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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1999  
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 08-02-00

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1999  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1999  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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**INDEPENDENT AUDITOR'S REPORT**

To the Health and Welfare Committee Members  
of the Lincoln Parish Police Jury  
Humanitarian Enterprises Of Lincoln Parish  
Ruston, Louisiana

I have audited the accompanying component unit financial statements of Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These component unit financial statements are the responsibility of the Humanitarian Enterprises of Lincoln Parish's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

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

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Humanitarian Enterprises of Lincoln Parish, as of December 31, 1999, 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, 2000 on my consideration of the Humanitarian Enterprises of Lincoln Parish's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

WILLIAM R. HULSEY  
Certified Public Accountant



June 9, 2000

**COMPONENT UNIT FINANCIAL STATEMENTS**

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMBINED BALANCE SHEET -  
ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS -  
DECEMBER 31, 1999

	<u>Governmental Fund Types</u>		<u>Account Group</u>	<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>General Fixed Assets</u>	
Assets:				
Cash	\$ 25,932	\$ 105,835	\$ -	\$ 131,767
Due from other governmental units	-	53,866	-	53,866
Due from other funds	40,552	2,270	-	42,822
Equipment and office furniture (Note 4)	-	-	194,777	194,777
<b>TOTAL ASSETS</b>	<u>\$ 66,484</u>	<u>\$ 161,971</u>	<u>\$ 194,777</u>	<u>\$ 423,232</u>
Liabilities and fund equity:				
Liabilities:				
Accounts payable	\$ -	\$ 12,218	\$ -	\$ 12,218
Deferred revenue	-	-	-	-
Due to other governmental units	-	( 24 )	-	( 24 )
Due to other funds	-	42,822	-	42,822
<b>Total liabilities</b>	<u>-</u>	<u>55,016</u>	<u>-</u>	<u>55,016</u>
Fund equity:				
Fund balances:				
Investment in general fixed assets	-	-	194,777	194,777
Reserved for subsequent years expenditures	-	-	-	-
Unreserved:				
Designated	-	106,955	-	106,955
Undesignated	66,484	-	-	66,484
<b>Total fund equity</b>	<u>66,484</u>	<u>106,955</u>	<u>194,777</u>	<u>368,216</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 66,484</u>	<u>\$ 161,971</u>	<u>\$ 194,777</u>	<u>\$ 423,232</u>

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUNDS BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total (Memo- randum Only)</u>
Revenues:			
Intergovernmental revenues:			
Grant receipts	\$ -	\$ 367,880	\$ 367,880
Transportation fees	-	18,757	18,757
Commodities	-	14,454	14,454
Other revenues	<u>1,235</u>	<u>6,541</u>	<u>7,776</u>
Total revenues	<u>1,235</u>	<u>407,632</u>	<u>408,867</u>
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	-	223,731	223,731
Vehicle maintenance and insurance	-	31,344	31,344
Operating services and supplies	3,469	33,560	37,029
Meal costs	-	14,454	14,454
Travel	-	4,454	4,454
Emergency crisis and rent assistance	-	53,183	53,183
Energy and emergency assistance	-	2,159	2,159
Prevention of homelessness assistance	-	-	-
Purchase of fixed assets	<u>-</u>	<u>24,808</u>	<u>24,808</u>
Total expenditures	<u>3,469</u>	<u>387,693</u>	<u>391,162</u>
Excess (deficiency) of revenues over expenditures	<u>( 2,234 )</u>	<u>19,939</u>	<u>17,705</u>
Other financing sources (uses):			
Operating transfers in	325	-	325
Operating transfers out	<u>-</u>	<u>( 325 )</u>	<u>( 325 )</u>
Total other financing sources (uses)	<u>325</u>	<u>( 325 )</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>( 1,909 )</u>	<u>19,614</u>	<u>17,705</u>
Fund balances, beginning	68,097	86,931	155,028
Prior period adjustments	<u>296</u>	<u>410</u>	<u>706</u>
Fund balances, ending	<u>\$ 66,484</u>	<u>\$ 106,955</u>	<u>\$ 173,439</u>

