

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA

FINANCIAL STATEMENTS
DECEMBER 31, 2002

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

WITH SUPPLEMENTAL INFORMATION SCHEDULES

LINCOLN PARISH POLICE JURY
 RUSTON, LOUISIANA
 FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2002
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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LINCOLN PARISH POLICE JURY
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**LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Lincoln Parish Police Jury
Ruston, Louisiana

I have audited the accompanying primary government financial statements of Lincoln Parish Police Jury, as of and for the year ended December 31, 2002, as listed in the table of contents. These financial statements are the responsibility of Lincoln Parish Police Jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Lincoln Parish Police Jury, Ruston, Louisiana, as of December 31, 2002 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 9, 2003 on my consideration of Lincoln Parish Police Jury'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 Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying financial information listed as "Schedules" and "Supplementary Information" in the table of contents, including the 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 financial statements of the Lincoln Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the Lincoln Parish Police Jury, and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

WILLIAM R. HULSEY, APAC
Certified Public Accountant



June 9, 2007

FINANCIAL STATEMENTS

LINCOLN PARISH POLICE JURY
 BATON ROUGE, LOUISIANA
 COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2020

Governmental Fund Types

	General Fund	Special Revenue Fund	Capital Projects Fund
Assets			
Cash and cash equivalents	\$ 402,434	\$ 1,828,406	\$ 1,883,760
Investments	794,471	8,382,131	1,828,649
Receivables	421,916	2,012,178	10,874
Prepaid expenses	141,324	11,477	500
Due from other funds	125	667,140	663,974
Due from other entities	11,770	-	-
Fund assets	-	-	-
Inventory	-	11,880	-
Amounts to be provided for retirement of debt and compensated absences	-	-	-
TOTAL ASSETS	\$ 2,004,436	\$ 14,583,018	\$ 6,549,244
Liabilities and Net Position			
Liabilities			
Accounts payable	\$ 101,250	\$ 177,070	\$ 11,774
Due to other funds	1,750	141,000	1,400
Due to employees	1,460	-	-
Due to retirement	-	-	-
Deferred revenues	1,180	8,480	16,200
Security deposits	-	-	-
Current portion of long term debt	-	-	-
General long term debt	-	-	-
Total liabilities	114,140	327,550	29,374
Fund Equity			
Investment in general fund assets	-	-	-
Fund balances	-	14,440	-
Reserve for current fund	-	-	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for investments	-	11,482	-
Reserve for equipment	-	-	-
Unassigned			
Designated for equipment replacement	-	8,894,951	-
Undesignated	1,893,234	6,077,937	6,519,770
Total fund equity	1,893,234	14,762,887	6,519,770
TOTAL LIABILITIES and FUND EQUITY	\$ 2,004,436	\$ 14,583,018	\$ 6,549,244

Expendable Trust - Hospital		Account Groups			Totals (Millions of Dollars)
Programs (Miscellaneous)	Agency Deficit Compensation	Current Fixed Assets	Current Long Term Debt		
\$ 234,880	\$ 895,610	\$ -	\$ -	\$ 4,000,290	
5,820,855	-	-	-	21,000,650	
-	-	-	-	4,700,001	
-	-	-	-	27,028	
-	-	-	-	1,000,000	
-	-	-	-	12,732	
-	-	14,251,200	-	14,251,201	
-	-	-	-	11,582	
-	-	-	5,248,000	5,248,000	
<u>\$ 10,055,735</u>	<u>\$ 895,610</u>	<u>\$ 14,251,200</u>	<u>\$ 5,248,000</u>	<u>\$ 26,253,681</u>	
\$ 66,311	\$ -	\$ -	\$ -	\$ 400,790	
188,111	-	-	-	1,643,900	
-	-	-	-	1,080	
-	889,610	-	-	889,610	
-	-	-	-	23,738	
-	-	-	-	-	
-	-	-	100,000	100,000	
-	-	-	5,138,000	5,138,000	
<u>161,700</u>	<u>889,610</u>	<u>-</u>	<u>5,248,000</u>	<u>7,090,300</u>	
-	-	14,254,200	-	14,254,201	
-	-	-	-	70,049	
-	-	-	-	-	
-	-	-	-	11,582	
-	-	-	-	-	
1,968,000	-	-	-	16,400,300	
-	-	-	-	10,204,000	
<u>1,968,000</u>	<u>-</u>	<u>14,254,200</u>	<u>-</u>	<u>26,604,301</u>	
<u>\$ 10,217,735</u>	<u>\$ 895,610</u>	<u>\$ 14,251,200</u>	<u>\$ 5,248,000</u>	<u>\$ 32,857,982</u>	

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

LEWISIANA POLICE ACADEMY
BOSSON, LOUISIANA
STATEMENT OF FINANCIAL POSITIONS AND CHANGES
IN FUND BALANCE - UNDEVELOPED FUND AND NET AS-
SETS - NET ASSETS
FOR THE YEAR ENDED ON DECEMBER 31, 2016

Account	Budget	Actual	Variance (Favorable)
Revenues			
Taxes			
Ad valorem	\$6,200	\$6,000	-
Other taxes, penalties and interest, etc.	11,000	11,000	-
Income of assets	-	-	-
Intergovernmental transfers			
Federal funds	-	-	-
First drug enforcement	-	-	-
Domestic violence	15,000	15,000	-
State funds	-	-	-
From various state funds	30,000	30,000	-
Licenses fee	300,000	300,000	-
Other state funds	-	-	-
From various state departments	15,000	15,000	-
Local and federal	-	-	-
Use of assets and proceeds	-	-	-
Federal drug proceeds	5,000	5,000	-
Other sources	100,000	100,000	-
Total revenues	<u>450,000</u>	<u>450,000</u>	<u>0.000</u>
Expenses			
Current			
Administrative			
Supplies	20,000	20,000	-
Travel	10,000	10,000	-
Utilities	20,000	20,000	-
Printing and reproduction	100,000	100,000	-
Other general government	100,000	100,000	-
Police costs	200,000	200,000	-
Health and welfare	5,000	5,000	-
Miscellaneous services	10,000	10,000	-
Miscellaneous equipment	5,000	5,000	-
Expatriation	5,000	5,000	-
Intergovernmental	1,000,000	1,000,000	-
Total expenses of current operations	<u>1,400,000</u>	<u>1,400,000</u>	<u>0.000</u>
Other activities of current operations	<u>10,000</u>	<u>10,000</u>	<u>0.000</u>
Other intergovernmental fund			
Intergovernmental fund	-	-	-
Intergovernmental fund	10,000	10,000	-
Total other intergovernmental fund	<u>10,000</u>	<u>10,000</u>	<u>0.000</u>
Other activities of current and other sources reported on other accounts	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Total balance, beginning		<u>1,000,000</u>	
Revised balance		<u>1,000</u>	
Total balance, ending		<u>1,001,000</u>	

The accompanying schedule of expenditures is part of this statement.

