

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2002

WITH SUPPLEMENTAL INFORMATION SCHEDULES

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-3-03

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

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**INDEPENDENT AUDITOR'S 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.

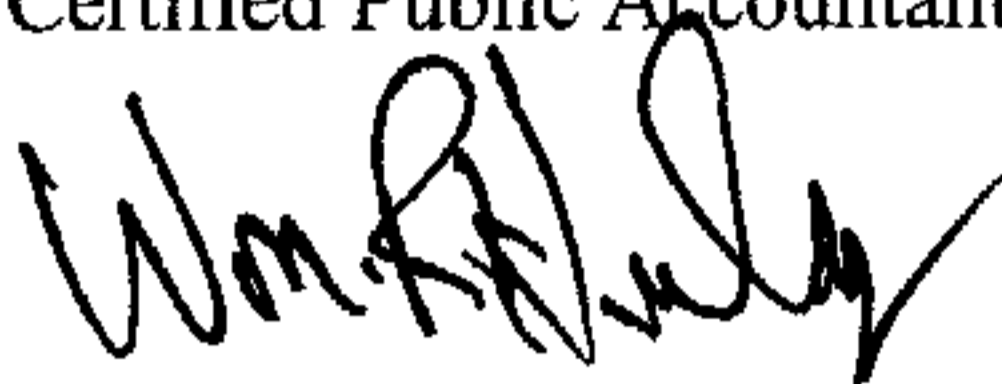
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform 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 Governmental 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, 2003

**FINANCIAL STATEMENTS**



LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2002

	Governmental Fund Types		
	General Fund	Special Revenue Fund	Capital Projects Fund
<b>Assets:</b>			
Cash and cash equivalents	\$ 422,838	\$ 1,921,406	\$ 2,813,300
Investments	778,671	8,252,835	3,028,069
Receivables	657,016	3,533,179	514,716
Prepaid expenses	187,324	22,657	100
Due from other funds	2,815	847,360	193,764
Due from other entities	17,772	-	-
Fixed assets	-	-	-
Inventory	-	11,582	-
Amount to be provided for retirement of debt	-	-	-
Compensated Absences	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,066,436</b>	<b>\$ 14,589,019</b>	<b>\$ 6,549,949</b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 102,265	\$ 277,072	\$ 22,771
Due to other funds	1,735	555,393	2,400
Due to other entities	1,082	-	-
Due to employees	-	-	-
Deferred revenues	5,100	8,688	10,000
Security deposits	-	-	-
Current portion of long term debt	-	-	-
General long term debt	-	-	-
<b>Total liabilities</b>	<b>110,182</b>	<b>841,153</b>	<b>35,171</b>
<b>Fund equity:</b>			
Investment in general fixed assets	-	-	-
<b>Fund balances:</b>			
Reserve for witness fees	-	74,949	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventories	-	11,582	-
Reserve for investments	-	-	-
<b>Unreserved:</b>			
Designated for equipment replacement	-	6,834,303	-
Undesignated	1,956,254	6,827,032	6,514,778
<b>Total fund equity</b>	<b>1,956,254</b>	<b>13,747,866</b>	<b>6,514,778</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,066,436</b>	<b>\$ 14,589,019</b>	<b>\$ 6,549,949</b>

Fiduciary Fund Types		Account Groups			Totals (Memorandum Only)
Nonexpendable Trust - Hospital Proceeds (Memorandum) Investment Fund	Agency Deferred Compensation	General Fixed Assets	General Long Term Debt		
\$ 534,083	\$ 869,613	\$ -	\$ -	\$ 6,561,240	
9,925,055	-	-	-	21,984,630	
-	-	-	-	4,704,911	
-	-	-	-	210,081	
-	-	-	-	1,043,939	
-	-	-	-	17,772	
-	-	14,191,391	-	14,191,391	
-	-	-	-	11,582	
-	-	-	5,300,000	5,300,000	
-	-	-	48,936	48,936	
<u>\$ 10,459,138</u>	<u>\$ 869,613</u>	<u>\$ 14,191,391</u>	<u>\$ 5,348,936</u>	<u>\$ 54,074,482</u>	
\$ 6,635	\$ -	\$ -	\$ -	\$ 408,743	
484,411	-	-	-	1,043,939	
-	-	-	-	1,082	
-	869,613	-	-	869,613	
-	-	-	-	23,788	
-	-	-	-	-	
-	-	-	150,000	150,000	
-	-	-	5,198,936	5,198,936	
<u>491,046</u>	<u>869,613</u>	<u>-</u>	<u>5,348,936</u>	<u>7,696,101</u>	
-	-	14,191,391	-	14,191,391	
-	-	-	-	74,949	
-	-	-	-	-	
-	-	-	-	11,582	
-	-	-	-	-	
9,968,092	-	-	-	16,802,395	
-	-	-	-	15,298,064	
<u>9,968,092</u>	<u>-</u>	<u>14,191,391</u>	<u>-</u>	<u>46,378,381</u>	
<u>\$ 10,459,138</u>	<u>\$ 869,613</u>	<u>\$ 14,191,391</u>	<u>\$ 5,348,936</u>	<u>\$ 54,074,482</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
DECEMBER 31, 2002

	General Fund	Special Revenue Funds	Capital Projects Funds	Nonexpendable Trust Fund	Total (Memorandum Only)
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 426,000	\$ 3,089,005	\$ -	\$ -	\$ 3,515,005
1/2 cent sales tax	-	2,600,532	-	-	2,600,532
Other taxes, penalties and interest, etc.	12,188	-	703,128	-	715,316
<b>Intergovernmental revenues:</b>					
<b>Federal funds:</b>					
Section 8 Housing	9,787	436,644	-	-	446,431
LCDBG Funds	-	-	-	-	-
Commodities	-	561,745	-	-	561,745
Other federal funds	-	-	149,177	-	149,177
<b>State funds:</b>					
State grants	-	429,540	-	7,716	437,256
State revenue sharing (net)	50,373	222,725	-	-	273,098
Severance tax	909,214	-	-	-	909,214
Grants - other local agencies	-	250,783	-	-	250,783
Fees, charges and commission for services	78,651	200,990	-	-	279,641
Fines and forfeitures	-	310,335	-	-	310,335
Use of money and property interest earnings and rents	84,470	371,071	153,359	497,217	1,106,117
Other revenues	100,811	91,604	17,482	-	209,897
<b>Total revenues</b>	<b>1,671,494</b>	<b>8,564,974</b>	<b>1,023,146</b>	<b>504,933</b>	<b>11,764,547</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General government:</b>					
Legislative	225,552	-	-	-	225,552
Judicial	12,103	380,773	-	-	392,876
Elections	18,868	-	-	-	18,868
Finance and administrative	394,415	-	-	-	394,415
Other general government	515,434	95,921	6,198	-	617,553
Public safety	237,863	-	-	-	237,863
Public works	-	5,749,663	-	-	5,749,663
Health and welfare	6,849	1,096,007	-	-	1,102,856
Operating services	-	-	-	65,677	65,677
Culture and recreation	25,675	808,447	273,702	-	1,107,824
Economic development and assistance	36,032	-	-	-	36,032
<b>Debt service:</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	374,707	-	374,707
Capital outlay	3,808	121,556	1,174,520	-	1,299,884
<b>Total expenditures</b>	<b>1,476,599</b>	<b>8,252,367</b>	<b>1,829,127</b>	<b>65,677</b>	<b>11,623,770</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>194,895</b>	<b>312,607</b>	<b>(805,981)</b>	<b>439,256</b>	<b>140,777</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	1,108,506	243,764	-	1,352,270
Operating transfers out	(50,000)	(96,347)	-	(494,911)	(641,258)
Sale of assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>1,012,159</b>	<b>243,764</b>	<b>(494,911)</b>	<b>711,012</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>144,895</b>	<b>1,324,766</b>	<b>(562,217)</b>	<b>(55,655)</b>	<b>851,789</b>
Fund balances, beginning	1,810,032	12,453,208	7,097,143	10,023,746	31,384,129
Prior period adjustments	1,327	(30,108)	(20,148)	-	(48,929)
<b>Fund balances, ending</b>	<b>\$ 1,956,254</b>	<b>\$ 13,747,866</b>	<b>\$ 6,514,778</b>	<b>\$ 9,968,091</b>	<b>\$ 32,186,989</b>

