RUSTON, LOUISIANA

LINCOLN TOTAL COMMUNITY ACTION, INC.

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FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

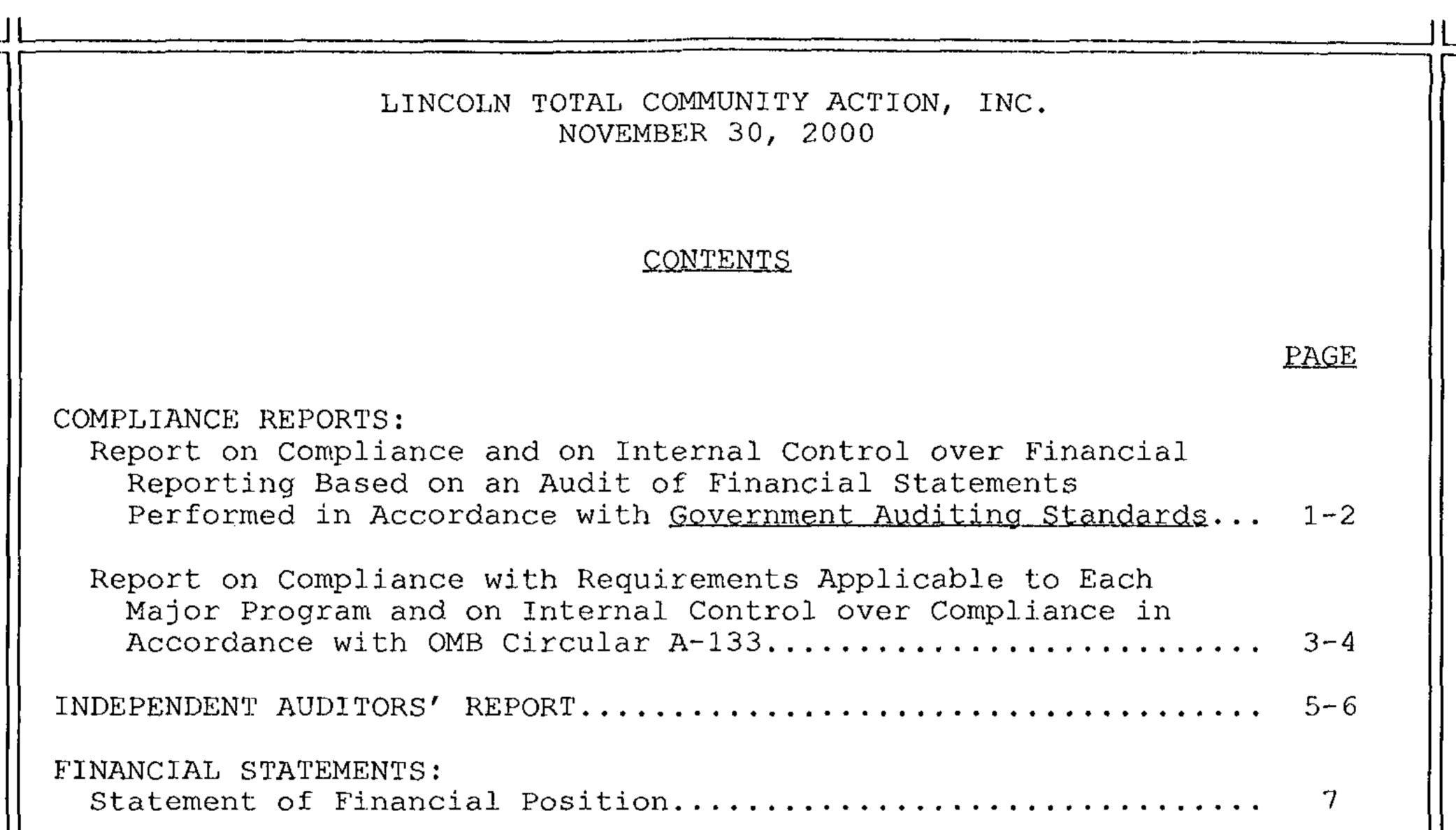
FOR THE YEAR ENDED

NOVEMBER 30, 2000

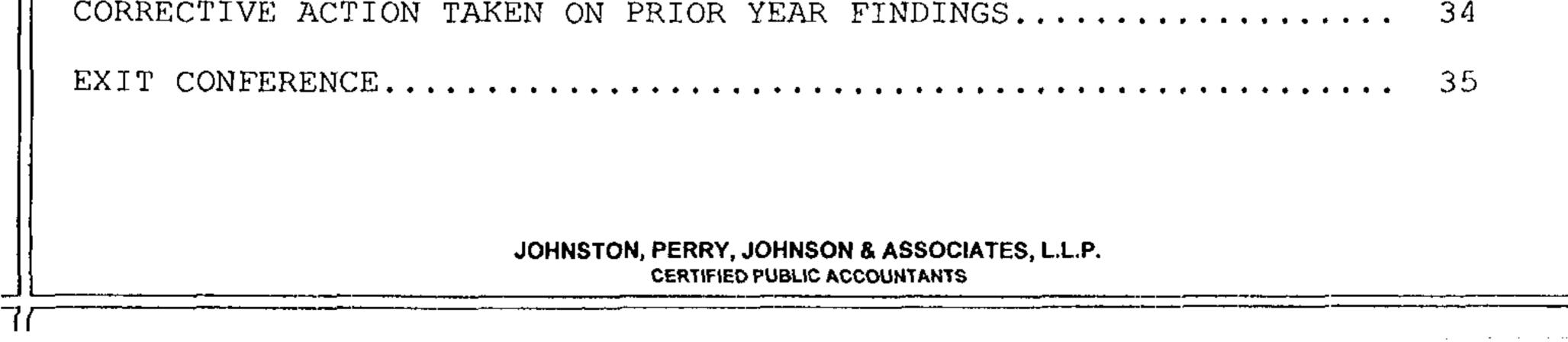
Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date Olo 13/01

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS



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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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Certified Public Accountants 3007 Armand Street Monroe, Louisiana 71201 Telephone (318) 322-5156 or (318) 323-1411 Facsimile (318) 323-6331 Accounting & Auditing

- H.U.D. Audits

- Non-Profit Organizations

Business & Financial Planning

Tax Preparation & Planning

- Individual & Partnership

- Corporate & Fiduciary

Bookkeeping & Payroll Services

May 18, 2001

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

Board of Directors Lincoln Total Community Action, Inc. Ruston, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 2000, and have issued our report thereon dated May 18, 2001. We conducted our audit in accordance with generally accepted accounting standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

<u>Compliance</u>

As part of obtaining reasonable assurance about whether Lincoln Total Community Action, Inc.'s financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under <u>Government Auditing Standards</u>.

Internal Control Over Financial Reporting

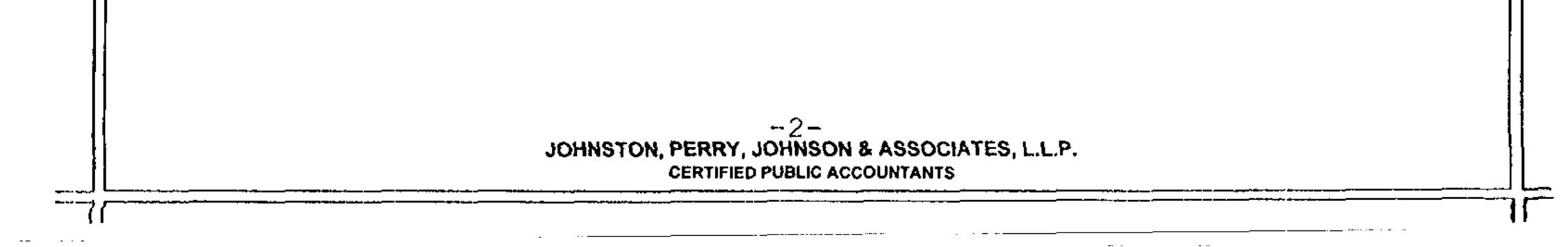
In planning and performing our audit, we considered Lincoln Total Community Action, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS 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. We noted no other matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Johnston, Perry, Johnson & associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS





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May 18, 2001

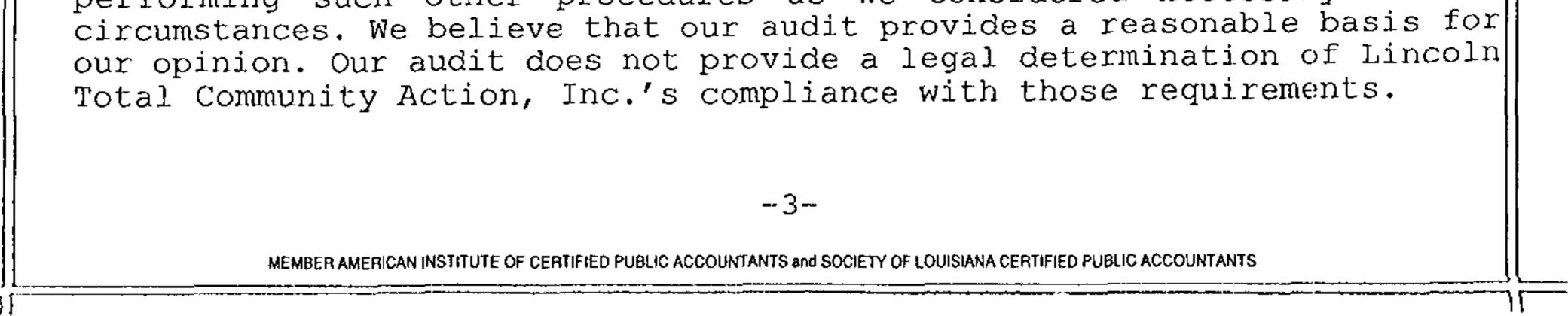
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors Lincoln Total Community Action, Inc. Ruston, Louisiana

<u>Compliance</u>

We have audited the compliance of Lincoln Total Community Action, Inc. with the types of compliance requirements described in the <u>U.S. Office of</u> <u>Management and Budget (OMB) Circular A-133 Compliance Supplement</u> that are applicable to each of its major federal programs for the year ended November 30, 2000. Lincoln Total Community Action, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lincoln Total Community Action, Inc.'s management. Our responsibility is to express an opinion on Lincoln Total Community Action, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted accounting standards; the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States; and OMB Circular A-133, <u>Audits of States, Local Governments, and Non-Profit Organizations</u>. Those standards and OMB Circular A-133 require that we 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 Lincoln Total Community Action, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the



In our opinion, Lincoln Total Community Action, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2000.

Internal Control Over Compliance

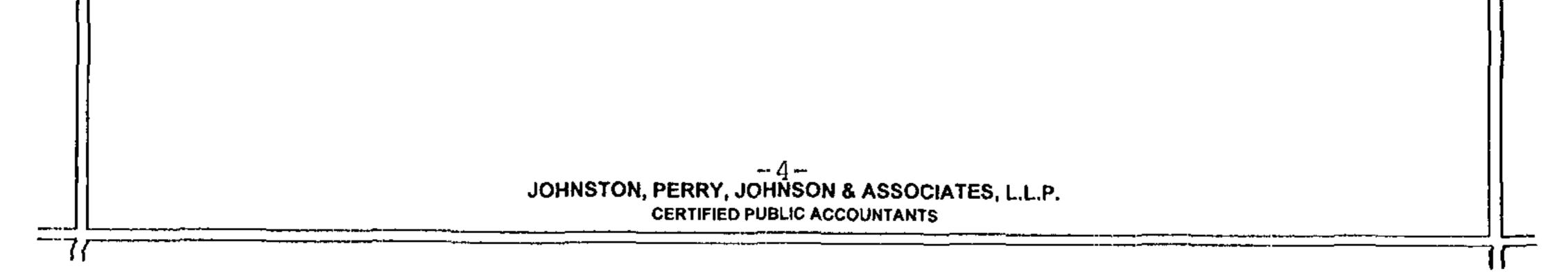
The management of Lincoln Total Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Lincoln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

Our 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. We noted no other matters involving the internal control over compliance and its operations that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Johnston, Perry, Johnson & associates, L.L.P.

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May 18, 2001

INDEPENDENT AUDITORS' REPORT

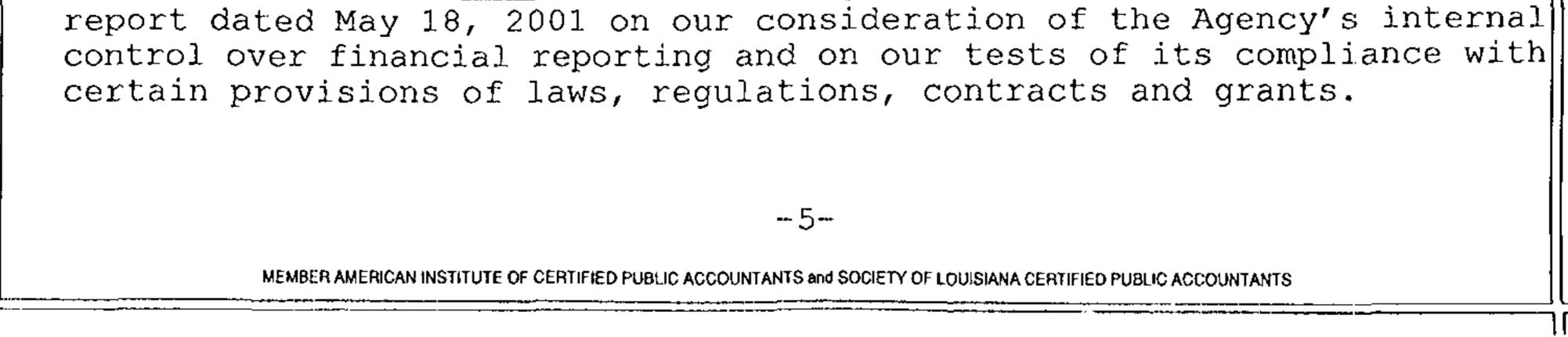
Board of Directors Lincoln Total Community Action, Inc. Ruston, Louisiana

We have audited the accompanying statement of financial position of the Lincoln Total Community Action, Inc. as of and for the year ended November 30, 2000, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, <u>Audits of States</u>, <u>Local</u> <u>Governments and Nonprofit Organizations</u>. Those standards and OMB Circular A-133 require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Total Community Action, Inc., as of November 30, 2000, and the changes in its net assets and cash flows for the year then ended in conformity with generally accepted accounting principles.

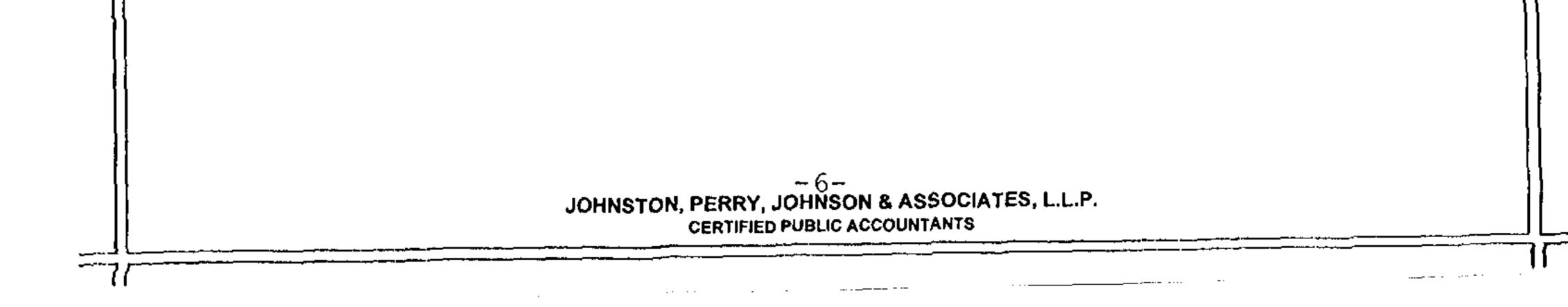
In accordance with <u>Government Auditing Standards</u>, we have also issued a



Our audit was made for the purpose of forming an opinion on the basic financial statements of Lincoln Total Community Action, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents and the accompanying Schedule of Federal Awards for the year ended November 30, 2000, are presented for purposes of additional analysis as required by the Office of Management and Budget (OMB) Circular A-133, <u>Audits of States, Local Governments and Nonprofit Organizations</u> and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Johnston, Perry, Johnson & associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED NOVEMBER 30, 2000

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<u>ASSETS</u>

CURRENT ASSETSCashAccounts Receivable - GrantsAccounts Receivable - Other41,665)
TOTAL CURRENT ASSETS	164,336
FIXED ASSETS AND PROPERTY Furniture, Buildings, and Equipment at Cost, Net 226,865 Land 5,000	
TOTAL FIXED ASSETS AND PROPERTY	<u>231,865</u>
TOTAL ASSETS	<u>396,201</u>
LIABILITIES	
CURRENT LIABILITIES Accounts Payable Unearned Interest 597	
TOTAL CURRENT LIABILITIES	15,946
NET ASSETS Unrestricted Net Assets: Operations Fixed Assets and Property 231,865	
TOTAL NET ASSETS	<u>380,255</u>
TOTAL LIABILITIES AND NET ASSETS	<u>396,201</u>

The accompanying notes are an integral part of these financial statements. --7-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED NOVEMBER 30, 2000