UNIVERSITY OF CALIFORNIA
STATE STREET
STATE STREET INVESTMENT MANAGEMENT COMPANY
STATE STREET INVESTMENT MANAGEMENT COMPANY
STATE STREET INVESTMENT MANAGEMENT COMPANY
STATE STREET INVESTMENT MANAGEMENT COMPANY

Account	Budget	Actual	Variance (Budget/Actual)
Income			
Ad income	\$ 1,000,000	\$ 1,000,000	\$ -
Fixed income	(200,000)	(200,000)	0
Management/Investment			
Ad income			
Management	(50,000)	(50,000)	0
Adm.	-	-	-
LP/MSI funds	-	-	-
Other investment	(50,000)	(50,000)	0
Investment	-	-	-
Adm. costs			
Fixed investment	(50,000)	(50,000)	0
Fixed income (other)	(50,000)	(50,000)	0
Other (other)	(50,000)	(50,000)	0
Fee charges and assistance to			
clients	(50,000)	(50,000)	0
Fund administration	(50,000)	(50,000)	0
Guarantee of deposits	-	-	-
Other management	(50,000)	(50,000)	0
Management	(50,000)	(50,000)	0
Total income	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Expenses			
Adm. expenses			
Adm.	(50,000)	(50,000)	0
Adm. costs	(50,000)	(50,000)	0
Guarantee of deposits	(50,000)	(50,000)	0
Other management	(50,000)	(50,000)	0
Other	(50,000)	(50,000)	0
Expense ratio	(50,000)	(50,000)	0
Total expenses	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Management/Investment			
Adm. expenses	(50,000)	(50,000)	0
Other (other)			
Guarantee of deposits	(50,000)	(50,000)	0
Guarantee of deposits	(50,000)	(50,000)	0
Other	-	-	-
Total other (other)	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Income (other)			
Adm. expenses	(50,000)	(50,000)	0
Other	(50,000)	(50,000)	0
Total income (other)	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Total income, net	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>
Total income, net	<u>400,000</u>	<u>400,000</u>	<u>0</u>

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

LEONOLA PARISH POLICE JURY
BERNARD, 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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Gross	\$ 149,177	\$ 149,177	\$ -
Other taxes, penalties and interest, etc.	704,149	700,128	(4,021)
Use of money and property - interest	111,500	115,559	(4,041)
Other revenues	11,000	11,440	440
Total revenues	<u>1,031,826</u>	<u>1,011,144</u>	<u>(20,682)</u>
Expenditures:			
Operating services:			
Culture and recreation	284,613	273,769	10,844
Interest on bonds	254,767	254,767	-
Professional services	6,889	6,889	-
Election expenses	288	288	-
Capital outlay	1,176,344	1,174,479	1,865
Total expenditures	<u>1,893,094</u>	<u>1,829,171</u>	<u>63,923</u>
Excess (deficiency) of revenues over			
 expenditures	<u>(861,268)</u>	<u>(818,027)</u>	<u>43,241</u>
Other financing sources (uses):			
Operating transfers in	211,715	243,764	32,049
Operating transfers out	-	-	-
Sale of assets	-	-	-
Rebonds of expenditures	-	-	-
Total other financing sources (uses)	<u>211,715</u>	<u>243,764</u>	<u>32,049</u>
Excess (deficiency) of revenues and other			
 sources over expenditures and other uses	<u>\$ (649,553)</u>	<u>(574,263)</u>	<u>\$ 75,290</u>
Fund balances, beginning		1,091,143	
Fiscal period adjustments		<u>(20,148)</u>	
Fund balances, ending		<u>\$ 8,214,719</u>	

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

LINCOLN PARISH POLICE JURY
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

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 these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Governmental Accounting Standards Board (GASB) Schedule 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
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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 Schedule 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 Schedules 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
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

Fund Accounting

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the 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
HUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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:

Nonseparable Trust Fund

Nonseparable 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
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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 refers to the timing of the measurements made, regardless of the measurement focus applied.

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

LINCOLN PARISH POLICE JURY
KUSTOM, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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 fund 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 in each, 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
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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 \$4,361,249, and the bank balance was \$6,236,346. 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	3,756,346
Uncollateralized	—
Total bank balance	\$ 6,256,346

Investing is performed in accordance with investment policies complying with state statute and the Jury's charter. The investments of the Jury are categorized to give an indication of the level of risk assumed by the Jury at December 31, 2002. The categories are described as follows:

- Category 1 - Insured or registered, with securities held by the entity as its agents in the entity's name.
- Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.
- Category 3 - Uninsured and unregistered, with securities held by the counterparty, in its trust department in the entity's name.

Investments categorized by level of risk, are:

	Category			Carrying Amount	Fair Value
	1	2	3		
U. S. Treasury Notes	\$ 2,422,332	\$ -	\$ -	\$ 2,422,332	\$ 2,422,334
Government agency bonds	16,940,472	-	-	16,940,472	16,982,545
Equity investments	74,318	-	-	74,318	74,318
Certificates of deposit and money funds	3,097,488	-	-	3,097,488	3,097,488
Total investments	\$ 21,584,610	\$ -	\$ -	\$ 21,584,610	\$ 21,696,713

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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 twenty days of annual and five to fifteen days sick leave each year depending on years of service with the Police Jury. Sick leave up to a maximum of fifteen days may be carried forward to the next year for major illnesses only. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years at retirement.

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 accumulative. 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.

The Jury accrues costs incurred for annual leave in the General Long-Term Debt Account Group. Accrued sick leave benefits are not accrued due to the policy of not paying benefits upon termination.

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
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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 1900 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, 2002.

LINCOLN PARISH POLICE JURY
BUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

NOTE 4 - RECEIVABLES

The receivables of \$4,704,911 on December 31, 2002, as shown on Schedule A, are detailed as follows:

Class of Receivables	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
Ad valorem	\$ 404,525	\$ 2,907,977	\$ 440,164	\$ 3,752,666
Other	290,321	292,370	-	482,691
State revenue sharing	33,582	148,484	-	182,066
State reimbursements	-	-	-	-
Other	18,588	194,548	74,252	287,388
Totals	\$ 637,016	\$ 3,533,379	\$ 514,416	\$ 4,704,911

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, 2002, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ -	\$ -
Special Revenue Funds:		
Road Maintenance	290,647	-
Solid Waste Disposal Fund	-	100,000
Solid Waste Disposal Equipment Reserve	100,000	-
Solid Waste Collection Fund	-	435,028
Solid Waste Collection Equipment Reserve	455,028	-
Health Unit Fund	-	-
LASTEP Fund	-	-
HELP-Cancer General Fund	-	1,318
Transportation	-	-
FEMA Fund	-	-
LHEAP Fund	415	-
Community Service Block Grant '02	-	-
Medicare Application Assistance	-	-
CSBG 69 Fund	1,685	365
Capital Project Funds:		
Courthouse Capital Project Fund	-	-
Bridge Replacement & Road Improvement Fund	192,764	-
Barker Sewer Project	-	3,480
Hospital Proceeds Fund	-	424,411
Accounts Payable Fund	2,400	415
Payroll Fund	-	2
Library Fund	-	-
Totals	\$ 1,043,839	\$ 1,043,839

LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2002

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, 2002:

Balance at January 1, 2002	\$ 75,120
Court costs collected	7,334
Interest	719
Witness fees paid	<u>(8,223)</u>
Balance at December 31, 2002	<u>\$ 74,949</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, 2002:

	Collection Equipment	Disposal Equipment	Total
Balance at January 1, 2002	\$ 1,663,184	\$ 4,643,999	\$ 6,307,183
Transfers in	283,356	-	283,356
Sale of assets	-	-	-
Other revenues	49,074	177,878	226,952
Equipment replacement costs	-	-	-
Prior period adjustment	-	-	-
Balance at December 31, 2002	<u>\$ 1,915,614</u>	<u>\$ 4,821,877</u>	<u>\$ 6,737,491</u>

LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2002

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

The total Solid Waste Equipment Reserve as of December 31, 2002, is reconciled to the total Fund Equity "Designated for Equipment Replacement" per Statement A as follows:

Solid Waste Equipment Reserve	\$ 6,737,691
Library Fund Equipment Reserve	-
Sewer Fund Equipment Replacement	99,212
HELP Agency Equipment Reserve	<u>-</u>
Total Fund Equity Designated for Equipment Replacement, per Schedule A	<u>\$ 6,836,903</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. The following schedule provides a detail of changes in the fund balance of the Criminal Court Fund at December 31, 2002:

Balance at January 1, 2002	\$ 19,392
Excess (deficiency) of revenues over expenditures	(19,042)
Price period adjustment	<u>-</u>
Excess fund balance, December 31, 2002	<u>\$ 350</u>

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS

	Balance 12/31/01	Add	Additions	Deductions	Balance 12/31/02
Police Jury:					
Land	\$ 1,991,832	\$ -	\$ -	\$ -	\$ 1,991,832
Improvements	2,783,665	-	819,562	6,117	3,597,399
Buildings	5,112,664	-	383,080	-	5,495,644
Furniture & equipment	317,827	-	75,761	41,727	351,861
Machinery & equipment	3,153,631	-	114,686	119,903	3,152,684
Total	<u>\$12,964,159</u>	<u>\$ -</u>	<u>\$1,394,879</u>	<u>\$167,747</u>	<u>\$14,191,291</u>

LINCOLN PARISH POLICE JURY
 RUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2002

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 these matters will not materially affect the financial statement.