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



**HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GOVERNMENTAL FUND TYPES - GENERAL AND SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ 404,872	\$ 367,880	\$ ( 36,992 )
Other	<u>1,250</u>	<u>1,235</u>	<u>( 15 )</u>	<u>24,360</u>	<u>39,752</u>	<u>15,392</u>
Total revenues	<u>1,250</u>	<u>1,235</u>	<u>( 15 )</u>	<u>429,232</u>	<u>407,632</u>	<u>( 21,600 )</u>
Expenditures:						
Bad debts	-	-	-	-	-	-
Personnel and fringe benefits	-	-	-	226,403	223,731	2,672
Travel	-	-	-	5,104	4,454	650
Operating services & supplies	3,975	3,469	506	46,625	33,560	13,065
Meal costs	-	-	-	14,454	14,454	-
Vehicle maintenance and insurance	-	-	-	32,475	31,344	1,131
Emergency crisis and rent assistance	-	-	-	2,159	2,159	-
Energy and emergency assistance	-	-	-	53,607	53,183	424
Prevention of homeless assistance	-	-	-	-	-	-
Purchase of fixed assets	-	-	-	<u>35,308</u>	<u>24,808</u>	<u>10,500</u>
Total expenditures	<u>3,975</u>	<u>3,469</u>	<u>506</u>	<u>416,135</u>	<u>387,693</u>	<u>28,442</u>
Excess (deficiency) of revenues over expenditures	<u>( 2,725 )</u>	<u>( 2,234 )</u>	<u>491</u>	<u>13,097</u>	<u>19,939</u>	<u>6,842</u>
Other financing sources (uses):						
Operating transfers in	500	325	( 175 )	-	-	-
Operating transfers out	-	-	-	<u>( 325 )</u>	<u>( 325 )</u>	<u>-</u>
Total other financing sources (uses)	<u>500</u>	<u>325</u>	<u>( 175 )</u>	<u>( 325 )</u>	<u>( 325 )</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ ( 2,225 )</u>	<u>( 1,909 )</u>	<u>\$ 316</u>	<u>\$ 12,772</u>	<u>19,614</u>	<u>\$ 6,842</u>
Fund balances, beginning		68,097			86,931	
Prior period adjustment		<u>296</u>			<u>410</u>	
Fund balances, ending		<u>\$ 66,484</u>			<u>\$ 106,955</u>	

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Humanitarian Enterprises of Lincoln Parish (the H.E.L.P. Center), a component unit and integral part of the Lincoln Parish Police Jury, was organized to promote and develop economic opportunities for the people of Lincoln Parish. The Center is operated exclusively for charitable and educational purposes. The accompanying financial statements are intended to present the financial position and results of operations of only the transactions of the Humanitarian Enterprises of Lincoln Parish.

Fund Accounting

The Humanitarian Enterprises of Lincoln Parish uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all of the Center's activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

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 accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and Center funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Budgeting Procedures

The Humanitarian Enterprises of Lincoln Parish prepares annual budgets for the general and special revenue funds. The budgets are prepared on a modified accrual basis of accounting. Budgeted amounts in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. Appropriations which are not expended lapse at year end.

The executive director of the H.E.L.P Center and the secretary-treasurer of the Police Jury are 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 executive director of the H.E.L.P Center or the Lincoln Parish Police Jury. The level of budgetary responsibility is by total appropriations; however, for report purposes, this level has been expanded to a functional basis.

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the government.

Assets in the general fixed assets account group are not depreciated.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Employees accrue from 5 to 15 days of annual and sick leave each year depending on years of service with the H.E.L.P. Center. Annual leave must be used in the year it is earned. Sick leave up to a maximum of 15 days may be carried forward to the next year for major illnesses only. Upon separation, all unused sick leave lapses.

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

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

Total Columns on Combined Statements - Overview

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, results of operations, or cash flows in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Funding Policies

The Center receives their monies through various methods of funding. Most of the funds are obtained on a grant basis. Under this method, funds are received on allocation basis in advance of the actual expenditure. The Center also receives funds as a reimbursement of actual expenditures.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash

Cash includes demand deposits and money market accounts. Under state law, the Humanitarian Enterprises of Lincoln Parish 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 Humanitarian Enterprises of Lincoln Parish 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.

NOTE 2 - CASH

At year end, the carrying amount (book amount) of the Center's deposits was \$131,767, the bank balance was \$121,957. All deposits were fully insured with federal deposit insurance at December 31, 1999.

