

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000
WITH SUPPLEMENTAL INFORMATION SCHEDULES

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
 RUSTON, LOUISIANA
 COMPONENT UNIT FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2000
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
 RUSTON, LOUISIANA
 FINANCIAL STATEMENTS
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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, 2000, 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, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 8, 2001 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, APAC
Certified Public Accountant

Handwritten signature of William R. Hulsey in cursive script.

June 8, 2001

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2000

	Governmental Fund Types		Account Group	Totals (Memorandum Only)
	General Fund	Special Revenue Funds	General Fixed Asset Account Group	
Assets:				
Cash	\$ 60,994	\$ 93,306	\$ -	\$ 154,300
Investments	-	-	-	-
Accounts receivable	-	63,758	-	63,758
Intergovernmental receivable	-	192	-	192
Due from other funds	5,897	2,496	-	8,393
General fixed assets	-	-	182,015	182,015
TOTAL ASSETS	<u>\$ 66,891</u>	<u>\$ 159,752</u>	<u>\$ 182,015</u>	<u>\$ 408,658</u>
Liabilities and Fund Equity:				
Liabilities:				
Accounts payable	\$ -	\$ 2,417	\$ -	\$ 2,417
Due to other funds	-	8,393	-	8,393
Total liabilities	<u>-</u>	<u>10,810</u>	<u>-</u>	<u>10,810</u>
Fund Equity:				
Fund Balance:				
Investment in general fixed assets	-	-	182,015	182,015
Unreserved:				
Designated	-	148,942	-	148,942
Undesignated	66,891	-	-	66,891
Total fund equity	<u>66,891</u>	<u>148,942</u>	<u>182,015</u>	<u>397,848</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 66,891</u>	<u>\$ 159,752</u>	<u>\$ 182,015</u>	<u>\$ 408,658</u>

The accompanying 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 BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

	General Fund	Special Revenue Funds	Totals (Memorandum Only)
Revenues:			
Intergovernmental:			
Grant receipts	\$ 2,499	\$ 422,929	\$ 425,428
Transportation fees	-	8,533	8,533
Commodities	-	8,992	8,992
Other revenues	745	1,449	2,194
Total revenues	3,244	441,903	445,147
Expenditures:			
Personnel and fringe benefits	-	243,848	243,848
Vehicle maintenance and insurance	-	18,487	18,487
Operating services and supplies	3,386	34,097	37,483
Travel	-	1,884	1,884
Emergency crisis and rent assistance	-	2,422	2,422
Energy and emergency assistance	-	77,575	77,575
Other support costs	-	18,357	18,357
Teen pregnancy expense	2,498	-	2,498
Purchase of fixed assets	-	149	149
Total expenditures	5,884	396,819	402,703
Excess (deficiency) of revenues over expenditures	(2,640)	45,084	42,444
Other financing sources (uses):			
Operating transfers in	3,047	-	(3,047)
Operating transfers out	-	(3,047)	3,047
Total other financing sources (uses)	3,047	(3,047)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	407	42,037	42,444
Fund balance, beginning	66,484	106,955	173,439
Prior period adjustment	-	(50)	(50)
Fund balance, ending	\$ 66,891	\$ 148,942	\$ 215,833

The accompanying 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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grants	\$ 2,500	\$ 2,499	\$ (1)
Other	900	745	(155)
Total revenues	<u>3,400</u>	<u>3,244</u>	<u>(156)</u>
Expenditures:			
Personnel and fringe benefits	4,383	-	4,383
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	3,475	3,386	89
Teen pregnancy expense	2,500	2,498	2
Purchase of fixed assets	-	-	-
Total expenditures	<u>10,358</u>	<u>5,884</u>	<u>4,474</u>
Excess (deficiency) of revenues over expenditures	<u>(6,958)</u>	<u>(2,640)</u>	<u>4,318</u>
Other financing sources (uses):			
Operating transfers in	3,000	3,047	47
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>3,000</u>	<u>3,047</u>	<u>47</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (3,958)</u>	407	<u>\$ 4,365</u>
Fund balance, beginning		<u>66,484</u>	
Fund balance, ending		<u>\$ 66,891</u>	