NOTE 11 - TAXES

All 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 August 13, 2002:

<u>Millage</u>	<u>Authorized Millage</u>	<u>Levied</u>
Parish taxes:		
General Fund inside Ruston	1.82	1.82
General Fund outside Ruston	2.84	2.84
Road Maintenance	4.41	4.41
Construction Improvement	4.41	4.41
Library Fund	2.00	2.00
Library Operation	11.00	11.00

NOTE 12 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Unfavorable Variances

When comparing budget to actual revenue and expenditure amounts for the year ended December 31, 2002, the following governmental funds had unfavorable variances greater than 5%:

	Budget	Actual	Variance
Courthouse Capital Projects			
Revenues	\$ 1,500	\$ 3,898	\$ 602
Sewer Plant Equipment Repl.			
Revenues	\$ 1,600	\$ 1,157	\$ 443
Law Enforcement Witness Fee			
Revenues	\$ 1,500	\$ 8,154	\$ 446

LINCOLN PARISH POLICE JURY
BOSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2002

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, 2002.

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 PERSCO (Public Employee Benefit Services Corporation) and Hartford, Inc. 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 employee or beneficiaries, are the property of the Lincoln Parish Police Jury subject only to the claims of the Police Jury's general creditors.

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

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

LINCOLN PARISH POLICE JURY
 RUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2002

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 statute, to all employees who retire from the Police Jury meeting the following:

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

Currently, 24 employees meet one of the above eligibility requirements.

During the year, expenditures of \$117,268 were recognized for post-retirement health care.

NOTE 15 - BONDS PAYABLE

General obligation bonds were issued in the amount of \$5,000,000 for the purpose of library renovations. The bonds are to be repaid by March 2021 by Ad Valorem taxes. The bonds carry a net interest cost of 4.351468%. The following is the future principal and interest requirements:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>
2003	\$ 150,000	\$ 246,617
2004	150,000	239,474
2005	175,000	231,035
2006	190,000	222,889
2007	205,000	214,989
2008-2021	<u>4,425,000</u>	<u>1,662,621</u>
	<u>\$5,300,000</u>	<u>\$ 2,822,562</u>

SUPPLEMENTAL INFORMATION SCHEDULES

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 2002

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 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
BUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)
DECEMBER 31, 2002

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 provided by applicable Louisiana Revised Statutes. Disbursements 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 Mapping Fund

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

GIS Project Reserve

The GIS Project Reserve Fund accumulates funds for capital outlay expenditures for the replacement and purchase of new equipment and other capital outlay expenditures for the GIS Mapping Fund.

IT Director Fund

The IT Director Fund is used to account for the operations of the Information Technology system. Funding is primarily provided by contracts and fees for services.

LINCOLN PARISH POLICE JURY
BUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)
DECEMBER 31, 2002

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

LARDEN PARISH POLICE, JURY
 DISTRICT, LOUISIANA
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 DECEMBER 31, 2002

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
Assets:				
Cash and cash equivalents	\$ 481,788	\$ 1,802,201	\$ (70,999)	\$ 14,488
Investments	8,124,486	126,349	-	-
Receivables	1,744,667	1,626,971	11,660	611
Prepaid expenses	-	11,113	394	-
Due from other funds	843,679	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	11,982	-	-	-
TOTAL ASSETS	\$ 11,209,602	\$ 1,931,624	\$ 11,065	\$ 15,109
Liabilities and fund equity:				
Liabilities:				
Accounts payable	\$ 160,211	\$ 11,239	\$ 11,500	\$ 100
Due to other funds	593,024	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	643	-	-
Security deposits	-	-	-	-
Total liabilities	753,235	12,882	11,500	100
Fund equity:				
Fund balances:				
Reserve for witness fee	-	-	-	14,488
Reserve for subsequent year's expenditures	-	-	-	-
Reserve for investments	11,982	-	-	-
Reserve for inventories	-	-	-	-
Unassigned:				
Encumbrances for equipment replacement	4,727,664	-	-	-
Unassigned	1,744,056	1,793,341	394	-
Total fund equity	10,456,367	1,818,742	755	70,009
TOTAL LIABILITIES AND FUND EQUITY	\$ 11,209,602	\$ 1,931,624	\$ 11,065	\$ 15,109

OS Prepaid Balance Fund	Jurassic Academics Fund	Health Unit Fund	Section 8 Housing Fund	Senior Fund	Green Fund Equipment Replacement
\$ 6,884	\$ 1,195	\$ 4,885	\$ 91,711	\$ 4,111	\$ 87,212
-	-	-	-	-	-
3,880	-	418	-	3,880	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,877</u>	<u>\$ 1,195</u>	<u>\$ 4,733</u>	<u>\$ 91,711</u>	<u>\$ 4,096</u>	<u>\$ 87,212</u>
\$ 181	\$ -	\$ -	\$ -	\$ 100	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	87,212
<u>8,859</u>	<u>1,195</u>	<u>4,733</u>	<u>91,711</u>	<u>4,096</u>	<u>-</u>
<u>8,859</u>	<u>1,195</u>	<u>4,733</u>	<u>91,711</u>	<u>4,096</u>	<u>87,212</u>
<u>\$ 4,977</u>	<u>\$ 1,195</u>	<u>\$ 4,733</u>	<u>\$ 91,711</u>	<u>\$ 4,096</u>	<u>\$ 87,212</u>

Schedule I

HELP Agency	IT Donor Fund	HR Mapping Fund	Total
\$ 61,829	\$ (475)	\$ (2,582)	\$ 58,772
-	-	-	8,218,818
81,688	988	18,413	1,111,179
-	-	-	11,627
1,880	-	-	847,388
-	-	-	-
-	-	-	11,782
<u>\$ 237,224</u>	<u>\$ 513</u>	<u>\$ 2,891</u>	<u>\$ 14,288,247</u>
\$ 45,299	\$ 314	\$ 1,890	\$ 277,042
361	-	-	200,249
-	-	-	-
8,044	-	-	8,044
-	-	-	-
<u>54,704</u>	<u>314</u>	<u>2,891</u>	<u>881,131</u>
-	-	-	14,949
-	-	-	-
-	-	-	11,782
-	-	-	-
-	-	-	-
-	-	-	6,024,280
<u>280,628</u>	<u>628</u>	<u>-</u>	<u>6,024,280</u>
<u>280,628</u>	<u>628</u>	<u>-</u>	<u>12,757,894</u>
<u>\$ 237,224</u>	<u>\$ 513</u>	<u>\$ 2,891</u>	<u>\$ 14,288,247</u>

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

LEWIS & CLARK FUND 887
WISCONSIN
FINANCIAL STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)
AS OF AND FOR THE YEAR ENDED 2010