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

The uncollected balance of grants due to the individual agencies are shown as due from other governmental units.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

Equipment:	
Balance - January 1, 1999	\$ 171,449
Additions	27,528
Deletions	<u>( 4,200 )</u>
 Balance - December 31, 1999	 <u>\$ 194,777</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 5 - DUE FROM/TO OTHER FUNDS

The due from/to other funds at December 31, 1999, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 40,552	\$ -
Special Revenue Funds:		
Medicare Application Assistance	-	3,022
Community Service Block Grant	-	16,694
LIHEAP Energy	-	5,022
Transportation	2,270	17,582
Emergency Food and Shelter	-	502
	<u>          </u>	<u>          </u>
Totals	<u>\$ 42,822</u>	<u>\$ 42,822</u>

NOTE 6 - RESERVED AND DESIGNATED FUND BALANCES

Designated fund balances are funds which have been designated and labeled by the various programs as to their use in a future period. At December 31, 1999, the designated fund balances consisted of the following:

<u>Fund</u>	<u>Designated Use</u>	<u>Fund Balance at December 31, 1999</u>
Commodities	Commodities	\$ 20
Transportation	Transportation	84,828
Emergency Food and Shelter	Emergency food and shelter	60
Summer Feeding	Meals for eligible children	57
LIHEAP	Home energy assistance	( 1,401 )
Community Service		
Block Grant	Administrative costs	74
Medicare	Medicare application assistance	<u>23,317</u>
		<u>\$ 106,955</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 7 - PENSION PLAN

Plan Description

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

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

The Center's total payroll for the year ended December 31, 1999, was \$164,637 of which \$161,223 was the covered payroll for employees in the Parochial Retirement System. The Center has twelve employees covered under this retirement system.

NOTE 8 - OPERATING TRANSFERS

Operating transfers in/out at December 31, 1999, are as follows:

	Operating Transfer <u>In</u>	Operating Transfer <u>Out</u>
General Fund	\$ 325	\$ -
Special Revenue Fund	-	325

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Variances

When comparing budget to actual amounts for the year ended December 31, 1999, the following governmental fund types had unfavorable variances of greater than 5%:

Special Revenue Funds:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Community Services Block Grant Revenues	\$ 119,750	\$ 95,352	\$ ( 24,398 )
Medicare Application Assistance Expenditures	625	731	( 106 )

NOTE 10 - LITIGATION AND CLAIMS

According to the Parish District Attorney, the Humanitarian Enterprises of Lincoln Parish had no pending or threatened litigation as of December 31, 1999.

NOTE 11 - FEDERALLY ASSISTED PROGRAMS

The Center receives significant financial assistance from numerous federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the Single Audit Act of 1984 and are subject to further examination by the grantor agency.

NOTE 12 - DEFERRED COMPENSATION PLAN

Employees of the Humanitarian Enterprises of Lincoln Parish (Center) 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).



HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 12 - DEFERRED COMPENSATION PLAN (Continued)

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

The deferred compensation plan is administered by PEBSCO (Public Employees Benefit Service Corporation). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the Benefit Service Corporation, until paid or made available to the employees or beneficiaries, are the property of the Center subject only to the claims of the Center's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Center, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Center 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 Center has an obligation of due care in selecting the third-party administrator. In the opinion of the Center's legal counsel, the Center has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

NOTE 13 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at December 31, 1999 are as follows:

Community Services Block Grant	\$ 22,401
Transportation Funds:	
Department of Transportation and Development	18,298
Department of Health and Human Services	-
Department of the Treasury	9,819
TIPS - Ouachita Council on Aging	30
LACCD Unisys	924
Ouachita Parish School Board	-
Lincoln Parish Police Jury	-
Medicare	<u>2,394</u>
 Total	 <u>\$ 53,866</u>

**SUPPLEMENTAL INFORMATION SCHEDULES**

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1999

GENERAL FUND

This fund is not dedicated and may be used for expenditures authorized by the governing body. Examples of expenditures are: emergency crisis assistance, purchase of vehicles and equipment, seed money for new programs that are available on a reimbursement basis, salaries, fringe benefits, supplemental funds for other authorized programs, etc. Funding sources include the Lincoln Parish Police Jury and other miscellaneous income.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

Medicaid Application Program

The state pays Lincoln Parish Police Jury an administrative fee to take care of medicaid applications.