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	<u>OPERATIONS</u>	FIXED ASSETS	<u>TOTAL</u>
SUPPORT AND REVENUE			
Grants - GOEA	8,427	—	8,427
Grants - Corporation for	FA 602		50 002
National Services	50,903		50,903 1,452,268
Grants - HHS Gwante - USDD Food Brogmom	1,452,268 158,468		158,468
Grants - USDA Food Program Grants - Social Services	5,000	-	5,000
In-Kind Contributions	363,767	_	363,767
Donations	<u> </u>	_	15,758
Donations		B	
TOTAL SUPPORT AND REVENUE	2,054,591	<u> </u>	<u>2,054,591</u>
EXPENSES			
Federal Services:			
RSVP	70,722	3,261	73,983
Headstart (HHS)	1,551,065	71,818	1,622,883
USDA - Food Services	143,471	6,643	150,114
Summer Child Care	3,755	174	3,929
TOTAL PROGRAM SERVICES	1,769,013	81,896	<u>1,850,909</u>
SUPPORT SERVICES			
General and Administrative	186,084	8,616	194,700
	·····	+	
TOTAL SUPPORT SERVICES	186,084	8,616	194,700
TOTAL EXPENSES	<u>1,955,097</u>	90,512	<u>2,045,609</u>
EXCESS (DEFICIT) OF SUPPORT OVER EXPENSES	99,494	(90,512)	8,982
<u>CHANGES IN NET ASSETS</u> Acquisition of Property Prior Year Funds Reprogrammed Retirement of Property	(20,209) (79) –	20,209 (1,966)	- (79) (1,966)
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u> 69,184</u>	<u>304,134</u>	<u> </u>
<u>NET ASSETS - END OF YEAR</u>	<u>148,390</u>	<u>231,865</u>	<u>380,255</u>

The accompanying notes are an integral part of these financial statements. -8-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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	LINCOLN TOTAL COMMUNITY ACTION, RUSTON, LOUISIANA STATEMENT OF CASH FLOWS FOR THE YEAR ENDED NOVEMBER 30,	
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u> : Change in Net Assets Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating	8,982
	Activities: Depreciation	90,512
	(Increase) Decrease in: Accounts Receivable - Grants Accounts Receivable - Other Due from Other Funds Prior Year Funds Engagement Applied Advance Funding Increase (Decrease) in: Accounts Payable Unearned Interest Due to Other Funds	16,720 (8,094) 1,500 (79) 1,183 (48,323) (117) (1,500)
	Net Cash Provided (Used) by Operating Activities	<u>60,784</u>
	<u>CASH FLOWS FROM INVESTING ACTIVITIES</u> : Purchase of Equipment	(<u>20,209</u>)
	Net Cash Provided (Used) by Investing Activities	(<u>20,209</u>)
ļ	NET INCREASE IN CASH AND CASH EQUIVALENTS	40,575
	<u>CASH AND CASH EOUIPMENT - BEGINNING OF YEAR</u>	<u>45,487</u>
	<u>CASH AND CASH EQUIPMENT - END OF YEAR</u>	<u>86,062</u>
	<u>SUPPLEMENTAL DATA</u> Interest Paid Income Taxes	-0- -0-
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The accompanying notes are an integral part of these financial statements. --9--JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS · · · · ·

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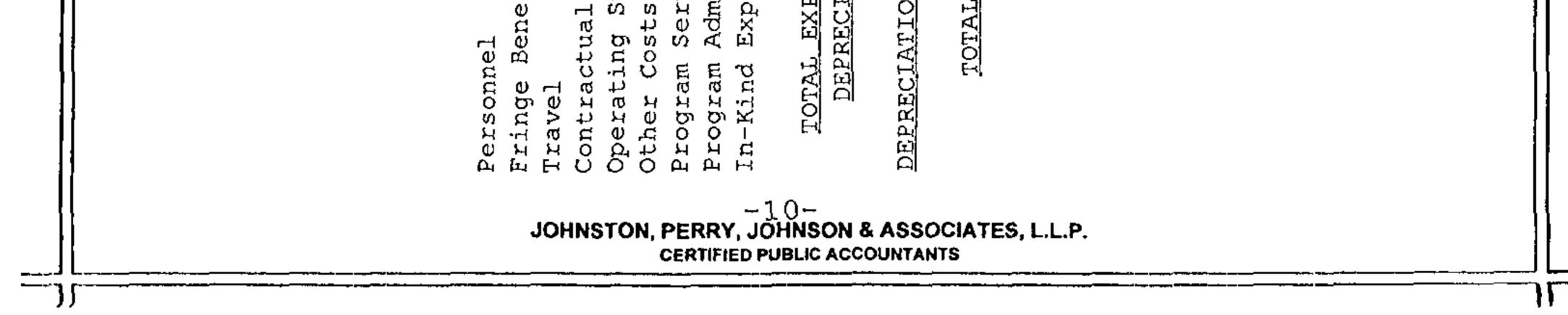
	TOTAL EXPENSES	978,485 269,338 18,597	9,072 46,747	177,243	86,304	5,544 363,767	3	1,955,097	90,512	2,045,609	
	GENERAL AND ADMINISTRATIVE	126,196 23,145 491	7,600 12.361	16,291	ł	i 1		186,084	8,616	<u>194,700</u>	
INC. USES 2000	TOTAL PROGRAM SERVICES	852,289 246,192 18,106	1,47 4.38	с 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		5,544 262 067		1,769,013	81,896	<u>1,850,909</u>	
OMMUNITY ACTION, IN N, LOUISIANA FUNCTIONAL EXPENSES DED NOVEMBER 30, 20	STATE COLLAB- <u>ORATION</u>	111	1 1	3,755	ł	1		3, 755	174	3, 929	
U S	USDA FOOD	34,829 11,332	5 467		86,304	5,544	1	143,471	6, 643	150,114	
COLN TC THE YI	HEADSTART HHS	783,070 229,136 4,473		144,218)	C y	303, 001	1,551,065	71,818	1,622,883	
LINC FOR	RSVP	34,390 5,725 13,633	, 4 α 	12,979			700	70,722	3,261	73,983	
		lefits	Al Cinnline	SS SPALACO	rvices	Mministration	spenditures	XPENSES BEFORE CIATION	ION	AL EXPENSES	

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NOTE 1 <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

A. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for non-profit organizations.

B. Organization:

Lincoln Total Community Action, Inc., is a non-profit organization organized to promote and develop economic opportunities for the people of Lincoln Parish. The Agency is operated exclusively for charitable, educational, and scientific purposes. The Agency is not a component of any governmental organization.

C. Contributions:

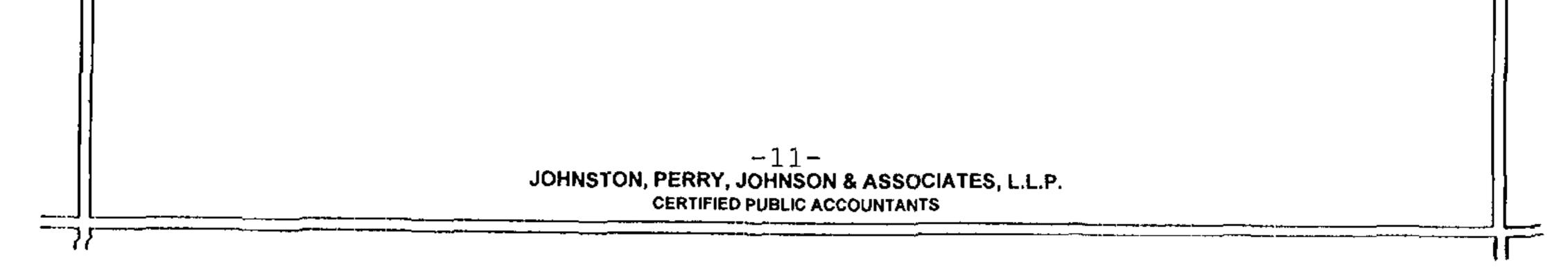
All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

D. Basis of Accounting:

The accompanying financial statements have been prepared on the account basis of accounting in accordance with generally accepted accounting principles.

E. Budget Policy:

Budgets for the various programs are prepared by the Agency's Executive Director and approved by grantor of the funds for each respective program. Budgets versus actual expenditures are presented in the supplementary data for each grant period ending during the year ended November 30, 2000.



NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

- G. Property and Equipment Accounting

Property and equipment acquired with the Agency funds are considered to be owned by the Agency while used in the program or in future authorized programs. However, funding sources have a reversionary interest in these assets as well as the determination of use of any proceeds from the sale of these assets.

