-	2,543,233
-	-	-	-	-	-	522,360
-	-	-	-	-	-	-
-	-	-	-	13,555	-	13,555
-	-	476,992	-	-	-	495,032
-	-	-	-	-	-	-
-	-	-	-	-	-	457,467
-	-	-	-	-	-	222,725
-	-	-	32,084	-	155,000	237,752
34,047	-	9,865	-	-	-	192,056
-	-	-	-	-	-	257,044
579	2,504	-	-	-	-	485,242
-	-	1,341	-	-	30,929	143,746
<u>34,626</u>	<u>2,504</u>	<u>488,198</u>	<u>32,084</u>	<u>13,555</u>	<u>185,929</u>	<u>8,611,612</u>
-	-	-	-	-	-	317,151
17,768	-	-	-	13,555	176,814	5,398,789
-	-	467,523	-	-	-	991,244
-	-	-	-	-	-	532,175
-	-	-	32,050	-	-	32,050
-	-	-	-	-	-	274,623
<u>17,768</u>	<u>-</u>	<u>467,523</u>	<u>32,050</u>	<u>13,555</u>	<u>176,814</u>	<u>7,546,032</u>
<u>16,858</u>	<u>2,504</u>	<u>20,675</u>	<u>34</u>	<u>-</u>	<u>9,115</u>	<u>1,065,580</u>
-	16,858	-	-	-	-	1,107,652
(16,858)	-	-	-	-	(9,115)	(338,660)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(16,858)</u>	<u>16,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,115)</u>	<u>768,992</u>
-	19,362	20,675	34	-	-	1,834,572
9,406	62,635	215,833	-	-	-	10,689,247
-	-	2,847	-	-	-	(16,472)
<u>\$ 9,406</u>	<u>\$ 81,997</u>	<u>\$ 239,355</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,507,347</u>

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 FUNDS  
DECEMBER 31, 2001

	Special Road Fund	Road Construction Fund	Road Maintenance Fund
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>			
Cash and cash equivalents	\$ 57,650	\$ 283,180	\$ 661,797
Investments	845,544	341,030	15,205
Receivables	79,219	265,704	265,704
Prepaid expense	-	-	-
Due from other funds	-	-	5,100
Due from other governmental agencies	-	-	-
Inventory	-	72,519	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b><u>\$ 982,413</u></b>	<b><u>\$ 962,433</u></b>	<b><u>\$ 947,806</u></b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 2,711	\$ 10,525	\$ 55,134
Due to other funds	-	2	2
Deferred revenues	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>2,711</u>	<u>10,527</u>	<u>55,136</u>
<b>Fund Equity:</b>			
<b>Fund balances:</b>			
Reserve for prepaid fees	-	-	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventory	-	72,519	-
Designated for equipment replacement	-	-	-
Unreserved:			
Undesignated	979,702	879,387	892,670
	<u>          </u>	<u>          </u>	<u>          </u>
Total fund equity	<u>979,702</u>	<u>951,906</u>	<u>892,670</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 982,413</u></b>	<b><u>\$ 962,433</u></b>	<b><u>\$ 947,806</u></b>

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
\$ 16,488	\$ 94,904	\$ 278,293	\$ 110,585	\$ 118,471	\$ 1,621,368
34,549	-	714,950	4,433,014	1,293,041	7,677,333
687	265,963	39,309	-	-	916,586
-	-	-	-	-	-
-	-	-	100,000	251,672	356,772
-	-	-	-	-	-
-	-	-	-	-	72,519
<u>\$ 51,724</u>	<u>\$ 360,867</u>	<u>\$ 1,032,552</u>	<u>\$ 4,643,599</u>	<u>\$ 1,663,184</u>	<u>\$ 10,644,578</u>
\$ -	\$ 109,084	\$ -	\$ -	\$ -	\$ 177,454
-	100,000	251,672	-	-	351,676
-	-	-	-	-	-
-	209,084	251,672	-	-	529,130
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	72,519
-	-	-	4,643,599	1,663,184	6,306,783
<u>51,724</u>	<u>151,783</u>	<u>780,880</u>	<u>-</u>	<u>-</u>	<u>3,736,146</u>
<u>51,724</u>	<u>151,783</u>	<u>780,880</u>	<u>4,643,599</u>	<u>1,663,184</u>	<u>10,115,448</u>
<u>\$ 51,724</u>	<u>\$ 360,867</u>	<u>\$ 1,032,552</u>	<u>\$ 4,643,599</u>	<u>\$ 1,663,184</u>	<u>\$ 10,644,578</u>