The accompanying 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 - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants	\$ 401,525	\$ 440,454	\$ 38,929
Other	<u>1,350</u>	<u>1,449</u>	<u>99</u>
Total revenues	<u>402,875</u>	<u>441,903</u>	<u>39,028</u>
Expenditures:			
Personnel and fringe benefits	246,631	243,848	2,783
Vehicle maintenance and insurance	18,423	18,487	(64)
Operating services and supplies	55,921	34,097	21,824
Travel	-	1,884	(1,884)
Emergency crisis and rent assistance	27,813	77,575	(49,762)
Energy and emergency assistance	51,830	2,422	49,408
Prevention of homelessness assistance	-	18,357	(18,357)
Purchase of fixed assets	-	149	(149)
Community food and nutrition	<u>1,767</u>	<u>-</u>	<u>1,767</u>
Total expenditures	<u>402,385</u>	<u>396,819</u>	<u>5,566</u>
Excess (deficiency) of revenues over expenditures	<u>490</u>	<u>45,084</u>	<u>44,594</u>
Other financing sources (uses):			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>(3,047)</u>	<u>(3,047)</u>
Total other financing sources (uses)	<u>-</u>	<u>(3,047)</u>	<u>(3,047)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 490</u>	<u>42,037</u>	<u>\$ 41,547</u>
Fund balance, beginning		106,955	
Prior period adjustment		<u>(50)</u>	
Fund balance, ending		<u>\$ 148,942</u>	

The accompanying 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, 2000

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 Fund Types

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

General Fund

This fund is established to account for resources devoted to financing the general services that the Fire Protection District performs. Fees and other revenues used to finance the fundamental operation of the Fire Protection District are included in this fund. The fund is charged with all costs of operating the Fire Protection District for which a separate fund has not been established.

Debt Service Fund

This fund is established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds and Special Assessment Funds.

Equipment Replacement Fund

This fund is established to reserve funds for the replacement of equipment when necessary.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to the governmental fund types, the Humanitarian Enterprises of Lincoln Parish also maintains two account groups as described below:

General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. The governmental fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on its balance sheet. Its reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the governmental fund type operations are accounted for in the general fixed assets account group, rather than in the governmental fund. No depreciation has been provided on such general fixed assets. Public domain or infrastructures are not capitalized. All fixed assets are valued at historical cost.

General Long Term Debt Account Group

This account group is used to account for the outstanding principal balance of general obligation bonds and other long-term debt not recorded in proprietary funds.

The account group is not a "fund". Its purpose is to measure financial position, not results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Budgeting Procedures

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

The executive director of the H.E.L.P Center and the secretary-treasurer of the Police Jury are authorized to transfer budget amounts within a function by object classification; however, any revisions that alter the total expenditures of any function must be approved by the executive director of the H.E.L.P Center or the Lincoln Parish Police Jury. The level of budgetary responsibility is by total appropriations; however, for report purposes, this level has been expanded to a functional basis.

Fixed Assets

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

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

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

The following annual and sick leave policies are in effect:

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 are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Funding Policies

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash includes demand deposits and money market accounts. The Center's policy is to include short-term interest bearing deposits having a maturity of three months or less as cash equivalents in the financial statements. 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.

Valuation of Carrying Amounts of Deposits

Cash is reported at net book value – the December 31, 2000, bank balance plus any deposits in transit and less any outstanding checks that have not cleared the bank as of that date.

NOTE 2 - CASH

At year end, the carrying amount (book amount) of the Center's deposits was \$154,300, the bank balance was \$158,743. All deposits were fully insured with federal deposit insurance at December 31, 2000.