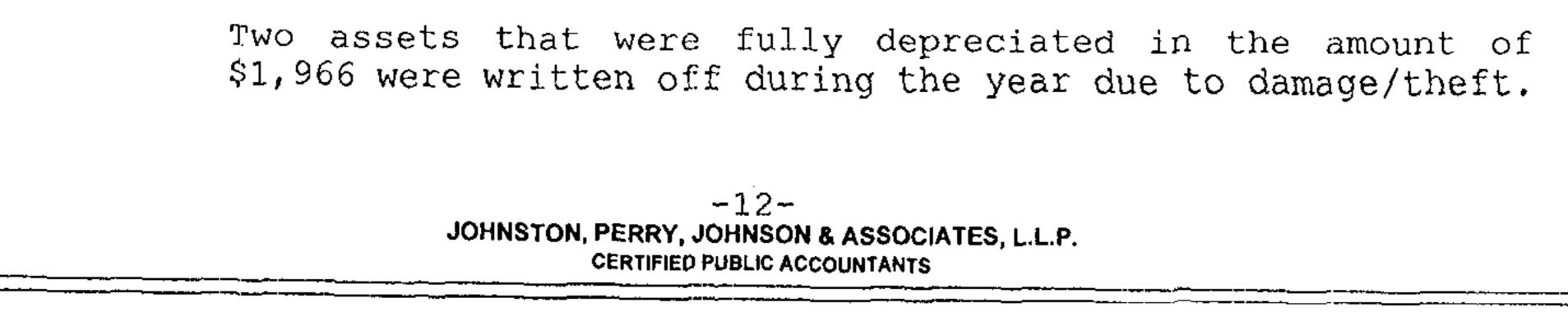
The Agency follows the practice of capitalizing all expenditures for property and equipment in excess of \$500. Depreciation is computed on a straight-line basis over the estimated service lives of the assets. The following lives have been assigned to the fixed assets:

Computer Equipment and Vehicles	5 Years
Furniture, Fixtures and Equipment	7 Years
Buildings (Portable)	10 Years

Net Values are Computed as Follows:

	<u>2000</u>
Computer Equipment and Vehicles	475,137
Furniture, Fixtures and Equipment	455,339
Buildings	102,988
Land	5,000
Less: Accumulated Depreciation	(<u>806,599</u>)
Net Value	231,865





NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

I. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

- J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

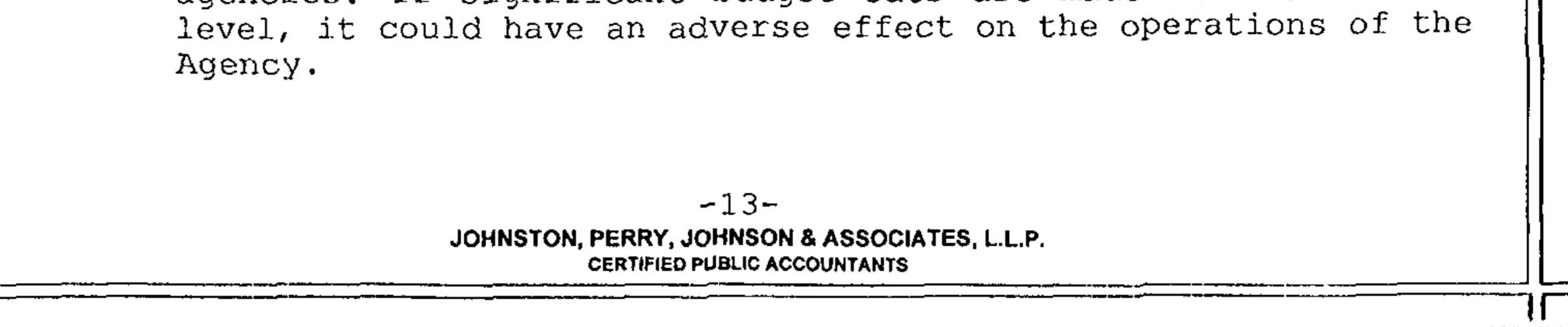
K. Advertising Costs

Advertising costs are expensed as they are incurred. No advertising costs were incurred for the year ended November 30, 2000.

NOTE 2 FUNDING POLICIES AND SOURCES OF FUNDS

The Agency receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditure. The Agency also receives funds as a reimbursement of actual expenditures, and upon a per unit of service provided method. The Agency also receives funds by contributions from both public and private sources.

The Agency receives a majority of its monies from federal agencies. If significant budget cuts are made at the federal



NOTE 3 <u>ACCOUNTS RECEIVABLE</u>

Accounts Receivable - Grants at November 30, 2000, consists of reimbursements for expenses incurred under the various grant programs. The following list presents accounts receivable-grants by fund at November 30, 2000.

Head Start USDA <u>36,609</u>

TOTAL

<u>36,609</u>

Accounts Receivable - Other at November 30, 2000 consists mostly of reimbursements that were due to the general fund.

NOTE 4 BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 <u>IN-KIND CONTRIBUTIONS</u>

The Agency received various in-kind contributions during the year from private and public sources. These contributions have been reported as revenues, and the offsetting expenses have been reported in the financial statements.

NOTE 6 INCOME TAX STATUS

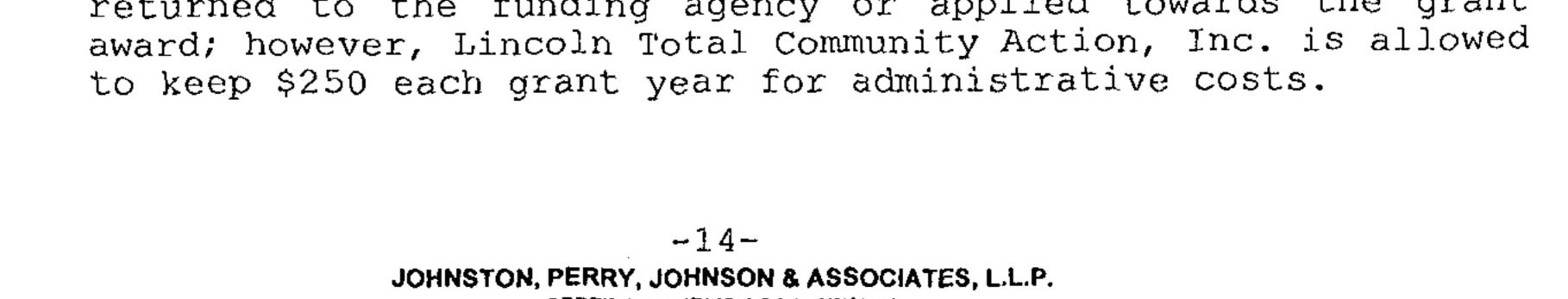
The Agency, a non-profit corporation, is exempt from federal income taxes under Section 501 (C) (3) of the Internal Revenue Code.

NOTE 7 CASH IN BANK

All funds are in institutions insured by an agency of the Federal Government.

NOTE 8 <u>UNEARNED INTEREST</u>

The following grants require cash to be placed in interest bearing accounts. The interest earned in these accounts must be returned to the funding agency or applied towards the grant



CERTIFIED PUBLIC ACCOUNTANTS

NOTE 8 <u>UNEARNED INTEREST</u> (Continued)

			APPLIED	RETURNED		BALANCE OF
	BEGINNING	INTEREST	TO	TO GRANT	KEPT FOR	UNEARNED
PROGRAM	BALANCE	EARNED	GRANT	AGENCY	ADM. COSTS	<u>INTEREST</u>
		000	1 0 4 0			5 • 7
Head Start	714	922	1,040	-	•	597

NOTE 9 PRIOR YEAR FUNDS REPROGRAMMED

The prior year fund balance included funds reprogrammed into the current year revenue.

Head Start

79

These amounts were reprogrammed per the applicable guidelines.

NOTE 10 RELATED PARTY

There were no related party transactions during the period ending November 30, 2000.

NOTE 11 SUMMER CHILD CARE PROGRAM

The Agency discontinued the Summer Child Care Program effective August 1999. The advanced funding received was refunded to the Department of Social Services.

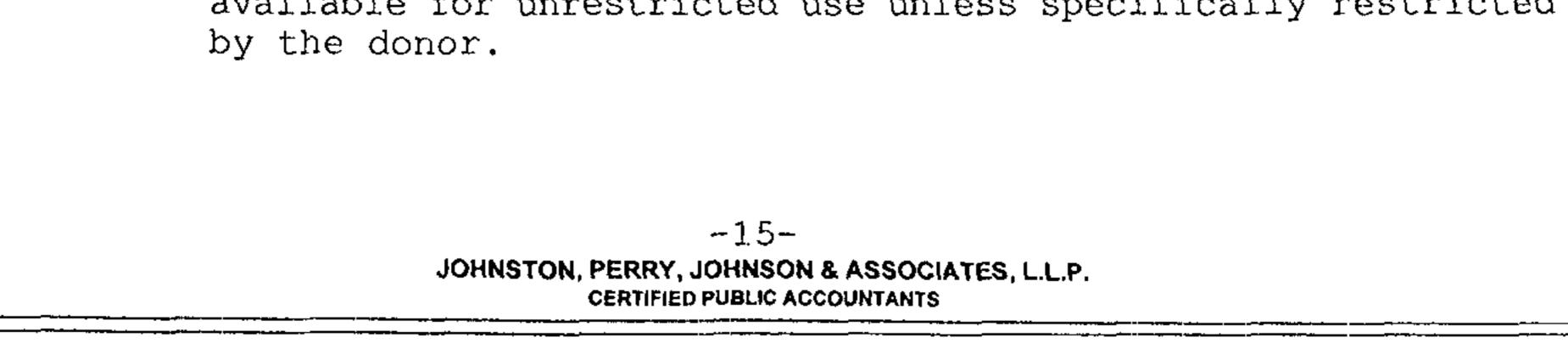
NOTE 12 STATE COLLABORATION

The Agency received monies through the state collaboration program. The grant allows the Agency to offer programs to parents of children to promote family enrichment.