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 - PUBLIC WORKS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Special Road Fund	Road Construction Fund	Road Maintenance Fund
Revenues:			
Taxes:			
Ad valorem	\$ -	\$ 676,700	\$ 676,700
1/2 cent sales tax	-	-	-
Intergovernmental revenues:			
Parish transportation funds	457,467	-	-
State revenue sharing (net)	-	79,086	79,085
FEMA	-	-	-
Fees, charges and commissions for service	-	-	-
Use of money and property - interest	53,731	21,548	12,852
Other revenues	130	5,577	7,268
Total revenues	<u>511,328</u>	<u>782,911</u>	<u>775,905</u>
Expenditures:			
Public works	349,188	715,142	1,080,758
Capital outlay	83,155	-	-
Total expenditures	<u>432,343</u>	<u>715,142</u>	<u>1,080,758</u>
Excess (deficiency) of revenues over expenditures	<u>78,985</u>	<u>67,769</u>	<u>(304,853)</u>
Other financing sources (uses):			
Operating transfers in	-	-	310,425
Operating transfers out	(55,325)	-	-
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>(55,325)</u>	<u>-</u>	<u>310,425</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	23,660	67,769	5,572
Fund balances, beginning	936,424	926,771	929,732
Prior period adjustments	19,618	(42,634)	(42,634)
Fund balances, ending	<u>\$ 979,702</u>	<u>\$ 951,906</u>	<u>\$ 892,670</u>

## Schedule 4

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,353,400
-	2,543,233	-	-	-	2,543,233
-	-	-	-	-	457,467
-	-	-	-	-	158,171
-	-	-	-	-	-
-	63,307	53,748	-	-	117,055
2,097	2,753	50,207	236,091	81,600	460,879
17,106	40,051	-	-	-	70,132
19,203	2,649,344	103,955	236,091	81,600	5,160,337
37,204	2,649,344	359,016	-	-	5,190,652
-	-	5,774	-	-	88,929
37,204	2,649,344	364,790	-	-	5,279,581
(18,001)	-	(260,835)	236,091	81,600	(119,244)
-	-	512,507	-	251,672	1,074,604
-	-	(251,672)	-	-	(306,997)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	260,835	-	251,672	767,607
(18,001)	-	-	236,091	333,272	648,363
69,725	100,000	781,080	4,407,508	1,329,912	9,481,152
-	51,783	(200)	-	-	(14,067)
\$ 51,724	\$ 151,783	\$ 780,880	\$ 4,643,599	\$ 1,663,184	\$ 10,115,448

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,353,400	\$ 1,353,400	\$ -
1/2 cent sales tax	2,500,000	2,543,233	43,233
Intergovernmental revenues:			
Parish transportation funds	444,000	457,467	13,467
State revenue sharing (net)	162,000	158,171	(3,829)
FEMA	-	-	-
Fees, charges and commissions for service	102,600	117,055	14,455
Use of money and property - interest	426,600	460,879	34,279
Other revenues	72,000	70,132	(1,868)
Total revenues	<u>5,060,600</u>	<u>5,160,337</u>	<u>99,737</u>
Expenditures:			
Public works	5,278,876	5,190,652	88,224
Capital outlay	85,000	88,929	(3,929)
Total expenditures	<u>5,363,876</u>	<u>5,279,581</u>	<u>84,295</u>
Excess (deficiency) of revenues over expenditures	<u>(303,276)</u>	<u>(119,244)</u>	<u>184,032</u>
Other financing sources (uses):			
Operating transfers in	1,023,096	1,074,604	51,508
Operating transfers out	(267,323)	(306,997)	(39,674)
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>755,773</u>	<u>767,607</u>	<u>11,834</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 452,497</u>	<u>648,363</u>	<u>\$ 195,866</u>
Fund balances, beginning		9,481,152	
Prior period adjustments		<u>(14,067)</u>	
Fund balances, ending		<u>\$ 10,115,448</u>	