	2010 Total Fund	2009 Fund	Current Fund	Last Statement When Revised
Assets				
Trust				
Cash	\$ 1,174,428	\$ 1,174,428	\$ -	\$ -
Investments	(20,000)	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due to other funds	-	-	-	-
Other receivables	-	-	-	-
Other liabilities	-	-	-	-
Total	1,154,428	1,174,428	-	-
Cash	1,154,428	1,174,428	-	-
Due from other funds	-	-	-	-
Due to other funds	-	-	-	-
Total	1,154,428	1,174,428	-	-
Liabilities				
Accounts payable	-	-	-	-
Accrued interest	-	-	-	-
Accrued salaries	-	-	-	-
Accrued expenses	-	-	-	-
Total	-	-	-	-
Net assets	<u>1,154,428</u>	<u>1,174,428</u>	<u>0</u>	<u>0</u>
Expenses				
Administrative	-	-	-	-
Professional	-	-	-	-
Travel	-	-	-	-
Printing	-	-	-	-
Telephone	-	-	-	-
Postage	-	-	-	-
Office supplies	-	-	-	-
Total	-	-	-	-
Net assets	<u>1,154,428</u>	<u>1,174,428</u>	<u>0</u>	<u>0</u>
Reconciliation of net assets				
Net assets	1,154,428	1,174,428	-	-
Total	<u>1,154,428</u>	<u>1,174,428</u>	<u>0</u>	<u>0</u>
Other financial information				
Cash	1,154,428	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due to other funds	-	-	-	-
Total	<u>1,154,428</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financial information				
Cash	1,154,428	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due to other funds	-	-	-	-
Total	<u>1,154,428</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financial information				
Cash	1,154,428	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due to other funds	-	-	-	-
Total	<u>1,154,428</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financial information				
Cash	1,154,428	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due to other funds	-	-	-	-
Total	<u>1,154,428</u>	<u>0</u>	<u>0</u>	<u>0</u>

1998 Prepaid Expenses Debit	Accrual Adjustments Credit	Health Plan Debit	Interest Income Credit
\$ -	\$ -	\$ -	\$ -
-	-	-	65,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	24,000	1,000	-
-	-	-	-
-	-	-	-
176	24	\$ -	-
<u>176</u>			<u>65,000</u>
<u>176</u>	<u>24,024</u>	<u>1,000</u>	<u>65,000</u>
-	60,000	-	-
-	-	-	-
-	-	14,000	80,000
14,000	-	-	-
<u>14,000</u>			
<u>14,000</u>	<u>60,000</u>	<u>14,000</u>	<u>80,000</u>
<u>(14,000)</u>	<u>(60,000)</u>	<u>(14,000)</u>	<u>(80,000)</u>
10,000	-	10,000	100
-	-	-	(200)
-	-	-	-
<u>10,000</u>		<u>10,000</u>	<u>100</u>
10,000	17,000	1,000	80,000
<u>10,000</u>	<u>17,000</u>	<u>1,000</u>	<u>80,000</u>
<u>1,000</u>			<u>(1,000)</u>
<u>\$ 1,000</u>	<u>\$ 17,000</u>	<u>\$ 1,000</u>	<u>\$ 79,000</u>

Base Cost	Investment Expenses	RRP	PT	CG	Total
Cost	Reductions	Amount	Amount	Shipping Cost	Cost
\$	\$	\$	\$	\$	\$
-	-	-	-	-	100,000
-	-	-	-	-	100,000
-	-	-	-	-	-
-	-	-	-	-	400,000
-	-	100,000	-	-	500,000
-	-	-	-	-	-
-	-	-	-	-	400,000
-	-	-	-	-	100,000
-	-	-	50,000	4,000	154,000
100,000	-	-	-	-	100,000
-	-	-	-	-	100,000
100	1,000	-	-	-	100,000
-	-	11,000	-	1,000	112,000
<u>100,000</u>	<u>1,000</u>	<u>11,000</u>	<u>50,000</u>	<u>4,000</u>	<u>166,000</u>
-	-	-	-	-	-
10,000	-	-	-	1,000	11,000
-	-	100,000	-	-	110,000
-	-	-	-	-	100,000
-	-	-	10,000	-	110,000
<u>10,000</u>	<u>-</u>	<u>100,000</u>	<u>10,000</u>	<u>1,000</u>	<u>121,000</u>
-	-	-	-	-	-
100,000	1,000	11,000	60	1,000	112,000
-	1,000	-	-	-	1,000,000
10,000	-	100	-	1,000	101,000
-	-	-	-	-	-
<u>10,000</u>	<u>1,000</u>	<u>100</u>	<u>-</u>	<u>1,000</u>	<u>101,000</u>
-	-	-	-	-	-
-	10,000	1,000	100	-	1,010,000
1,000	10,000	100,000	10	-	1,110,000
-	-	1,000	-	-	1,110,000
<u>1,000</u>	<u>10,000</u>	<u>100,000</u>	<u>10</u>	<u>-</u>	<u>1,121,000</u>

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LINCOLN PARISH POLICE JURY
 BOSTON, LOUISIANA
 COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS - PUBLIC WORKS
 DECEMBER 31, 2002

	Special Road Fund	Road Construction Fund	Road Maintenance Fund
ASSETS			
Cash and cash equivalents	\$ 88,719	\$ (189,827)	\$ (18,700)
Investments	758,090	481,000	12,889
Receivables	38,441	699,710	699,710
Prepaid expenses	-	-	-
Due from other funds	-	-	280,647
Due from other governmental agencies	-	-	-
Inventory	-	11,981	-
TOTAL ASSETS	\$ 985,250	\$ 997,433	\$ 983,146
Liabilities and fund equity:			
Liabilities			
Accounts payable	\$ 1,149	\$ 11,629	\$ 11,843
Due to other funds	-	-	-
Deferred revenues	-	-	-
Total liabilities	1,149	11,629	11,843
Fund Equity:			
Fund balances:			
Reserve for prepaid fees	-	-	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventory	-	11,981	-
Designated for equipment replacement	-	-	-
Unreserved	979,831	974,833	960,403
Total fund equity	979,831	974,833	960,403
TOTAL LIABILITIES AND FUND EQUITY	\$ 985,250	\$ 997,433	\$ 983,549

Solid Waste Recycling Fund	Solid Waste Disposal Fund	Solid Waste Collection Fund	Solid Waste Disposal Equipment Reserve Fund	Solid Waste Collection Equipment Reserve Fund	Total
\$ 34,877	\$ 84,200	\$ 288,211	\$ 126,776	\$ 54,130	\$ 481,794
-	-	792,634	4,954,734	1,409,429	8,156,897
561	270,448	37,894	-	-	3,744,669
-	-	-	-	-	-
-	-	-	108,000	412,028	849,873
-	-	-	-	-	-
-	-	-	-	-	11,382
<u>\$ 35,438</u>	<u>\$ 254,648</u>	<u>\$ 1,318,939</u>	<u>\$ 4,820,471</u>	<u>\$ 1,813,587</u>	<u>\$ 11,205,200</u>
\$ -	\$ 192,823	\$ 1,140	\$ -	\$ 177	\$ 31,323
-	100,000	493,028	-	-	393,028
-	-	-	-	-	-
-	300,000	497,498	-	275	797,773
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	11,292
-	-	-	4,321,477	1,813,616	6,135,093
<u>35,438</u>	<u>150,783</u>	<u>798,879</u>	<u>-</u>	<u>-</u>	<u>3,744,506</u>
<u>35,438</u>	<u>150,783</u>	<u>798,879</u>	<u>4,321,477</u>	<u>1,813,616</u>	<u>10,499,209</u>
<u>\$ 35,438</u>	<u>\$ 150,783</u>	<u>\$ 1,228,981</u>	<u>\$ 4,321,477</u>	<u>\$ 1,813,616</u>	<u>\$ 11,365,305</u>

