

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1996

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.

The deferred compensation plan is administered by PERSCO (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 employee or beneficiary, 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.

and is not a required part of the component unit financial statements of the Humanitarian Enterprise of Lincoln Parish. 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 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.

WILLIAM R. THILSITY  
Certified Public Accountant



June 5, 1997

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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 financial statements of Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of December 31, 1996, and for the year then ended. 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 financial statements based on my audit.

I conducted my 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. These standards and OMB Circular A-128 require that I plan and perform my 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 statements 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, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My 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

BEUMANTAR, AN ENTERPRISE OF LINCOLN PARISH  
RUSTON, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1986  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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**COMPONENT UNIT FINANCIAL STATEMENTS**

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 BOSTON, LOUISIANA  
 COMBINED BALANCE SHEET -  
 ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS -  
 DECEMBER 31, 1986

	Governmental Fund Types		Account Group	Total (Miscellaneous Only)
	General Fund	Special Revenue Funds	General Fixed Assets	
<b>Assets:</b>				
Cash	\$ 18,688	\$ 71,391	\$ -	\$ 90,079
Due from other governmental units	-	33,327	-	33,327
Due from other funds	68,648	3,762	-	72,410
Equipment and other furniture (Note 4)	-	-	120,390	120,390
<b>TOTAL ASSETS:</b>	<b>\$ 87,336</b>	<b>\$ 108,480</b>	<b>\$ 120,390</b>	<b>\$ 306,127</b>
<b>Liabilities and fund equity:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 184	\$ 8,368	\$ -	\$ 8,552
Deferred revenue	-	-	-	-
Due to other funds	25	72,985	-	73,010
<b>Total liabilities</b>	<b>209</b>	<b>81,353</b>	<b>-</b>	<b>81,662</b>
<b>Fund equity:</b>				
<b>Fund balances:</b>				
Invested in general fixed assets	-	-	120,390	120,390
Reserved for subsequent year expenditures	7,908	-	-	7,908
Unreserved:				
Designated	-	26,648	-	26,648
Undesignated	79,427	82	-	80,009
<b>Total fund equity</b>	<b>87,337</b>	<b>26,730</b>	<b>120,390</b>	<b>306,127</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 87,336</b>	<b>\$ 108,481</b>	<b>\$ 120,390</b>	<b>\$ 306,127</b>

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1996  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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

	General Fund	Special Revenue Funds	Total (Memo- ransum Only)
<b>Revenues:</b>			
Intergovernmental revenues:			
Grant receipts	\$ -	\$ 335,292	\$ 335,292
Transportation fees	-	3,783	3,783
Commodities	-	5,779	5,779
Other revenues	<u>7,709</u>	<u>9,371</u>	<u>17,080</u>
<b>Total revenues</b>	<u>7,709</u>	<u>354,314</u>	<u>362,023</u>
<b>Expenditures:</b>			
Debt debts	-	-	-
Personnel and fringe benefits	-	158,349	158,349
Travel	-	3,127	3,127
Operating services and supplies	1,463	35,488	36,951
Mail costs	-	20,611	20,611
Vehicle maintenance and insurance	587	28,533	29,120
Emergency crisis and cost assistance	-	4,859	4,859
Energy and emergency assistance	-	46,133	46,133
Prevention of homelessness assistance	-	-	-
Purchase of fixed assets	<u>2,647</u>	<u>9,600</u>	<u>12,247</u>
<b>Total expenditures</b>	<u>4,597</u>	<u>348,663</u>	<u>353,260</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>3,112</u>	<u>1,370</u>	<u>4,482</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>3,112</u>	<u>1,370</u>	<u>4,482</u>
Fund balances, beginning	83,910	16,976	100,886
Price period adjustments	-	<u>3,182</u>	<u>3,182</u>
<b>Fund balances, ending</b>	<u>\$ 87,022</u>	<u>\$ 20,733</u>	<u>\$ 107,755</u>

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



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**HERMANTERIAN ENTERPRISES OF LINCOLN PARISH  
BUSTON, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1995  
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 audited, or reviewed, 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: APR 08 1997

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
BUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1996

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 expenditures. 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 \$90,080, the bank balance was \$61,278. All deposits were fully insured with federal deposit insurance at December 31, 1996.

