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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1998  
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 7-21-99

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1998  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS

	<u>Statement</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		1-2
COMPONENT UNIT FINANCIAL STATEMENTS:		
Combined Balance Sheet - All Governmental Fund Types and Account Groups	A	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Governmental Fund Types - General and Special Revenue Funds	C	5
NOTES TO FINANCIAL STATEMENTS		6-14
	<u>Schedule</u>	<u>Page</u>
SUPPLEMENTAL INFORMATION SCHEDULES:		
General Fund		15
Special Revenue Funds:		16-17
Combining Balance Sheet	1	18-19
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	2	20-21
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds - Transportation Funds	3	22-23

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1998  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS (Continued)

	<u>Schedule</u>	<u>Page</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds:		
Project Independence	4	24
Section 5311	5	25
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds:		
Thrift Shop Fund	6	26
Community Services Block Grant	7	27
LIHEAP Energy	8	28
Emergency Food and Shelter	9	29
Commodities	10	30
Transportation	11	31
Reconciliation of Budget Figures - Special Revenue Fund - CSBG	12	32
Schedule of Compensation Paid Board Members	13	33
Schedule of Federally Assisted Program Activity	14	34-35
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>		36-37
Summary Schedule of Prior Year Findings		38

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## INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying component unit financial statements of Humanitarian Enterprises of Lincoln Parish, a component unit of the Lincoln Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These component unit financial statements are the responsibility of the Humanitarian Enterprises of Lincoln Parish's management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

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

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Humanitarian Enterprises of Lincoln Parish, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated May 28, 1999 on my consideration of the Humanitarian Enterprises of Lincoln Parish's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

WILLIAM R. HULSEY  
Certified Public Accountant

A handwritten signature in black ink, appearing to read 'W. R. Hulsey', written in a cursive style.

May 28, 1999

**COMPONENT UNIT FINANCIAL STATEMENTS**

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
COMBINED BALANCE SHEET -  
ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS -  
DECEMBER 31, 1998

	<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	\$ 40,335	\$ 55,048	\$ -	\$ 95,383
Due from other governmental units	-	66,235	-	66,235
Due from other funds	27,762	2,270	-	30,032
Equipment and office furniture (Note 4)	-	-	171,449	171,449
<b>TOTAL ASSETS</b>	<u>\$ 68,097</u>	<u>\$ 123,553</u>	<u>\$ 171,449</u>	<u>\$ 363,099</u>
Liabilities and fund equity:				
Liabilities:				
Accounts payable	\$ -	\$ 6,590	\$ -	\$ 6,590
Deferred revenue	-	-	-	-
Due to other funds	-	30,032	-	30,032
Total liabilities	<u>-</u>	<u>36,622</u>	<u>-</u>	<u>36,622</u>
Fund equity:				
Fund balances:				
Investment in general fixed assets	-	-	171,449	171,449
Reserved for subsequent years expenditures	-	-	-	-
Unreserved:				
Designated	-	86,931	-	86,931
Undesignated	68,097	-	-	68,097
Total fund equity	<u>68,097</u>	<u>86,931</u>	<u>171,449</u>	<u>326,477</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 68,097</u>	<u>\$ 123,553</u>	<u>\$ 171,449</u>	<u>\$ 363,099</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, 1998