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes:			
Ad valorem	426,000	426,000	-
Other taxes, penalties and interest, etc.	10,300	12,188	1,888
Licenses and permits	-	-	-
Intergovernmental revenues:			
Federal funds:			
Food stamp reimbursement	-	-	-
Section 8 Housing	9,700	9,787	87
State funds:			
State revenue sharing (net)	50,000	50,373	373
Severance tax	800,000	909,214	109,214
Other state funds	-	-	-
Fees, charges and commission for services	79,500	78,651	(849)
Fines and forfeitures	-	-	-
Use of money and property interest earnings and rents	81,000	84,470	3,470
Other revenues	101,130	100,811	(319)
<b>Total revenues</b>	<b>1,557,630</b>	<b>1,671,494</b>	<b>113,864</b>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative	227,715	225,552	2,163
Judicial	19,000	12,103	6,897
Elections	20,710	18,868	1,842
Finance and administrative	395,815	394,415	1,400
Other general government	530,151	515,434	14,717
Public safety	241,602	237,863	3,739
Health and welfare	6,900	6,849	51
Culture and recreation	25,700	25,675	25
Economic development and assistance	36,037	36,032	5
Capital outlay	4,000	3,808	192
<b>Total expenditures</b>	<b>1,507,630</b>	<b>1,476,599</b>	<b>31,031</b>
Excess (deficiency) of revenues over expenditures	50,000	194,895	144,895
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(50,000)	(50,000)	-
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	144,895	\$ 144,895
Fund balances, beginning		1,810,032	
Prior period adjustments		1,327	
Fund balances, ending		<u>\$ 1,956,254</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDING DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 3,089,005	\$ 3,089,005	\$ -
1/2 cent sales tax	2,600,000	2,600,532	532
Intergovernmental revenues:			
Federal funds:			
Section 8 Housing	436,596	436,644	48
FEMA	-	-	-
LCDBG Funds	-	-	-
Other federal funds	556,937	561,745	4,808
Commodities	-	-	-
State funds:			
Parish transportation funds	425,000	429,540	4,540
State revenue sharing (net)	230,600	222,725	(7,875)
Grants - other local agencies	250,777	250,783	6
Fees, charges and commission for services	188,150	200,990	12,840
Fines and forfeitures	310,000	310,335	335
Use of money and property interest earnings and rents	354,121	371,071	16,950
Other revenues	95,961	91,604	(4,357)
<b>Total revenues</b>	<b>8,537,147</b>	<b>8,564,974</b>	<b>27,827</b>
Expenditures:			
General government:			
Judicial	379,686	380,773	(1,087)
Public works	5,731,624	5,749,663	(18,039)
Health and welfare	1,103,954	1,096,007	7,947
Culture and recreation	811,912	808,447	3,465
Other	96,080	95,921	159
Capital outlay	125,792	121,556	4,236
<b>Total expenditures</b>	<b>8,249,048</b>	<b>8,252,367</b>	<b>(3,319)</b>
Excess (deficiency) of revenues over expenditures	288,099	312,607	(24,508)
Other financing sources (uses):			
Operating transfers in	1,051,589	1,108,506	56,917
Operating transfers out	(269,457)	(96,347)	(173,110)
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
<b>Total other financing sources (uses)</b>	<b>782,132</b>	<b>1,012,159</b>	<b>(116,193)</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 1,070,231</u>	<u>1,324,766</u>	<u>\$ (140,701)</u>
Fund balances, beginning		12,453,208	
Prior period adjustments		(30,108)	
Fund balances, ending		<u>\$ 13,747,866</u>	

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

LINCOLN PARISH POLICE JURY  
 RUSTON, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 CAPITAL PROJECT FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants	\$ 149,177	\$ 149,177	\$ -
Other taxes, penalties and interest, etc.	704,145	703,128	(1,017)
Use of money and property - interest	155,300	153,359	(1,941)
Other revenues	<u>17,000</u>	<u>17,482</u>	<u>482</u>
Total revenues	<u>1,025,622</u>	<u>1,023,146</u>	<u>(2,476)</u>
Expenditures:			
Operating services:			
Culture and recreation	286,613	273,702	12,911
Interest on bonds	374,707	374,707	-
Professional services	6,000	6,000	-
Election expenses	200	198	2
Capital outlay	<u>1,176,944</u>	<u>1,174,520</u>	<u>2,424</u>
Total expenditures	<u>1,844,464</u>	<u>1,829,127</u>	<u>15,337</u>
Excess (deficiency) of revenues over expenditures	<u>(818,842)</u>	<u>(805,981)</u>	<u>12,861</u>
Other financing sources (uses):			
Operating transfers in	227,725	243,764	16,039
Operating transfers out	-	-	-
Sale of assets	-	-	-
Refunds of expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>227,725</u>	<u>243,764</u>	<u>16,039</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (591,117)</u>	(562,217)	<u>\$ 28,900</u>
Fund balances, beginning		7,097,143	
Prior period adjustments		<u>(20,148)</u>	
Fund balances, ending		<u>\$ 6,514,778</u>	

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

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

INTRODUCTION

The Lincoln Parish Police Jury is the governing authority for Lincoln Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January of 2004.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Governmental Accounting Standards Board (GASB) 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  
RUSTON, 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 fiscally independent of the Lincoln Parish Police Jury.

Fund Accounting

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

Governmental Fund Types:

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

General Fund

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

Special Revenue Funds

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

Debt Service

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

LINCOLN PARISH POLICE JURY  
RUSTON, 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:

Nonexpendable Trust Fund

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

Agency Fund

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

Fixed Assets and Long-Term Liabilities

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

LINCOLN PARISH POLICE JURY  
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 relates to the timing of the measurements made, regardless of the measurement focus applied.

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

Revenues

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

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

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

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

Expenditures

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

LINCOLN PARISH POLICE JURY  
RUSTON, 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 fixed assets are accounted for as other financing sources/(uses).