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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,688,000	\$ 1,688,000	\$ -
Intergovernmental revenues:			-
State funds:			-
State revenue sharing	70,000	64,554	(5,446)
Grants-other local agencies	19,700	19,704	4
Fines and forfeitures	12,000	11,561	(439)
Use of money and property			-
interest earnings and rents	25,686	19,183	(6,503)
Other revenues	<u>6,000</u>	<u>6,386</u>	<u>386</u>
Total revenues	<u>1,821,386</u>	<u>1,809,388</u>	<u>(11,998)</u>
Expenditures:			
Culture and recreation	524,850	532,175	(7,325)
Capital outlay	<u>161,553</u>	<u>167,654</u>	<u>(6,101)</u>
Total expenditures	<u>686,403</u>	<u>699,829</u>	<u>(13,426)</u>
Excess (deficiency) of revenues over expenditure:	<u>1,134,983</u>	<u>1,109,559</u>	<u>(25,424)</u>
Other financing sources (uses):			
Operating transfers in(out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 1,134,983</u>	1,109,559	<u>\$ (25,424)</u>
Fund balance, beginning		652,174	
Prior period adjustments		<u>523</u>	
Fund balance, ending		<u>\$ 1,762,256</u>	

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 26,000	\$ 24,362	\$ (1,638)
Fines and forfeitures	245,000	245,483	483
Use of money and property interest earnings and rents	<u>450</u>	<u>320</u>	<u>(130)</u>
Total revenues	<u>271,450</u>	<u>270,165</u>	<u>(1,285)</u>
Expenditures:			
General government:			
Judicial	271,450	270,165	1,285
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>271,450</u>	<u>270,165</u>	<u>1,285</u>
Excess (deficiency) of revenues over expenditure:	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		25,167	
Prior period adjustment		<u>(5,775)</u>	
Fund balance, ending		<u>\$ 19,392</u>	

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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fees, charges and commissions for services	\$ 7,000	\$ 6,727	\$ (273)
Use of money and property interest earnings and rents	<u>2,000</u>	<u>1,465</u>	<u>(535)</u>
Total revenues	<u>9,000</u>	<u>8,192</u>	<u>(808)</u>
Expenditures:			
General government:			
Judicial	<u>16,000</u>	<u>14,850</u>	<u>1,150</u>
Total expenditures	<u>16,000</u>	<u>14,850</u>	<u>1,150</u>
Excess (deficiency) of revenues over expenditure:	<u>(7,000)</u>	<u>(6,658)</u>	<u>342</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (7,000)</u>	<u>(6,658)</u>	<u>\$ 342</u>
Fund balance, beginning		81,778	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 75,120</u>	

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 - GIS PROJECT RESERVE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Interest earnings	-	183	183
Total revenues	-	183	183
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 expenditure:	-	183	183
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	<u>\$ -</u>	183	<u>\$ 183</u>
Fund balance, beginning		37,905	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 38,088</u>	

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 - GIS INTERNET FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Interest earnings	-	5	5
Total revenues	-	5	5
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 expenditure:	-	5	5
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	\$ -	5	\$ 5
Fund balance, beginning		1,500	
Prior period adjustments		-	
Fund balance, ending		\$ 1,505	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 18,040	\$ 18,040	\$ -
Other revenues	-	-	-
Total revenues	<u>18,040</u>	<u>18,040</u>	<u>-</u>
Expenditures:			
Capital outlay	<u>18,040</u>	<u>18,040</u>	<u>-</u>
Total expenditures	<u>18,040</u>	<u>18,040</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure:	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		-	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 25,965	\$ 25,964	\$ (1)
Use of money and property - interest earnings and rents	350	273	(77)
Total revenues	26,315	26,237	(78)
Expenditures:			
General Government:			
Judicial	32,136	32,136	-
Total expenditures	32,136	32,136	-
Excess (deficiency) of revenues over expenditure:	(5,821)	(5,899)	(78)
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	\$ (5,821)	(5,899)	\$ (78)
Fund balance, beginning		14,692	
Prior period adjustments		-	
Fund balance, ending		\$ 8,793	

