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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1995

WITH SUPPLEMENTAL INFORMATION SCHEDULES

PARISH CLERK OF COURT

LSA-RS 24:516 provides that this report shall be available for public inspection for a period of not less than one year from the date of receipt.

Legislative Auditor

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
 RUSTON, LOUISIANA
 COMPONENT UNIT FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1995
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
FINANCIAL STATEMENTS
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Hulseley, Harwood & Hulseley

A Professional Accounting Corporation

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of December 31, 1995, and for the year then ended. These component unit financial statements are the responsibility of the Humanitarian Enterprises of Lincoln Parish's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States; the provisions for the Compliance Supplement for Single Audits of State and Local Governments and OMB Circular A-128, Audits of State and Local Governments, published by the Office of Management and Budget; and the Single Audit Act of 1984. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our 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, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying financial information listed as supplemental information schedules in the table of contents is presented for purposes of additional analysis and

is not a required part of the component unit financial statements of the Humanitarian Enterprises of Lincoln Parish. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements of each of the respective individual funds and account groups, taken as a whole.

HULSEY, HARWOOD & HULSEY, CPA'S
A Professional Accounting Corporation

Hulsey, Harwood & Hulsey

March 28, 1996

COMPONENT UNIT FINANCIAL STATEMENTS

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
COMBINED BALANCE SHEET -
ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS -
DECEMBER 31, 1995

	<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	\$ 16,748	\$ 24,499	\$ -	\$ 41,247
Due from other governmental units	-	66,757	-	66,757
Due from other funds	67,278	116	-	67,394
Equipment and office furniture (Note 4)	-	-	118,329	118,329
TOTAL ASSETS	<u>\$ 84,026</u>	<u>\$ 91,372</u>	<u>\$ 118,329</u>	<u>\$ 293,727</u>
Liabilities and fund equity:				
Liabilities:				
Accounts payable	\$ -	\$ 7,116	\$ -	\$ 7,116
Deferred revenue	-	1	-	1
Due to other funds	116	67,279	-	67,395
Total liabilities	<u>116</u>	<u>74,396</u>	<u>-</u>	<u>74,512</u>
Fund equity:				
Fund balances:				
Investment in general fixed assets	-	-	118,329	118,329
Reserved for subsequent years expenditures	7,100	-	-	7,100
Unreserved:				
Designated	-	16,976	-	16,976
Undesignated	76,810	-	-	76,810
Total fund equity	<u>83,910</u>	<u>16,976</u>	<u>118,329</u>	<u>219,215</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 84,026</u>	<u>\$ 91,372</u>	<u>\$ 118,329</u>	<u>\$ 293,727</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, 1995