Due To and From Other Funds

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

Budgetary Practices

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

Cash and Investments

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

LINCOLN PARISH POLICE JURY  
RUSTON, 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 \$6,561,240, and the bank balance was \$6,256,346. 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	5,756,346
Uncollateralized	<u>-</u>
Total bank balance	<u>\$ 6,256,346</u>

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

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

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

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

Investments categorized by level of risk, are:

	<u>Category</u>			<u>Carrying Amount</u>	<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U. S. Treasury Notes	\$ 2,422,352	\$ -	\$ -	\$2,422,352	\$ 2,422,364
Government agency bonds	16,390,472	-	-	16,390,472	16,502,545
Equity investments	74,318	-	-	74,318	74,318
Certificates of deposit and money funds	<u>3,097,488</u>	<u>-</u>	<u>-</u>	<u>3,097,488</u>	<u>3,097,488</u>
Total investments	<u>\$ 21,984,630</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$21,984,630</u>	<u>\$22,096,715</u>

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 for a total of not more than 120 days. 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 cumulative. Employees of the library earn twelve days sick leave each year, which can be accumulated up to twenty-four days for major medical purposes only. Sick leave lapses at termination of employment.

Third Judicial Criminal District Court

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

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

Substantially all employees of the Lincoln Parish Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were member of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3% of final-average salary for each year of service credited after the revision date. Under Plan B, employees who return at or after age 62 with at least 10 years creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 % of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable

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

NOTE 2 – PENSION PLAN (Continued)

service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3% for each year retirement precedes age 62, unless he has at least 30 years of creditable service. In any case, monthly retirement benefits paid under Plan B cannot exceed 100% of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504)-928-1361.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the Lincoln Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 5.5% of annual covered payroll. Under Plan B, members are required by state statute to contribute 2.0% of their annual covered salary in excess of \$1,200 and the Lincoln Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 2.50% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Lincoln Parish Police Jury are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Lincoln Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2002, 2001, and 2000 were \$183,460.69, \$175,427.39, and \$176,716.98, respectively, equal to the required contributions for each year.



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

NOTE 3 - LEASES

The Police Jury had no capital or operating leases in effect at 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	200,321	282,170	-	482,491
State revenue sharing	33,582	148,484	-	182,066
State reimbursements	-	-	-	-
Other	18,588	194,548	74,552	287,688
 Totals	 \$ 657,016	 \$ 3,533,179	 \$ 514,716	 \$ 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	-	455,028
Solid Waste Collection Equipment Reserve	455,028	-
Health Unit Fund	-	-
LASTEP Fund	-	-
HELP Center General Fund	-	1,318
Transportation	-	-
FEMA Fund	-	-
LIHEAP Fund	415	-
Community Service Block Grant '67	-	-
Medicare Application Assistance	-	-
CSBG 69 Fund	1,685	365

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

NOTE 5 - DUE TO/FROM OTHER FUNDS (Continued)

Capital Project Funds:		
Courthouse Capital Project Fund	-	-
Bridge Replacement & Road Improvement Fund	193,764	-
Barker Sewer Project	-	2,400
Hospital Proceeds Fund	-	484,411
Accounts Payable Fund	2,400	415
Payroll Fund	-	2
Library Fund	-	-
	<hr/>	<hr/>
Totals	\$ 1,043,939	\$ 1,043,939

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	7,335
Interest	719
Witness fees paid	<u>( 8,225 )</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:

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

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

	<u>Collection Equipment</u>	<u>Disposal Equipment</u>	<u>Total</u>
Balance at January 1, 2002	\$ 1,663,184	\$ 4,643,599	\$ 6,306,783
Transfers in	203,356	-	203,356
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>\$ 4,821,477</u>	<u>\$ 6,737,091</u>

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	\$ 6,737,091
Library Fund Equipment Reserve	-
Sewer Fund Equipment Replacement	97,212
HELP Agency Equipment Reserve	-
Total Fund Equity Designated for Equipment Replacement, per Schedule A	<u>\$ 6,834,303</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)
Prior period adjustment	-
Excess fund balance, December 31, 2002	<u>\$ 350</u>

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

NOTE 9 - CHANGES IN GENERAL FIXED ASSETS

	Balance 12/31/01	Adj.	Additions	Deletions	Balance 12/31/02
Police Jury:					
Land	\$ 1,591,832	\$ -	\$ -	\$ -	\$ 1,591,832
Improvements	2,783,905	-	819,562	6,117	3,597,350
Buildings	5,112,664	-	385,000	-	5,497,664
Furniture & equipment	317,827	-	75,761	41,727	351,861
Machinery & equipment	3,157,931	-	114,656	119,903	3,152,684
Total	<u>\$12,964,159</u>	<u>\$ -</u>	<u>\$1,394,979</u>	<u>\$167,747</u>	<u>\$ 14,191,391</u>

NOTE 10 - LITIGATION AND CLAIMS

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

NOTE 11 - TAXES

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

The following is a summary of authorized and ad valorem taxes levied on August 13, 2002:

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

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

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	\$ 8,500		\$ 7,898		\$ 602
Sewer Fund Equipment Repl.					
Revenues	\$ 1,600		\$ 1,157		\$ 443
Law Enforcement Witness Fee					
Revenues	\$ 8,500		\$ 8,054		\$ 446

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.

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

NOTE 13 - DEFERRED COMPENSATION PLAN (Continued)

The deferred compensation plan is administered by PEBSCO (Public Employee Benefit Service 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 employees or beneficiaries, are the property of the Lincoln Parish Police Jury subject only to the claims of the Police Jury's general creditors.

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

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

NOTE 14 - POST EMPLOYMENT HEALTH CARE BENEFITS

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

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

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

During the year, expenditures of \$117,238 were recognized for post-retirement health care.

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

NOTE 15- BONDS PAYABLE

General obligation bonds were issued in the amount of \$5,300,000 on March 1, 2001, for the purpose of library renovations. The bonds are to be repaid by March 2021 by Ad Valorem taxes with the first interest only payment due March 1, 2002. Principal payments commence on March 1, 2003. The bonds carry a net interest cost of 4.763868%. 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	160,000	239,430
2005	175,000	231,055
2006	190,000	222,880
2007	205,000	214,980
2008-2021	<u>4,420,000</u>	<u>1,667,601</u>
	<u>\$5,300,000</u>	<u>\$ 2,822,563</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENTS

During the year Police Jury personnel cleared prior year payables and receivables that were estimated and accrued as of December 31, 2001. The amounts are as follows:

General Fund	\$ 1,327
Special Revenue Fund	\$ (30,108)
Capital Projects	<u>\$ (20,148)</u>
Total	<u>\$ (48,929)</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 and on time deposits and operating transfers from the General Fund and other road funds.