Community Service Block Grant Fund

This fund is provided through the Louisiana Department of Labor for the administrative cost of the Center. Levels of funding fluctuate from year to year depending upon CSBG appropriations by the United States Congress. This fund will provide for administrative cost such as salaries, fringe benefits, audit cost, travel, etc. This fund requires prior approval of expenditures by the funding source.

Low Income Home Energy Assistance Program - Energy Fund

These funds are dedicated for the use of Home Energy Assistance only. Ninety-five percent of all funds received are to be used to provide approximately 225 units of service (energy benefits) for eligible residents of Lincoln Parish. Funds may only be expended for line items approved by the funding resource. Assistance is limited to \$190 per family in a six month period.

Emergency Food and Shelter

A program to provide assistance on an emergency basis for persons being threatened by eviction or other hardship. Clients must present proof of income and proof of eviction or other difficulty ie. late payment notice. They must also present proof of an emergency or crisis situation which prevents their paying the amount.

Commodities

These funds are dedicated to the distribution and storage of USDA donated commodities for the Temporary Emergency Food Assistance Program (TEFAP). The Louisiana Department of Agriculture is the pass through agency for the TEFAP funds. These funds will allow for the distribution of food for 817 Lincoln Parish households.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS (Continued)

Transportation

This fund is derived from the following resources: Section 5311 of the Rural Public Transportation Act, Title XIX from the Louisiana State Medicaid Program for Transportation, Margaret Roan Industries, Office of Family Securities for Project Independence and Transportation Fares. Section 5311 funds, once reimbursed from the state, can be used for any expense of the Center. These funds represent a fifty percent reimbursement of the deficit cost of operation to provide Rural Public Transportation. Title XIX are used solely for transportation purposes. For these financial statements the assets and liabilities have been combined, but a separate column for each fund on the "Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds - Transportation Funds" has been presented. (Schedule 3)

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1999

	<u>Medicare</u>	<u>Community Service Block Grant</u>	<u>LIHEAP Energy</u>
<b>Assets:</b>			
Cash	\$ 23,945	\$ 87	\$ 3,621
Due from other government units	2,394	22,401	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 26,339</u></b>	<b><u>\$ 22,488</u></b>	<b><u>\$ 3,621</u></b>
 <b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 5,720	\$ -
Due to other funds	3,022	16,694	5,022
Due to other government units	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,022</u>	<u>22,414</u>	<u>5,022</u>
 <b>Fund equity:</b>			
<b>Fund balances:</b>			
Reserved for subsequent - years' expenditures	-	-	-
Unreserved - designated	<u>23,317</u>	<u>74</u>	<u>( 1,401 )</u>
Total fund equity	<u>23,317</u>	<u>74</u>	<u>( 1,401 )</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 26,339</u></b>	<b><u>\$ 22,488</u></b>	<b><u>\$ 3,621</u></b>