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, 1996	\$ 118,329
Additions	2,646
Deletions	<u>285</u>
Balance - December 31, 1996	<u>\$ 120,690</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 BUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 1996

**NOTE 5 - DUE FROM/TO OTHER FUNDS**

The due from/to other funds at December 31, 1996, are as follows:

Fund	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 68,648	\$ 25
Special Revenue Funds:		
Community Services Block Grant	-	21,501
LIHDAP - Energy	514	12,632
Transportation	2,673	96,062
Child Care Funding	-	818
Emergency Food and Shelter	375	1,632
Summer Food Services	-	-
Totals	<u>\$ 72,410</u>	<u>\$ 72,410</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, 1996, the reserved and designated fund balances consisted of the following:

Fund	Reserved Use	Fund Balance at December 31, 1996
General Operating	Subsequent year's expenditures	\$ 7,100

Fund	Designated Use	Fund Balance at December 31, 1996
Transportation	Transportation	\$ 26,640

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 1996

**NOTE 7 - PENSION PLAN (Continued):**

benefits on that date were \$647,605,168 resulting in an unfunded pension benefit obligation of \$135,248,422. 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:**

There were no operating transfers in or operating transfers out at December 31, 1996.

**NOTE 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:**

Budget/Actual Variances:

When comparing budget to actual amounts for the year ended December 31, 1996, the following governmental fund types had variances of greater than 3%:

Special Revenue Funds:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
LIHEAP Energy			
Revenue	\$ 54,027	\$ 43,818	\$ ( 10,209 )
Expenditures	54,027	43,818	10,209
Transportation			
Revenue	136,025	144,303	18,278

**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, 1996.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
BUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1996

NOTE 12 - DEFERRED COMPENSATION PLAN (Continued)

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, 1996 are as follows:

Community Services Block Grant	\$ 3,642
Transportation Funds:	
Department of Transportation and Development	15,318
Department of Health and Human Services	680
Department of the Treasury	13,683
Department of Education	-
Lincoln Parish School Board	<u>          </u>
Total	<u>\$ 33,323</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATIONARY SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1958

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  
 BUSTON, LOUISIANA  
 COMPONENT UNIT FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1996  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
BUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1996

SEXUAL 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.E.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.

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 \$150 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 to: late payment notice. They must also present proof of an emergency or crisis situation which prevents their paying the amount.



HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1996

SPECIAL REVENUE FUNDS (Continued)

Summer Feeding Fund

This fund is dedicated to Summer Food Service Program for children. This program ended in September of 1995.

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, Magnet Home Industries, Office of Family Securities for Project Independence and Transportation Passes. 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 operators 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  
 BUSTON, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1996

	Child Care	Community Service Block Grant	LHEAP Energy
<b>Assets:</b>			
Cash	\$ 854	\$ 20,426	\$ 12,040
Due from other government units	-	3,642	6,558
Due from other funds	-	-	314
<b>TOTAL ASSETS</b>	<b><u>\$ 854</u></b>	<b><u>\$ 24,068</u></b>	<b><u>\$ 18,912</u></b>
<b>Liabilities and fund equity:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 665	\$ 6,180
Due to other funds	818	21,541	12,972
Deferred revenue	-	-	-
<b>Total liabilities</b>	<b><u>818</u></b>	<b><u>22,206</u></b>	<b><u>19,152</u></b>
<b>Fund equity:</b>			
<b>Fund balances:</b>			
Reserved for subsequent - year's expenditures	-	-	-
Unreserved - designated	36	1,802	-
<b>Total fund equity</b>	<b><u>36</u></b>	<b><u>1,802</u></b>	<b><u>-</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 854</u></b>	<b><u>\$ 24,068</u></b>	<b><u>\$ 18,912</u></b>

<u>Emergency Food and Shelter</u>	<u>Summer Feeding Program</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ 318	\$ 37	\$ 113	\$ 37,402	\$ 71,990
-	-	-	35,127	35,127
<u>525</u>	<u>-</u>	<u>-</u>	<u>3,673</u>	<u>3,792</u>
<u>\$ 1,053</u>	<u>\$ 37</u>	<u>\$ 113</u>	<u>\$ 63,202</u>	<u>\$ 105,493</u>
\$ -	\$ -	\$ 115	\$ 1,400	\$ 9,383
1,072	-	-	36,062	72,385
<u>1,072</u>	<u>-</u>	<u>115</u>	<u>38,465</u>	<u>81,388</u>
-	-	-	-	-
<u>21</u>	<u>37</u>	<u>-</u>	<u>24,737</u>	<u>26,213</u>
<u>21</u>	<u>37</u>	<u>-</u>	<u>24,737</u>	<u>26,213</u>
<u>\$ 1,093</u>	<u>\$ 37</u>	<u>\$ 115</u>	<u>\$ 63,202</u>	<u>\$ 105,493</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
MUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1996