Special Road Fund

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

Solid Waste Funds

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

Solid Waste Equipment Reserve Funds

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

LINCOLN PARISH POLICE JURY  
RUSTON, 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 as provided by applicable Louisiana Revised Statutes. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

Law Enforcement Witness Fee Fund

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

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 2002

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
<b>Assets:</b>				
Cash and cash equivalents	\$ 481,788	\$ 1,012,531	\$ (10,099)	\$ 74,418
Investments	8,126,446	126,389	-	-
Receivables	1,744,069	1,656,971	21,660	631
Prepaid expenses	-	22,273	384	-
Due from other funds	845,675	-	-	-
Due from other governmental agencies	-	-	-	-
Inventory	11,582	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 11,209,560</b>	<b>\$ 2,818,164</b>	<b>\$ 11,945</b>	<b>\$ 75,049</b>
<b>Liabilities and fund equity:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 161,323	\$ 55,239	\$ 11,595	\$ 100
Due to other funds	555,028	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	642	-	-
Security deposits	-	-	-	-
<b>Total liabilities</b>	<b>716,351</b>	<b>55,881</b>	<b>11,595</b>	<b>100</b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Reserve for witness fees	-	-	-	74,949
Reserve for subsequent year's expenditures	-	-	-	-
Reserve for inventories	11,582	-	-	-
Reserve for investments	-	-	-	-
<b>Unreserved:</b>				
Designated for equipment replacement	6,737,091	-	-	-
Undesignated	3,744,536	2,762,283	350	-
<b>Total fund equity</b>	<b>10,493,209</b>	<b>2,762,283</b>	<b>350</b>	<b>74,949</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 11,209,560</b>	<b>\$ 2,818,164</b>	<b>\$ 11,945</b>	<b>\$ 75,049</b>

GIS Project Reserve Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund	Sewer Fund	Sewer Fund Equipment Replacement
\$ 6,084	\$ 1,395	\$ 4,309	\$ 91,755	\$ 4,211	\$ 97,212
-	-	-	-	-	-
2,893	-	416	-	5,395	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 8,977</u>	<u>\$ 1,395</u>	<u>\$ 4,725</u>	<u>\$ 91,755</u>	<u>\$ 9,606</u>	<u>\$ 97,212</u>
\$ 118	\$ -	\$ -	\$ -	\$ 200	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,859	1,395	4,725	91,755	9,406	97,212
<u>8,859</u>	<u>1,395</u>	<u>4,725</u>	<u>91,755</u>	<u>9,406</u>	<u>97,212</u>
<u>\$ 8,977</u>	<u>\$ 1,395</u>	<u>\$ 4,725</u>	<u>\$ 91,755</u>	<u>\$ 9,606</u>	<u>\$ 97,212</u>

Schedule 1

HELP Agency	IT Director Fund	GIS Mapping Fund	Totals
\$ 165,859	\$ (475)	\$ (7,582)	\$ 1,921,406
-	-	-	8,252,835
89,681	988	10,475	3,533,179
-	-	-	22,657
1,685	-	-	847,360
-	-	-	-
-	-	-	11,582
<u>\$ 257,225</u>	<u>\$ 513</u>	<u>\$ 2,893</u>	<u>\$ 14,589,019</u>
\$ 45,290	\$ 314	\$ 2,893	\$ 277,072
365	-	-	555,393
-	-	-	-
8,046	-	-	8,688
-	-	-	-
<u>53,701</u>	<u>314</u>	<u>2,893</u>	<u>841,153</u>
-	-	-	74,949
-	-	-	-
-	-	-	-
-	-	-	11,582
-	-	-	-
-	-	-	-
-	-	-	6,834,303
203,524	199	-	6,827,032
<u>203,524</u>	<u>199</u>	<u>-</u>	<u>13,747,866</u>
<u>\$ 257,225</u>	<u>\$ 513</u>	<u>\$ 2,893</u>	<u>\$ 14,589,019</u>

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

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LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2002

	Public Works Fund	Library Fund	Criminal Court Fund	Law Enforcement Witness Fee Fund
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$ 1,374,600	\$ 1,714,405	\$ -	\$ -
1/2 cent sales tax	2,600,532	-	-	-
<b>Intergovernmental revenues:</b>				
<b>Federal funds:</b>				
Section 8 Housing	-	-	-	-
FEMA	-	-	-	-
LCDBG Funds	-	-	-	-
Other federal funds	-	-	-	-
Commodities	-	-	-	-
<b>State funds:</b>				
Parish transportation funds	429,540	-	-	-
State revenue sharing (net)	158,171	64,554	-	-
Grants - other local agencies	-	17,556	-	-
Fees, charges and commission for services	136,595	-	23,426	7,335
Fines and forfeitures	-	12,535	297,800	-
Use of money and property interest earnings and rents	334,545	33,915	144	719
Other revenues	29,344	2,852	-	-
<b>Total revenues</b>	<b>5,063,327</b>	<b>1,845,817</b>	<b>321,370</b>	<b>8,054</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Judicial	-	-	340,412	8,225
Public works	5,571,979	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	808,447	-	-
Other	-	-	-	-
Capital outlay	99,787	13,496	-	-
<b>Total expenditures</b>	<b>5,671,766</b>	<b>821,943</b>	<b>340,412</b>	<b>8,225</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(608,439)</b>	<b>1,023,874</b>	<b>(19,042)</b>	<b>(171)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	1,064,222	-	-	-
Operating transfers out	(71,675)	-	-	-
Sale of assets	-	-	-	-
Refunds of expenditures	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>992,547</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>384,108</b>	<b>1,023,874</b>	<b>(19,042)</b>	<b>(171)</b>
Fund balances, beginning	10,115,448	1,762,256	19,392	75,120
Prior period adjustments	(6,347)	(23,847)	-	-
<b>Fund balances, ending</b>	<b>\$ 10,493,209</b>	<b>\$ 2,762,283</b>	<b>\$ 350</b>	<b>\$ 74,949</b>



GIS Project Reserve Fund	Juvenile Assistance Fund	Health Unit Fund	Section 8 Housing Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	436,644
-	-	-	-
-	-	-	-
-	-	-	-
-	24,597	5,000	-
-	-	-	-
278	141	8	-
<u>2,709</u>	<u>-</u>	<u>-</u>	<u>27,525</u>
<u>2,987</u>	<u>24,738</u>	<u>5,008</u>	<u>464,169</u>
-	32,136	-	-
-	-	-	-
-	-	13,403	522,292
-	-	-	-
37,456	-	-	-
<u>8,273</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>45,729</u>	<u>32,136</u>	<u>13,403</u>	<u>522,292</u>
<u>(42,742)</u>	<u>(7,398)</u>	<u>(8,395)</u>	<u>(58,123)</u>
12,008	-	10,500	7,718
-	-	-	(7,718)
-	-	-	-
<u>12,008</u>	<u>-</u>	<u>10,500</u>	<u>-</u>
(30,734)	(7,398)	2,105	(58,123)
38,088	8,793	2,620	153,333
<u>1,505</u>	<u>-</u>	<u>-</u>	<u>(3,455)</u>
<u>\$ 8,859</u>	<u>\$ 1,395</u>	<u>\$ 4,725</u>	<u>\$ 91,755</u>

Sewer Fund	Sewer Fund Equipment Replacement	HELP Agency	IT Director Fund	GIS Mapping Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,089,005
-	-	-	-	-	2,600,532
-	-	-	-	-	-
-	-	-	-	-	436,644
-	-	-	-	-	-
-	-	561,745	-	-	561,745
-	-	-	-	-	-
-	-	-	-	-	429,540
-	-	-	-	-	222,725
-	-	-	58,630	145,000	250,783
-	-	-	-	-	-
33,634	-	-	-	-	200,990
-	-	-	-	-	310,335
-	-	-	-	-	-
164	1,157	-	-	-	371,071
-	-	13,338	-	15,836	91,604
<u>33,798</u>	<u>1,157</u>	<u>575,083</u>	<u>58,630</u>	<u>160,836</u>	<u>8,564,974</u>
-	-	-	-	-	380,773
19,741	-	-	-	157,943	5,749,663
-	-	560,312	-	-	1,096,007
-	-	-	-	-	808,447
-	-	-	58,465	-	95,921
-	-	-	-	-	121,556
<u>19,741</u>	<u>-</u>	<u>560,312</u>	<u>58,465</u>	<u>157,943</u>	<u>8,252,367</u>
<u>14,057</u>	<u>1,157</u>	<u>14,771</u>	<u>165</u>	<u>2,893</u>	<u>312,607</u>
-	14,058	-	-	-	1,108,506
(14,057)	-	(4)	-	(2,893)	(96,347)
-	-	-	-	-	-
<u>(14,057)</u>	<u>14,058</u>	<u>(4)</u>	<u>-</u>	<u>(2,893)</u>	<u>1,012,159</u>
-	15,215	14,767	165	-	1,324,766
9,406	81,997	186,721	34	-	12,453,208
-	-	2,036	-	-	(30,108)
<u>\$ 9,406</u>	<u>\$ 97,212</u>	<u>\$ 203,524</u>	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 13,747,866</u>