NOTE 13 <u>NET ASSETS</u>

Under SFAS 117, the Agency is required to report information regarding its financial position and activities according to these classes of net assets:

<u>Unrestricted Net Assets</u> - consists of assets, public support and program revenues which are available and used for operations and programs. Contributions are considered available for unrestricted use unless specifically restricted



NOTE 13 <u>Net Assets</u> (Continued)

<u>Temporarily Restricted Net Assets</u> - includes funds with donor-imposed restrictions which permit the donee organization to expend the assets as specified and is satisfied either by the passage of time or by actions of the organization. Resources of this nature originate from gifts, grants, bequests, contracts and investment income earned on restricted funds.

<u>Permanently Restricted Net Assets</u> - includes resources which have a permanent donor-imposed restriction which stipulates that the assets are to be maintained permanently, but permits the organization to expend part or all of the income derived from the donated assets.

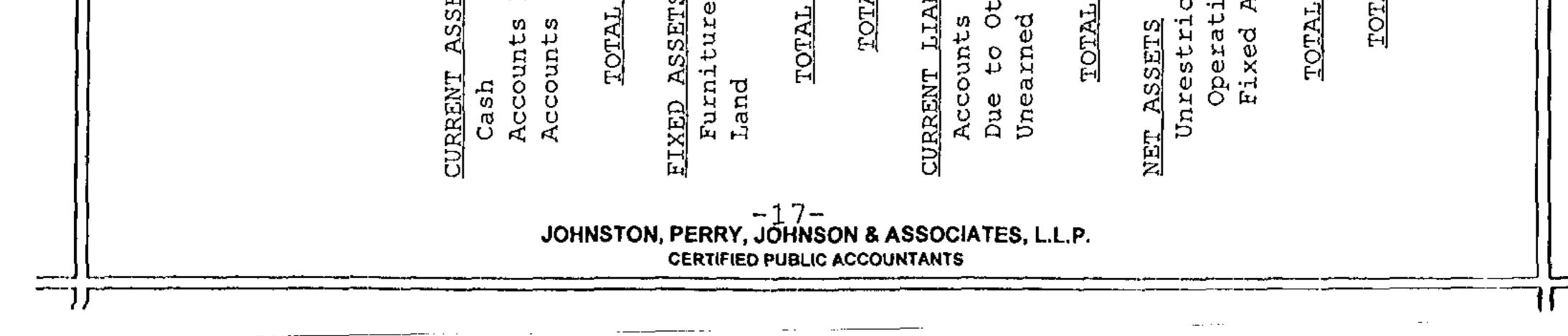
As of November 30, 2000, all of the Agency's net assets are considered unrestricted.

NOTE 14 Net Assets - Head Start (HHS)

The Agency has \$63,365 in its Head Start net assets as of the end of this fiscal year. The Agency is requesting that \$63,296 of the funds be reprogrammed to the grant year 2000-2001.

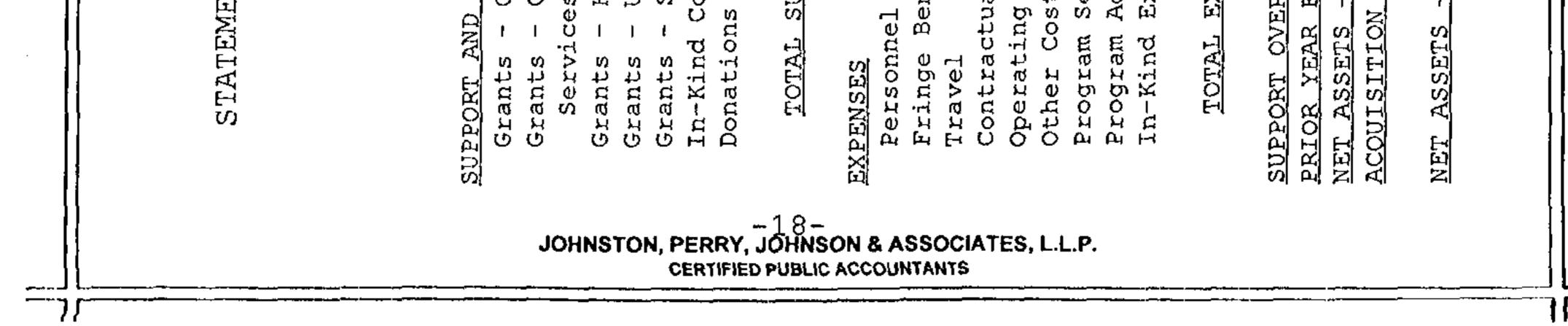
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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS	

LINCOLN COMBINING FOR THE	COLN TOTAL CON RUSTON, NING BALANCE THE YEAR END	, COMMUNITY ACT FON, LOUISIANA NCE SHEET - AI ENDED NOVEMBEI	TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA BALANCE SHEET - ALL PROGRAMS YEAR ENDED NOVEMBER 30, 2000	NC. RAMS			SCHEDULE I
	GENERAL	RSVP	HEADSTART 1 (HHS)	USDA FOOD SERVICES	STATE COLLAB- <u>ORATION</u>	FIXED ASSETS AND PROPERTY	TOTAL MEMORANDUM ONLY
<u>SSETS</u> s Receivable - Grants s Receivable - Other	(32,744) - 41,665	10, 314	606,69	37, 338 36, 609 	1,245		86, 062 36, 609 <u>41, 665</u>
AL CURRENT ASSETS	8,921	10,314	60, 909	73,947	1,245	-0-	164,336
<u>ETS AND PROPERTY</u> re and Equipment at Cost, Net						226,865 5,000	226, 865 5, 000
AL FIXED ASSETS AND PROPERTY	-0-	-0-1		-0-	-0-	231,865	231,865
OTAL ASSETS	8,921	10,314	<u>60, 909</u>	73, 947	1,245	231,865	396,201
IABILITIES is Payable Other Funds d Interest		9,402	5,947 - 597				15, 349 - 597
AL CURRENT LIABILITIES	10-	9.402	6.544	-0-	-0-	-0-	15,946
<u>S</u> ricted Net Assets rtions d Assets and Property	8,921	612	63, 365	73,947	1,245	231,865	148,390 231,865
AL NET ASSETS	<u>8, 921</u>	612	<u>63, 365</u>	73,947	<u>1,245</u>	231,865	380,255
OTAL LIABILITIES AND NET ASSETS	8.921	10, 314	<u>69, 909</u>	73,947	<u>1,245</u>	231, 865	396,201



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA EXPENDITURES AND CHANGES IN NET ASSETS - UNRESTRICTED OPERATIONS (OTHER THAN FIXED ASSETS) FOR THE YEAR ENDED NOVEMBER 30, 2000	GENERAL BSVP HEADSTART USDA FOOD STATE TOTAL - 8,427 - 0.011AB- (MEMORANDUM - 8,427 - - 8,427 - 8,427 - - 8,427 - 50,903 - - - 8,427 - 50,903 - - - 8,427 - 50,903 - - - 8,427 - 50,903 - - - 8,427 - - 1,452,268 - - 1,452,268 - - 1,452,268 - - 1,452,268 - - 158,468 - - 1,452,268 - - - 5,000 5,000 5,000 - - - - 5,000 5,000 5,000 - - - - - - 363,767 - - 363,767 - - - - - - <	4.625 71.163 $1.815.335$ 158.468 5.000 $2.054.591$ - $34,390$ $909,266$ $34,829$ $ 978,485$ - $5,725$ $252,281$ $11,332$ $ 2978,485$ - $13,633$ $4,964$ $ 18,597$ - $13,633$ $4,964$ $ 269,338$ - $13,633$ $4,964$ $ 978,485$ - $13,633$ $4,964$ $ 9,072$ - $1,472$ $7,600$ $ 9,072$ 315 $1,823$ $39,147$ $5,462$ $ 9,072$ $5,004$ $12,979$ $155,505$ $5,462$ $ 9,072$ $ 3,6,304$ $ 9,072$ $5,544$ $ 3,755$ $ 46,747$ $ -$	5.319 70.722 $1.731.830$ 143.471 3.755 $1.955.097$ (694) 441 $83,505$ $14,997$ $1,245$ $99,494$ - - - (79) - - 79) 9,615 (471) 148 $58,950$ - 69,184 - - (79) - - (79) 9,615 (471) 148 $58,950$ - - (79) 9,615 (471) 148 $58,950$ - (79) - - ($20,209$) - - ($20,209$) $8,921$ 912 63.365 $73,947$ $1,245$ $148,390$ $148,390$
DTAL COMMU RUSTON, LA AND CHAN	BSV 50, 9 11, 1		5.319 70.72 694) 44 9,615 (41 8.921 91
MENT OF REVENUES, EXPENDIT FOR THE	<u>ID REVENUE</u> - GOEA - Corporation for National - Corporation for National ces - HHS - USDA Food Services - USDA Food Services - Social Services Contributions ns	SUPPORT AND REVENUE el Benefits tual ng Supplies osts services Administration Expenditures	EXPENSES VER EXPENDITURES & FUNDS REPROGRAMMED S - BEGINNING OF YEAR ON OF PROPERTY S - END OF YEAR