**NOTE 7 - PENSION PLAN**

**Plan Description**

The Parochial Employees' Retirement System, a Public Employees Retirement System, is a cost sharing multiple-employer plan that is governed by the Louisiana Revised Statutes, Title II, Sections 2903 through 2915, 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 30 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, 1996, was \$151,274 of which \$149,654 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 4.50% of their salary to the State Retirement System. The Parish contributions are 3.25% of their salary. The Lincoln Parish Police Jury's contribution requirement for the year ended December 31, 1996 was \$25,067, which consists of \$14,217 from employees and \$10,850 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 employees. The benefit obligation at December 31, 1995, (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 \$362,893,530. The Parochial Retirement System's net assets available for

<u>Emergency Food and Shelter</u>	<u>Summer Feeding Program</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ 10,771	\$ -	\$ 3,638	\$ 190,048	\$ 204,457
-	-	-	3,781	3,781
-	-	5,770	-	5,770
-	97	-	434	531
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,681</u>
<u>10,771</u>	<u>97</u>	<u>3,638</u>	<u>194,263</u>	<u>209,769</u>
-	-	-	-	-
-	-	3,414	132,870	136,284
-	-	-	28,533	28,533
-	-	219	18,629	18,848
-	-	5,779	-	5,779
210	-	-	992	1,202
5,661	-	-	-	5,661
4,858	-	-	-	4,858
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>6,680</u>	<u>6,680</u>
<u>10,789</u>	<u>-</u>	<u>3,400</u>	<u>184,818</u>	<u>199,007</u>
<u>21</u>	<u>97</u>	<u>-</u>	<u>3,485</u>	<u>123</u>
-	-	-	-	-
-	-	-	-	-
21	97	-	9,485	10,793
-	-	-	14,644	14,644
-	-	-	685	685
<u>\$ 21</u>	<u>\$ 97</u>	<u>\$ -</u>	<u>\$ 24,797</u>	<u>\$ 25,794</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 BUSTON, LOUISIANA  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - SPECIAL REVENUE FUNDS -  
 TRANSPORTATION FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	Title <u>12</u>	Section <u>18</u>
<b>Revenues:</b>		
Grant receipts	\$ 17,934	\$ 88,114
Transportation fines	-	-
Miscellaneous - other	-	-
Total revenues	<u>17,934</u>	<u>88,114</u>
<b>Expenditures:</b>		
Fixed debts	-	-
Personnel and fringe benefits	11,887	59,491
Vehicle maintenance and insurance	-	14,286
Operating services and supplies	4,834	3,397
Purchase of fixed assets	-	9,600
Travel	-	495
Total expenditures	<u>18,721</u>	<u>87,159</u>
Excess of revenues over (under) expenditures	<u>( 787 )</u>	<u>954</u>
<b>Other financing sources (uses):</b>		
Operating transfer out	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>( 787 )</u>	<u>954</u>
Fund balance, beginning	<u>( 12,887 )</u>	<u>( 4,601 )</u>
Prior period adjustment	-	-
Fund balance, ending	<u>\$ ( 13,674 )</u>	<u>\$ ( 3,647 )</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, 1996