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

	Special Road Fund	Road Construction Fund	Road Maintenance Fund
	<u>          </u>	<u>          </u>	<u>          </u>
Assets:			
Cash and cash equivalents	\$ 182,749	\$ (259,587)	\$ (39,703)
Investments	754,190	455,699	12,849
Receivables	36,442	699,745	699,745
Prepaid expense	-	-	-
Due from other funds	-	-	290,647
Due from other governmental agencies	-	-	-
Inventory	-	11,582	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b><u>\$ 973,381</u></b>	<b><u>\$ 907,439</u></b>	<b><u>\$ 963,538</u></b>
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 2,349	\$ 32,625	\$ 21,043
Due to other funds	-	-	-
Deferred revenues	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	2,349	32,625	21,043
Fund Equity:			
Fund balances:			
Reserve for prepaid fees	-	-	-
Reserve for subsequent year's expenditures	-	-	-
Reserve for inventory	-	11,582	-
Designated for equipment replacement	-	-	-
Unreserved:			
Undesignated	971,032	863,232	942,495
	<u>          </u>	<u>          </u>	<u>          </u>
Total fund equity	971,032	874,814	942,495
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 973,381</u></b>	<b><u>\$ 907,439</u></b>	<b><u>\$ 963,538</u></b>

Solid Waste Recycling Fund	Solid Waste Disposal Fund	Solid Waste Collection Fund	Solid Waste Disposal Equipment Reserve Fund	Solid Waste Collection Equipment Reserve Fund	Totals
\$ 34,857	\$ 84,255	\$ 298,351	\$ 126,736	\$ 54,130	\$ 481,788
-	-	902,538	4,594,741	1,406,429	8,126,446
262	270,481	37,394	-	-	1,744,069
-	-	-	-	-	-
-	-	-	100,000	455,028	845,675
-	-	-	-	-	-
-	-	-	-	-	11,582
<u>\$ 35,119</u>	<u>\$ 354,736</u>	<u>\$ 1,238,283</u>	<u>\$ 4,821,477</u>	<u>\$ 1,915,587</u>	<u>\$ 11,209,560</u>
\$ -	\$ 102,953	\$ 2,380	\$ -	\$ (27)	\$ 161,323
-	100,000	455,028	-	-	555,028
-	-	-	-	-	-
-	202,953	457,408	-	(27)	716,351
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	11,582
-	-	-	4,821,477	1,915,614	6,737,091
<u>35,119</u>	<u>151,783</u>	<u>780,875</u>	<u>-</u>	<u>-</u>	<u>3,744,536</u>
<u>35,119</u>	<u>151,783</u>	<u>780,875</u>	<u>4,821,477</u>	<u>1,915,614</u>	<u>10,493,209</u>
<u>\$ 35,119</u>	<u>\$ 354,736</u>	<u>\$ 1,238,283</u>	<u>\$ 4,821,477</u>	<u>\$ 1,915,587</u>	<u>\$ 11,209,560</u>

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINING SCHEDULE OF REVENUES , EXPENDITURES AND  
CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2002

	Special Road Fund	Road Construction Fund	Road Maintenance Fund
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ -	\$ 687,300	\$ 687,300
1/2 cent sales tax	-	-	-
<b>Intergovernmental revenues:</b>			
Parish transportation funds	429,540	-	-
State revenue sharing (net)	-	79,086	79,085
FEMA	-	-	-
Fees, charges and commissions for service	-	-	-
Use of money and property - interest	45,466	19,422	3,840
Other revenues	2,130	2,473	4,272
<b>Total revenues</b>	<u>477,136</u>	<u>788,281</u>	<u>774,497</u>
<b>Expenditures:</b>			
Public works	333,821	862,200	1,083,820
Capital outlay	80,310	-	-
<b>Total expenditures</b>	<u>414,131</u>	<u>862,200</u>	<u>1,083,820</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>63,005</u>	<u>(73,919)</u>	<u>(309,323)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	-	362,322
Operating transfers out	(71,675)	-	-
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
<b>Total other financing sources (uses)</b>	<u>(71,675)</u>	<u>-</u>	<u>362,322</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>(8,670)</u>	<u>(73,919)</u>	<u>52,999</u>
Fund balances, beginning	979,702	951,906	892,670
Prior period adjustments	-	(3,173)	(3,174)
<b>Fund balances, ending</b>	<u>\$ 971,032</u>	<u>\$ 874,814</u>	<u>\$ 942,495</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	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,374,600
-	2,600,532	-	-	-	2,600,532
-	-	-	-	-	429,540
-	-	-	-	-	158,171
-	-	-	-	-	-
-	79,968	56,627	-	-	136,595
381	563	37,921	177,878	49,074	334,545
20,469	-	-	-	-	29,344
<u>20,850</u>	<u>2,681,063</u>	<u>94,548</u>	<u>177,878</u>	<u>49,074</u>	<u>5,063,327</u>
37,455	2,681,063	573,620	-	-	5,571,979
-	-	19,477	-	-	99,787
<u>37,455</u>	<u>2,681,063</u>	<u>593,097</u>	<u>-</u>	<u>-</u>	<u>5,671,766</u>
(16,605)	-	(498,549)	177,878	49,074	(608,439)
-	-	498,544	-	203,356	1,064,222
-	-	-	-	-	(71,675)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	498,544	-	203,356	992,547
(16,605)	-	(5)	177,878	252,430	384,108
51,724	151,783	780,880	4,643,599	1,663,184	10,115,448
-	-	-	-	-	(6,347)
<u>\$ 35,119</u>	<u>\$ 151,783</u>	<u>\$ 780,875</u>	<u>\$ 4,821,477</u>	<u>\$ 1,915,614</u>	<u>\$ 10,493,209</u>