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total (Memo- randum Only)</u>
Revenues:			
Intergovernmental revenues:			
Grant receipts	\$ -	\$ 375,357	\$ 375,357
Transportation fees	-	4,303	4,303
Commodities	-	8,000	8,000
Other revenues	<u>14,430</u>	<u>9,190</u>	<u>23,620</u>
Total revenues	<u>14,430</u>	<u>396,850</u>	<u>411,280</u>
Expenditures:			
Bad debts	-	12,867	12,867
Personnel and fringe benefits	10,697	192,494	203,191
Travel	-	1,723	1,723
Operating services and supplies	771	29,851	30,622
Meal costs	-	61,738	61,738
Vehicle maintenance and insurance	1,000	37,859	38,859
Emergency crisis and rent assistance	-	8,306	8,306
Energy and emergency assistance	-	58,550	58,550
Prevention of homelessness assistance	-	2,015	2,015
Purchase of fixed assets	<u>9,907</u>	<u>16,189</u>	<u>26,096</u>
Total expenditures	<u>22,375</u>	<u>421,592</u>	<u>443,967</u>
Excess (deficiency) of revenues over expenditures	<u>(7,945)</u>	<u>(24,742)</u>	<u>(32,687)</u>
Other financing sources (uses):			
Operating transfers in	-	266	266
Operating transfers out	<u>(266)</u>	<u>-</u>	<u>(266)</u>
Total other financing sources (uses)	<u>(266)</u>	<u>266</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(8,211)	(24,476)	(32,687)
Fund balances, beginning	91,987	41,174	133,161
Prior period adjustments	<u>134</u>	<u>278</u>	<u>412</u>
Fund balances, ending	<u>\$ 83,910</u>	<u>\$ 16,976</u>	<u>\$ 100,886</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, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ 385,035	\$ 375,357	\$ (9,678)
Other	<u>14,250</u>	<u>14,430</u>	<u>180</u>	<u>22,074</u>	<u>21,493</u>	<u>(581)</u>
Total revenues	<u>14,250</u>	<u>14,430</u>	<u>180</u>	<u>407,109</u>	<u>396,850</u>	<u>(10,259)</u>
Expenditures:						
Bad debts	-	-	-	-	12,867	(12,867)
Personnel and fringe benefits	11,540	10,697	843	191,061	192,494	(1,433)
Travel	-	-	-	2,660	1,723	937
Operating services & supplies	1,050	771	279	32,573	29,851	2,722
Meal costs	-	-	-	62,969	61,738	1,231
Vehicle maintenance and insurance	1,000	1,000	-	37,850	37,859	(9)
Emergency crisis and rent assistance	-	-	-	11,250	8,306	2,944
Energy and emergency assistance	-	-	-	58,550	58,550	-
Prevention of homeless assistance	-	-	-	6,592	2,015	4,577
Purchase of fixed assets	<u>9,900</u>	<u>9,907</u>	<u>(7)</u>	<u>15,900</u>	<u>16,189</u>	<u>(289)</u>
Total expenditures	<u>23,490</u>	<u>22,375</u>	<u>1,115</u>	<u>419,405</u>	<u>421,592</u>	<u>(2,187)</u>
Excess (deficiency) of revenues over expenditures	<u>(9,240)</u>	<u>(7,945)</u>	<u>1,295</u>	<u>(12,296)</u>	<u>(24,742)</u>	<u>(12,446)</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	265	266	1
Operating transfers out	<u>-</u>	<u>(266)</u>	<u>(266)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(266)</u>	<u>(266)</u>	<u>265</u>	<u>266</u>	<u>1</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (9,240)</u>	<u>(8,211)</u>	<u>\$ 1,029</u>	<u>\$ (12,031)</u>	<u>(24,476)</u>	<u>\$ (12,445)</u>
Fund balances, beginning		91,987			41,174	
Prior period adjustment		<u>134</u>			<u>278</u>	
Fund balances, ending		<u>\$ 83,910</u>			<u>\$ 16,976</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, 1995

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 financial uses) in net current assets.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1995

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.

Encumbrances

Appropriations lapse at year end, even if encumbered; therefore, the subsequent year's appropriations provide authority to complete these transactions.

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.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets (Continued)

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.

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.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 \$41,247, the bank balance was \$45,567. All deposits were fully insured with federal deposit insurance at December 31, 1995.

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

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

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

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

Equipment:	
Balance - January 1, 1995	\$ 118,168
Additions	35,885
Deletions	<u>35,724</u>
Balance - December 31, 1995	<u>\$ 118,329</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 5 - DUE FROM/TO OTHER FUNDS

The due from/to other funds at December 31, 1995, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 67,277	\$ 116
Special Revenue Funds:		
Community Services Block Grant	-	31,087
LIHEAP Energy	-	2,298
Transportation	-	29,826
Child Care Feeding	-	3,506
Emergency Food and Shelter	116	-
Summer Food Services	-	560
	<hr/>	<hr/>
Totals	<u>\$ 67,393</u>	<u>\$ 67,393</u>

NOTE 6 - RESERVED AND DESIGNATED FUND BALANCES

Reserved and Designated fund balances are funds which have been reserved and designated and labeled by the various programs as to their use in a future period. At December 31, 1995, the reserved and designated fund balances consisted of the following:

<u>Fund</u>	<u>Reserved Use</u>	<u>Fund Balance at December 31, 1995</u>
General Operating	Subsequent year's expenditures	\$ 7,100
<u>Fund</u>	<u>Designated Use</u>	<u>Fund Balance at December 31, 1995</u>
Transportation	Transportation	\$ 14,644

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1995

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, 1995, was \$149,022 which was the covered payroll for employees in the Parochial Retirement System. The Center has eleven employees covered under this retirement system.