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 5,000	\$ 5,000	\$ -
Use of money and property - interest earnings and rents	<u>50</u>	<u>39</u>	<u>(11)</u>
Total revenues	<u>5,050</u>	<u>5,039</u>	<u>(11)</u>
Expenditures:			
Health and welfare	<u>15,550</u>	<u>13,195</u>	<u>2,355</u>
Total expenditures	<u>15,550</u>	<u>13,195</u>	<u>2,355</u>
Excess (deficiency) of revenues over expenditure:	<u>(10,500)</u>	<u>(8,156)</u>	<u>2,344</u>
Other financing sources (uses):			
Operating transfers in	10,500	10,500	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>10,500</u>	<u>10,500</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	2,344	<u>\$ 2,344</u>
Fund balance, beginning		276	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 2,620</u>	

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	\$ 497,900	\$ 522,360	\$ 24,460
Other revenues	<u>37,925</u>	<u>34,770</u>	<u>(3,155)</u>
Total revenues	<u>535,825</u>	<u>557,130</u>	<u>21,305</u>
Expenditures:			
Health and welfare	<u>512,700</u>	<u>510,526</u>	<u>2,174</u>
Total expenditures	<u>512,700</u>	<u>510,526</u>	<u>2,174</u>
Excess (deficiency) of revenues over expenditure:	<u>23,125</u>	<u>46,604</u>	<u>23,479</u>
Other financing sources (uses):			
Operating transfers in	6,000	5,690	(310)
Operating transfers out	<u>(6,000)</u>	<u>(5,690)</u>	<u>310</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 23,125</u>	<u>46,604</u>	<u>\$ 23,479</u>
Fund balance, beginning		106,729	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 153,333</u>	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Sewer fees	\$ 34,050	\$ 34,047	\$ (3)
Use of money and property - interest earnings and rents	725	579	(146)
Total revenues	34,775	34,626	(149)
Expenditures:			
Public works	20,350	17,768	2,582
Capital outlay	-	-	-
Total expenditures	20,350	17,768	2,582
Excess (deficiency) of revenues over expenditure:	14,425	16,858	2,433
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(14,425)	(16,858)	(2,433)
Total other financing sources (uses)	(14,425)	(16,858)	(2,433)
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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Use of money and property - interest earnings and rents	<u>\$ 3,200</u>	<u>\$ 2,504</u>	<u>\$ (696)</u>
Total revenues	<u>3,200</u>	<u>2,504</u>	<u>(696)</u>
Expenditures:			
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure:	<u>3,200</u>	<u>2,504</u>	<u>(696)</u>
Other financing sources (uses):			
Operating transfers in	14,425	16,858	2,433
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>14,425</u>	<u>16,858</u>	<u>2,433</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 17,625</u>	19,362	<u>\$ 1,737</u>
Fund balance, beginning		62,635	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 81,997</u>	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 474,797	\$ 476,992	\$ 2,195
Other revenues	10,075	11,206	1,131
Total revenues	<u>484,872</u>	<u>488,198</u>	<u>3,326</u>
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	266,885	266,877	8
Vehicle maintenance and insurance	21,050	19,633	1,417
Operating services and supplies	24,479	26,437	(1,958)
Meal costs	-	-	-
Travel	4,609	1,368	3,241
Emergency crisis and rent assistance	108,022	106,401	1,621
Energy and emergency assistance	745	733	12
Other support costs	19,958	23,451	(3,493)
Purchase of fixed assets	27,715	22,623	5,092
Total expenditures	<u>473,463</u>	<u>467,523</u>	<u>5,940</u>
Excess (deficiency) of revenues over expenditure:	<u>11,409</u>	<u>20,675</u>	<u>9,266</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 11,409</u>	20,675	<u>\$ 9,266</u>
Fund balance, beginning		215,833	
Prior period adjustments		<u>2,847</u>	
Fund balance, ending		<u>\$ 239,355</u>	

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 -  
IT DIRECTOR FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 32,083	\$ 32,084	\$ 1
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>32,083</u>	<u>32,084</u>	<u>1</u>
Expenditures:			
IT functions	<u>32,083</u>	<u>32,050</u>	<u>33</u>
Total expenditures	<u>32,083</u>	<u>32,050</u>	<u>33</u>
Excess (deficiency) of revenues over expenditure:	<u>-</u>	<u>34</u>	<u>34</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>34</u>	<u>\$ 34</u>
Fund balance, beginning		-	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 34</u>	