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total (Memo- randum Only)</u>
<b>Revenues:</b>			
Intergovernmental revenues:			
Grant receipts	\$ -	\$ 425,424	\$ 425,424
Transportation fees	-	14,052	14,052
Commodities	-	15,360	15,360
Other revenues	<u>808</u>	<u>6,584</u>	<u>7,392</u>
Total revenues	<u>808</u>	<u>461,420</u>	<u>462,228</u>
<b>Expenditures:</b>			
Bad debts	-	-	-
Personnel and fringe benefits	-	208,729	208,729
Travel	-	937	937
Operating services and supplies	5,975	27,618	33,593
Meal costs	-	25,370	25,370
Vehicle maintenance and insurance	-	36,019	36,019
Emergency crisis and rent assistance	-	5,352	5,352
Energy and emergency assistance	-	101,528	101,528
Prevention of homelessness assistance	-	-	-
Purchase of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>5,975</u>	<u>405,553</u>	<u>411,528</u>
Excess (deficiency) of revenues over expenditures	<u>( 5,167 )</u>	<u>55,867</u>	<u>50,700</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	3,785	-	3,785
Operating transfers out	<u>-</u>	<u>( 3,785 )</u>	<u>( 3,785 )</u>
Total other financing sources (uses)	<u>3,785</u>	<u>( 3,785 )</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>( 1,382 )</u>	<u>52,082</u>	<u>50,700</u>
Fund balances, beginning	73,214	35,383	108,597
Prior period adjustments	<u>( 3,735 )</u>	<u>( 534 )</u>	<u>( 4,269 )</u>
Fund balances, ending	<u>\$ 68,097</u>	<u>\$ 86,931</u>	<u>\$ 155,028</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, 1998**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ 474,966	\$ 425,424	\$ ( 49,542 )
Other	800	808	8	18,452	35,996	17,544
Total revenues	800	808	8	493,418	461,420	( 31,998 )
Expenditures:						
Bad debts	-	-	-	-	-	-
Personnel and fringe benefits	-	-	-	211,626	208,729	2,897
Travel	-	-	-	2,265	937	1,328
Operating services & supplies	5,975	5,975	-	49,752	27,618	22,134
Meal costs	-	-	-	31,287	25,370	5,917
Vehicle maintenance and insurance	-	-	-	26,000	36,019	( 10,019 )
Emergency crisis and rent assistance	-	-	-	5,310	5,352	( 42 )
Energy and emergency assistance	-	-	-	102,416	101,528	888
Prevention of homeless assistance	-	-	-	-	-	-
Purchase of fixed assets	-	-	-	8,057	-	8,057
Total expenditures	5,975	5,975	-	436,713	405,553	31,160
Excess (deficiency) of revenues over expenditures	( 5,175 )	( 5,167 )	8	56,705	55,867	( 838 )
Other financing sources (uses):						
Operating transfers in	3,875	3,785	( 90 )	-	-	-
Operating transfers out	-	-	-	( 3,785 )	( 3,785 )	-
Total other financing sources (uses)	3,875	3,785	( 90 )	( 3,785 )	( 3,785 )	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ ( 1,300 )	( 1,382 )	\$ ( 82 )	\$ 52,920	52,082	\$ ( 838 )
Fund balances, beginning		73,214			35,383	
Prior period adjustment		( 3,735 )			( 534 )	
Fund balances, ending		\$ 68,097			\$ 86,931	

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, 1998

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, 1998

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, 1998

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, 1998

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 \$95,383, the bank balance was \$108,928. All deposits were fully insured with federal deposit insurance at December 31, 1998.

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, 1998	\$ 125,881
Additions	54,558
Deletions	<u>( 8,990 )</u>
Balance - December 31, 1998	<u>\$ 171,449</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1998

NOTE 5 - DUE FROM/TO OTHER FUNDS

The due from/to other funds at December 31, 1998, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 27,762	\$ -
Special Revenue Funds:		
Thrift Shop	-	2,912
Community Service Block Grant	-	9,971
LIHEAP Energy	-	2,270
Transportation	2,270	14,879
Emergency Food and Shelter	-	-
	<hr/>	<hr/>
Totals	\$ 30,032	\$ 30,032

NOTE 6 - RESERVED AND DESIGNATED FUND BALANCES

Designated fund balances are funds which have been designated and labeled by the various programs as to their use in a future period. At December 31, 1998, the designated fund balances consisted of the following:

<u>Fund</u>	<u>Designated Use</u>	<u>Fund Balance at December 31, 1998</u>
Transportation	Transportation	\$ 69,675
Emergency Food and Shelter	Emergency food and shelter	20
Summer Feeding	Meals for eligible children	57
LIHEAP	Home energy assistance	( 1,828 )
Community Service		
Block Grant	Administrative costs	333
Thrift Shop	Thrift shop operations	<hr/> 18,674
		<hr/> \$ 86,931

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1998

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, 1998, was \$159,623 of which \$142,165 was the covered payroll for employees in the Parochial Retirement System. The Center has twelve 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 7.75% of their salary. The Lincoln Parish Police Jury's contribution requirement for the year ended December 31, 1998 was \$24,524, which consists of \$13,506 from employees and \$11,018 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, 1997, (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 \$881,981,793. The

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1998

NOTE 7 - PENSION PLAN (Continued)

Parochial Retirement System's net assets available for benefits on that date were \$874,023,941 resulting in an unfunded pension benefit obligation of \$7,957,852. 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, 1998.

NOTE 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Variances

When comparing budget to actual amounts for the year ended December 31, 1998, the following governmental fund types had variances of greater than 5%:

Special Revenue Funds:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Community Services Block Grant			
Revenues	\$ 94,135	\$ 70,793	\$ ( 23,342 )
Expenditures	94,135	70,719	23,416
Commodities			
Revenues	26,532	19,217	( 7,315 )
Expenditures	26,532	19,217	7,315

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, 1998.



HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 1998

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 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.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 1998

NOTE 13 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at December 31, 1998 are as follows:

Community Services Block Grant	\$ 11,689
Transportation Funds:	
Department of Transportation and Development	39,884
Department of Health and Human Services	10,689
Department of the Treasury	2,340
Department of Education	-
Ouachita Parish School Board	780
Lincoln Parish Police Jury	24
Department of Agriculture	<u>829</u>
 Total	 \$ <u>66,235</u>

NOTE 14 - YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

Humanitarian Enterprises of Lincoln Parish has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting operations. All of these systems have been assessed, remeditated, and tested and validated.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Humanitarian Enterprises of Lincoln Parish's remediation efforts will be successful in whole or in part, or that parties with whom the Humanitarian Enterprises of Lincoln Parish does business will be year 2000 ready.

**SUPPLEMENTAL INFORMATION SCHEDULES**

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1998

GENERAL FUND

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1998

SPECIAL REVENUE FUNDS

Thrift Shop Fund

This fund is used to support the thrift shop operations. This fund will provide for administrative cost such as salaries, supplies, rent, utilities, etc.

Community Service Block Grant Fund

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

Low Income Home Energy Assistance Program - Energy Fund

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

Summer Feeding

A program to provide meals to children 18 years and younger during the summer. This program was designed to supplement school feeding program to eligible children. This program terminated in August, 1998.

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.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1998

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1998

	<u>Thrift Shop Fund</u>	<u>Community Service Block Grant</u>	<u>LHEAP Energy</u>
Assets:			
Cash	\$ 21,598	\$ 36	\$ 576
Due from other government units	-	11,689	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 21,598</u>	<u>\$ 11,725</u>	<u>\$ 576</u>
Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ 12	\$ 1,421	\$ 134
Due to other funds	2,912	9,971	2,270
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,924</u>	<u>11,392</u>	<u>2,404</u>
Fund equity:			
Fund balances:			
Reserved for subsequent - years' expenditures	-	-	-
Unreserved - designated	<u>18,674</u>	<u>333</u>	<u>( 1,828 )</u>
Total fund equity	<u>18,674</u>	<u>333</u>	<u>( 1,828 )</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 21,598</u>	<u>\$ 11,725</u>	<u>\$ 576</u>