	10/1/96 through 9/30/96	10/01/96 through 12/31/96	Total
<b>Revenues</b>			
Grant receipts - Department of Education	\$ 11,134	\$ 3,489	\$ 14,623
Interest	<u>33</u>	<u>12</u>	<u>45</u>
Total revenues	<u>11,167</u>	<u>3,501</u>	<u>14,668</u>
<b>Expenditures</b>			
Personal and fringe benefits	1,178	-	1,178
Meal costs	<u>10,538</u>	<u>2,925</u>	<u>13,463</u>
Total expenditures	<u>11,716</u>	<u>2,925</u>	<u>14,641</u>
Excess of revenues over (under) expenditures	( 549)	576	26
Fund balance, beginning	<u>-</u>	<u>( 560)</u>	<u>-</u>
Fund balance, ending	<u>\$ 500</u>	<u>\$ 35</u>	<u>\$ 535</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 RECONCILIATION OF BUDGET FIGURES  
 SPECIAL REVENUE FUNDS - CSBG  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>CSBG</u> Fiscal <u>Grant</u>	<u>Budget</u> 10/1/95 - <u>12/31/95</u>	<u>12/31/96</u> <u>Budget</u>
<b>Revenues:</b>			
Grant receipts - Louisiana Department of Employment and Training	\$ 185,618	\$ 99,944	\$ 74,874
Prevention of homelessness	2,866	2,466	400
Program income	9,574	1,576	8,000
Interest	<u>168</u>	<u>-</u>	<u>168</u>
<b>Total revenues</b>	<u>198,166</u>	<u>103,986</u>	<u>83,174</u>
<b>Expenditures:</b>			
<b>Administration:</b>			
Salaries and fringe benefits	41,962	15,667	20,299
Travel	1,000	-	1,000
Other	6,034	-	6,074
<b>Program activities:</b>			
Salaries and fringe benefits	48,653	16,857	31,796
Other support costs	18,338	-	18,338
Community food and nutrition	1,397	-	1,397
From program income	-	-	-
Prevention of homelessness	<u>2,866</u>	<u>2,466</u>	<u>400</u>
<b>Total expenditures</b>	<u>128,210</u>	<u>34,986</u>	<u>83,128</u>
<b>Excess of revenues over (under) expenditures</b>	<u>\$ 69,956 )</u>	<u>\$ 69,000</u>	<u>\$ 69,956 )</u>



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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  
Kenner, Louisiana

I 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, 1996, and have issued my report thereon dated June 3, 1997.

I conducted my audit in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-129, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that I 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 my audit for the year ended December 31, 1996, I considered the Agency's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Agency's component unit financial statements and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the component unit financial statements in a separate report dated June 3, 1997.

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 recorded in accordance with management's authorizations 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.

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, 1986

	Child Care	Community Service Block Grant	LH&AP Ergo
<b>Revenues:</b>			
<b>Intergovernmental revenues:</b>			
Grant receipts	\$ 14,620	\$ 72,509	\$ 40,818
Transportation fares	-	-	-
Commodities	-	-	-
Miscellaneous	36	324	-
Program	-	8,681	-
<b>Total revenues</b>	<b>14,656</b>	<b>81,514</b>	<b>40,818</b>
<b>Expenditures:</b>			
Bad debts	-	-	-
Personal and fringe benefits	1,178	37,865	3,743
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	-	22,566	-
Meal costs	13,444	1,397	-
Travel	-	905	-
Energy and emergency assistance	-	400	40,000
Emergency crisis and rent assistance	-	-	-
Provision of homelessness assistance	-	-	-
Purchase of fixed assets	-	-	-
<b>Total expenditures</b>	<b>14,622</b>	<b>80,333</b>	<b>43,818</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>34</b>	<b>(1,819)</b>	<b>-</b>
<b>Other financing sources (uses):</b>			
Operating transfers in (out)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>34</b>	<b>(1,819)</b>	<b>-</b>
Fund balances, beginning	-	2,332	-
Prior period adjustment	-	1,538	-
<b>Fund balances, ending</b>	<b>\$ 34</b>	<b>\$ 1,051</b>	<b>\$ -</b>

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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  
Humane/arian Enterprises of Lincoln Parish  
Baton Rouge, Louisiana

I have audited the accompanying financial statements of the Humane/arian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 5, 1997.