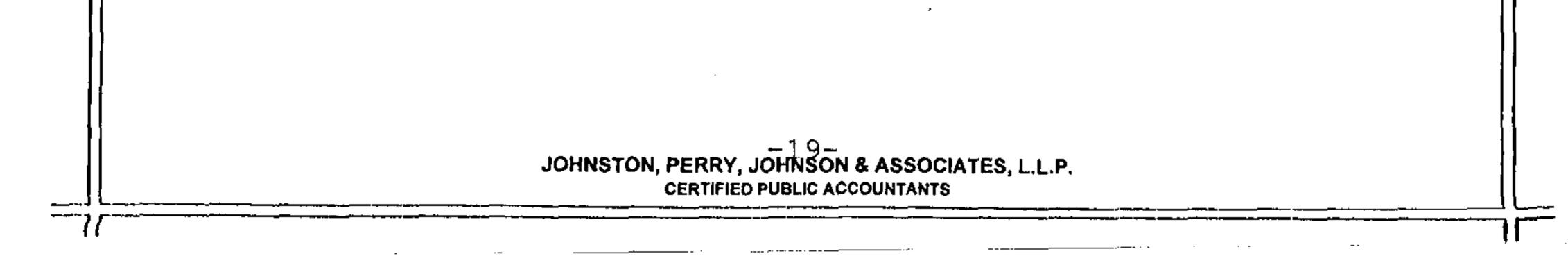
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	OMMUNITY ACTION, N, LOUISIANA EXPENDITURES AND (<u>SCHEDULE II</u>
RSVP -	FEDERAL FUNDS		
FOR	THE PERIOD		
			·
	(MEMO ONLY) 04/01/99	12/01/99	(MEMO ONLY)
	through 	through <u>03/31/00</u>	TOTAL <u>FYE_03/31/00</u>
REVENUES			
Grant Receipts - Corporation for	24 612	10 661	45 074
National Services Donations	34,613	12,661	47,274
TOTAL REVENUES	<u>34,613</u>	<u>12,661</u>	<u>47,274</u>
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	19,291	10,248	29,539
Fringe Benefits	2,393	1,365	3,758
Travel	3,641	2,119	5,760
Contractual Operations Supplies	- 72	912	912
Operating Supplies Other Costs	986	1,006 957	1,078 1,943
Capital Outlay			
TOTAL VOLUNTEER SUPPORT			
EXPENDITURES	<u>26,383</u>	<u>16,607</u>	<u>42,990</u>
<u>VOLUNTEER EXPENDITURES</u> Travel	_	_	_
Other		4,262	4,262
TOTAL VOLUNTEER EXPENDITURES	0	4,262	4,262
TOTAL EXPENDITURES	<u>26,383</u>	20,869	<u>47,252</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	8,230	(8,208)	22
<u>NET ASSETS - BEGINNING OF PERIOD</u>	10	8,240	10
PRIOR YEAR FUNDS REPROGRAMMED	<u> </u>		

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LINCOLN TOTAL COMMUNITY ACTION, IN RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHA RSVP - FEDERAL FUNDS FOR THE PERIOD	
REVENUES	04/01/00 through <u>11/30/00</u>
Grant Receipts - Corporation for National Services	38,242
<u>TOTAL REVENUES</u>	<u>38,242</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u> Personnel Fringe Benefits Travel Contractual	21,068 2,366 5,935

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Operating Supplies Other Costs	26 923
Capital Outlay	
TOTAL VOLUNTEER SUPPORT EXPENDITURES	<u>30,318</u>
VOLUNTEER EXPENDITURES Fringe Benefits Travel Other Costs	240
TOTAL VOLUNTEER EXPENDITURES	240
TOTAL EXPENDITURES	<u>30,558</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	7,684
<u>NET ASSETS - BEGINNING OF PERIOD</u>	32
<u>NET ASSETS - END OF PERIOD</u>	<u>7,716</u>

-20-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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STATEMENT OF PROGRAM REVENUES RSVP - S	LOUISIANA		<u>SCHEDULE II</u> (CONTINUED
		12/01/99 through <u>03/31/00</u>	-
<u>REVENUES</u> Grant Receipts - Office of Elderly Affairs Donations	• 	8,427 <u>11,833</u>	8,427 <u>11,833</u>
TOTAL REVENUES	<u> </u>	<u>20,260</u>	<u>20,260</u>
Personnel Fringe Benefits Travel Operating Supplies Other Costs Contractual	1,992 412 1,975 1,085 <u>448</u>	998 235 338 344 488 	2,990 647 2,313 344 1,573 <u>560</u>
<u>TOTAL VOLUNTEER SUPPORT</u> EXPENDITURES	<u>5,912</u>	<u>2,515</u>	<u>8,427</u>
<u>VOLUNTEER EXPENDITURES</u> Fringe Benefits Travel Other Costs In-Kind Expenditures	1,250 3,027	1,528 5,328 <u>700</u>	1,250 4,555 5,328 700
TOTAL VOLUNTEER EXPENDITURES	4,277	7,556	<u>11,833</u>
TOTAL EXPENDITURES	<u>10,189</u>	<u>10,071</u>	<u>20,260</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(10,189)	10,189	•••
<u>NET ASSETS - BEGINNING OF PERIOD</u>	2,420	(7,769)	2,420
RETURN OF ADVANCED FUNDING		 	
NET ASSETS - END OF PERIOD	(<u>7,769</u>)	2,420	2,420

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-21-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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SUPPLEMENTARY FINANCIAL INFORMATION

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

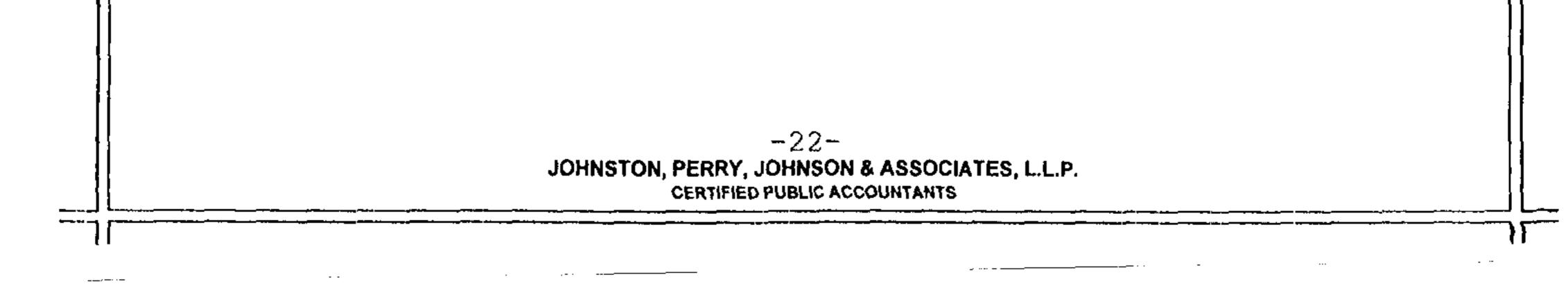
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	LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES RSVP - STATE FUNDS FOR THE PERIOD	SCHEDULE III (CONTINUED) IN NET ASSETS
		04/01/00 through <u>11/30/00</u>
	<u>REVENUES</u> Grant Receipts - Office of Elderly Affairs Donations	
	TOTAL REVENUES	<u> </u>
	<u>YOLUNTEER SUPPORT EXPENDITURES</u> Personnel Fringe Benefits Travel Operating Supplies Other Costs Contractual	2,076 386 1,714 447 1,021 -448
	TOTAL VOLUNTEER SUPPORT EXPENDITURES	<u>6,092</u>
	<u>VOLUNTEER EXPENDITURES</u> Fringe Benefits Travel Other Costs	1,373 1,759
	TOTAL VOLUNTEER EXPENDITURES	<u>3,132</u>
	TOTAL EXPENDITURES	9,224
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(9,224)
	<u>NET ASSETS - BEGINNING OF PERIOD</u>	2,420
	<u>NET ASSETS - END OF PERIOD</u>	(<u>6,804</u>)