Description of Funding Policy

Covered employees are required by state statute to contribute 9.50% of their salary to the State Retirement System. The Parish contributions are 8.0% of their salary. The Lincoln Parish Police Jury's contribution requirement for the year ended December 31, 1995, was \$317,693, which consists of \$172,462 from employees and \$145,231 from the Center.

The amount reported below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credit projected benefits and is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among government pension plans and employers. The Parochial Retirement System does not conduct separate measurements of assets and pension benefit obligations for individual employers. The benefit obligation at December 31, 1994, (the latest date for which such information was available at the date of this report) for the State Retirement System as a whole, determined through an actuarial valuation performed as of that date was \$678,722,913. The Parochial Retirement System's net assets available for benefits on that date were \$572,585,613

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
 RUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 7 - PENSION PLAN (Continued)

resulting in an unfunded pension benefit obligation of \$106,137,300. Historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the system's annual financial report. The Lincoln Parish Police Jury does not guarantee the benefits granted by the system.

NOTE 8 - OPERATING TRANSFERS

The following is a reconciliation of the operating transfers in and operating transfers out.

Operating Transfers:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 266
Transportation	<u>266</u>	<u>-</u>
Total	<u>\$ 266</u>	<u>\$ 266</u>

NOTE 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Variances

When comparing budget to actual amounts for the year ended December 31, 1995, the following governmental fund types had variances of greater than 5%:

Special Revenue Funds:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Child Care			
Revenues	\$ 23,800	\$ 22,537	\$ (1,263)
Expenditures	23,800	22,537	1,263
CSBG			
Revenues	92,745	86,518	(6,227)
Expenditures	90,495	84,336	6,159

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Emergency Food & Shelter			
Revenues	\$ 11,475	\$ 8,416	\$ (3,059)
Expenditures	11,475	8,416	3,059
Transportation			
Expenditures	184,925	197,584	(12,659)

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, 1995.

NOTE 11 - COMMITMENTS

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).

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.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1995

NOTE 12 - DEFERRED COMPENSATION PLAN (Continued)

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, 1995 are as follows:

Community Services Block Grant	\$ 33,410
Transportation Funds:	
Department of Transportation and Development	15,352
Department of Health and Human Services	14,970
Department of the Treasury	-
Department of Education	3,025
Lincoln Parish School Board	<u>-</u>
Total	<u>\$ 66,757</u>

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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 1995

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.

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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

Child Care - Department of Education Fund

These funds are dedicated for the use of Family Day Care Home Providers and expenditures are approved by the funding resource. H.E.L.P. will provide meal reimbursement to approximately four FDCH Providers serving the needs of approximately twenty-four children.

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.

Summer Feeding Fund

These funds are dedicated to the Summer Food Service Program for Children. Funds of approximately \$46,264 will be available for Summer Feeding to provide up to 500 meals to approximately 500 eligible needy children per day.

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 hard ship. 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.

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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS (Continued)

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.

Transportation

This fund is derived from the following resources: Section 18 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 18 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. It is anticipated that the Center will provide 25,000 units of non-emergency ambulatory transportation services during 1995. 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, 1995

	<u>Child Care</u>	<u>Community Service Block Grant</u>	<u>LIHEAP Energy</u>
Assets:			
Cash	\$ 1,679	\$ 2,729	\$ 2,299
Due from other government units	3,025	33,410	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 4,704</u>	<u>\$ 36,139</u>	<u>\$ 2,299</u>
 Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 1,198	\$ 2,719	\$ -
Due to other funds	3,506	31,088	2,298
Deferred revenue	<u>-</u>	<u>-</u>	<u>1</u>
Total liabilities	<u>4,704</u>	<u>33,807</u>	<u>2,299</u>
 Fund equity:			
Fund balances:			
Reserved for subsequent - years' expenditures	-	-	-
Unreserved - designated	<u>-</u>	<u>2,332</u>	<u>-</u>
Total fund equity	<u>-</u>	<u>2,332</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 4,704</u>	<u>\$ 36,139</u>	<u>\$ -</u>