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

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

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

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

Equipment:	
Balance - January 1, 2000	\$ 194,777
Adjustments	(12,762)
Additions	-
Deletions	-
	<hr/>
Balance - December 31, 2000	\$ <u>182,015</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 5 - DUE FROM/TO OTHER FUNDS

The due from/to other funds at December 31, 2000, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 5,897	\$ -
Special Revenue Funds:		
Medicare Application Assistance	579	1,917
Community Service Block Grant	1,917	2,342
Commodities	-	-
LIHEAP Energy	-	2,752
Transportation	-	880
Emergency Food and Shelter	-	502
	<u> </u>	<u> </u>
Totals	<u>\$ 8,393</u>	<u>\$ 8,393</u>

NOTE 6 - RESERVED AND DESIGNATED FUND BALANCES

Designated fund balances are funds which have been designated and labeled by the various programs as to their use in a future period. At December 31, 2000, the designated fund balances consisted of the following:

<u>Fund</u>	<u>Designated Use</u>	<u>Fund Balance at December 31, 2000</u>
Commodities	Commodities	\$ 187
Transportation	Transportation	135,540
Emergency Food and Shelter	Emergency food and shelter	201
Summer Feeding	Meals for eligible children	4
LIHEAP Home energy assistance		(643)
Community Service		
Block Grant	Administrative costs	(484)
Medicare	Medicare application assistance	<u>14,137</u>
	Total	<u>\$ 148,942</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

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, 2000, was \$187,486 of which \$28,014 was the covered payroll for employees in the Parochial Retirement System. The Center has twelve employees covered under this retirement system.

NOTE 8 - OPERATING TRANSFERS

Operating transfers in/out at December 31, 2000, are as follows:

	<u>Operating Transfer In</u>	<u>Operating Transfer Out</u>
General Fund	\$ 3,047	\$ -
Special Revenue Fund	-	3,047

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 9 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget/Actual Variances

When comparing budget to actual amounts for the year ended December 31, 2000, the following governmental fund types had unfavorable variances of greater than 5%:

Special Revenue Funds:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Community Services Block Grant			
Revenues	\$ 96,397	\$ 79,350	\$ (17,047)
Medicare Application Assistance			
Revenues	3,360	2,982	(378)
Commodities			
Expenditures	10,432	2,526	(7,906)

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, 2000.

NOTE 11 - FEDERALLY ASSISTED PROGRAMS

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

NOTE 12 - DEFERRED COMPENSATION PLAN

Employees of the Humanitarian Enterprises of Lincoln Parish (Center) may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 12 - DEFERRED COMPENSATION PLAN (Continued)

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

The deferred compensation plan is administered by PEBSCO (Public Employees Benefit Service Corporation). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the Benefit Service Corporation, until paid or made available to the employees or beneficiaries, are the property of the Center subject only to the claims of the Center's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Center, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Center believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise.

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

NOTE 13 - DUE FROM OTHER GOVERNMENTS

There were no amounts due from other governments at December 31, 2000.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2000

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, 2000

SPECIAL REVENUE FUNDS

Medicare Application Program

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

Community Service Block Grant Fund

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

Low Income Home Energy Assistance Program - Energy Fund

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

Summer Food Service Program

These funds are dedicated for the use of feeding children from 0 – 18 years old a balanced meal during summer school vacation.

Emergency Food and Shelter

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

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2000

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
COMBINING BALANCE SHEET
DECEMBER 31, 2000

	<u>Medicare</u>	<u>Community Service Block Grant</u>	<u>LIHEAP Energy</u>
Assets:			
Cash	\$ 14,397	\$ 17	\$ 2,109
Accounts receivable	1,078	-	-
Due from other government units	-	-	-
Due from other funds	<u>579</u>	<u>1,917</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 16,054</u>	<u>\$ 1,934</u>	<u>\$ 2,109</u>
 Liabilities and fund equity:			
Liabilities:			
Accounts payable	\$ -	\$ 76	\$ -
Due to other funds	<u>1,917</u>	<u>2,342</u>	<u>2,752</u>
Total liabilities	<u>1,917</u>	<u>2,418</u>	<u>2,752</u>
 Fund equity:			
Fund balances:			
Unreserved - designated	<u>14,137</u>	<u>(484)</u>	<u>(643)</u>
Total fund equity	<u>14,137</u>	<u>(484)</u>	<u>(643)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 16,054</u>	<u>\$ 1,934</u>	<u>\$ 2,109</u>