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

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 1,374,600	\$ 1,374,600	\$ -
1/2 cent sales tax	2,600,000	2,600,532	532
Intergovernmental revenues:			
Parish transportation funds	425,000	429,540	4,540
State revenue sharing (net)	160,600	158,171	(2,429)
FEMA	-	-	-
Fees, charges and commissions for service	123,500	136,595	13,095
Use of money and property - interest	314,050	334,545	20,495
Other revenues	29,200	29,344	144
Total revenues	<u>\$ 5,026,950</u>	<u>\$ 5,063,327</u>	<u>\$ 36,377</u>
Expenditures:			
Public works	5,347,947	5,368,623	(20,676)
Capital outlay	104,000	99,787	4,213
Total expenditures	<u>5,451,947</u>	<u>5,468,410</u>	<u>(16,463)</u>
Excess (deficiency) of revenues over expenditures	<u>(424,997)</u>	<u>(405,083)</u>	<u>19,914</u>
Other financing sources (uses):			
Operating transfers in	1,010,184	1,064,222	54,038
Operating transfers out	(250,557)	(275,031)	(24,474)
Sale of assets	-	-	-
Refunds of expenditures	-	-	-
Total other financing sources (uses)	<u>759,627</u>	<u>789,191</u>	<u>29,564</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 334,630</u>	384,108	<u>\$ 49,478</u>
Fund balances, beginning		10,115,448	
Prior period adjustments		<u>(6,347)</u>	
Fund balances, ending		<u>\$ 10,493,209</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP 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	\$ 1,714,405	\$ 1,714,405	\$ -
Intergovernmental revenues:			
State funds:			
State revenue sharing	70,000	64,554	(5,446)
Grants-other local agencies	17,550	17,556	6
Fines and forfeitures	10,000	12,535	2,535
Use of money and property			
interest earnings and rents	37,236	33,915	(3,321)
Other revenues	5,700	2,852	(2,848)
Total revenues	<u>1,854,891</u>	<u>1,845,817</u>	<u>(9,074)</u>
Expenditures:			
Culture and recreation	811,912	808,447	3,465
Capital outlay	13,517	13,496	21
Total expenditures	<u>825,429</u>	<u>821,943</u>	<u>3,486</u>
Excess (deficiency) of revenues over expenditures	<u>1,029,462</u>	<u>1,023,874</u>	<u>(5,588)</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>\$ 1,029,462</u>	1,023,874	<u>\$ (5,588)</u>
Fund balance, beginning		1,762,256	
Prior period adjustments		<u>(23,847)</u>	
Fund balance, ending		<u>\$ 2,762,283</u>	

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



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

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fees, charges and commissions for services	\$ 23,500	\$ 23,426	\$ (74)
Fines and forfeitures	300,000	297,800	(2,200)
Use of money and property interest earnings and rents	150	144	(6)
Total revenues	323,650	321,370	(2,280)
Expenditures:			
General government:			
Judicial	339,050	340,412	(1,362)
Capital outlay	-	-	-
Total expenditures	339,050	340,412	(1,362)
Excess (deficiency) of revenues over expenditures	(15,400)	(19,042)	(918)
Other financing sources (uses):			
Operating transfers in (out)	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (15,400)	(19,042)	\$ (918)
Fund balance, beginning		19,392	
Prior period adjustment		-	
Fund balance, ending		\$ 350	

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

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fees, charges and commissions for services	\$ 8,000	\$ 7,335	\$ (665)
Use of money and property interest earnings and rents	500	719	219
Total revenues	<u>8,500</u>	<u>8,054</u>	<u>(446)</u>
Expenditures:			
General government: Judicial	8,500	8,225	275
Total expenditures	<u>8,500</u>	<u>8,225</u>	<u>275</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(171)</u>	<u>(171)</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>(171)</u>	<u>\$ (171)</u>
Fund balance, beginning		75,120	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 74,949</u>	

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

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

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Revenues	\$ 2,720	\$ 2,709	\$ (11)
Interest earnings	275	278	3
Total revenues	2,995	2,987	(8)
Expenditures:			
Operating services and supplies	37,450	37,456	(6)
Capital outlay	8,275	8,273	2
Total expenditures	45,725	45,729	(4)
Excess (deficiency) of revenues over expenditures	(42,730)	(42,742)	(4)
Other financing sources (uses):			
Operating transfers in	12,005	12,008	3
Operating transfers out	-	-	-
Total other financing sources (uses)	12,005	12,008	3
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (30,725)	(30,734)	\$ (1)
Fund balance, beginning		38,088	
Prior period adjustments		1,505	
Fund balance, ending		\$ 8,859	

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

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 24,597	\$ 24,597	\$ -
Use of money and property - interest earnings and rents	<u>150</u>	<u>141</u>	<u>(9)</u>
Total revenues	<u>24,747</u>	<u>24,738</u>	<u>(9)</u>
Expenditures:			
General Government:			
Judicial	<u>32,136</u>	<u>32,136</u>	<u>-</u>
Total expenditures	<u>32,136</u>	<u>32,136</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(7,389)</u>	<u>(7,398)</u>	<u>(9)</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (7,389)</u>	<u>(7,398)</u>	<u>\$ (9)</u>
Fund balance, beginning		8,793	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 1,395</u>	

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

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

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Other state funds	\$ 5,000	\$ 5,000	\$ -
Use of money and property - interest earnings and rents	<u>10</u>	<u>8</u>	<u>(2)</u>
Total revenues	<u>5,010</u>	<u>5,008</u>	<u>(2)</u>
Expenditures:			
Health and welfare	<u>15,510</u>	<u>13,403</u>	<u>2,107</u>
Total expenditures	<u>15,510</u>	<u>13,403</u>	<u>2,107</u>
Excess (deficiency) of revenues over expenditures	<u>(10,500)</u>	<u>(8,395)</u>	<u>2,105</u>
Other financing sources (uses):			
Operating transfers in	10,500	10,500	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>10,500</u>	<u>10,500</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	2,105	<u>\$ 2,105</u>
Fund balance, beginning		2,620	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 4,725</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL - SECTION 8 HOUSING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenues:			
Federal grants:			
Section 8 Housing	\$ 436,596	\$ 436,644	\$ 48
Other revenues	27,650	27,525	(125)
Total revenues	<u>464,246</u>	<u>464,169</u>	<u>(77)</u>
Expenditures:			
Health and welfare	<u>524,300</u>	<u>522,292</u>	<u>2,008</u>
Total expenditures	<u>524,300</u>	<u>522,292</u>	<u>2,008</u>
Excess (deficiency) of revenues over expenditures	<u>(60,054)</u>	<u>(58,123)</u>	<u>1,931</u>
Other financing sources (uses):			
Operating transfers in	8,000	7,718	(282)
Operating transfers out	<u>(8,000)</u>	<u>(7,718)</u>	<u>(282)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(564)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (60,054)</u>	(58,123)	<u>\$ 1,367</u>
Fund balance, beginning		153,333	
Prior period adjustments		<u>(3,455)</u>	
Fund balance, ending		<u>\$ 91,755</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, 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:			
Sewer fees	\$ 33,150	\$ 33,634	\$ 484
Use of money and property - interest earnings and rents	150	164	14
Total revenues	<u>33,300</u>	<u>33,798</u>	<u>498</u>
Expenditures:			
Public works	22,400	19,741	2,659
Capital outlay	-	-	-
Total expenditures	<u>22,400</u>	<u>19,741</u>	<u>2,659</u>
Excess (deficiency) of revenues over expenditures	<u>10,900</u>	<u>14,057</u>	<u>3,157</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>(10,900)</u>	<u>(14,057)</u>	<u>3,157</u>
Total other financing sources (uses)	<u>(10,900)</u>	<u>(14,057)</u>	<u>3,157</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>-</u>	<u>\$ 6,314</u>
Fund balance, beginning		9,406	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 9,406</u>	