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 LATEST GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants - other local agencies	\$ 13,555	\$ 13,555	\$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>13,555</u>	<u>13,555</u>	<u>-</u>
Expenditures:			
Culture and recreation	<u>13,555</u>	<u>13,555</u>	<u>-</u>
Total expenditures	<u>13,555</u>	<u>13,555</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure:	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		-	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 155,000	\$ 155,000	\$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	<u>34,310</u>	<u>30,929</u>	<u>(3,381)</u>
Total revenues	<u>189,310</u>	<u>185,929</u>	<u>(3,381)</u>
Expenditures:			
Public works	<u>188,579</u>	<u>176,814</u>	<u>11,765</u>
Total expenditures	<u>188,579</u>	<u>176,814</u>	<u>11,765</u>
Excess (deficiency) of revenues over expenditure:	<u>731</u>	<u>9,115</u>	<u>8,384</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>(9,115)</u>	<u>(9,115)</u>
Total other financing sources (uses)	<u>-</u>	<u>(9,115)</u>	<u>(9,115)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 731</u>	<u>-</u>	<u>\$ (731)</u>
Fund balance, beginning		-	
Prior period adjustments		<u>-</u>	
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  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 2001

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.

Library Construction Fund

The Library Construction Fund received the proceeds from a \$5,300,000 bond issue approved in a November 2000 election. The Lincoln Parish Library bonds will provide the funding to remodel the current 15,500 square foot library as well as funding to complete a 21,500 square foot addition to provide a finished library structure of 37,000 square feet.

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUND  
DECEMBER 31, 2001

	Park and Recreation Fund	Courthouse Capital Project Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund
<b>Assets:</b>				
Cash and cash equivalents	\$ 139,980	\$ 660,064	\$ 11,280	\$ 81,745
Investments	15,861	-	-	-
Receivables	10,160	-	7,361	-
Prepaid expenses	-	-	-	-
Due from other funds	50,000	500,000	-	30,600
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 216,001</u></b>	<b><u>\$ 1,160,064</u></b>	<b><u>\$ 18,641</u></b>	<b><u>\$ 112,345</u></b>
<b>Liabilities and fund equity:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,329	\$ -	\$ -	\$ -
Due to other funds	42	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	-	-	-
Security deposits	-	-	-	-
<b>Total liabilities</b>	<b><u>1,371</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Reserve for witness fees	-	-	-	-
Reserve for subsequent year's expenditures	-	-	-	-
Reserve for inventories	-	-	-	-
Reserve for investments	-	-	-	-
<b>Unreserved:</b>				
Designated for equipment replacement	-	-	-	-
Undesignated	214,630	1,160,064	18,641	112,345
<b>Total fund equity</b>	<b><u>214,630</u></b>	<b><u>1,160,064</u></b>	<b><u>18,641</u></b>	<b><u>112,345</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 216,001</u></b>	<b><u>\$ 1,160,064</u></b>	<b><u>\$ 18,641</u></b>	<b><u>\$ 112,345</u></b>

## Schedule 21

Library Construction Fund	Totals
\$ 5,433,210	\$ 6,326,279
-	15,861
158,599	176,120
-	-
-	580,600
-	-
-	-
<u>\$ 5,591,809</u>	<u>\$ 7,098,860</u>
\$ -	\$ 1,329
346	388
-	-
-	-
-	-
<u>346</u>	<u>1,717</u>
-	-
-	-
-	-
-	-
<u>5,591,463</u>	<u>7,097,143</u>
<u>5,591,463</u>	<u>7,097,143</u>
<u>\$ 5,591,809</u>	<u>\$ 7,098,860</u>