Summer Food Service Program	Emergency Food and Shelter	Commodities	Transportation	Total
\$ 4	\$ 2,798	\$ (5)	\$ 73,986	\$ 93,306
-	-	-	62,680	63,758
-	-	192	-	192
-	-	-	-	2,496
<u>\$ 4</u>	<u>\$ 2,798</u>	<u>\$ 187</u>	<u>\$ 136,666</u>	<u>\$ 159,752</u>
\$ -	\$ 2,095	\$ -	\$ 246	\$ 2,417
-	502	-	880	8,393
-	2,597	-	1,126	10,810
<u>4</u>	<u>201</u>	<u>187</u>	<u>135,540</u>	<u>148,942</u>
<u>4</u>	<u>201</u>	<u>187</u>	<u>135,540</u>	<u>148,942</u>
<u>\$ 4</u>	<u>\$ 2,798</u>	<u>\$ 187</u>	<u>\$ 136,666</u>	<u>\$ 159,752</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, 2000

	Medicare	Community Service Block Grant	LIHEAP Energy
Revenues:			
Intergovernmental revenues:			
Grant receipts	\$ 2,982	\$ 79,350	\$ 78,691
Transportation fares	-	-	-
Commodities	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>2,982</u>	<u>79,350</u>	<u>78,691</u>
Expenditures:			
Personnel and fringe benefits	11,355	69,447	5,187
Vehicle maintenance and insurance	-	-	-
Operating services and supplies	1,247	-	-
Travel	-	889	-
Energy and emergency assistance	-	-	72,746
Emergency crisis and rent assistance	-	-	-
Other support costs	-	9,365	-
Purchase of fixed assets	-	149	-
Total expenditures	<u>12,602</u>	<u>79,850</u>	<u>77,933</u>
Excess (deficiency) of revenues over expenditures	<u>(9,620)</u>	<u>(500)</u>	<u>758</u>
Other financing sources (uses):			
Operating transfers in (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(9,620)</u>	<u>(500)</u>	<u>758</u>
Fund balances, beginning	23,317	74	(1,401)
Prior period adjustment	440	(58)	-
Fund balances, ending	<u>\$ 14,137</u>	<u>\$ (484)</u>	<u>\$ (643)</u>

Summer Food Service Program	Emergency Food and Shelter	Commodities	Transportation	Total
\$ 17,115	\$ 9,364	\$ 1,607	\$ 233,820	\$ 422,929
-	-	-	8,533	8,533
-	-	8,992	-	8,992
-	-	-	1,449	1,449
<u>17,115</u>	<u>9,364</u>	<u>10,599</u>	<u>243,802</u>	<u>441,903</u>
8,051	-	1,279	148,529	243,848
-	-	-	18,487	18,487
6,070	1,972	161	24,647	34,097
-	-	-	995	1,884
-	4,829	-	-	77,575
-	2,422	-	-	2,422
-	-	8,992	-	18,357
-	-	-	-	149
<u>14,121</u>	<u>9,223</u>	<u>10,432</u>	<u>192,658</u>	<u>396,819</u>
<u>2,994</u>	<u>141</u>	<u>167</u>	<u>51,144</u>	<u>45,084</u>
<u>(3,047)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,047)</u>
<u>(3,047)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,047)</u>
(53)	141	167	51,144	42,037
57	60	20	84,828	106,955
-	-	-	(432)	(50)
<u>\$ 4</u>	<u>\$ 201</u>	<u>\$ 187</u>	<u>\$ 135,540</u>	<u>\$ 148,942</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, 2000