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

LEICESTER POLICE DEPT
SLYDIN, LOUISIANA
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES FUND BALANCES
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Special Fund Fund	Bond Construction Fund	Bond Maintenance Fund
Revenues			
Taxes:			
Ad valorem	\$ -	\$ 187,000	\$ 187,000
1/2 cent sales tax	-	-	-
Intergovernmental revenues:			
Federal transportation funds	405,440	-	-
State revenue (transportation)	-	79,084	79,084
FEMA	-	-	-
Fees, charges and miscellaneous for services	-	-	-
Use of money and property - interest	43,964	10,422	3,880
Other receipts	22,220	2,472	4,272
Total revenues	<u>471,624</u>	<u>282,986</u>	<u>274,236</u>
Expenditures:			
Public works	335,814	882,200	1,088,048
Capital outlay	80,148	-	-
Total expenditures	<u>415,962</u>	<u>882,200</u>	<u>1,088,048</u>
Excess (deficiency) of revenues over expenditures	<u>55,662</u>	<u>190,786</u>	<u>166,188</u>
Other financing sources (uses):			
Operating transfer in	-	-	80,212
Operating transfer out	(31,675)	-	-
Salaries/raises	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>(31,675)</u>	<u>-</u>	<u>80,212</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>23,987</u>	<u>190,786</u>	<u>246,400</u>
Fund balances, beginning	879,582	941,206	881,678
Fund purpose adjustments	-	(2,178)	(2,729)
Fund balances, ending	<u>\$ 903,569</u>	<u>\$ 939,028</u>	<u>\$ 878,679</u>

Solid Waste Recycling Fund	Solid Waste Disposal Fund	Solid Waste Collection Fund	Solid Waste Disposal Equipment Reserve Fund	Solid Waste Collection Equipment Reserve Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,251,600
-	2,666,000	-	-	-	2,666,000
-	-	-	-	-	420,000
-	-	-	-	-	280,111
-	-	-	-	-	-
-	78,998	28,627	-	-	208,000
181	543	27,011	177,876	49,074	200,441
(29,452)	-	-	-	-	(29,442)
<u>20,181</u>	<u>3,445,041</u>	<u>56,638</u>	<u>177,876</u>	<u>49,074</u>	<u>3,699,610</u>
17,181	3,488,000	111,628	-	-	3,616,809
-	-	15,472	-	-	15,707
<u>17,181</u>	<u>3,488,000</u>	<u>127,100</u>	<u>-</u>	<u>-</u>	<u>3,632,106</u>
<u>126,800</u>	<u>-</u>	<u>(400,500)</u>	<u>(27,175)</u>	<u>49,074</u>	<u>(251,401)</u>
-	-	498,344	-	201,201	1,097,545
-	-	-	-	-	171,876
-	-	-	-	-	-
-	-	498,344	-	201,201	700,545
<u>(24,000)</u>	<u>-</u>	<u>(21)</u>	<u>177,876</u>	<u>(20,000)</u>	<u>168,101</u>
14,104	154,700	190,000	4,000,500	1,000,000	5,459,304
-	-	-	-	-	15,707
<u>\$ 11,104</u>	<u>\$ 154,700</u>	<u>\$ 190,000</u>	<u>\$ 4,000,500</u>	<u>\$ 1,000,000</u>	<u>\$ 5,459,304</u>

The accompanying notes form part of these statements and are an integral part of these statements.

LINCOLN PARK POLICE DEPT
RATON, WYOMING
SCHEDULE OF BUDGETED, ENCUMBERED, AND CHARGED
BY FUND/BALANCE - BUDGET (BASIC BARS) AND ACTUAL
PLACED BUDGETING
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues			
Fees			
All vehicles	\$ 1,274,000	\$ 1,274,000	\$ -
All other sales tax	2,600,000	2,600,000	200
Intergovernmental revenues			
State transportation funds	413,000	428,340	1,340
State operation sharing fund	600,000	1,151,171	551,171
FFY04	-	-	-
Fees, charges and commissions for services	123,000	124,000	1,000
Use of money and property - interest	244,000	244,000	20,000
Other revenues	20,000	20,000	100
Total revenues	<u>\$ 3,874,000</u>	<u>\$ 3,821,511</u>	<u>\$ 52,489</u>
Expenditures			
Public works	3,287,947	3,260,024	(27,923)
Capital outlay	120,000	10,000	(110,000)
Total expenditures	<u>3,407,947</u>	<u>3,270,024</u>	<u>(137,923)</u>
Excess (deficiency) of revenues over expenditures	<u>(533,947)</u>	<u>(448,513)</u>	<u>(85,374)</u>
Other financing sources (uses)			
Operating transfers in	1,000,000	1,004,000	4,000
Operating transfers out	(230,000)	(233,000)	(3,000)
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>770,000</u>	<u>771,000</u>	<u>1,000</u>
Excess (deficiency) of revenues and other financing over expenditures and other uses	<u>\$ 236,053</u>	<u>\$ 322,487</u>	<u>\$ 86,434</u>
Fund balance, beginning		10,110,000	
Plus period adjustments		<u>(9,787,513)</u>	
Fund balance, ending		<u>\$ 322,487</u>	

The accompanying schedule financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY
RIVINGTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (PSAF BASIS) AND ACTUAL
LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 1,714,483	\$ 1,714,489	\$ -
Intergovernmental revenues:			
State funds:			
State revenue sharing	76,080	64,154	(11,926)
Grants-other local agencies	17,508	17,356	152
Fees and forfeitures	18,000	12,315	5,685
Use of money and property:			
Interest earnings and rents	57,254	33,813	(23,441)
Other revenues	5,708	2,812	(2,896)
	<u>1,854,893</u>	<u>1,845,817</u>	<u>(9,076)</u>
Expenditures:			
Culture and recreation	811,812	808,447	3,365
Capital outlay	19,517	21,496	(1,979)
	<u>831,329</u>	<u>829,943</u>	<u>1,386</u>
Excess (deficiency) of revenues over expenditures	<u>1,023,564</u>	<u>1,015,874</u>	<u>(7,690)</u>
Other financing sources (uses):			
Operating transfers (in/out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 1,023,564</u>	<u>1,015,874</u>	<u>\$ (7,690)</u>
Fund balance, beginning		1,762,158	
Prior period adjustments		<u>(2,847)</u>	
Fund balance, ending		<u>\$ 1,759,311</u>	

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

LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL - CRIMINAL COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions			
For services	\$ 23,800	\$ 23,426	\$ (374)
Fines and forfeitures	408,600	369,600	(38,900)
Use of money and property			
Interest earnings and rents	100	144	44
Total revenues	<u>432,500</u>	<u>393,170</u>	<u>(39,330)</u>
Expenditures:			
General government			
Judicial	379,890	340,411	39,479
Capital outlay	-	-	-
Total expenditures	<u>379,890</u>	<u>340,411</u>	<u>39,479</u>
Excess (deficiency) of revenues over expenditures	<u>(47,390)</u>	<u>(47,241)</u>	<u>149</u>
Other financing sources (uses):			
Operating transfers in/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>\$ (47,390)</u>	<u>(47,241)</u>	<u>\$ 149</u>
Fund balance, beginning		18,192	
Prior period adjustment		-	
Fund balance, ending		<u>\$ 330</u>	