Schedule 1

<u>Summer Food Service Program</u>	<u>Emergency Food and Shelter</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ -	\$ 4,719	\$ ( 829 )	\$ 28,891	\$ 55,048
57	24	829	53,693	66,235
-	-	-	2,270	2,270
<u>\$ 57</u>	<u>\$ 4,743</u>	<u>\$ -</u>	<u>\$ 84,854</u>	<u>\$ 123,553</u>
\$ -	\$ 4,723	\$ -	\$ 300	\$ 6,590
-	-	-	14,879	30,032
-	-	-	-	-
-	4,723	-	15,179	36,622
-	-	-	-	-
<u>57</u>	<u>20</u>	<u>-</u>	<u>69,675</u>	<u>86,931</u>
<u>57</u>	<u>20</u>	<u>-</u>	<u>69,675</u>	<u>86,931</u>
<u>\$ 57</u>	<u>\$ 4,743</u>	<u>\$ -</u>	<u>\$ 84,854</u>	<u>\$ 123,553</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, 1998

	<u>Thrift Shop Fund</u>	<u>Community Service Block Grant</u>	<u>LJHEAP Energy</u>
Revenues:			
Intergovernmental revenues:			
Grant receipts	\$ -	\$ 70,782	\$ 105,046
Transportation fares	-	-	-
Commodities	-	-	-
Miscellaneous Program	-	11	-
	<u>4,124</u>	<u>-</u>	<u>-</u>
Total revenues	<u>4,124</u>	<u>70,793</u>	<u>105,046</u>
Expenditures:			
Bad debts	-	-	-
Personnel and fringe benefits	-	61,216	9,389
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	11,148	7,233	-
Meal costs	-	1,397	-
Travel	-	873	-
Energy and emergency assistance	-	-	97,802
Emergency crisis and rent assistance	-	-	-
Prevention of homelessness assistance	-	-	-
Purchase of fixed assets	-	-	-
	<u>11,148</u>	<u>70,719</u>	<u>107,191</u>
Total expenditures	<u>11,148</u>	<u>70,719</u>	<u>107,191</u>
Excess (deficiency) of revenues over expenditures	<u>( 7,024 )</u>	<u>74</u>	<u>( 2,145 )</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	<u>( 7,024 )</u>	<u>74</u>	<u>( 2,145 )</u>
Fund balances, beginning	9,560	259	2,597
Prior period adjustment	<u>16,138</u>	<u>-</u>	<u>( 2,280 )</u>
Fund balances, ending	<u>\$ 18,674</u>	<u>\$ 333</u>	<u>\$ ( 1,828 )</u>

Schedule 2

<u>Summer Food Service Program</u>	<u>Emergency Food and Shelter</u>	<u>Commodities</u>	<u>Transportation</u>	<u>Total</u>
\$ 24,781	\$ 8,401	\$ 3,857	\$ 212,557	\$ 425,424
-	-	-	14,052	14,052
-	-	15,360	-	15,360
-	-	-	2,449	2,460
-	-	-	-	4,124
<u>24,781</u>	<u>8,401</u>	<u>19,217</u>	<u>229,058</u>	<u>461,420</u>
-	-	-	-	-
12,229	-	3,482	122,413	208,729
-	-	-	36,019	36,019
33	-	375	8,829	27,618
8,613	-	15,360	-	25,370
64	-	-	-	937
-	3,049	-	677	101,528
-	5,352	-	-	5,352
-	-	-	-	-
-	-	-	-	-
<u>20,939</u>	<u>8,401</u>	<u>19,217</u>	<u>167,938</u>	<u>405,553</u>
<u>3,842</u>	<u>-</u>	<u>-</u>	<u>61,120</u>	<u>55,867</u>
<u>( 3,785 )</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 3,785 )</u>
<u>( 3,785 )</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 3,785 )</u>
57	-	-	61,120	52,082
-	20	-	22,947	35,383
-	-	-	( 14,392 )	( 534 )
<u>\$ 57</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 69,675</u>	<u>\$ 86,931</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, 1998