	Title 19
Revenues:	
Grant receipts	\$ 13,486
Transportation fares	-
Miscellaneous	-
Total revenues	13,486
Expenditures:	
Personnel and fringe benefits	8,216
Vehicle maintenance and insurance	1,023
Operating services and supplies	1,363
Travel	55
Total expenditures	10,657
Excess (deficiency) of revenues over expenditures	2,829
Other financing sources (uses):	
Operating transfers in (out)	-
Total other financing sources (uses)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,829
Fund balances, beginning	(3,459)
Prior period adjustment	-
Fund balances, ending	\$ (630)

Section 5311	Project Independence	Transportation Fares	Total
\$ 98,326	\$ 117,828	\$ 4,180	\$ 233,820
-	-	8,533	8,533
-	-	1,449	1,449
<u>98,326</u>	<u>117,828</u>	<u>14,162</u>	<u>243,802</u>
59,902	71,783	8,628	148,529
7,456	8,935	1,073	18,487
9,940	11,912	1,432	24,647
401	481	58	995
<u>77,699</u>	<u>93,111</u>	<u>11,191</u>	<u>192,658</u>
<u>20,627</u>	<u>24,717</u>	<u>2,971</u>	<u>51,144</u>
-	-	-	-
-	-	-	-
-	-	-	-
20,627	24,717	2,971	51,144
8,214	68,729	11,344	84,828
-	-	(432)	(432)
<u>\$ 28,841</u>	<u>\$ 93,446</u>	<u>\$ 13,883</u>	<u>\$ 135,540</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, 2000

	01/01/2000 through 06/30/2000	07/01/2000 through 12/31/2000	Total
Revenues:			
Grant receipts - Section 5311	\$ 49,163	\$ 49,163	\$ 98,326
Total revenues	49,163	49,163	98,326
Expenditures:			
Personnel and fringe benefits	29,951	29,951	59,902
Vehicle maintenance and insurance	3,728	3,728	7,456
Operating services and supplies	4,970	4,970	9,940
Travel	201	200	401
Purchase of fixed assets	-	-	-
Total expenditures	38,850	38,849	77,699
Excess (deficiency) of revenues over expenditures	10,313	10,314	20,627
Fund balances, beginning	9,323	(1,109)	8,214
Prior period adjustment	-	-	-
Fund balances, ending	\$ 19,636	\$ 9,205	\$ 28,841

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, 2000

	01/01/2000 through 06/30/2000	07/01/2000 through 12/31/2000	Total
Revenues:			
Grant receipts	\$ 58,914	\$ 58,914	\$ 117,828
Total revenues	<u>58,914</u>	<u>58,914</u>	<u>117,828</u>
Expenditures:			
Personnel and fringe benefits	35,892	35,891	71,783
Vehicle maintenance and insurance	4,467	4,468	8,935
Operating services and supplies	5,956	5,956	11,912
Travel	<u>240</u>	<u>241</u>	<u>481</u>
Total expenditures	<u>46,555</u>	<u>46,556</u>	<u>93,111</u>
Excess (deficiency) of revenues over expenditures	12,359	12,358	24,717
Fund balances, beginning	34,364	34,365	68,729
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 46,723</u>	<u>\$ 46,723</u>	<u>\$ 93,446</u>