<u>Emergency Food and Shelter</u>	<u>Summer Feeding Program</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ 2,944	\$ 560	\$ -	\$ 14,288	\$ 24,499
-	-	-	30,322	66,757
<u>116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116</u>
<u>\$ 3,060</u>	<u>\$ 560</u>	<u>\$ -</u>	<u>\$ 44,610</u>	<u>\$ 91,372</u>
\$ 3,060	\$ -	\$ -	\$ 139	\$ 7,116
-	560	-	29,827	67,279
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
<u>3,060</u>	<u>560</u>	<u>-</u>	<u>29,966</u>	<u>74,396</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,644</u>	<u>16,976</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,644</u>	<u>16,976</u>
<u>\$ 3,060</u>	<u>\$ 560</u>	<u>\$ -</u>	<u>\$ 44,610</u>	<u>\$ 91,372</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, 1995

	<u>Child Care</u>	<u>Community Service Block Grant</u>	<u>LIHEAP Energy</u>
Revenues:			
Intergovernmental revenues:			
Grant receipts	\$ 22,488	\$ 77,769	\$ 62,950
Transportation fares	-	-	-
Commodities	-	-	-
Miscellaneous	49	51	-
Program	<u>-</u>	<u>8,698</u>	<u>-</u>
Total revenues	<u>22,537</u>	<u>86,518</u>	<u>62,950</u>
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	5,567	61,444	4,400
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	-	17,064	-
Meal costs	16,970	2,719	-
Travel	-	805	-
Energy and emergency assistance	-	-	58,550
Emergency crisis and rent assistance	-	-	-
Prevention of homelessness assistance	-	2,015	-
Purchase of fixed assets	<u>-</u>	<u>289</u>	<u>-</u>
Total expenditures	<u>22,537</u>	<u>84,336</u>	<u>62,950</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>2,182</u>	<u>-</u>
Other financing sources (uses):			
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	2,182	-
Fund balances, beginning	-	-	-
Prior period adjustment	<u>-</u>	<u>150</u>	<u>-</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ 2,332</u>	<u>\$ -</u>

<u>Emergency Food and Shelter</u>	<u>Summer Feeding Program</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ 8,416	\$ 35,907	\$ 1,416	\$ 166,411	\$ 375,357
-	-	-	4,303	4,303
-	-	8,000	-	8,000
-	180	-	212	492
-	-	-	-	8,698
<u>8,416</u>	<u>36,087</u>	<u>9,416</u>	<u>170,926</u>	<u>396,850</u>
-	-	-	12,867	12,867
-	1,825	1,429	117,829	192,494
-	-	-	37,859	37,859
-	213	253	12,321	29,851
-	34,049	8,000	-	61,738
110	-	-	808	1,723
-	-	-	-	58,550
8,306	-	-	-	8,306
-	-	-	-	2,015
-	-	-	15,900	16,189
<u>8,416</u>	<u>36,087</u>	<u>9,682</u>	<u>197,584</u>	<u>421,592</u>
-	-	(266)	(26,658)	(24,742)
-	-	266	-	266
-	-	266	-	266
-	-	-	(26,658)	(24,476)
-	-	-	41,174	41,174
-	-	-	128	278
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,644</u>	<u>\$ 16,976</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, 1995

	Title <u>19</u>	Section <u>18</u>
Revenues:		
Grant receipts	\$ 17,046	\$ 67,615
Transportation fares	-	-
Miscellaneous - other	-	-
	<u>17,046</u>	<u>67,615</u>
Total revenues		
Expenditures:		
Bad debts	12,867	-
Personnel and fringe benefits	12,784	46,220
Vehicle maintenance and insurance	-	16,658
Operating service and supplies	4,262	3,546
Purchase of fixed assets	-	15,900
Travel	-	355
	<u>29,913</u>	<u>82,679</u>
Total expenditures		
Excess of revenues over (under) expenditures	<u>(12,867)</u>	<u>(15,064)</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	<u>(12,867)</u>	<u>(15,064)</u>
Fund balance, beginning	-	10,005
Prior period adjustment	-	128
	<u>-</u>	<u>128</u>
Fund balance, ending	<u>\$ (12,867)</u>	<u>\$ (4,931)</u>