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



LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Park and Recreation Fund	Courthouse Capital Project Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund	Library Construction Fund	Totals
<b>Revenues:</b>						
Grants	\$ -	\$ -	\$ 371,129	\$ -	\$ -	\$ 371,129
Other taxes, penalties and interest, etc.	202,795	-	-	-	460,300	663,095
Use of money and property - interest and rent	5,464	18,370	3,344	-	154,227	181,405
Other revenues	-	-	11,055	-	5,300,000	5,311,055
Total revenues	<u>208,259</u>	<u>18,370</u>	<u>385,528</u>	<u>-</u>	<u>5,914,527</u>	<u>6,526,684</u>
<b>Expenditures:</b>						
Operating services:						
Culture and recreation	230,605	-	23,496	-	346	254,447
Capital outlay	17,245	37,892	558,265	429,730	322,718	1,365,850
Total expenditures	<u>247,850</u>	<u>37,892</u>	<u>581,761</u>	<u>429,730</u>	<u>323,064</u>	<u>1,620,297</u>
Excess (deficiency) of revenues over expenditures	<u>(39,591)</u>	<u>(19,522)</u>	<u>(196,233)</u>	<u>(429,730)</u>	<u>5,591,463</u>	<u>4,906,387</u>
<b>Other financing sources (uses):</b>						
Operating transfers in	50,000	-	-	280,600	-	330,600
Operating transfers out	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-
Total other financing sources (uses)	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>280,600</u>	<u>-</u>	<u>330,600</u>
Excess (deficiency) of revenues and other and other sources over expenditures and other uses	10,409	(19,522)	(196,233)	(149,130)	5,591,463	5,236,987
Fund balance, beginning	204,221	1,179,586	214,874	261,475	-	1,860,156
Prior period adjustments	-	-	-	-	-	-
Fund balance, ending	<u>\$ 214,630</u>	<u>\$ 1,160,064</u>	<u>\$ 18,641</u>	<u>\$ 112,345</u>	<u>\$ 5,591,463</u>	<u>\$ 7,097,143</u>

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Other taxes, penalties and interest, etc.	206,250	202,795	(3,455)
Use of money and property - interest and rent	5,500	5,464	(36)
Other revenues	-	-	-
Total revenues	<u>211,750</u>	<u>208,259</u>	<u>(3,491)</u>
Expenditures:			
Operating services:			
Culture and recreation	231,950	230,605	1,345
Capital outlay	74,000	17,245	56,755
Total expenditures	<u>305,950</u>	<u>247,850</u>	<u>58,100</u>
Excess (deficiency) of revenues over expenditure:	<u>(94,200)</u>	<u>(39,591)</u>	<u>54,609</u>
Other financing sources (uses):			
Operating transfers in	50,000	50,000	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (44,200)</u>	10,409	<u>\$ 54,609</u>
Fund balance, beginning		204,221	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 214,630</u>	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Use of money and property - interest and rent	20,000	18,370	(1,630)
Other revenues	-	-	-
Total revenues	<u>20,000</u>	<u>18,370</u>	<u>(1,630)</u>
Expenditures:			
Capital outlay	<u>85,000</u>	<u>37,892</u>	<u>47,108</u>
Total expenditures	<u>85,000</u>	<u>37,892</u>	<u>47,108</u>
Excess (deficiency) of revenues over expenditure:	<u>(65,000)</u>	<u>(19,522)</u>	<u>45,478</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from sale of assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (65,000)</u>	<u>(19,522)</u>	<u>\$ 45,478</u>
Fund balance, beginning		1,179,586	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 1,160,064</u>	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 372,000	\$ 371,129	\$ (871)
Use of money and property - interest and rent	3,500	3,344	(156)
Other revenues	<u>12,700</u>	<u>11,055</u>	<u>(1,645)</u>
Total revenues	<u>388,200</u>	<u>385,528</u>	<u>(2,672)</u>
Expenditures:			
Culture and recreation	24,900	23,496	1,404
Capital outlay	<u>562,300</u>	<u>558,265</u>	<u>4,035</u>
Total expenditures	<u>587,200</u>	<u>581,761</u>	<u>5,439</u>
Excess (deficiency) of revenues over expenditure:	<u>(199,000)</u>	<u>(196,233)</u>	<u>2,767</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (199,000)</u>	<u>(196,233)</u>	<u>\$ 2,767</u>
Fund balance, beginning		214,874	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 18,641</u>	

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ -	\$ -	\$ -
Use of money and property - interest and rent	-	-	-
Other revenues	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Capital outlay	432,200	429,730	2,470
Total expenditures	<u>432,200</u>	<u>429,730</u>	<u>2,470</u>
Excess (deficiency) of revenues over expenditures	<u>(432,200)</u>	<u>(429,730)</u>	<u>2,470</u>
Other financing sources (uses):			
Operating transfers in	280,600	280,600	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>280,600</u>	<u>280,600</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (151,600)</u>	<u>(149,130)</u>	<u>\$ 2,470</u>
Fund balance, beginning		261,475	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 112,345</u>	