I conducted my 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". These standards and OMB Circular A-128 require that I 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 Humane/arian 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, I performed tests of the Agency's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. 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*, 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 Auditors, 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

  
June 5, 1997

<u>Project Indepen- dence</u>	<u>Transpor- tation Fees</u>	<u>Total</u>
\$ 84,000	\$ -	\$ 150,848
-	3,781	3,781
<u>-</u>	<u>474</u>	<u>474</u>
<u>84,000</u>	<u>4,255</u>	<u>154,303</u>
-	-	-
56,790	3,962	132,870
13,410	837	28,533
3,288	224	15,823
-	-	9,800
<u>480</u>	<u>28</u>	<u>792</u>
<u>73,878</u>	<u>5,072</u>	<u>184,818</u>
<u>18,126</u>	<u>( 818 )</u>	<u>9,883</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
18,126	( 818 )	9,883
23,591	4,851	34,644
<u>-</u>	<u>608</u>	<u>608</u>
<u>\$ 17,717</u>	<u>\$ 4,643</u>	<u>\$ 24,737</u>

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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  
Katon, Louisiana

I 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, 1988, and have issued my report thereon dated June 5, 1989.

I 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, 1988: political activity, civil rights, cash management, federal financial reports, and Drug-Free Workplace Act.

My 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". My 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, I do not express such an opinion.

With respect to the items tested, the results of these 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 my attention that caused me to believe that the Humanitarian Enterprises of Lincoln Parish had not complied, in all material respects, with these requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with these 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.

WILLIAM R. HULSHY  
Certified Public Accountant

  
June 5, 1989

**WILLIAM R. HULSEY**  
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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

I 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, 1998, and have issued my report thereon dated June 5, 1997.

In connection with my audit of the 1996 component unit financial statements of the Humanitarian Enterprises of Lincoln Parish, and with my consideration of the Humanitarian Enterprises of Lincoln Parish's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-128, I 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 these transactions. My 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, I do not express such an opinion.

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

**WILLIAM R. HULSEY**  
Certified Public Accountant

  
June 5, 1997

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 BUSTON, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -  
 TRANSPORTATION FUNDS - TITLE 19  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	1996 through 6/30/96	9/30/96 through 12/31/96	Total
<b>Revenues:</b>			
Grant receipts - Title 19	\$ 6,882	\$ 11,032	\$ 17,914
<b>Total revenues</b>	<u>6,882</u>	<u>11,032</u>	<u>17,914</u>
<b>Expenditures:</b>			
Personnel and fringe benefits	5,912	5,935	11,847
Operating services and supplies	<u>5,710</u>	<u>1,128</u>	<u>6,838</u>
<b>Total expenditures</b>	<u>11,622</u>	<u>7,063</u>	<u>18,721</u>
Excess of revenues over (under) expenditures	( 4,740)	3,967	( 787)
Fund balance, beginning	( 12,807)	( 12,807)	( 12,807)
Fund balance, ending	<u>\$ 17,607</u>	<u>\$ 10,654</u>	<u>\$ 11,654</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 DECEMBER 31, 1996

	1/01/96 through 07/01/96	07/01/96 through 12/31/96	Total
<b>Revenues:</b>			
Grant receipts - Section 18	\$ 34,293	\$ 63,721	\$ 98,114
Total revenues	<u>34,293</u>	<u>63,721</u>	<u>98,114</u>
<b>Expenditures:</b>			
Personnel and fringe benefits	28,558	28,873	57,431
Operating services and supplies	1,740	1,677	3,417
Travel	300	387	686
Vehicle maintenance and insurance	10,066	4,280	14,346
Purchase of fixed assets	<u>9,680</u>	<u>-</u>	<u>9,680</u>
Total expenditures	<u>51,034</u>	<u>36,037</u>	<u>87,150</u>
Excess (deficit) of revenues over expenditures	( 16,680)	27,644	984
Fund balance, beginning	( 4,931)	( 31,611)	( 4,931)
Price period adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ ( 4,931)</u>	<u>\$ 1,987</u>	<u>\$ ( 2,944)</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, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Grant receipts - Louisiana Department of Education	\$ 14,622	\$ 14,622	\$ 0
Interest	-----	----- 35	----- 35
<b>Total revenues</b>	<u>14,622</u>	<u>14,657</u>	<u>35</u>
<b>Expenditures:</b>			
Personnel and fringe benefits	1,178	1,178	0
Meal costs	<u>13,444</u>	<u>13,444</u>	<u>-----</u>
<b>Total expenditures</b>	<u>14,622</u>	<u>14,622</u>	<u>-----</u>
Excess of revenues over expenditures	<u>\$ 0</u>	<u>35</u>	<u>\$ 35</u>
Fund balance, beginning		-----	
Fund balance, ending		<u>\$ 35</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, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Grant receipts - Louisiana Department of Employment and Training	\$ 74,674	\$ 72,359	\$( 2,315 )
Prevention of homelessness	480	-	( 480 )
Program income	8,080	8,000	80
Interest	180	224	44
<b>Total revenues</b>	<u>83,124</u>	<u>81,234</u>	<u>( 1,890 )</u>
<b>Expenditures:</b>			
<b>Administration:</b>			
Personnel and fringe benefits	26,289	26,279	9
Travel	1,080	905	175
Other	6,074	3,888	2,186
<b>Program activities:</b>			
Salaries and fringe benefits	31,798	31,685	113
Other support costs	18,358	19,078	( 720 )
Community food and nutrition	1,397	1,397	-
From program income	-	-	-
Prevention of homelessness	480	-	480
<b>Total expenditures</b>	<u>83,124</u>	<u>83,233</u>	<u>1,109</u>
<b>Excess of revenues over (under) expenditures</b>	<u>\$ 2,150</u>	<u>( 1,000 )</u>	<u>\$ 3,150</u>
Fund balance, beginning		2,332	
Prior period adjustment		1,572	
<b>Fund balance, ending:</b>		<u>\$ 1,902</u>	

Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projections 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, I 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, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1996, 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.

I 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 I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts obtained or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

**HEMANTARIAN 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, 1990**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>			
Grant receipts - Louisiana Department of Education	\$ -	\$ -	\$ -
Interest	<u>-</u>	<u>37</u>	<u>37</u>
<b>Total revenues</b>	<u>-</u>	<u>37</u>	<u>37</u>
<b>Expenditures:</b>			
Personnel and fringe benefits	-	-	-
Meal costs	-	-	-
Travel	-	-	-
Operating services and supplies	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over expenditures</b>	<b><u>\$ -</u></b>	<b><u>37</u></b>	<b><u>\$ 37</u></b>
Fund balance, beginning:		<u>-</u>	
Fund balance, ending:		<b><u>\$ 37</u></b>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
KLUFTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1996

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 18.

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 (a)</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	80.958	-
Department of Agriculture	Commodities	80.562	-
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	85P0848 96P0848
Department of Social Services	LEHAP Energy	13.818	3783502
Department of Social Services	Medicaid - Title 19	13.714	-
Department of Social Services	Project Independence-Jobs Grant	17.781	D8581284
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	20.589	LA-18-0030 LA-18-0031
Federal Emergency Management Agency	Emergency Food and Shelter	85.516	11-3648-80
Total U. S. Department of Transportation			
Total Monetary Federal Assistance			
Non-monetary Assistance:			
United States Department of Agriculture:			
Passed through State:			
Department of Agriculture	Commodities	80.550	-
Total Federal Assistance			

<u>Award Period</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
01/01/96 - 09/30/96	\$ 11,134	\$ 11,134
10/01/96 - 12/31/96	3,489	3,489
01/01/96 - 12/31/96	<u>14,623</u>	<u>14,623</u>
	<u>18,256</u>	<u>18,256</u>
01/01/96 - 09/30/96	31,258	31,258
10/01/96 - 12/31/96	27,269	27,269
01/01/96 - 12/31/96	57,269	57,269
01/01/96 - 12/31/96	17,258	17,258
01/01/96 - 06/30/96	34,375	36,470
07/01/96 - 12/31/96	<u>42,369</u>	<u>34,800</u>
	<u>208,142</u>	<u>197,140</u>
01/01/96 - 06/30/96	34,383	51,873
07/01/96 - 12/31/96	34,162	36,877
01/01/96 - 12/31/96	<u>68,545</u>	<u>88,750</u>
	<u>81,326</u>	<u>97,921</u>
	<u>389,734</u>	<u>313,318</u>
01/01/96 - 12/31/96	<u>5,770</u>	<u>5,770</u>
	<u>\$ 315,464</u>	<u>\$ 318,088</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, 1998