	<u>Title 19</u>	<u>Section 5311</u>
Revenues:		
Grant receipts	\$ 15,504	\$ 68,785
Transportation fares	-	-
Miscellaneous - other	-	-
	<u>15,504</u>	<u>68,785</u>
Total revenues		
Expenditures:		
Bad debts	-	-
Personnel and fringe benefits	8,568	36,723
Vehicle maintenance and insurance	-	11,692
Operating service and supplies	618	2,648
Purchase of fixed assets	-	-
Travel	-	219
	<u>9,186</u>	<u>51,282</u>
Total expenditures		
Excess of revenues over (under) expenditures	<u>6,318</u>	<u>17,503</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	6,318	17,503
Fund balance, beginning	( 9,935 )	( 11,007 )
Prior period adjustment	<u>( 1,007 )</u>	<u>( 4,318 )</u>
Fund balance, ending	<u>\$ ( 4,624 )</u>	<u>\$ 2,178</u>

Schedule 3

<u>Project Indepen- dence</u>	<u>Transpor- tation Fares</u>	<u>Total</u>
\$ 128,268	\$ -	\$ 212,557
-	14,052	14,052
-	2,449	2,449
<u>128,268</u>	<u>16,501</u>	<u>229,058</u>
-	-	-
68,553	8,569	122,413
21,553	2,774	36,019
4,945	618	8,829
-	-	-
<u>405</u>	<u>53</u>	<u>677</u>
<u>95,456</u>	<u>12,014</u>	<u>167,938</u>
<u>32,812</u>	<u>4,487</u>	<u>61,120</u>
-	-	-
-	-	-
32,812	4,487	61,120
36,661	7,228	22,947
<u>( 8,060 )</u>	<u>( 1,007 )</u>	<u>( 14,392 )</u>
<u>\$ 61,413</u>	<u>\$ 10,708</u>	<u>\$ 69,675</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