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

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

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Use of money and property - interest earnings and rents	\$ 1,600	\$ 1,157	\$ (443)
Total revenues	1,600	1,157	(443)
Expenditures:			
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	1,600	1,157	(443)
Other financing sources (uses):			
Operating transfers in	10,900	14,058	3,158
Operating transfers out	-	-	-
Total other financing sources (uses)	10,900	14,058	3,158
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 12,500</u>	15,215	<u>\$ 2,715</u>
Fund balance, beginning		81,997	
Prior period adjustments		-	
Fund balance, ending		<u>\$ 97,212</u>	

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



LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
HUMANITARIAN ENTERPRISES OF LINCOLN PARISH (H.E.L.P.)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 556,937	\$ 561,745	\$ 4,808
Other revenues	14,850	13,338	(1,512)
Total revenues	<u>571,787</u>	<u>575,083</u>	<u>3,296</u>
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	279,791	276,072	3,719
Vehicle maintenance and insurance	39,725	42,801	(3,076)
Operating services and supplies	14,500	14,557	(57)
Meal costs	-	-	-
Travel	9,701	4,416	5,285
Emergency crisis and rent assistance	9,133	4,845	4,288
Energy and emergency assistance	192,200	193,509	(1,309)
Other support costs	19,094	24,112	(5,018)
Purchase of fixed assets	-	-	-
Total expenditures	<u>564,144</u>	<u>560,312</u>	<u>3,832</u>
Excess (deficiency) of revenues over expenditures	<u>7,643</u>	<u>14,771</u>	<u>7,128</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	(4)	(4)
Total other financing sources (uses)	<u>-</u>	<u>(4)</u>	<u>(4)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 7,643</u>	14,767	<u>\$ 7,124</u>
Fund balance, beginning		186,721	
Prior period adjustments		<u>2,036</u>	
Fund balance, ending		<u>\$ 203,524</u>	

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

LINCOLN PARISH POLICE JURY  
 RUSTON, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 I T DIRECTOR FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants - other local agencies	\$ 58,630	\$ 58,630	\$ -
Other taxes, penalties and interest, etc.	-	-	-
Use of money and property	-	-	-
Other revenues	-	-	-
Total revenues	<u>58,630</u>	<u>58,630</u>	<u>-</u>
Expenditures:			
IT functions	<u>58,630</u>	<u>58,465</u>	<u>165</u>
Total expenditures	<u>58,630</u>	<u>58,465</u>	<u>165</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>165</u>	<u>165</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>165</u>	<u>\$ 165</u>
Fund balance, beginning		34	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 199</u>	

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

LINCOLN PARISH POLICE JURY  
 RUSTON, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) 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	15,841	15,836	(5)
Total revenues	160,841	160,836	(5)
Expenditures:			
Public works	157,921	157,943	(22)
Total expenditures	157,921	157,943	(22)
Excess (deficiency) of revenues over expenditures	2,920	2,893	(27)
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	(2,920)	(2,893)	27
Total other financing sources (uses)	(2,920)	(2,893)	27
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	-	\$ -
Fund balance, beginning		-	
Prior period adjustments		-	
Fund balance, ending		\$ -	

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
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 revenues from entrance fees and shelter rentals.

Courthouse Capital Projects Fund

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

North Louisiana Exhibition Center Fund

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

Bridge Replacement and Road Improvement Fund

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

Library Construction Fund

The Library Construction Fund is used to account for the renovations of the library. Funding is provided primarily from ad valorem tax revenues.

Barker Sewer Project

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUND  
DECEMBER 31, 2002

	Park and Recreation Fund	Courthouse Capital Project Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund
<b>Assets:</b>				
Cash and cash equivalents	\$ 44,952	\$ 511,128	\$ 15,680	\$ (90,374)
Investments	16,059	-	-	-
Receivables	44,417	30,135	-	-
Prepaid expenses	100	-	-	-
Due from other funds	-	-	-	193,764
Due from other governmental agencies	-	-	-	-
Inventory	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 105,528</b>	<b>\$ 541,263</b>	<b>\$ 15,680</b>	<b>\$ 103,390</b>
<b>Liabilities and fund equity:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 2,285	\$ 6,037	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governmental agencies	-	-	-	-
Deferred revenues	-	-	10,000	-
Security deposits	-	-	-	-
<b>Total liabilities</b>	<b>2,285</b>	<b>6,037</b>	<b>10,000</b>	<b>-</b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Reserve for witness fees	-	-	-	-
Reserve for subsequent year's expenditures	-	-	-	-
Reserve for inventories	-	-	-	-
Reserve for investments	-	-	-	-
<b>Unreserved:</b>				
Designated for equipment replacement	-	-	-	-
Undesignated	103,243	535,226	5,680	103,390
<b>Total fund equity</b>	<b>103,243</b>	<b>535,226</b>	<b>5,680</b>	<b>103,390</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 105,528</b>	<b>\$ 541,263</b>	<b>\$ 15,680</b>	<b>\$ 103,390</b>

Schedule 18

Library Construction Fund	Barker Sewer Project	Totals
\$ 2,329,514	\$ 2,400	\$ 2,813,300
3,012,010	-	3,028,069
440,164	-	514,716
-	-	100
-	-	193,764
-	-	-
-	-	-
<u>\$ 5,781,688</u>	<u>\$ 2,400</u>	<u>\$ 6,549,949</u>
\$ 14,449	\$ -	\$ 22,771
-	2,400	2,400
-	-	-
-	-	10,000
-	-	-
<u>14,449</u>	<u>2,400</u>	<u>35,171</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5,767,239	-	6,514,778
<u>5,767,239</u>	<u>-</u>	<u>6,514,778</u>
<u>\$ 5,781,688</u>	<u>\$ 2,400</u>	<u>\$ 6,549,949</u>

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2002

	Park and Recreation Fund	Courthouse Capital Project Fund	North Louisiana Exhibition Center Fund	Bridge Replacement Fund	Library Construction Fund	Barker Sewer Project	Totals
<b>Revenues:</b>							
Grants	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 94,177	\$ 149,177
Other taxes, penalties and interest, etc.	249,880	-	-	-	453,248	-	703,128
Use of money and property - interest and rent	106	7,898	21,083	-	124,272	-	153,359
Other revenues	-	-	17,482	-	-	-	17,482
<b>Total revenues</b>	<u>249,986</u>	<u>7,898</u>	<u>93,565</u>	<u>-</u>	<u>577,520</u>	<u>94,177</u>	<u>1,023,146</u>
<b>Expenditures:</b>							
<b>Operating services:</b>							
Culture and recreation	241,864	-	31,147	-	691	-	273,702
Interest on bonds	-	-	-	-	374,707	-	374,707
Professional services	-	-	-	-	6,000	-	6,000
Election expenses	-	-	-	-	198	-	198
<b>Capital outlay</b>	<u>169,509</u>	<u>632,736</u>	<u>75,379</u>	<u>202,719</u>	<u>-</u>	<u>94,177</u>	<u>1,174,520</u>
<b>Total expenditures</b>	<u>411,373</u>	<u>632,736</u>	<u>106,526</u>	<u>202,719</u>	<u>381,596</u>	<u>94,177</u>	<u>1,829,127</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(161,387)</u>	<u>(624,838)</u>	<u>(12,961)</u>	<u>(202,719)</u>	<u>195,924</u>	<u>-</u>	<u>(805,981)</u>
<b>Other financing sources (uses):</b>							
Operating transfers in	50,000	-	-	193,764	-	-	243,764
Operating transfers out	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>193,764</u>	<u>-</u>	<u>-</u>	<u>243,764</u>
<b>Excess (deficiency) of revenues and other and other sources over expenditures and other uses</b>	<u>(111,387)</u>	<u>(624,838)</u>	<u>(12,961)</u>	<u>(8,955)</u>	<u>195,924</u>	<u>-</u>	<u>(562,217)</u>
<b>Fund balance, beginning</b>	214,630	1,160,064	18,641	112,345	5,591,463	-	7,097,143
<b>Prior period adjustments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,148)</u>	<u>-</u>	<u>(20,148)</u>
<b>Fund balance, ending</b>	<u>\$ 103,243</u>	<u>\$ 535,226</u>	<u>\$ 5,680</u>	<u>\$ 103,390</u>	<u>\$ 5,767,239</u>	<u>\$ -</u>	<u>\$ 6,514,778</u>