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
SPECIAL REVENUE FUNDS - MEDICARE APPLICATION ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Program revenue	\$ 3,360	\$ 2,982	\$ (378)
Total revenues	<u>3,360</u>	<u>2,982</u>	<u>(378)</u>
Expenditures:			
Personnel and fringe benefits	11,370	11,355	15
Operating services and supplies	<u>1,500</u>	<u>1,247</u>	<u>253</u>
Total expenditures	<u>12,870</u>	<u>12,602</u>	<u>268</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (9,510)</u>	<u>(9,620)</u>	<u>\$ (110)</u>
Fund balance, beginning		23,317	
Prior period adjustment		<u>440</u>	
Fund balance, ending		<u>\$ 14,137</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 - COMMUNITY SERVICES BLOCK GRANT (CSBG)
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grant receipts - Louisiana Department of Employment and Training	<u>\$ 96,397</u>	<u>\$ 79,350</u>	<u>\$ (17,047)</u>
Total revenues	<u>96,397</u>	<u>79,350</u>	<u>(17,047)</u>
Expenditures:			
Administration:			
Personnel and fringe benefits	41,870	44,565	(2,695)
Travel	1,500	889	611
Other	7,000	9,304	(2,304)
Purchase of fixed assets	2,500	149	2,351
Program activities:			
Salaries and fringe benefits	26,484	24,882	1,602
Travel	1,000	-	1,000
Other support costs	13,276	61	13,215
Purchase of fixed assets	1,000	-	1,000
Community food and nutrition	<u>1,767</u>	<u>-</u>	<u>1,767</u>
Total expenditures	<u>96,397</u>	<u>79,850</u>	<u>16,547</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>(500)</u>	<u>\$ (500)</u>
Fund balance, beginning		74	
Prior period adjustment		<u>(58)</u>	
Fund balance, ending		<u>\$ (484)</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts - DHHR	\$ 51,960	\$ 51,960	\$ -
Heat crisis grant	26,050	26,731	681
Total revenues	78,010	78,691	681
Expenditures:			
Administration:			
Personnel and fringe benefits	5,187	5,187	-
Heat crisis assistance	25,403	25,336	67
Energy assistance	47,420	47,410	10
Total expenditures	78,010	77,933	77
Excess (deficiency) of revenues over expenditures	\$ -	758	\$ 758
Fund balance, beginning		(1,401)	
Prior period adjustment		-	
Fund balance, ending		\$ (643)	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
SPECIAL REVENUE FUNDS - SUMMER FOOD SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Grants	<u>\$ 17,939</u>	<u>\$ 17,115</u>	<u>\$ (824)</u>
Total revenues	<u>17,939</u>	<u>17,115</u>	<u>(824)</u>
Expenditures:			
Personnel and fringe benefits	8,729	8,051	678
Operating services and supplies	<u>6,210</u>	<u>6,070</u>	<u>140</u>
Total expenditures	<u>14,939</u>	<u>14,121</u>	<u>818</u>
Excess (deficiency) of revenues over expenditures	3,000	2,994	(6)
Operating transfers in (out)	<u>(3,000)</u>	<u>(3,047)</u>	<u>(47)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	(53)	<u>\$ (53)</u>
Fund balance, beginning		57	
Prior period adjustment		<u>-</u>	
Fund balance, ending		<u>\$ 4</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts - Federal Emergency Management Agency	\$ 9,020	\$ 9,364	\$ 344
Total revenues	<u>9,020</u>	<u>9,364</u>	<u>344</u>
Expenditures:			
Operating services and supplies	2,200	1,972	228
Emergency crisis and rent assistance	2,410	2,422	(12)
Energy and emergency assistance	4,410	4,829	(419)
Total expenditures	<u>9,020</u>	<u>9,223</u>	<u>(203)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	141	<u>\$ 141</u>
Fund balance, beginning		60	
Prior period adjustment		-	
Fund balance, ending		<u>\$ 201</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts - Louisiana Department of Agriculture	\$ 2,526	\$ 1,607	\$ (919)
Commodities	-	8,992	8,992
Total revenues	<u>2,526</u>	<u>10,599</u>	<u>8,073</u>
Expenditures:			
Personnel and fringe benefits	2,291	1,279	1,012
Operating services and supplies	235	161	74
Commodities	-	8,992	(8,992)
Total expenditures	<u>2,526</u>	<u>10,432</u>	<u>(7,906)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	167	<u>\$ 167</u>
Fund balance, beginning		20	
Prior period adjustment		-	
Fund balance, ending		<u>\$ 187</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Grant receipts	\$ 189,473	\$ 233,820	\$ 44,347
Transportation fares	4,800	8,533	3,733
Miscellaneous - other	1,350	1,449	99
Total revenues	<u>195,623</u>	<u>243,802</u>	<u>48,179</u>
Expenditures:			
Personnel and fringe benefits	150,700	148,529	2,171
Vehicle maintenance and supplies	18,423	18,487	(64)
Operating services and supplies	25,500	24,647	853
Travel	1,000	995	5
Total expenditures	<u>195,623</u>	<u>192,658</u>	<u>2,965</u>
Excess (deficiency) of revenues over expenditures	-	51,144	51,144
Operating transfers in (out)	-	-	
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	51,144	<u>\$ 51,144</u>
Fund balance, beginning		84,828	
Prior period adjustment		<u>(432)</u>	
Fund balance, ending		<u>\$ 135,540</u>	