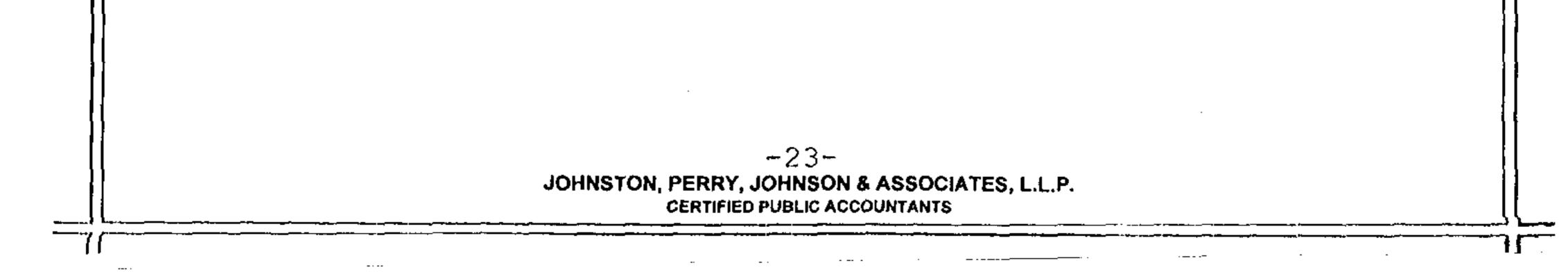
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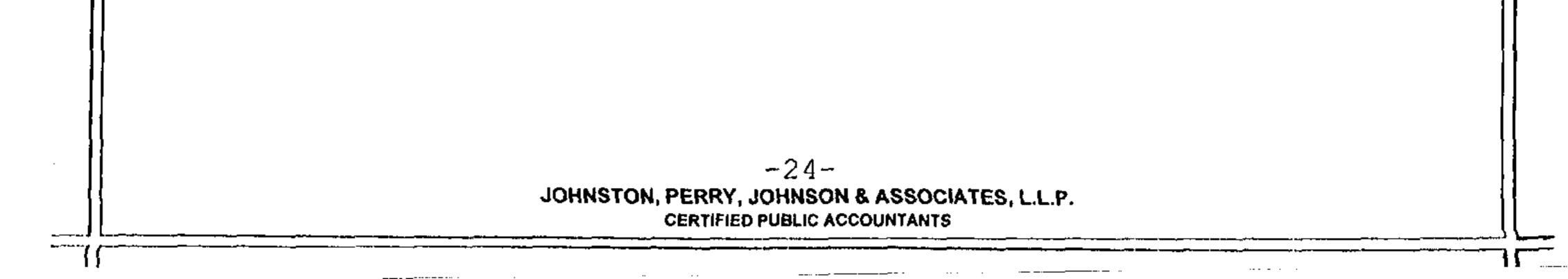


	<u>SCHEDULE III</u> (CONTINUED)
LINCOLN TOTAL COMMUNITY ACTION	, INC.
RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND HEAD START FOR THE PERIOD	CHANGES IN NET ASSETS
	12/01/99
	through
	<u>11/30/00</u>
REVENUES	
Grant Receipts - HHS	1,452,268
In-Kind Receipts	<u>363,067</u>
<u>TOTAL REVENUES</u>	<u>1,815,335</u>
EXPENDITURES	
Personnel	909,266
Fringe Benefits	252,281
Travel	4,964
Contractual	7,600
Operating Supplies	39,147
Other Costs	155,505
Capital Outlay	20,209
In-Kind Expenses	<u> </u>
TOTAL EXPENDITURES	<u>1,752,039</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	63,296
<u>NET ASSETS - BEGINNING OF PERIOD</u>	148
PRIOR YEAR FUNDS REPROGRAMMED	(<u>79</u>)
<u>NET ASSETS - END OF PERIOD</u>	<u>63,365</u>

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			<u>SCHEDULE</u> II
			(CONTINUEI
LINCOLN TOTAL (COMMUNITY ACTIO	N, INC.	
	N, LOUISIANA		
STATEMENT OF PROGRAM REVENUES,		ND CHANGES	IN NET ASSETS
-	FOOD SERVICES THE PERIOD		
	(MEMO ONLY) 10/01/99	12/01/99	(MEMO ONLY)
	through	through	· · ·
	<u>11/30/99</u>		FYE 09/30/00
REVENUES			
Grant Receipts - USDA	_	132,324	132,324
Reimbursements	2,684	7,274	<u>9,958</u>
TOTAL REVENUES	<u>2,684</u>	<u>139,598</u>	<u>142,282</u>
EXPENDITURES			
Personnel	6,893	27,591	34,484
Fringe Benefits	1,838	9,392	•
Food Costs Operating Supplies	20,544 556	•	-
Operating Supplies Administrative	556 64	4,753 <u>5,544</u>	5,309 <u>5,608</u>
	<u> </u>	<u> </u>	
TOTAL EXPENDITURES	<u>29,895</u>	<u>112,297</u>	<u>142,192</u>
EXCESS (DEFICIT) REVENUES OVER		27,301	90
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(27,211)	2.1,301	
		<u>58,950</u>	<u>86,161</u>



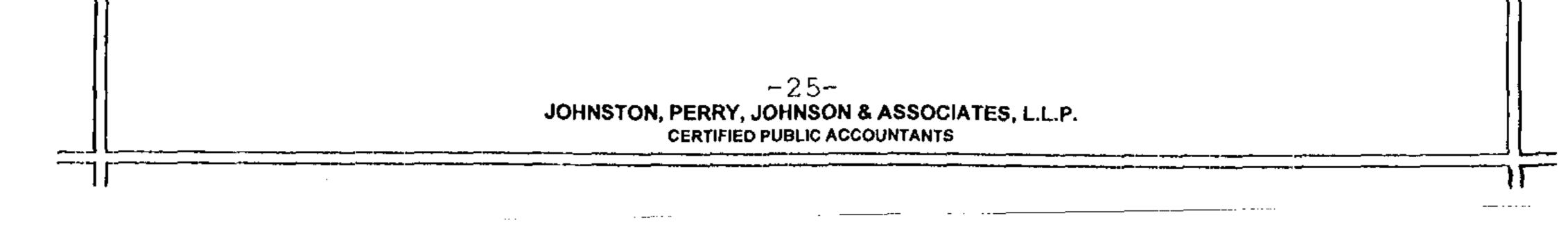
LINCOLN TOTAL COMMUNITY ACTION, 3	<u>SCHEDULE III</u> (CONTINUED) INC.
RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND C USDA FOOD SERVICES FOR THE PERIOD	HANGES IN NET ASSETS
	10/01/00 through <u>11/30/00</u>
<u>REVENUES</u> Grant Receipts - USDA Reimbursements	16,571 _ <u>2,299</u>
TOTAL REVENUES	<u>18,870</u>
EXPENDITURES Personnel Fringe Benefits Food Costs Operating Supplies Administrative	7,238 1,940 21,287 709
TOTAL EXPENDITURES	<u>31,174</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(12,304)
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>86,251</u>

NET ASSETS - END OF PERIOD

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<u>73,947</u>

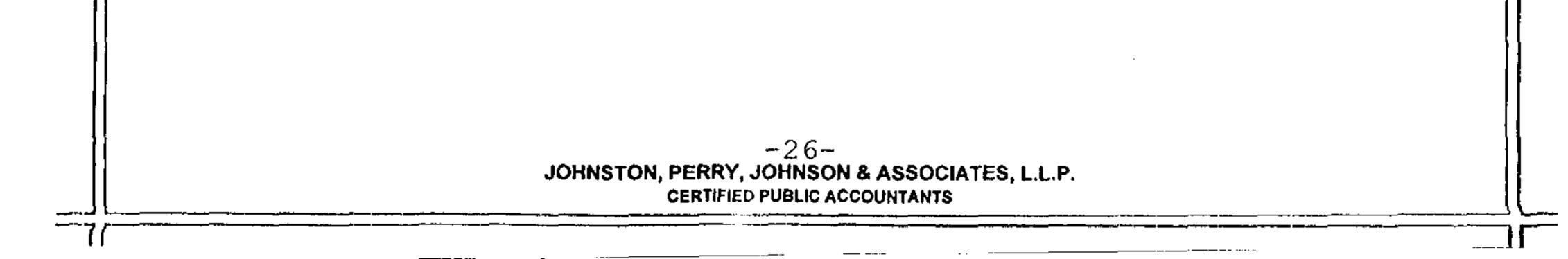
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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES STATE COLLABORATION FOR THE PERIOD	<u>SCHEDULE III</u> (CONTINUED) IN NET ASSETS
	1/03/00 through <u>11/30/00</u>
<u>REVENUES</u> Grant Receipts - Social Services	5,000
TOTAL REVENUES	<u>5,000</u>
EXPENDITURES Personnel Fringe Benefits Operating Supplies Other Costs	- - - 3,755