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
CAPITAL PROJECTS FUND TYPE - PARK AND RECREATION FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants	\$ -	\$ -	\$ -
Other taxes, penalties and interest, etc.	250,880	249,880	(1,000)
Use of money and property - interest and rent	1,700	106	(1,594)
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>252,580</u>	<u>249,986</u>	<u>(2,594)</u>
Expenditures:			
Operating services:			
Culture and recreation	253,158	241,864	11,294
Capital outlay	<u>169,557</u>	<u>169,509</u>	<u>48</u>
Total expenditures	<u>422,715</u>	<u>411,373</u>	<u>11,342</u>
Excess (deficiency) of revenues over expenditures	<u>(170,135)</u>	<u>(161,387)</u>	<u>8,748</u>
Other financing sources (uses):			
Operating transfers in	50,000	50,000	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (120,135)</u>	<u>(111,387)</u>	<u>\$ 8,748</u>
Fund balance, beginning		214,630	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 103,243</u>	

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



LINCOLN PARISH POLICE JURY  
RUSTON, 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 Favorable (Unfavorable)</u>
Revenues:			
Grants	\$ -	\$ -	\$ -
Use of money and property - interest and rent	8,500	7,898	(602)
Other revenues	-	-	-
Total revenues	<u>8,500</u>	<u>7,898</u>	<u>(602)</u>
Expenditures:			
Capital outlay	<u>635,000</u>	<u>632,736</u>	<u>2,264</u>
Total expenditures	<u>635,000</u>	<u>632,736</u>	<u>2,264</u>
Excess (deficiency) of revenues over expenditure	<u>(626,500)</u>	<u>(624,838)</u>	<u>1,662</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from sale of assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (626,500)</u>	<u>(624,838)</u>	<u>\$ 1,662</u>
Fund balance, beginning		1,160,064	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 535,226</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
CAPITAL PROJECTS FUND TYPE - NORTH LOUISIANA EXHIBITION CENTER FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 55,000	\$ 55,000	\$ -
Use of money and property - interest and rent	21,100	21,083	(17)
Other revenues	<u>17,000</u>	<u>17,482</u>	<u>482</u>
Total revenues	<u>93,100</u>	<u>93,565</u>	<u>465</u>
Expenditures:			
Culture and recreation	32,765	31,147	1,618
Capital outlay	<u>75,335</u>	<u>75,379</u>	<u>(44)</u>
Total expenditures	<u>108,100</u>	<u>106,526</u>	<u>1,574</u>
Excess (deficiency) of revenues over expenditures	<u>(15,000)</u>	<u>(12,961)</u>	<u>2,039</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (15,000)</u>	(12,961)	<u>\$ 2,039</u>
Fund balance, beginning		18,641	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 5,680</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, 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, 2002

	<u>Budget</u>	<u>Actual</u>	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	<u>202,875</u>	<u>202,719</u>	<u>156</u>
Total expenditures	<u>202,875</u>	<u>202,719</u>	<u>156</u>
Excess (deficiency) of revenues over expenditures	<u>(202,875)</u>	<u>(202,719)</u>	<u>156</u>
Other financing sources (uses):			
Operating transfers in	177,725	193,764	16,039
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
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>\$ (25,150)</u>	(8,955)	<u>\$ 16,195</u>
Fund balance, beginning		112,345	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ 103,390</u>	

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

LINCOLN PARISH POLICE JURY  
RUSTON, 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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem tax	\$ 453,265	\$ 453,248	\$ (17)
Use of money and property - interest and rent	124,000	124,272	272
Other revenues - Bond proceeds	-	-	-
Total revenues	577,265	577,520	255
Expenditures:			
Paying agent fees	690	691	(1)
Interest on bonds	374,707	374,707	
Professional services	6,000	6,000	
Election expenses	200	198	
Capital outlay	-	-	-
Total expenditures	381,597	381,596	(1)
Excess (deficiency) of revenues over expenditures	195,668	195,924	254
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 195,668	195,924	\$ 254
Fund balance, beginning		5,591,463	
Prior period adjustments		(20,148)	
Fund balance, ending		\$ 5,767,239	

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
CAPITAL PROJECTS FUND TYPE - BARKER SEWER PROJECT  
FOR THE YEAR ENDED DECEMBER 31, 2002

	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	<u>94,177</u>	<u>94,177</u>	<u>-</u>
Total expenditures	<u>94,177</u>	<u>94,177</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>\$ -</u>
Fund balance, beginning		-	
Prior period adjustments		<u>-</u>	
Fund balance, ending		<u>\$ -</u>	

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

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

COMPENSATION PAID POLICE JURORS

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

The compensation of the police jurors is included in the legislative expenditures of the General Fund. As provided by Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the jurors received \$875 per month in lieu of per diem payments, and the president received \$975 per month in lieu of per diem payments.

FEDERALLY ASSISTED PROGRAMS

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

LINCOLN PARISH POLICE JURY  
RUSTON, LOUISIANA  
SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 2002

POLICE JURORS:

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

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

\*Major Federal Financial Assistance Program

<u>Award Number</u>	<u>Award Period</u>	<u>Revenue</u>	<u>Expenditures</u>
FW-2134	01/01/02 - 12/31/02	\$ 436,644	\$ 530,009
22-31-726000673	01/01/02 - 12/31/02	-	-
2 00P0048	01/01/02 - 12/31/02	95,515	101,883
3703192	01/01/02 - 12/31/02	214,010	210,999
	01/01/02 - 12/31/02	17,688	16,488
553268	01/01/02 - 06/30/02	838	838
	07/01/02 - 12/31/02	-	12,602
DSS01284	01/01/02 - 06/30/02	58,914	53,535
	07/01/02 - 12/31/02	55,914	53,533
19-3648-00	01/01/02 - 12/31/02	17,177	16,613
LA-18-X018	01/01/02 - 06/30/02	49,696	46,338
LA-18-X019	07/01/02 - 12/31/02	49,696	46,336
Totals		<u>\$ 996,092</u>	<u>\$ 1,089,174</u>

**WILLIAM R. HULSEY**

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

Lincoln Parish Police Jury  
Ruston, 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 R. HULSEY**

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

Lincoln Parish Police Jury  
Ruston, 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 its 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, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lincoln Parish Police Jury'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 noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

The management of Lincoln Parish Police Jury 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 R. HULSEY  
Certified Public Accountant



June 9, 2003

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

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results in accordance with OMB Circular A-133:

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 instance 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 (CFDA #14.186)
8. \$300,000 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 auditee.

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*.