Schedule 1

<u>Summer Food Service Program</u>	<u>Emergency Food and Shelter</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ 57	\$ 6,935	\$ 100	\$ 71,090	\$ 105,835
-	-	-	29,071	53,866
-	-	-	2,270	2,270
<u>\$ 57</u>	<u>\$ 6,935</u>	<u>\$ 100</u>	<u>\$ 102,431</u>	<u>\$ 161,971</u>
\$ -	\$ 6,397	\$ 80	\$ 21	\$ 12,218
-	502	-	17,582	42,822
-	( 24 )	-	-	( 24 )
-	-	-	-	-
-	<u>6,875</u>	<u>80</u>	<u>17,603</u>	<u>55,016</u>
-	-	-	-	-
<u>57</u>	<u>60</u>	<u>20</u>	<u>84,828</u>	<u>106,955</u>
<u>57</u>	<u>60</u>	<u>20</u>	<u>84,828</u>	<u>106,955</u>
<u>\$ 57</u>	<u>\$ 6,935</u>	<u>\$ 100</u>	<u>\$ 102,431</u>	<u>\$ 161,971</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Medicare</u>	<u>Community Service Block Grant</u>	<u>LIHEAP Energy</u>
Revenues:			
Intergovernmental revenues:			
Grant receipts	\$ -	\$ 95,341	\$ 56,195
Transportation fares	-	-	-
Commodities	-	-	-
Miscellaneous	-	11	-
Program	<u>5,362</u>	<u>-</u>	<u>-</u>
Total revenues	<u>5,362</u>	<u>95,352</u>	<u>56,195</u>
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	-	69,684	4,040
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	731	21,800	-
Meal costs	-	-	-
Travel	-	3,870	234
Energy and emergency assistance	-	-	51,497
Emergency crisis and rent assistance	-	-	-
Prevention of homelessness assistance	-	-	-
Purchase of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>731</u>	<u>95,354</u>	<u>55,771</u>
Excess (deficiency) of revenues over expenditures	<u>4,631</u>	<u>( 2 )</u>	<u>424</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	4,631	( 2 )	424
Fund balances, beginning	18,674	333	( 1,828 )
Prior period adjustment	<u>12</u>	<u>( 257 )</u>	<u>3</u>
Fund balances, ending	<u>\$ 23,317</u>	<u>\$ 74</u>	<u>\$ ( 1,401 )</u>



Schedule 2

<u>Summer Food Service Program</u>	<u>Emergency Food and Shelter</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ -	\$ 4,350	\$ 2,447	\$ 209,547	\$ 367,880
-	-	-	18,757	18,757
-	-	14,454	-	14,454
-	-	-	1,168	1,179
-	-	-	-	5,362
-	<u>4,350</u>	<u>16,901</u>	<u>229,472</u>	<u>407,632</u>
-	-	-	-	-
-	-	2,109	147,898	223,731
-	-	-	31,344	31,344
-	180	318	10,531	33,560
-	-	14,454	-	14,454
-	-	-	350	4,454
-	1,686	-	-	53,183
-	2,159	-	-	2,159
-	-	-	-	-
-	-	-	24,808	24,808
-	<u>4,025</u>	<u>16,881</u>	<u>214,931</u>	<u>387,693</u>
-	<u>325</u>	<u>20</u>	<u>14,541</u>	<u>19,939</u>
-	<u>( 325 )</u>	<u>-</u>	<u>-</u>	<u>( 325 )</u>
-	<u>( 325 )</u>	<u>-</u>	<u>-</u>	<u>( 325 )</u>
-	-	20	14,541	19,614
57	20	-	69,675	86,931
-	<u>40</u>	<u>-</u>	<u>612</u>	<u>410</u>
<u>\$ 57</u>	<u>\$ 60</u>	<u>\$ 20</u>	<u>\$ 84,828</u>	<u>\$ 106,955</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - SPECIAL REVENUE FUNDS -  
TRANSPORTATION FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Title 19</u>	<u>Section 5311</u>
Revenues:		
Grant receipts	\$ 9,738	\$ 76,761
Transportation fares	-	-
Miscellaneous - other	-	-
	<u>9,738</u>	<u>76,761</u>
Total revenues		
Expenditures:		
Bad debts	-	-
Personnel and fringe benefits	5,916	48,806
Vehicle maintenance and insurance	1,254	10,344
Operating service and supplies	421	3,475
Purchase of fixed assets	992	8,187
Travel	14	115
	<u>8,597</u>	<u>70,927</u>
Total expenditures		
Excess of revenues over (under) expenditures	<u>1,141</u>	<u>5,834</u>
Other financing sources (uses):		
Operating transfer out	-	-
	<u>-</u>	<u>-</u>
Total other financing sources (uses)		
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,141	5,834
Fund balance, beginning	( 4,624 )	2,178
Prior period adjustment	<u>24</u>	<u>202</u>
Fund balance, ending	<u>\$ ( 3,459 )</u>	<u>\$ 8,214</u>