<u>Project Indepen- dence</u>	<u>Transpor- tation Fares</u>	<u>Total</u>
\$ 81,750	\$ -	\$ 166,411
-	4,303	4,303
-	212	212
<u>81,750</u>	<u>4,515</u>	<u>170,926</u>
-	-	12,867
55,674	3,151	117,829
20,065	1,136	37,859
4,272	242	12,321
-	-	15,900
<u>428</u>	<u>24</u>	<u>808</u>
<u>80,439</u>	<u>4,553</u>	<u>197,584</u>
<u>1,311</u>	<u>(38)</u>	<u>(26,658)</u>
-	-	-
-	-	-
1,311	(38)	(26,658)
26,280	4,889	41,174
-	-	128
<u>\$ 27,591</u>	<u>\$ 4,851</u>	<u>\$ 14,644</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -
CHILD CARE
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>1/01/95 through 9/30/95</u>	<u>10/01/95 through 12/31/95</u>	<u>Total</u>
Revenues:			
Grant receipts - Department of Education	\$ 12,580	\$ 9,908	\$ 22,488
Interest	<u>24</u>	<u>25</u>	<u>49</u>
Total revenues	<u>12,604</u>	<u>9,933</u>	<u>22,537</u>
Expenditures:			
Personnel and fringe benefits	3,523	2,044	5,567
Meal costs	<u>9,081</u>	<u>7,889</u>	<u>16,970</u>
Total expenditures	<u>12,604</u>	<u>9,933</u>	<u>22,537</u>
Excess of revenues over expenditures	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -
COMMUNITY SERVICES BLOCK GRANT
FOR THE YEAR ENDED DECEMEBR 31, 1995

	1/01/95 through <u>9/30/95</u>	10/01/95 through <u>12/31/95</u>	<u>Total</u>
Revenues:			
Grant receipts - Louisiana Department of Employment and Training	\$ 26,404	\$ 48,899	\$ 75,303
Prevention of homeless Program revenue	-	2,466	2,466
Interest	5,132	3,566	8,698
	<u>14</u>	<u>37</u>	<u>51</u>
Total revenues	<u>31,550</u>	<u>54,968</u>	<u>86,518</u>
Expenditures:			
Administration:			
Personnel and fringe benefits	10,893	19,365	30,258
Travel	290	515	805
Other	1,142	2,029	3,171
Program activities:			
Salaries and fringe benefits	10,311	18,331	28,642
Other support costs	2,952	5,248	8,200
Community food and nutrition	1,006	1,713	2,719
From program income	5,030	3,496	8,526
Prevention of homelessness	<u>-</u>	<u>2,015</u>	<u>2,015</u>
Total expenditures	<u>31,624</u>	<u>52,712</u>	<u>84,336</u>
Excess of revenues over (under) expenditures	(74)	2,256	2,182
Fund balance, beginning	-	(74)	-
Prior period adjustment	<u>-</u>	<u>150</u>	<u>150</u>
Fund balance, ending	<u>\$ (74)</u>	<u>\$ 2,332</u>	<u>\$ 2,332</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 DECEMEBR 31, 1995

	<u>1/01/95 through 6/30/95</u>	<u>07/01/95 through 12/31/95</u>	<u>Total</u>
Revenues:			
Grant receipts	\$ 40,500	\$ 41,250	\$ 81,750
Total revenues	<u>40,500</u>	<u>41,250</u>	<u>81,750</u>
Expenditures:			
Personnel and fringe benefits	27,280	28,394	55,674
Vehicle maintenance and insurance	9,832	10,233	20,065
Operating services and supplies	2,093	2,179	4,272
Travel	<u>210</u>	<u>218</u>	<u>428</u>
Total expenditures	<u>39,415</u>	<u>41,024</u>	<u>80,439</u>
Excess of revenues over expenditures	1,085	226	1,311
Fund balance, beginning	<u>26,280</u>	<u>27,365</u>	<u>26,280</u>
Fund balance, ending	<u>\$ 27,365</u>	<u>\$ 27,591</u>	<u>\$ 27,591</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
 RUSTON, LOUISIANA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -
 TRANSPORTATION FUNDS - TITLE 19
 FOR THE YEAR ENDED DECEMEBR 31, 1995