	<u>1/01/98 through 6/30/98</u>	<u>07/01/98 through 12/31/98</u>	<u>Total</u>
Revenues:			
Grant receipts	\$ <u>64,134</u>	\$ <u>64,134</u>	\$ <u>128,268</u>
Total revenues	<u>64,134</u>	<u>64,134</u>	<u>128,268</u>
Expenditures:			
Personnel and fringe benefits	34,277	34,276	68,553
Vehicle maintenance and insurance	10,776	10,777	21,553
Operating services and supplies	2,473	2,472	4,945
Travel	<u>202</u>	<u>203</u>	<u>405</u>
Total expenditures	<u>47,728</u>	<u>47,728</u>	<u>95,456</u>
Excess of revenues over (under) expenditures	16,406	16,406	32,812
Fund balance, beginning	-	36,661	36,661
Prior period adjustment	<u>-</u>	<u>( 8,060 )</u>	<u>( 8,060 )</u>
Fund balance, ending	<u>\$ 16,406</u>	<u>\$ 45,007</u>	<u>\$ 61,413</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS -  
TRANSPORTATION FUNDS - SECTION 5311  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>1/01/98 through 6/30/98</u>	<u>07/01/98 through 12/31/98</u>	<u>Total</u>
Revenues:			
Grant receipts - Section 5311	\$ <u>28,900</u>	\$ <u>39,885</u>	\$ <u>68,785</u>
Total revenues	<u>28,900</u>	<u>39,885</u>	<u>68,785</u>
Expenditures:			
Personnel and fringe benefits	15,428	21,295	36,723
Operating services and supplies	1,112	1,536	2,648
Travel	92	127	219
Vehicle maintenance and insurance	4,912	6,780	11,692
Purchase of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>21,544</u>	<u>29,738</u>	<u>51,282</u>
Excess (deficit) of revenues over expenditures	7,356	10,147	17,503
Fund balance, beginning	-	( 11,007 )	( 11,007 )
Prior period adjustment	<u>-</u>	<u>( 4,318 )</u>	<u>( 4,318 )</u>
Fund balance, ending	<u>\$ 7,356</u>	<u>\$ ( 5,178 )</u>	<u>\$ 2,178</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 - THRIFT SHOP FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Program Revenue	\$ 2,500	\$ 4,124	\$ 1,624
Total revenues	<u>2,500</u>	<u>4,124</u>	<u>1,624</u>
Expenditures:			
Operating services and supplies	<u>9,500</u>	<u>11,148</u>	<u>( 1,648 )</u>
Total expenditures	<u>9,500</u>	<u>11,148</u>	<u>( 1,648 )</u>
Excess of revenues over expenditures	<u>\$ ( 7,000 )</u>	<u>( 7,024 )</u>	<u>\$ ( 24 )</u>
Fund balance, beginning		9,560	
Prior period adjustment		<u>16,138</u>	
Fund balance, ending		<u>\$ 18,674</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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Employment and Training	\$ 94,135	\$ 70,782	\$ ( 23,353 )
Prevention of homelessness	-	-	-
Program income	-	-	-
Interest	-	11	11
	<u>94,135</u>	<u>70,793</u>	<u>( 23,342 )</u>
Expenditures:			
Administration:			
Personnel and fringe benefits	33,266	30,934	2,332
Travel	1,500	874	626
Other	14,557	5,479	9,078
Program activities:			
Salaries and fringe benefits	30,668	30,282	386
Other support costs	12,747	1,753	10,994
Community food and nutrition	1,397	1,397	-
From program income	-	-	-
Prevention of homelessness	-	-	-
	<u>94,135</u>	<u>70,719</u>	<u>23,416</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	74	<u>\$ 74</u>
Fund balance, beginning		259	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 333</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, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts - DHHR	\$ 108,866	\$ 105,046	\$ ( 3,820 )
Total revenues	<u>108,866</u>	<u>105,046</u>	<u>( 3,820 )</u>
Expenditures:			
Personnel and fringe benefits	9,581	9,389	192
Energy assistance	<u>99,285</u>	<u>97,802</u>	<u>1,483</u>
Total expenditures	<u>108,866</u>	<u>107,191</u>	<u>1,675</u>
Excess of revenues over expenditures	<u>\$ -</u>	( 2,145 )	\$ ( 2,145 )
Fund balance, beginning		2,597	
Prior period adjustment		<u>( 2,280 )</u>	
Fund balance, ending		<u>\$ ( 1,828 )</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, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Grant receipts - Federal Emergency Management Agency	\$ 8,441	\$ 8,401	\$ ( 40 )
Total revenues	<u>8,441</u>	<u>8,401</u>	<u>( 40 )</u>
Expenditures:			
Travel	-	-	-
Emergency crisis and rent assistance	5,310	5,352	( 42 )
Energy and emergency assistance	<u>3,131</u>	<u>3,049</u>	<u>82</u>
Total expenditures	<u>8,441</u>	<u>8,401</u>	<u>40</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		<u>20</u>	
Fund balance, ending		<u>\$ 20</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS - COMMODITIES  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts - Louisiana Department of Agriculture	\$ 26,532	\$ 19,217	\$ ( 7,315 )
Total revenues	<u>26,532</u>	<u>19,217</u>	<u>( 7,315 )</u>
Expenditures:			
Personnel and fringe benefits	3,482	3,482	-
Operating services and supplies	<u>23,050</u>	<u>15,735</u>	<u>7,315</u>
Total expenditures	<u>26,532</u>	<u>19,217</u>	<u>7,315</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues and other sources over expenditures and other uses	\$ -	-	\$ -
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, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts	\$ 212,268	\$ 212,557	\$ 289
Transportation Fares	13,500	14,052	552
Miscellaneous - other	<u>2,452</u>	<u>2,449</u>	<u>( 3 )</u>
Total revenues	<u>228,220</u>	<u>229,058</u>	<u>838</u>
Expenditures:			
Personnel and fringe benefits	122,400	122,413	( 13 )
Vehicle maintenance and supplies	35,800	36,019	( 219 )
Operating services and supplies	9,400	8,829	571
Travel	700	677	23
Purchase of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>168,300</u>	<u>167,938</u>	<u>362</u>
Excess (deficit) of revenues over expenditures	59,920	61,120	1,200
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues and other sources over (under) expenditures and other uses	<u>\$ 59,920</u>	61,120	<u>\$ 1,200</u>
Fund balance, beginning		22,947	
Prior period adjustment		<u>( 14,392 )</u>	
Fund balance, ending		<u>\$ 69,675</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
 RUSTON, LOUISIANA  
 RECONCILIATION OF BUDGET FIGURES  
 SPECIAL REVENUE FUNDS - CSBG  
 FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>CSBG Fiscal Grant</u>	<u>Budget 10/1/97- 12/31/97</u>	<u>12/31/98 Budget</u>
Revenues:			
Grant receipts - Louisiana Department of Employment and Training	\$ 132,309	\$ 38,174	\$ 94,135
Prevention of homelessness	-	-	-
Program income	-	-	-
Interest	<u>1</u>	<u>1</u>	<u>-</u>
Total revenues	<u>132,310</u>	<u>38,175</u>	<u>94,135</u>
Expenditures:			
Administration:			
Salaries and fringe benefits	53,128	19,862	33,266
Travel	1,500	-	1,500
Other	14,557	-	14,557
Program activities:			
Salaries and fringe benefits	48,981	18,313	30,668
Other support costs	12,747	-	12,747
Community food and nutrition	1,397	-	1,397
From program income	-	-	-
Prevention of homelessness	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>132,310</u>	<u>38,175</u>	<u>94,135</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 1998