<u>Project Indepen- dence</u>	<u>Transpor- tation Fares</u>	<u>Total</u>
\$ 123,048	\$ -	\$ 209,547
-	18,757	18,757
-	<u>1,168</u>	<u>1,168</u>
<u>123,048</u>	<u>19,925</u>	<u>229,472</u>
-	-	-
79,865	13,311	147,898
16,926	2,820	31,344
5,687	948	10,531
13,396	2,233	24,808
<u>189</u>	<u>32</u>	<u>350</u>
<u>116,063</u>	<u>19,344</u>	<u>214,931</u>
<u>6,985</u>	<u>581</u>	<u>14,541</u>
-	-	-
-	-	-
6,985	581	14,541
61,413	10,708	69,675
<u>331</u>	<u>55</u>	<u>612</u>
<u>\$ 68,729</u>	<u>\$ 11,344</u>	<u>\$ 84,828</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -  
PROJECT INDEPENDENCE  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>1/01/99 through 6/30/99</u>	<u>07/01/99 through 12/31/99</u>	<u>Total</u>
Revenues:			
Grant receipts	\$ 61,524	\$ 61,524	\$ 123,048
Total revenues	<u>61,524</u>	<u>61,524</u>	<u>123,048</u>
Expenditures:			
Personnel and fringe benefits	39,933	39,932	79,865
Vehicle maintenance and insurance	8,463	8,463	16,926
Operating services and supplies	2,844	2,843	5,687
Purchase of fixed assets	6,698	6,698	13,396
Travel	<u>95</u>	<u>94</u>	<u>189</u>
Total expenditures	<u>58,033</u>	<u>58,030</u>	<u>116,063</u>
Excess of revenues over (under) expenditures	3,491	3,494	6,985
Fund balance, beginning	30,707	30,706	61,413
Prior period adjustment	<u>166</u>	<u>165</u>	<u>331</u>
Fund balance, ending	<u>\$ 34,364</u>	<u>\$ 34,365</u>	<u>\$ 68,729</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -  
TRANSPORTATION FUNDS - SECTION 5311  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>1/01/99 through 6/30/99</u>	<u>07/01/99 through 12/31/99</u>	<u>Total</u>
Revenues:			
Grant receipts - Section 5311	\$ 28,135	\$ 48,626	\$ 76,761
Total revenues	<u>28,135</u>	<u>48,626</u>	<u>76,761</u>
Expenditures:			
Personnel and fringe benefits	18,058	30,748	48,806
Operating services and supplies	1,286	2,189	3,475
Travel	43	72	115
Vehicle maintenance and insurance	3,827	6,517	10,344
Purchase of fixed assets	<u>3,029</u>	<u>5,158</u>	<u>8,187</u>
Total expenditures	<u>26,243</u>	<u>44,684</u>	<u>70,927</u>
Excess (deficit) of revenues over expenditures	1,892	3,942	5,834
Fund balance, beginning	7,356	( 5,178 )	2,178
Prior period adjustment	<u>75</u>	<u>127</u>	<u>202</u>
Fund balance, ending	<u>\$ 9,323</u>	<u>\$ ( 1,109 )</u>	<u>\$ 8,214</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS - MEDICARE APPLICATION ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Program Revenue	\$ <u>5,460</u>	\$ <u>5,362</u>	\$ ( <u>98</u> )
Total revenues	<u>5,460</u>	<u>5,362</u>	<u>( 98 )</u>
Expenditures:			
Operating services and supplies	<u>625</u>	<u>731</u>	<u>( 106 )</u>
Total expenditures	<u>625</u>	<u>731</u>	<u>( 106 )</u>
Excess of revenues over expenditures	\$ <u>4,835</u>	4,631	\$ ( <u>204</u> )
Fund balance, beginning		18,674	
Prior period adjustment		<u>12</u>	
Fund balance, ending		<u>\$ 23,317</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS - CSBG  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Employment and Training Prevention of homelessness Program income Interest	\$ 119,750 - - -	\$ 95,352 - - -	\$ ( 24,398 ) - - -
Total revenues	<u>119,750</u>	<u>95,352</u>	<u>( 24,398 )</u>
Expenditures:			
Administration:			
Personnel and fringe benefits Travel Other Purchase of fixed assets	41,943 3,500 10,000 10,000	41,235 3,500 9,668 -	708 - 332 10,000
Program activities:			
Salaries and fringe benefits Travel Other support costs Purchase of fixed assets Community food and nutrition From program income Prevention of homelessness	28,955 370 22,675 500 1,807 - -	28,449 370 10,325 - 1,807 - -	506 - 12,350 500 - - -
Total expenditures	<u>119,750</u>	<u>95,354</u>	<u>24,396</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	( 2 )	<u>\$ ( 2 )</u>
Fund balance, beginning		333	
Prior period adjustment		<u>( 257 )</u>	
Fund balance, ending		<u>\$ 74</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS - LIHEAP ENERGY  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - DHHR	\$ 56,196	\$ 56,195	\$ ( 1 )
Total revenues	<u>56,196</u>	<u>56,195</u>	<u>( 1 )</u>
Expenditures:			
Personnel and fringe benefits	4,041	4,040	1
Energy assistance	51,921	51,497	424
Travel	<u>234</u>	<u>234</u>	<u>-</u>
Total expenditures	<u>56,196</u>	<u>55,771</u>	<u>425</u>
Excess of revenues over expenditures	<u>\$ -</u>	424	<u>\$ 424</u>
Fund balance, beginning		( 1,828 )	
Prior period adjustment		<u>3</u>	
Fund balance, ending		<u>\$ ( 1,401 )</u>	



HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS - EMERGENCY FOOD & SHELTER  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Federal Emergency Management Agency	\$ 4,350	\$ 4,350	\$ -
Total revenues	<u>4,350</u>	<u>4,350</u>	<u>-</u>
Expenditures:			
Operating services and supplies	180	180	-
Emergency crisis and rent assistance	2,159	2,159	-
Energy and emergency assistance	<u>1,686</u>	<u>1,686</u>	<u>-</u>
Total expenditures	<u>4,025</u>	<u>4,025</u>	<u>-</u>
Excess of revenues over expenditures	325	325	-
Other financing sources (uses):			
Operating transfer in (out)	<u>325</u>	<u>( 325 )</u>	<u>-</u>
Total other financing sources (uses)	<u>325</u>	<u>( 325 )</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		20	
Prior period adjustment		<u>40</u>	
Fund balance, ending		<u>\$ 60</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS - COMMODITIES  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Agriculture	\$ 16,901	\$ 16,901	\$ -
Total revenues	<u>16,901</u>	<u>16,901</u>	<u>-</u>
Expenditures:			
Personnel and fringe benefits	2,109	2,109	-
Operating services and supplies	338	318	20
Meal costs	<u>14,454</u>	<u>14,454</u>	<u>-</u>
Total expenditures	<u>16,901</u>	<u>16,881</u>	<u>20</u>
Excess of revenues over expenditures	<u>\$ -</u>	20	<u>\$ 20</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ 20</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS - TRANSPORTATION  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Grant receipts	\$ 207,675	\$ 209,547	\$ 1,872
Transportation Fares	17,700	18,757	1,057
Miscellaneous - other	<u>1,200</u>	<u>1,168</u>	<u>( 32 )</u>
Total revenues	<u>226,575</u>	<u>229,472</u>	<u>2,897</u>
Expenditures:			
Personnel and fringe benefits	149,355	147,898	1,457
Vehicle maintenance and supplies	32,475	31,344	1,131
Operating services and supplies	11,000	10,531	469
Travel	1,000	350	650
Purchase of fixed assets	<u>24,808</u>	<u>24,808</u>	<u>-</u>
Total expenditures	<u>218,638</u>	<u>214,931</u>	<u>3,707</u>
Excess (deficit) of revenues over expenditures	7,937	14,541	6,604
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	14,541	<u>\$ -</u>
Fund balance, beginning		69,675	
Prior period adjustment		<u>612</u>	
Fund balance, ending		<u>\$ 84,828</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1999

Compensation Paid Board Members

No direct compensation was paid any board member for the period under audit.

Federally Assisted Programs

In accordance with the Office of Management and Budget Circular A-133, a schedule of expenditures of federal awards is presented on Schedule 17.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Source of Federal Assistance/ Agency Name (s)</u>	<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Award Number</u>
United States Department of Agriculture:			
Passed through State:			
Department of Agriculture	Commodities	10.565	22-31- 726000673
Total U. S. Department of Agriculture			
United States Department of Health and Human Services:			
Passed through State:			
Department of Employment and Training	Community Service Block Grant	13.665	99P0048
Department of Social Services	LIHEAP Energy	13.818	3703192
Department of Social Services	Medicaid - Title 19	13.714	-
Department of Social Services	Project Independence- Jobs Grant	17.781	DSS01284
Department of Health and Hospitals	Medicaid Applications		553268
Total U. S. Department of Health and Human Services			
United States Department of Transportation:			
Passed through State:			
Department of Transportation	Urban Mass Transportation Administration- Section 5311	20.509	LA-18-X015 LA-18-X016
Federal Emergency Management Agency	Emergency Food and Shelter	83.516	17-3648-00
Total U. S. Department of Transportation			
Total Federal Receipts and Expenditures			