	<u>1/01/95 through 6/30/95</u>	<u>07/01/95 through 12/31/95</u>	<u>Total</u>
Revenues:			
Grant receipts - Title 19	\$ <u>8,611</u>	\$ <u>8,435</u>	\$ <u>17,046</u>
Total revenues	<u>8,611</u>	<u>8,435</u>	<u>17,046</u>
Expenditures:			
Personnel and fringe benefits	6,458	6,326	12,784
Bad debts	-	12,867	12,867
Operating services and supplies	<u>2,153</u>	<u>2,109</u>	<u>4,262</u>
Total expenditures	<u>8,611</u>	<u>21,302</u>	<u>29,913</u>
Excess of revenues over (under) expenditures	-	(12,867)	(12,867)
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ (12,867)</u>	<u>\$ (12,867)</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -
TRANSPORTATION FUNDS - SECTION 18
FOR THE YEAR ENDED DECEMEBR 31, 1995

	<u>1/01/95 through 6/30/95</u>	<u>07/01/95 through 12/31/95</u>	<u>Total</u>
Revenues:			
Grant receipts - Section 18	\$ 24,134	\$ 43,481	\$ 67,615
Total revenues	<u>24,134</u>	<u>43,481</u>	<u>67,615</u>
Expenditures:			
Personnel and fringe benefits	16,639	29,581	46,220
Operating services and supplies	1,277	2,269	3,546
Travel	128	227	355
Vehicle maintenance and insurance	5,997	10,661	16,658
Purchase of fixed assets	<u>15,900</u>	<u>-</u>	<u>15,900</u>
Total expenditures	<u>39,941</u>	<u>42,738</u>	<u>82,679</u>
Excess (deficit) of revenues over expenditures	(15,807)	743	(15,064)
Fund balance, beginning	81,479	65,672	81,479
Prior period adjustment	<u>-</u>	<u>128</u>	<u>128</u>
Fund balance, ending	<u>\$ 65,672</u>	<u>\$ 66,543</u>	<u>\$ 66,543</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 - CHILD CARE
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Education	\$ 23,800	\$ 22,488	\$ (1,312)
Interest	<u> -</u>	<u> 49</u>	<u> 49</u>
Total revenues	<u>23,800</u>	<u>22,537</u>	<u>(1,263)</u>
Expenditures:			
Personnel and fringe benefits	5,600	5,567	33
Meal costs	<u>18,200</u>	<u>16,970</u>	<u>1,230</u>
Total expenditures	<u>23,800</u>	<u>22,537</u>	<u>1,263</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</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, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Employment and Training	\$ 76,879	\$ 75,303	\$ (1,576)
Prevention of homelessness	6,592	2,466	(4,126)
Program income	9,274	8,698	(576)
Interest	<u>-</u>	<u>51</u>	<u>51</u>
 Total revenues	 <u>92,745</u>	 <u>86,518</u>	 <u>(6,227)</u>
Expenditures:			
Administration:			
Personnel and fringe benefits	30,397	30,258	139
Travel	1,135	805	330
Other	3,153	3,171	(18)
Program activities:			
Salaries and fringe benefits	29,749	28,642	1,107
Other support costs	8,200	8,200	-
Community food and nutrition	2,719	2,719	-
From program income	8,550	8,526	24
Prevention of homelessness	<u>6,592</u>	<u>2,015</u>	<u>4,577</u>
 Total expenditures	 <u>90,495</u>	 <u>84,336</u>	 <u>6,159</u>
 Excess of revenues over (under) expenditures	 <u>\$ 2,250</u>	 2,182	 <u>\$ 68</u>
 Fund balance, beginning		-	
Prior period adjustment		<u>150</u>	
 Fund balance, ending		 <u>\$ 2,332</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, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts - DHHR	\$ 62,950	\$ 62,950	\$ -
Total revenues	<u>62,950</u>	<u>62,950</u>	<u>-</u>
Expenditures:			
Personnel and fringe benefits	4,400	4,400	-
Energy assistance	<u>58,550</u>	<u>58,550</u>	<u>-</u>
Total expenditures	<u>62,950</u>	<u>62,950</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</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, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Grant receipts - Federal Emergency Management Agency	\$ 11,475	\$ 8,416	\$ (3,059)