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2000

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 14.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
 RUSTON, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Program Name	Federal CFDA Number	Award Number
United States Department of Agriculture:			
Passed through State:			
Department of Agriculture	Commodities	10.565	22-31-726000673
Total U. S. Department of Agriculture			
United States Department of Health and Human Services:			
Passed through State:			
Department of Employment and Training	Community Service Block Grant	13.665	00P0048
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
Office of Community Development	2000 Community Development Block Grant	14.228	CFMS547461 107900458
Department of Health and Hopsitals	Medicaid Applications		553268
Total U. S. Department of Health and Human Services			
United States Department of Transportation:			
Passed through State:			
Department of Transportation	Urban Mass Transportation Administration - Section 5311	20.509	LA-18-X010 LA-18-X011
Federal Emergency Management Agency	Emergency Food and Shelter	83.516	17-3648-00
Total U. S. Department of Transportation			
Total Federal Receipts and Expenditures			

<u>Award Period</u>	<u>Cash Receipts</u>	<u>Expenditures</u>
01/01/00 - 12/31/00	<u>1,607</u>	<u>1,440</u>
	1,607	1,440
01/01/00 - 12/31/00	79,349	78,997
01/01/00 - 12/31/00	51,960	51,960
01/01/00 - 12/31/00	13,487	13,344
01/01/00 - 6/31/00	58,941	58,139
07/01/00 - 12/31/00	58,941	58,139
01/01/00 - 12/31/00	79,934	78,997
01/01/00 - 12/31/00	<u>2,982</u>	<u>12,602</u>
	<u>345,594</u>	<u>352,178</u>
01/01/00 - 06/30/00	48,626	53,945
07/01/00 - 12/31/00	45,665	56,311
01/01/00 - 12/31/00	<u>9,364</u>	<u>9,224</u>
	<u>103,655</u>	<u>119,480</u>
	<u>450,856</u>	<u>473,098</u>

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

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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, 2000, and have issued my report thereon dated June 8, 2001. 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". The signature is written in a cursive, somewhat stylized font.

June 8, 2001

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

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

Compliance

I have audited the compliance of Humanitarian Enterprises of Lincoln Parish with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2000. Humanitarian Enterprises of Lincoln Parish=s major federal programs are identified in the accompanying Schedule of Federal Expenditures. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Humanitarian Enterprises of Lincoln Parish=s, management. My responsibility is to express an opinion on Humanitarian Enterprises of Lincoln Parish=s compliance based on my audit.

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

In my opinion, the Humanitarian Enterprises of Lincoln Parish, compiled, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

The management of Humanitarian Enterprises of Lincoln Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Humanitarian Enterprises of Lincoln Parish=s, internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended solely for the use of management, members of the Humanitarian Enterprises of Lincoln Parish, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

WILLIAM R. HULSEY
Certified Public Accountant



June 8, 2001

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2000

There were no prior year findings in our report issued June 9, 2000.

HUMANITARIAN ENTERPRISES OF LINCOLN PARISH
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2000
EIN 72-6000673

SECTION I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unqualified
Internal control over financial reporting: Material weakness(es) identified?	No
Reportable condition(s) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Material weakness(es) identified?	No
Reportable condition(s) identified that are not considered to be material weakness(es)?	None reported
Type of auditor’s report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are Required to be reported in accordance With section 510(a) of Circular A-133?	No
Dollar threshold used to distinguish Between type A and type B programs?	\$300,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.