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

LINCOLN PARISH POLICE JURY
 SLUDRY, LOUISIANA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL - LAW ENFORCEMENT WITHIN FPD FUND
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 3,000	\$ 3,100	\$ (100)
Use of money and property interest earnings and rents	500	319	181
Total revenues	<u>3,500</u>	<u>3,419</u>	<u>(480)</u>
Expenditures:			
General government interest	3,000	3,210	210
Total expenditures	<u>3,000</u>	<u>3,210</u>	<u>210</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(791)</u>	<u>(791)</u>
Other financing sources (uses):			
Operating transfers in (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>\$ -</u>	<u>(791)</u>	<u>\$ (791)</u>
Fund balance, beginning		75,100	
Price period adjustments		-	
Fund balance, ending		<u>\$ 74,309</u>	

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

LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 (BUDGET-BASED BASIS) AND ACTUAL - GIS PROJECT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Revenues	\$ 3,720	\$ 2,799	\$ (1,110)
Interest earnings	273	273	-
Total revenues	<u>3,993</u>	<u>3,072</u>	<u>(1,000)</u>
Expenditures:			
Operating services and supplies	33,458	33,438	20
Capital outlay	8,275	8,270	5
Total expenditures	<u>41,733</u>	<u>41,708</u>	<u>(25)</u>
Excess (deficiency) of revenues over expenditures	<u>(37,740)</u>	<u>(38,636)</u>	<u>(896)</u>
Other financing sources (uses):			
Operating transfers in	13,083	13,088	5
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>13,083</u>	<u>13,088</u>	<u>5</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (24,657)</u>	<u>(25,548)</u>	<u>\$ (891)</u>
Fund balance, beginning		13,888	
Price period adjustments		1,325	
Fund balance, ending		<u>\$ 1,830</u>	

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

LINCOLN PARISH POLICE BOND
BOSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - FLYVILLE ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 24,897	\$ 24,897	\$ -
Use of money and property -			
interest earnings and costs	159	141	(18)
Total revenues	<u>24,747</u>	<u>24,738</u>	<u>(9)</u>
Expenditures:			
General Government:			
Total	32,138	32,138	-
Total expenditures	<u>32,138</u>	<u>32,138</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(7,391)</u>	<u>(7,399)</u>	<u>(8)</u>
Other financing sources (uses):			
Operating transfers in (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>\$ (7,391)</u>	<u>(7,399)</u>	<u>\$ (8)</u>
Fund balance, beginning		8,799	
Price period adjustments		-	
Fund balance, ending		<u>\$ 1,395</u>	

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

LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL - HEALTH UNIT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 3,000	\$ 3,000	\$ -
Use of money and property -			
Interest earnings and rents	10	8	(2)
Total revenues	<u>3,010</u>	<u>3,008</u>	<u>(2)</u>
Expenditures:			
Health and welfare	15,210	14,493	717
Total expenditures	<u>15,210</u>	<u>14,493</u>	<u>717</u>
Excess (deficiency) of revenues over expenditures	(12,200)	(8,725)	3,475
Other financing sources (uses):			
Operating transfers in	10,500	10,500	-
Operating transfers out	-	-	-
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>	<u>2,187</u>	<u>\$ 2,187</u>
Fund balance, beginning		2,520	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 4,707</u>	

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

LINCOLN PARISH POLICE JURY
BUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - SECTION 2 HOLDING FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	\$ 436,196	\$ 439,648	\$ 3,452
Other revenues	27,608	27,212	(396)
Total revenues	<u>463,804</u>	<u>466,860</u>	<u>3,056</u>
Expenditures:			
Health and welfare	<u>224,308</u>	<u>222,291</u>	<u>2,017</u>
Total expenditures	<u>224,308</u>	<u>222,291</u>	<u>2,017</u>
Excess (deficiency) of revenues over expenditures	<u>239,496</u>	<u>244,569</u>	<u>5,073</u>
Other financing sources (uses):			
Operating transfers in	3,800	3,318	(482)
Operating transfers out	<u>(3,800)</u>	<u>(3,318)</u>	<u>(482)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(964)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (96,812)</u>	<u>\$ (87,722)</u>	<u>\$ 9,090</u>
Fund balance, beginning		117,833	
Prior period adjustments		<u>(1,811)</u>	
Fund balance, ending		<u>\$ 91,752</u>	

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

LINCOLN PARISH POLICE JURY
BOSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Source fees	\$ 10,150	\$ 10,610	\$ 460
Use of money and property -			
interest earnings and rents	150	164	14
Total revenues	<u>11,300</u>	<u>11,784</u>	<u>484</u>
Expenditures:			
Public works	11,480	10,741	739
Capital outlay	-	-	-
Total expenditures	<u>11,480</u>	<u>10,741</u>	<u>739</u>
Excess (deficiency) of revenues over expenditures	<u>18,200</u>	<u>14,057</u>	<u>4,143</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating-transfers out	(10,800)	(14,077)	3,277
Total other financing sources (uses)	<u>(10,800)</u>	<u>(14,077)</u>	<u>3,277</u>
Excess (deficiency) of revenues and other			
sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ 6,314</u>
Fund balance, beginning		9,400	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 9,400</u>	

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

LINCOLN PARISH POLICE JURY
BOSSON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL - SERIES 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>\$ 1,000</u>	<u>\$ 1,157</u>	<u>\$ 157</u>
Total revenues	<u>1,000</u>	<u>1,157</u>	<u>157</u>
Expenditures:			
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,000</u>	<u>1,157</u>	<u>157</u>
Other financing sources (uses):			
Operating transfers in	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 11,000</u>	<u>11,157</u>	<u>\$ 157</u>
Fund balance, beginning		<u>81,000</u>	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 92,157</u>	

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

**LINCOLN PARISH POLICE JURY
LUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (FOAF) BASIS AND ACTUAL
HUMANITARIAN ENTERPRISES OF LINCOLN PARISH (H.E.L.P.)
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 334,837	\$ 361,741	\$ 4,884
Other revenues	14,850	11,333	(1,512)
Total revenues	<u>351,787</u>	<u>373,074</u>	<u>3,126</u>
Expenditures:			
Meal costs	-	-	-
Personnel and fringe benefits	279,791	276,872	3,719
Vehicle maintenance and insurance	38,735	42,804	(3,859)
Operating services and supplies	14,800	14,817	(7)
Meal costs	-	-	-
Tire	9,701	6,416	3,285
Emergency crisis and rent assistance	9,131	4,845	4,286
Energy and emergency assistance	172,200	181,589	(1,589)
Other support costs	19,894	24,113	(1,600)
Purchase of fixed assets	-	-	-
Total expenditures	<u>564,144</u>	<u>568,112</u>	<u>3,852</u>
Excess (deficiency) of revenues over expenditures	<u>3,643</u>	<u>14,771</u>	<u>7,128</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	(41)	(41)
Total other financing sources (uses)	<u>-</u>	<u>(41)</u>	<u>(41)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 3,643</u>	<u>14,730</u>	<u>\$ 7,128</u>
Fund balance, beginning		186,721	
Price period adjustments		<u>3,058</u>	
Fund balance, ending		<u>\$ 200,524</u>	

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

LINCOLN PARISH POLICE JURY
SUCTION, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
IT DIRECTOR FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Grants - other local agencies	\$ 58,628	\$ 58,628	\$ -
Other loans, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	-	-	-
Total revenues	<u>58,628</u>	<u>58,628</u>	<u>-</u>
Expenditures			
IT Director	<u>58,628</u>	<u>58,663</u>	<u>35</u>
Total expenditures	<u>58,628</u>	<u>58,663</u>	<u>35</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>35</u>	<u>35</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>\$ -</u>	<u>35</u>	<u>\$ 35</u>
Fund balance, beginning		0	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 35</u>	

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

LINCOLN PARISH POLICE JURY
BUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - (BUDGET (GAAP-BASED) AND ACTUAL)
GIS MAPPING FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 145,000	\$ 145,000	\$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	<u>11,841</u>	<u>11,838</u>	<u>(3)</u>
Total revenues	<u>156,841</u>	<u>156,838</u>	<u>(3)</u>
Expenditures:			
Public works	<u>157,811</u>	<u>157,843</u>	<u>(32)</u>
Total expenditures	<u>157,811</u>	<u>157,843</u>	<u>(32)</u>
Excess (deficiency) of revenues over expenditures	<u>2,530</u>	<u>2,895</u>	<u>(365)</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>(1,500)</u>	<u>(1,681)</u>	<u>181</u>
Total other financing sources (uses)	<u>(1,500)</u>	<u>(1,681)</u>	<u>179</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		-	
Fund balance, ending		<u>\$ -</u>	

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

LINCOLN PARISH POLICE JURY
BUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 2002

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 revenue 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 is used to account for the renovations of the library. Funding is provided primarily from ad valorem tax revenues.