	1/01/98 through 6/30/98	07/01/98 through 12/31/98	Total
<b>Revenues:</b>			
Grant receipts	\$ 34,375	\$ 49,625	\$ 84,000
Total revenues	<u>34,375</u>	<u>49,625</u>	<u>84,000</u>
<b>Expenditures:</b>			
Personnel and fringe benefits	38,344	38,546	76,890
Vehicle maintenance and insurance	9,402	3,948	13,350
Operating services and supplies	1,603	1,545	3,208
Taxes	<u>102</u>	<u>304</u>	<u>406</u>
Total expenditures	<u>39,451</u>	<u>44,343</u>	<u>83,794</u>
Excess of revenues over (under) expenditures	( 5,076)	15,282	10,206
Fund balance, beginning	<u>27,580</u>	<u>22,465</u>	<u>27,580</u>
Fund balance, ending	<u>\$ 22,465</u>	<u>\$ 37,747</u>	<u>\$ 37,747</u>



WILLIAM B. HULSEY  
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MEMBER  
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SOCIETY OF CHARTERED  
ACCOUNTANTS

MEMBER AMERICAN  
INSTITUTE OF  
CERTIFIED PUBLIC  
ACCOUNTANTS

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  
Baton Rouge, Louisiana

I 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, 1998, and have issued my report thereon dated June 5, 1999.

I conducted my 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, "Audit of State and Local Governments". These standards and OMB Circular A-128 require that I 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 my audit of the component unit financial statements of the Boardman or Enterprises of Lincoln Parish for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure.

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

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

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

My 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. I noted no matters involving the internal control structure and its operation that I 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.

**WILLIAM R. HULSEY**  
Certified Public Accountant



June 3, 1997

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 BOSTON, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -  
 COMMUNITY SERVICES BLOCK GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 1986

	1/81/86 through 9/30/86	10/01/86 through 12/31/86	Total
<b>Revenues:</b>			
Grant receipts - Louisiana Department of Employment and Training	\$ 31,358	\$ 41,841	\$ 73,200
Prevention of homelessness	-	-	-
Program revenue	5,340	3,261	8,601
Interest	<u>50</u>	<u>365</u>	<u>415</u>
<b>Total revenues</b>	<u>36,757</u>	<u>45,467</u>	<u>82,224</u>
<b>Expenditures:</b>			
<b>Administration:</b>			
Personnel and fringe benefits	14,942	3,889	18,831
Travel	805	-	805
Other	2,812	1,856	4,668
<b>Program activities:</b>			
Salaries and fringe benefits	32,363	18,751	51,114
Other support costs	9,136	9,242	18,378
Community food and nutrition	-	1,397	1,397
Firm program income	-	-	-
Prevention of homelessness	<u>400</u>	<u>-</u>	<u>400</u>
<b>Total expenditures</b>	<u>56,578</u>	<u>29,935</u>	<u>86,513</u>
Excess of revenues over (under) expenditures	( 19,821 )	17,532	( 2,289 )
Fund balance, beginning	3,332	( 17,489 )	2,333
Price period adjustment	-	1,579	1,579
<b>Fund balance, ending</b>	<u>\$ ( 17,489 )</u>	<u>\$ 1,582</u>	<u>\$ ( 1,503 )</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 HUSTON, 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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Grant receipts - Louisiana Department of Agriculture	\$ 3,650	\$ 3,633	\$ 17
Commodities	<u>5,778</u>	<u>5,779</u>	<u>-</u>
Total revenues	<u>9,428</u>	<u>9,412</u>	<u>16</u>
<b>Expenditures</b>			
Personnel and fringe benefits	3,130	3,414	( 284 )
Operating services and supplies	320	299	21
Meal costs	<u>5,778</u>	<u>5,779</u>	<u>-</u>
Total expenditures	<u>9,428</u>	<u>9,492</u>	<u>( 64 )</u>
Deficiency of revenues over expenditures	-	-	-
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</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>	

**HELMANTARAN ENTERPRISES OF LINCOLN PARISH  
BOSTON, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET (CAP BASIS) AND ACTUAL -  
GOVERNMENTAL FUND TYPES - GENERAL AND SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1985**