Total revenues	<u>11,475</u>	<u>8,416</u>	<u>(3,059)</u>
Expenditures:			
Travel	225	110	115
Emergency crisis and rent assistance	<u>11,250</u>	<u>8,306</u>	<u>2,944</u>
Total expenditures	<u>11,475</u>	<u>8,416</u>	<u>3,059</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</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 - SUMMER FEEDING
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Education	\$ 35,900	\$ 35,907	\$ 7
Interest	<u>175</u>	<u>180</u>	<u>5</u>
Total revenues	<u>36,075</u>	<u>36,087</u>	<u>12</u>
Expenditures:			
Personnel and fringe benefits	1,810	1,825	(15)
Meal costs	34,050	34,049	1
Travel	-	-	-
Operating services and supplies	<u>215</u>	<u>213</u>	<u>2</u>
Total expenditures	<u>36,075</u>	<u>36,087</u>	<u>(12)</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</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, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Agriculture	\$ 1,420	\$ 1,416	\$ (4)
Commodities	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Total revenues	<u>9,420</u>	<u>9,416</u>	<u>(4)</u>
Expenditures:			
Personnel and fringe benefits	1,430	1,429	1
Operating services and supplies	255	253	2
Meal costs	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Total expenditures	<u>9,685</u>	<u>9,682</u>	<u>3</u>
Deficiency of revenues over expenditures	(265)	(266)	(1)
Operating transfers in (out)	<u>265</u>	<u>266</u>	<u>(1)</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>-</u>	
Fund balance, ending		<u>\$ -</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, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts	\$ 166,019	\$ 166,411	\$ 392
Transportation Fares	4,500	4,302	(197)
Miscellaneous - other	<u>125</u>	<u>212</u>	<u>87</u>
Total revenues	<u>170,644</u>	<u>170,926</u>	<u>282</u>
Expenditures:			
Bad debts	-	12,867	(12,867)
Personnel and fringe benefits	117,675	117,829	(154)
Vehicle maintenance and supplies	37,850	37,859	(9)
Operating services and supplies	12,200	12,321	(121)
Travel	1,300	808	492
Purchase of fixed assets	<u>15,900</u>	<u>15,900</u>	<u>-</u>
Total expenditures	<u>184,925</u>	<u>197,584</u>	<u>(12,659)</u>
Deficiency of revenues over expenditures	(14,281)	(26,658)	(12,377)
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>\$(14,281)</u>	(26,658)	<u>\$(12,377)</u>
Fund balance, beginning		41,174	
Prior period adjustment		<u>128</u>	
Fund balance, ending		<u>\$ 14,644</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
RECONCILIATION OF BUDGET FIGURES
SPECIAL REVENUE FUNDS - CSBG
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>CSBG Fiscal Grant</u>	<u>Budget 10/1/94 - 12/31/94</u>	<u>12/31/95 Budget</u>
Revenues:			
Grant receipts - Louisiana Department of Employment and Training	\$ 91,879	\$ 15,000	\$ 76,879
Prevention of homelessness	6,592	-	6,592
Program income	10,800	1,526	9,274
Interest	-	-	-
	<u>109,271</u>	<u>16,526</u>	<u>92,745</u>
Total revenues			
Expenditures:			
Administration:			
Salaries and fringe benefits	36,887	6,490	30,397
Travel	1,135	-	1,135
Other	4,380	1,227	3,153
Program activities:			
Salaries and fringe benefits	34,265	4,516	29,749
Other support costs	12,493	4,293	8,200
Community food and nutrition	2,719	-	2,719
From program income	8,550	-	8,550
Prevention of homelessness	6,592	-	6,592
	<u>107,021</u>	<u>16,526</u>	<u>90,495</u>
Total expenditures			
Excess of revenues over (under) expenditures	<u>\$ 2,250</u>	<u>\$ -</u>	<u>\$ 2,250</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 1995