Barber Sewer Project

The Barber Sewer Project is used to account for the development and operation of the Barber Sewer Project. Funding is primarily from state grants.

**LINCOLN PARK POLICE LEU
 BOSTON, MASSACHUSETTS
 COMBINED BALANCE SHEET
 CAPITAL PROJECTS FUND
 DECEMBER 31, 2002**

	Park and Recreation Fund	Community Capital Project Fund	North Lynn Recreation Center Fund	Bridge Replacement Fund
ASSETS				
Cash and cash equivalents	\$ 44,902	\$ 13,124	\$ 10,480	\$ (98,114)
Investments	54,000	-	-	-
Receivables	44,817	30,111	-	-
Prepaid expenses	100	-	-	-
Due from other funds	-	-	-	100,000
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
TOTAL ASSETS	\$ 143,829	\$ 53,235	\$ 11,480	\$ 19,886
Liabilities and fund equity				
Liabilities:				
Accounts payable	\$ 1,200	\$ 4,807	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenue	-	-	10,000	-
Security deposits	-	-	-	-
Total liabilities	1,200	4,807	10,000	-
Fund equity:				
Fund balance:				
Reserve for current year	-	-	-	-
Reserve for subsequent year's expenditures	-	-	-	-
Reserve for encumbrances	-	-	-	-
Reserve for investment	-	-	-	-
Unreserved:				
Expended for equipment replacement	-	-	-	-
Unexpended	10,441	30,128	1,480	119,000
Total fund equity	10,441	30,128	1,480	119,000
TOTAL LIABILITIES AND FUND EQUITY	\$ 11,641	\$ 39,935	\$ 11,480	\$ 119,886

LINELEY PARKS POLICE DISTRICT
IS 5004110788888
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
CENTRAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Park and Recreation Fund	Coordinate Capital Project Fund	North Lawrence Exhibition Center Fund	Bridge Replacement Fund	Library Construction Fund	Market Street District	Total
Revenues:							
Charges	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 94,171	\$ 114,171
Other taxes, penalties and interest, etc.	269,688	-	-	-	411,548	-	781,236
Use of money and property - interest and fees	88	7,088	21,985	-	134,370	-	183,831
Other revenues	-	-	12,485	-	-	-	12,485
Total revenues	<u>269,786</u>	<u>7,088</u>	<u>54,470</u>	<u>-</u>	<u>545,918</u>	<u>94,171</u>	<u>1,911,430</u>
Expenditures:							
Operating services:							
Culture and recreation	141,604	-	11,147	-	891	-	153,642
Interest on bonds	-	-	-	-	106,207	-	106,207
Professional services	-	-	-	-	4,000	-	4,000
Electricity expenses	-	-	-	-	198	-	198
Capital outlay	160,520	481,136	71,779	302,719	-	94,171	1,010,335
Total expenditures	<u>302,124</u>	<u>481,136</u>	<u>82,926</u>	<u>302,719</u>	<u>110,505</u>	<u>94,171</u>	<u>1,373,607</u>
Excess (deficiency) of revenues over expenditures	<u>(32,338)</u>	<u>(374,048)</u>	<u>(28,456)</u>	<u>(202,719)</u>	<u>435,413</u>	<u>-</u>	<u>(492,988)</u>
Other financing sources (uses):							
Operating transfers in	80,000	-	-	191,764	-	-	271,764
Operating transfers out	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>191,764</u>	<u>-</u>	<u>-</u>	<u>271,764</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>(52,338)</u>	<u>(374,048)</u>	<u>(28,456)</u>	<u>(11,955)</u>	<u>435,413</u>	<u>-</u>	<u>(221,224)</u>
Fund balance, beginning	214,480	1,150,094	18,644	11,243	5,711,460	-	1,895,921
Other period adjustments	-	-	-	-	(20,088)	-	(20,088)
Fund balance, ending	<u>\$ 152,142</u>	<u>\$ 776,046</u>	<u>\$ 5,188</u>	<u>\$ 11,243</u>	<u>\$ 5,691,372</u>	<u>\$ -</u>	<u>\$ 7,636,991</u>

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

LINCOLN PARISH POLICE JURY
REVENUE ACCOUNTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - RESERVES (LAP FUND), AND ACTUAL
CAPITAL PROJECTS FUND TYPE - PARK AND RECREATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fees	\$ -	\$ -	\$ -
Other taxes, penalties and interest, net	200,000	249,000	(11,000)
Licenses and property:			
interest and tax	1,000	800	(1,800)
Other revenue	-	-	-
Total revenues	<u>201,000</u>	<u>249,800</u>	<u>(11,000)</u>
Expenditures			
Operating activities:			
Collection activities	251,000	240,000	11,000
Capital outlay	400,000	400,000	-
Total expenditures	<u>651,000</u>	<u>640,000</u>	<u>11,000</u>
Excess (deficiency) of revenues over expenditures	<u>(450,000)</u>	<u>(390,200)</u>	<u>59,800</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>\$ (400,000)</u>	<u>\$ (340,200)</u>	<u>\$ 59,800</u>
Fund balance, beginning		214,000	
Fund period adjustments		-	
Fund balance, ending		<u>\$ 214,000</u>	

The accompanying revenue financial statements are an integral part of these statements.

LINCOLN PARISH POLICE JURY
BERNARD, LOUISIANA
SCHEDULE 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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues			
Grants	\$ -	\$ -	\$ -
Tax of money and property - interest and rent	8,898	7,898	(1,000)
Other revenues	-	-	-
Total revenues	<u>8,898</u>	<u>7,898</u>	<u>(1,000)</u>
Expenditures			
Capital outlay	605,000	613,784	1,264
Total expenditures	<u>605,000</u>	<u>613,784</u>	<u>1,264</u>
Excess (deficiency) of revenues over expenditures	(596,102)	(604,886)	1,684
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>\$ (596,102)</u>	<u>(604,886)</u>	<u>\$ 1,684</u>
Fund balance, beginning		1,168,044	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 563,158</u>	

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

LINCOLN PARISH POLICE JURY
 ERIE, LOUISIANA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 BY FUND BALANCE - BUDGET (PLAN BASIS) AND ACTUAL
 CAPITAL PROJECTS FUND TYPE - NORTH LOUISIANA EXHIBITION CENTER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget	Actual	Variance Favorable (Disfavorable)
Revenues:			
Gains	\$ 10,000	\$ 10,000	\$ -
Use of money and property - interest and/or	21,100	21,000	(100)
Other revenues	17,000	17,000	000
Total revenues	<u>48,100</u>	<u>48,000</u>	<u>(100)</u>
Expenditures:			
Culture and recreation	12,700	12,147	1,618
Capital outlay	19,200	19,170	(30)
Total expenditures	<u>31,900</u>	<u>31,317</u>	<u>1,278</u>
Excess (deficiency) of revenues over expenditures	<u>(17,000)</u>	<u>(17,000)</u>	<u>000</u>
Other financing sources (uses):			
Operating transfers in	-	-	0
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>\$ (17,000)</u>	<u>(17,000)</u>	<u>\$ 000</u>
Fund balance, beginning		38,631	
Prior period adjustments		-	
Facilitations, ending		<u>\$ 2,000</u>	