	General Fund			Special Revenue Funds		
	Budget	Actual	Percent Favorable Difference	Budget	Actual	Percent Favorable Difference
<b>Revenues:</b>						
Grants	\$ -	\$ -		\$ 329,820	\$ 329,293	1.56%
Taxes	8,899	7,358	(17.30%)	17,880	18,933	6.50%
<b>Total revenues</b>	<u>8,899</u>	<u>7,358</u>	<u>(17.30%)</u>	<u>347,700</u>	<u>348,226</u>	<u>1.49%</u>
<b>Expenditures:</b>						
Redeem	-	-		-	-	
Personnel and fringe benefits	-	-		198,270	198,268	1.00%
Taxes	-	-		2,576	2,520	2.17%
Operating services & supplies	3,423	3,413	10	27,877	26,488	4.99%
Travel costs	-	-		20,611	20,610	1.00%
Vehicle maintenance and insurance	500	500	0	28,488	28,503	1.00%
Emergency work and maintenance	-	-		8,889	8,889	
Energy and emergency services	-	-		55,217	48,077	9.79%
Maintenance of business equipment	-	-		489	-	100%
Purchase of fixed assets	2,670	3,647	35	9,600	9,600	
<b>Total expenditures</b>	<u>6,793</u>	<u>7,627</u>	<u>18</u>	<u>348,158</u>	<u>348,848</u>	<u>11.52%</u>
Excess (deficiency) of revenues over expenditures	<u>2,106</u>	<u>(2,269)</u>	<u>(107.74%)</u>	<u>(4,458)</u>	<u>2,378</u>	<u>53.13%</u>
<b>Other financing sources (uses):</b>						
Operating transfers in	-	-		-	-	
Operating transfers out	-	-		-	-	
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>\$ 2,106</u>	<u>2,269</u>	<u>107.74%</u>	<u>\$ (4,458)</u>	<u>2,378</u>	<u>53.13%</u>
Fund balances, beginning		87,249			8,976	
From prior adjustment		-			2,892	
<b>Fund balances, ending</b>		<u>\$ 87,249</u>			<u>\$ 11,868</u>	

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets (Continued)

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, canals and gators, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable 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 "Nonmonetary 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  
FOR THE YEAR ENDED DECEMBER 31, 1996

**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 Career 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  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND-BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
 SPECIAL REVENUE FUNDS - TRANSPORTATION  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Grant receipts	\$ 172,000	\$ 190,048	\$ 18,048
Transportation Fares	3,900	3,781	119
Miscellaneous - other	<u>325</u>	<u>474</u>	( 149 )
Total revenues	<u>176,225</u>	<u>194,303</u>	<u>18,078</u>
<b>Expenditures:</b>			
Bad debts	-	-	-
Personnel and fringe benefits	132,000	132,070	70
Vehicle maintenance and suppl. on	28,400	28,333	( 67 )
Operating services and supplies	13,225	13,623	( 398 )
Travel	1,800	902	898
Purchase of fixed assets	<u>3,600</u>	<u>3,600</u>	-
Total expenditures	<u>184,325</u>	<u>184,618</u>	( 293 )
Excess (deficit) of revenues over expenditures	( 8,100 )	9,485	17,585
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues and other sources over (under) expenditures and other uses	<u>\$ ( 8,100 )</u>	9,485	<u>\$ 13,585</u>
Fund balance, beginning		14,644	
Prior period adjustment		<u>608</u>	
Fund balance, ending		<u>\$ 24,737</u>	



HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1986

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 unencumbered; 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 acquisitions 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  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - BUDGET (HAAP BASIS) AND ACTUAL -  
 SPECIAL REVENUE FUNDS - LINCOLN ENERGY  
 FOR THE YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Grant receipts - CHHR	\$ 54,027	\$ 43,818	\$ 10,209
<b>Total revenues</b>	<u>54,027</u>	<u>43,818</u>	<u>10,209</u>
<b>Expenditures:</b>			
Personnel and fringe benefits	3,369	3,341	27
Energy assistance	<u>50,258</u>	<u>40,476</u>	<u>9,782</u>
<b>Total expenditures</b>	<u>54,027</u>	<u>43,818</u>	<u>10,209</u>
<b>Excess of revenues over expenditures</b>	<u>\$ _____</u>	-	<u>\$ _____</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ _____</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 BUSTON, 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, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Grant receipts - Federal Emergency Management Agency	\$ 10,758	\$ 10,771	\$ 13
Total revenues	10,758	10,771	13
<b>Expenditures</b>			
Travel	230	230	-
Emergency crisis and rest assistance	18,520	18,520	-
Total expenditures	18,750	18,750	-
Excess of revenues over expenditures	\$ 2,008	21	\$ 1987
Fund balance, beginning		-	
Fund balance, ending		\$ 21	