Compensation Paid Board Members

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

Federally Assisted Programs

In accordance with the Single Audit Act of 1984 and Office of Management and Budget Circular A-128, a schedule of federally assisted program activity is presented on Schedule 17.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SCHEDULE OF FEDERALLY ASSISTED PROGRAM ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1995

<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 Education	Child Care Feeding	10.558	-
Department of Education	Summer Feeding	10.599	-
Department of Agriculture	Commodities	10.565	-
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	94P0048 95P0048
Department of Employment and Training	CSBG-Prevention of Homelessness	13.665	94P0048H
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
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 18	20.509	LA-18-X010 LA-18-X011
Federal Emergency Management Agency	Emergency Food and Shelter	83.516	11-3648-00
Total U. S. Department of Transportation			
Total Monetary Federal Assistance			
<u>Nonmonetary Assistance</u>			
United States Department of Agriculture:			
Passed through State:			
Department of Agriculture	Commodities	10.550	-
Total Federal Assistance			

<u>Award Period</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
01/01/95 - 09/30/95	\$ 12,580	\$ 12,580
10/01/95 - 12/31/95	6,883	6,883
06/08/95 - 08/06/95	35,907	35,907
01/01/95 - 12/31/95	<u>1,416</u>	<u>1,416</u>
	<u>56,786</u>	<u>56,786</u>
01/01/95 - 09/30/95	26,404	26,404
10/01/95 - 12/31/95	17,955	17,955
05/01/94 - 06/30/95	-	-
07/01/95 - 12/31/95	-	2,465
01/01/95 - 12/31/95	62,949	62,949
01/01/95 - 12/31/95	15,826	15,826
01/01/95 - 06/30/95	40,500	43,540
07/01/95 - 12/31/95	<u>27,500</u>	<u>45,317</u>
	<u>191,134</u>	<u>214,456</u>
01/01/95 - 06/30/95	24,134	26,556
07/01/95 - 12/31/95	28,129	47,211
01/01/95 - 12/31/95	<u>52,263</u>	<u>52,263</u>
	<u>104,526</u>	<u>126,030</u>
	<u>352,446</u>	<u>397,272</u>
01/01/95 - 12/31/95	<u>8,000</u>	<u>8,000</u>
	<u>\$ 360,446</u>	<u>\$ 405,272</u>

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT
CONDUCTED 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

We have audited the accompanying financial statements of the Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated March 28, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of the Humanitarian Enterprises of Lincoln Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the Humanitarian Enterprises of Lincoln Parish for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Revenues/receipts
- Purchasing/disbursements
- Budgeting and budget reporting

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the committee, management, 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.

HULSEY, HARWOOD & HULSEY, CPA's
A Professional Accounting Corporation

Hulsey, Harwood & Hulsey

March 28, 1996



Hulseley, Harwood & Hulseley

A Professional Accounting Corporation

Certified Public Accountants

SINGLE AUDIT REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the accompanying financial statements of the Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, for the year ended December 31, 1995, and have issued our report thereon dated March 28, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1995, we considered the Agency's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Agency's component unit financial statements and not to provide assurance on the internal control structure. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the component unit financial statements in a separate report dated March 28, 1996.

The management of the Humanitarian Enterprises of Lincoln Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safe-guarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Administrative Controls:

Revenues/receipts
Purchasing/disbursements
Budgeting and budget reporting

General Requirements

Political Activity
Civil Rights

Specific Requirements:

Types of services allowed or unallowed
Reporting
Claims for advances and reimbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the agency had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under nonmajor federal financial assistance programs as listed on the schedule of federal financial assistance.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS 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

We have audited the accompanying financial statements of the Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated March 28, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Humanitarian Enterprises of Lincoln Parish, is the responsibility of the Agency's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the Agency's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments".

This report is intended for the use 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.

HULSEY, HARWOOD & HULSEY, CPA's
A Professional Accounting Corporation

Hulseley, Harwood & Hulseley
March 28, 1996



Hulseley, Harwood & Hulseley

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the accompanying financial statements of the Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated March 28, 1996.

We have applied procedures to test the Humanitarian Enterprises of Lincoln Parish compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1995: political activity, civil rights, cash management, federal financial reports, and Drug-free Workplace Act.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Humanitarian Enterprises of Lincoln Parish, compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Humanitarian Enterprises of Lincoln Parish had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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.

HULSEY, HARWOOD & HULSEY, CPA's
A Professional Accounting Corporation

Hulseley, Harwood & Hulseley
March 28, 1996



Hulseley, Harwood & Hulseley

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

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

We have audited the financial statements of the Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated March 28, 1996.

In connection with our audit of the 1995 component unit financial statements of the Humanitarian Enterprises of Lincoln Parish, and with our consideration of the Humanitarian Enterprises of Lincoln Parish's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and claims for advances and reimbursements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Humanitarian Enterprises of Lincoln Parish compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Humanitarian Enterprises of Lincoln Parish had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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.

HULSEY, HARWOOD & HULSEY, CPA's
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Hulseley, Harwood & Hulseley
March 28, 1996