Schedule 13

<u>Award Period</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
01/01/99 - 12/31/99	\$ 2,447	\$ 2,427
	<u>2,447</u>	<u>2,427</u>
01/01/99 - 12/31/99	95,352	95,354
01/01/99 - 12/31/99	56,195	55,771
01/01/99 - 12/31/99	9,738	1,141
01/01/99 - 06/30/99	61,524	58,033
07/01/99 - 12/31/99	61,524	58,030
01/01/99 - 06/30/99	-	-
07/01/99 - 12/31/99	<u>5,362</u>	<u>731</u>
	<u>289,695</u>	<u>269,060</u>
01/01/99 - 06/30/99	28,135	26,243
07/01/99 - 12/31/99	48,626	44,684
01/01/99 - 12/31/99	<u>4,350</u>	<u>4,025</u>
	<u>81,111</u>	<u>74,952</u>
	<u>\$ 373,253</u>	<u>\$ 346,439</u>

**WILLIAM R. HULSEY**

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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Health and Welfare Committee Members  
of the Lincoln Parish Police Jury  
Humanitarian Enterprises of Lincoln Parish  
Ruston, Louisiana

I have audited the financial statements of the Humanitarian Enterprises of Lincoln Parish, a component unit of Lincoln Parish Police Jury, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 9, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Humanitarian Enterprises of Lincoln Parish'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 the committee, the Legislative Auditor, and the Lincoln Parish Police Jury. 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

Handwritten signature of William R. Hulsey in black ink.

June 9, 2000



**WILLIAM R. HULSEY**

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

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

To the Health and Welfare Committee Members  
of the Lincoln Parish Police Jury  
Humanitarian Enterprises of Lincoln Parish  
Ruston, Louisiana

Compliance

I have audited the compliance of Humanitarian Enterprises of Lincoln Parish with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. Humanitarian Enterprises of Lincoln Parish's major federal programs are identified in the accompanying Schedule of Federal Expenditures. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Humanitarian Enterprises of Lincoln Parish's, management. My responsibility is to express an opinion on Humanitarian Enterprises of Lincoln Parish's compliance based on my audit.

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

In my opinion, the Humanitarian Enterprises of Lincoln Parish, compiled, 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, 1999. 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.

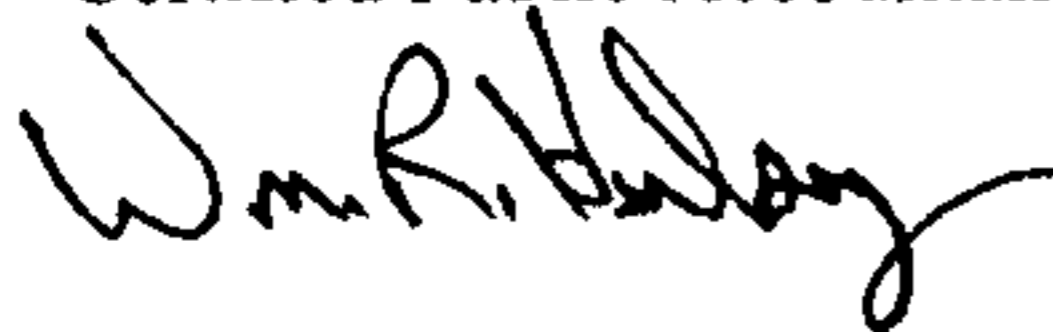
Internal Control Over Compliance

The management of Humanitarian Enterprises of Lincoln Parish 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 Humanitarian Enterprises of Lincoln Parish's, internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended solely for the use of management, members of the Humanitarian Enterprises of Lincoln Parish, 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, 2000

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1999

There were no prior year findings in our report issued May 28, 1999.