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

LINCOLN PARISH POLICE FUND
BUSTON, LOUISIANA
SCHEDULE 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, 2021

	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	282,874	282,742	132
Total expenditures	<u>282,874</u>	<u>282,742</u>	<u>132</u>
Excess (deficiency) of revenues over expenditures	<u>(282,874)</u>	<u>(282,742)</u>	<u>132</u>
Other financing sources (uses):			
Operating transfers in	177,725	193,764	16,039
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>177,725</u>	<u>193,764</u>	<u>16,039</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (105,149)</u>	<u>(88,978)</u>	<u>\$ 16,171</u>
Fund balance, beginning		111,388	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 22,410</u>	

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

LINCOLN PARISH POLICE RFB
BERRON, LOUISIANA
SCHEDULE 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, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
All other tax	\$ 100,000	\$ 483,248	383,248
Use of money and property -			
Interest and misc.	100,000	104,273	4,273
Other revenue - Bond proceeds	-	-	-
Total revenues	<u>200,000</u>	<u>587,521</u>	<u>387,521</u>
Expenditures:			
Paying agent fees	480	480	(0)
Interest on bonds	334,787	334,260	527
Professional services	6,888	6,000	888
Books and supplies	200	194	6
Capital outlay	-	-	-
Total expenditures	<u>342,255</u>	<u>375,934</u>	<u>66,321</u>
Excess (deficiency) of revenues over expenditures	<u>67,745</u>	<u>211,587</u>	<u>143,842</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other			
sources over expenditures and other uses	<u>\$ 67,745</u>	<u>211,587</u>	<u>\$ 143,842</u>
Fund balance, beginning		3,391,443	
Plus/minus adjustments		<u>(30,143)</u>	
Fund balance, ending		<u>\$ 3,361,300</u>	

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

LINCOLN PARISH POLICE JURY
BUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND TYPE - BARBER SEWER PROJECT
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 94,177	\$ 94,177	\$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	-	-	-
Total revenues	<u>94,177</u>	<u>94,177</u>	<u>-</u>
Expenditures:			
Capital outlay	94,177	94,177	-
Total expenditures	<u>94,177</u>	<u>94,177</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing resources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing resources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other resources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning		-	
Price period adjustments		-	
Fund balance, ending		<u>\$ -</u>	

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

LINCOLN PARISH POLICE JURY
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 1963

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 33:1235, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors received \$600 per month in lieu of per diem payments, and the president received \$750 per month in lieu of per diem payments.

FEDERALLY ASSISTED PROGRAMS

In accordance with the Office of Management and Budget Circular A-110, a schedule of expenditures of federal awards is presented.

LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
 SCHEDULE OF COMPENSATION PAID POLICE JURORS
 FOR THE YEAR ENDED DECEMBER 31, 2011

POLICE JURORS:

Board, Jack	\$	11,700
Crawley, James		10,500
Donding, Norman L.		10,500
Fulke, Charles		10,500
Hancock, John D.		10,500
Henderson, Joseph L.		10,500
Hughes, Willie B.		10,500
Overton, Charles H.		10,500
Payne, Annie M.		10,500
Roberson, Randy-C.		10,500
Savage, Walter L.		10,500
Harrison, Charles D.		<u>10,500</u>
Total	\$	<u>127,200</u>

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LINCOLN PARISH POLICE JURY
 BUSTON, LOUISIANA
 SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY
 FOR THE YEAR ENDED DECEMBER 31, 2002

Source of Federal Assistance/ Agency Name (s)	Program Name	Federal CFDA Number
United States Department of Housing and Urban Development:	Lower Income Housing Assistance Program	* 14.156
Indirect Assistance		
Louisiana Department of Social Services U.S. Department of Agriculture	Commodities (Admin.)	18.565
Louisiana Department of Employment and Training	Community Services Block Grant	13.665
Louisiana Department of Social Services	LIHEAP Energy	13.838
Louisiana Department of Social Services	Medicaid - Title 19	13.704
Louisiana Department of Health and Hospitality	Medicaid Application Assistance	N/A
United States Department of Labor; Louisiana Department of Social Services	Project Independence - Job Grant	17.181
Federal Emergency Management Agency:	Emergency Food and Shelter	83.318
United States Department of Transportation; Louisiana Department of Transportation	Urban Mass Transportation Administration - Section 3311	20.909

*Major Federal Financial Assistance Program

<u>Award Number</u>	<u>Award Period</u>	<u>Revenue</u>	<u>Expenditure</u>
FW-2134	01/01/02 - 12/31/02	\$ 436,644	\$ 130,808
22-01-126806673	01/01/02 - 12/31/02	-	-
2 6079048	01/01/02 - 12/31/02	95,503	101,883
3782192	01/01/02 - 12/31/02	214,818	219,999
	01/01/02 - 12/31/02	77,688	16,488
513285	01/01/02 - 06/30/02	838	838
	07/01/02 - 12/31/02	-	12,682
06901284	03/01/02 - 06/30/02	58,914	53,533
	07/01/02 - 12/31/02	59,914	83,103
19-34-00-08	01/01/02 - 12/31/02	17,177	16,613
LA-08-3018	01/01/02 - 06/30/02	49,686	46,378
LA-08-3019	07/01/02 - 12/31/02	49,686	46,378
Totals		\$ 959,052	\$ 1,023,124

WILLIAM R. HULSEY

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

Lincoln Parish Police Jury
Baton Rouge, Louisiana

I have audited the financial statements of Lincoln Parish Police Jury, as of and for the year ended December 31, 2002, and have issued my report thereon dated June 9, 2003. 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 Lincoln Parish Police Jury's financial statements are free of material misstatements, 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'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 Lincoln Parish Police Jury, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

WILLIAM R. HULSEY
Certified Public Accountant



June 9, 2003

WILLIAM B. HULSEY

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

Lincoln Parish Police Jury
Baton Rouge, Louisiana

Compliance

I have audited the compliance of Lincoln Parish Police Jury with 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, 2002. Lincoln Parish Police Jury's major federal programs are identified in the accompanying Schedule of Federally Assisted Program Activity. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of the major federal programs is the responsibility of Lincoln Parish Police Jury, primary government's management. My responsibility is to express an opinion on the 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, OMB Circular A-133, *Standards of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether non-compliance 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's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination in the Lincoln Parish Police Jury's compliance with those requirements.

In my opinion, the Lincoln Parish Jury 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, 2002. The results of my auditing procedures disclosed no instances of non-compliance 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 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's internal control over compliance with requirements that could have a material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

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

WILLIAM B. MURPHY
Certified Public Accountant



June 9, 2003

LINCOLN PARISH POLICE JURY
LUSTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2002

I. SUMMARY OF AUDIT RESULTS

The following summarizes the audit results in accordance with OMB Circular A-135:

1. An unqualified opinion was issued on the primary government financial statements of the Lincoln Parish Police Jury as of and for the year ended December 31, 2002.
2. The audit disclosed no reportable conditions in internal control.
3. The audit disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.
4. The audit did not disclose reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit did not disclose findings related to federal awards that are required to be reported under OMB Circular A-133.
7. The following programs were major for the year ended December 31, 2002:

Low Income Housing Assistance Program (EPDA #14186)

8. \$200,000 was the threshold used to distinguish Type A from Type B programs.
9. The Lincoln Parish Police Jury did not qualify as a low-risk entity.

II. FINDINGS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

There were no current year findings in accordance with Government Auditing Standards.
There were no prior year findings in accordance with Government Auditing Standards.