Compensation Paid Board Members

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

Federally Assisted Programs

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 1998

Source of Federal Assistance/ Agency Name (s)	Program Name	Federal CFDA Number	Award Number
United States Department of Agriculture:			
Passed through State:			
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	97P0048 98P0048
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 5311	20.509	LA-18-X015 LA-18-X016
Federal Emergency Management Agency	Emergency Food and Shelter	83.516	11-3648-00
Total U. S. Department of Transportation			
Total Federal Receipts and Expenditures			

<u>Award Period</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
01/01/98 - 12/31/98	\$ <u>3,857</u>	\$ <u>3,857</u>
	<u>3,857</u>	<u>3,857</u>
01/01/98 - 09/30/98	44,005	48,799
10/01/98 - 12/31/98	26,777	21,920
01/01/98 - 12/31/98	105,046	107,191
01/01/98 - 12/31/98	15,504	15,504
01/01/98 - 06/30/98	42,756	31,815
07/01/98 - 12/31/98	<u>85,512</u>	<u>63,641</u>
	<u>319,600</u>	<u>288,870</u>
01/01/98 - 06/30/98	28,900	21,538
07/01/98 - 12/31/98	39,885	29,744
01/01/98 - 12/31/98	<u>8,401</u>	<u>8,401</u>
	<u>77,186</u>	<u>59,683</u>
	\$ <u>400,643</u>	\$ <u>352,410</u>



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

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

I have audited the financial statements of the Humanitarian Enterprises of Lincoln Parish, a component unit of Lincoln Parish Police Jury, as of and for the year ended December 31, 1998, and have issued my report thereon dated May 28, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Humanitarian Enterprises of Lincoln Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

WILLIAM R. HULSEY  
Certified Public Accountant

A handwritten signature in black ink, appearing to read "Wm. R. Hulsey", written in a cursive style.

May 28, 1999

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH  
RUSTON, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1998

Finding 97-1:

Condition:

Procedural inconsistencies due to staff turnover who were taking applications on the LIHEAP Program of the Humanitarian Enterprises of Lincoln Parish.

Recommendation:

Implement a checklist for the Executive Director and LIHEAP Program staff to ensure that all procedures are followed consistently each month.

Current Status:

A checklist has been implemented.