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 - LIBRARY CONSTRUCTION FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem tax	\$ 460,300	\$ 460,300	\$ -
Use of money and property - interest and rent	168,000	154,227	(13,773)
Other revenues - Bond proceeds	<u>5,300,000</u>	<u>5,300,000</u>	<u>-</u>
Total revenues	<u>5,928,300</u>	<u>5,914,527</u>	<u>(13,773)</u>
Expenditures:			
Paying agent fees	400	346	54
Capital outlay	<u>218,808</u>	<u>322,718</u>	<u>(103,910)</u>
Total expenditures	<u>219,208</u>	<u>323,064</u>	<u>(103,856)</u>
Excess (deficiency) of revenues over expenditures	<u>5,709,092</u>	<u>5,591,463</u>	<u>(117,629)</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 5,709,092</u>	<u>5,591,463</u>	<u>\$ (117,629)</u>
Fund balance, beginning		-	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 5,591,463</u>	

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

LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
DECEMBER 31, 2001

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 \$875 per month in lieu of per diem payments, and the president received \$975 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, 2001

POLICE JURORS:

Beard, Jack	\$ 11,700
Brown, Annie M.	10,500
Crawley, James	10,500
Dowling, Norman L.	10,500
Fuller, Charles	10,500
Hammock, Don	10,500
Hammons, Charles D.	10,500
Henderson, Joseph	10,500
Hughes, Willie B.	10,500
Owens, Charles	10,500
Roberson, Randy	10,500
Savage, Walter	<u>10,500</u>
Total	\$ <u>127,200</u>



LINCOLN PARISH POLICE JURY (PRIMARY GOVERNMENT)  
 RUSTON, LOUISIANA  
 SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY  
 FOR THE YEAR ENDED DECEMBER 31, 2001

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
<u>Indirect Assistance</u>		
United States Department of Health and Human Services:		
Passed through State:		
Department of Employment and Training	Community Service Block Grant	13.665
Department of Social Services	LIHEAP Energy	13.818
Department of Social Services	Medicaid - Title 19	13.714
Department of Social Services	Project Independence - Jobs Grant	17.781
Department of Health and Hopsitals	Medicaid Applications	
Total U. S. Department of Health and Human Services		
United States Department of Transportation:		
Passed through State:		
Department of Transportation	Urban Mass Transportation Administration - Section 5311	20.509 20.509
Federal Emergency Management Agency	Emergency Food and Shelter	83.516
Total U. S. Department of Transportation		
Total Federal Receipts and Expenditures		

\*Major Federal Financial Assistance Program

## Schedule 29

<u>Award Number</u>	<u>Award Period</u>	<u>Revenue</u>	<u>Expenditures</u>
FW-2134	01/01/01 - 12/31/01	<u>\$ 522,360</u>	<u>\$ 510,526</u>
2000P0048	01/01/01 - 12/31/01	108,728	102,044
3703192	01/01/01 - 12/31/01	113,369	111,662
	01/01/01 - 12/31/01	16,878	14,249
DSS01284	01/01/01 - 6/30/01	58,914	49,739
	07/01/01 - 12/31/01	58,914	49,739
553268	01/01/01 - 12/31/01	<u>1,692</u>	<u>14,798</u>
		<u>358,495</u>	<u>342,231</u>
LA-18-X018	01/01/01 - 06/30/01	49,344	43,842
LA-18-X019	07/01/01 - 12/31/01	54,516	43,842
19-3648-00	01/01/01 - 12/31/01	<u>8,972</u>	<u>8,771</u>
		<u>112,832</u>	<u>96,455</u>
		<u>\$ 993,687</u>	<u>\$ 949,212</u>

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, 2001, and have issued my report thereon dated June 7, 2002. 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, CPA  
A Professional Accounting Corporation

A handwritten signature in black ink, appearing to read "Wm. R. Hulsey". The signature is written in a cursive, somewhat stylized font.

June 7, 2002

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, 2001. 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, 2001. 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 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, upon acceptance by the Lincoln Parish Police Jury, is a matter of public record.

WILLIAM R. HULSEY, CPA  
A Professional Accounting Corporation



June 7, 2002

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