Program Services	
TOTAL EXPENDITURES	<u>3,755</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,245
<u>NET ASSETS - BEGINNING OF PERIOD</u>	-0-
<u>NET ASSETS - END OF PERIOD</u>	<u>1,245</u>



STATEMENT OF EXPEND FOR THE YEAR E <u>RSVP - FEDERAL FUNDS</u> FYE March 31, 2000 <u>VOLUNTEER SUPPORT EXPENDITURES</u>	ON, LOUISIANA DITURES - BUDO	SET AND ACTUA 30, 2000 ACTUAL	BUDGETED OVER (UNDER)
STATEMENT OF EXPEND FOR THE YEAR E <u>RSVP - FEDERAL FUNDS</u> FYE March 31, 2000 <u>VOLUNTEER SUPPORT EXPENDITURES</u>	DITURES - BUDG ENDED NOVEMBER BUDGETED	30, 2000 ACTUAL	BUDGETED OVER (UNDER)
FOR THE YEAR E <u>RSVP - FEDERAL FUNDS</u> FYE March 31, 2000 <u>VOLUNTEER SUPPORT EXPENDITURES</u>	ENDED NOVEMBER BUDGETED	30, 2000 ACTUAL	BUDGETED OVER (UNDER)
<u>RSVP - FEDERAL FUNDS</u> FYE March 31, 2000 <u>VOLUNTEER SUPPORT EXPENDITURES</u>	BUDGETED	ACTUAL	OVER (UNDER)
FYE March 31, 2000 VOLUNTEER SUPPORT EXPENDITURES		• • • • • • • • •	OVER (UNDER)
FYE March 31, 2000 VOLUNTEER SUPPORT EXPENDITURES		• • • • • • • • •	OVER (UNDER)
FYE March 31, 2000 VOLUNTEER SUPPORT EXPENDITURES		• • • • • • • • •	· · ·
FYE March 31, 2000 VOLUNTEER SUPPORT EXPENDITURES		• • • • • • • • •	
FYE March 31, 2000 VOLUNTEER SUPPORT EXPENDITURES	<u>EXPENDITURES</u>		ACTUAL
FYE March 31, 2000 VOLUNTEER SUPPORT EXPENDITURES		EXPENDITURES	<u>EXPENDITURES</u>
VOLUNTEER SUPPORT EXPENDITURES			
Doroonnol	20 207	00 600	760
Personnel Fringe Benefits	30,297 4,897	29,539 3,758	758 1,139
Travel	6,446	5,760	686
Contractual	375	912	(537)
Supplies	484	1,078	(594)
Other Costs	498	1,943	(1, 445)
	<u>***</u>		۲ ۵۰۰ پر بغ بغر ۲
TOTAL VOLUNTEER SUPPORT			
EXPENDITURES	<u>42,997</u>	<u>42,990</u>	
<u>VOLUNTEER EXPENDITURES</u> Fringe Benefits	762	—	762
Travel	3,015		3,015
Other Costs	500	4,262	(<u>3,762</u>)
		<u></u>	\ <u>~~-</u>
TOTAL VOLUNTEER EXPENDITURES	4,277	4,262	<u> 15</u>
TOTAL FEDERAL EXPENDITURES	<u>47,274</u>	<u>47,252</u>	22
<u>RSVP - NON-FEDERAL FUNDS</u>			
FYE March 31, 2000			
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	2,994	2,990	4
Fringe Benefits	671	647	24
Travel	1,926	2,313	(387)
Supplies Other Costs	46 1 693	344 1 573	(298) 120
Contractual	1,693 <u>1,097</u>	1,573 <u>560</u>	<u> </u>
CONCLUCIAL.	<u>41021</u>	<u>2.67</u>	<u> </u>
TOTAL VOLUNTEER SUPPORT			
EXPENDITURES	8,427	8,427	<u> </u>
VOLUNTEER EXPENDITURES			
Fringe Benefits	763	1,250	(487)
Travel	7,789	4,555	3,234
Other Costs	3,281	5,328	(2,047)
In-Kind Expenditures	ن <u>ہے</u> 	700	(<u>700</u>)
TOTAL VOLUNTEER EXPENDITURES	<u>11,833</u>	11,833	-0-

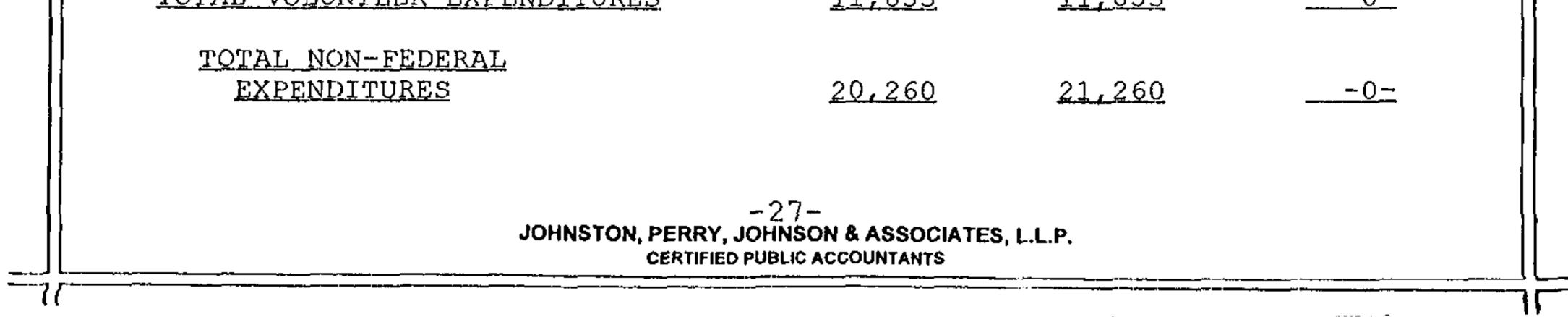
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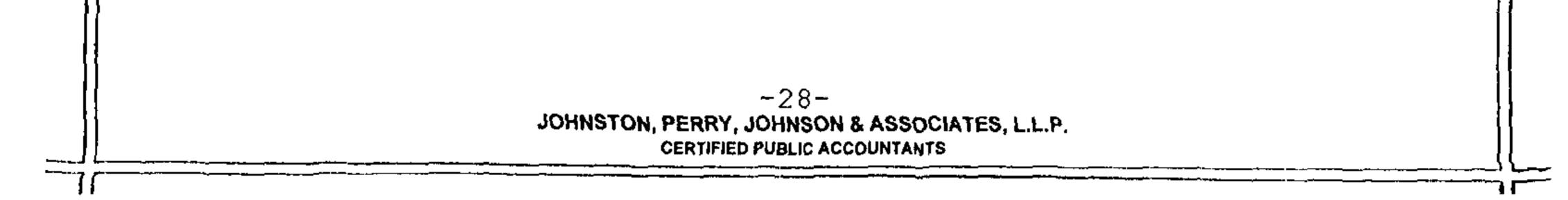
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R STATEMENT OF EX	TAL COMMUNITY AC USTON, LOUISIANA PENDITURES - BUD AR ENDED NOVEMBEI	GET AND ACTUAL	<u>SCHEDULE IV</u> (CONTINUED)
HEAD START	BUDGETED <u>EXPENDITURES</u>	ACTUAL <u>EXPENDITURES</u>	BUDGETED OVER (UNDER) ACTUAL <u>EXPENDITURES</u>
FYE November 30, 2000			
Personnel	917,128	909,266	7,862
Fringe Benefits	271,424	252,281	19,143
Travel	9,700	4,964	4,736
Contractual	10,500	7,600	2,900
Operating Supplies	49,806	39,147	10,659
Other Costs	193,710	155,505	38,205
Capital Outlay		20,209	(20,209)
In-Kind Contributions	<u>363,067</u>	363,067	
TOTALS	<u>1,815,335</u>	1,752,039	63,296
USDA FOOD SERVICES			
FYE September 30, 2000			
Administrative	800	5,608	(4,808)
Personnel	41,479	34,484	6,995
Fringe Benefits	11,949	11,230	719
Food Costs	131,220	85,561	45,659
Operating Supplies	5,900	5,309	591
Other	600		600
Travel		₩+ 	•
TOTALS	<u>191,948</u>	142,192	<u>49,756</u>
STATE COLLABORATION			
FYE November 30, 2000			
Personnel Fringe Berefite	***	-	_
Fringe Benefits		-	-
Operating Supplies			-
Other Costs Program Services	5,000	3,755	1,245
Program Services Travel	-	·	_
TTAVGT			<u> </u>



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED NOVEMBER 30, 2000

SCHEDULE V

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10.558	N/A	143,471
93.600	06CH5091/34	1,388,972

Service

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<u>Service</u> Retired Senior Volunteer Program	72.002	340-W06017	47,252
<u>Louisiana Department of</u> <u>Social Services</u> State Collaboration	93.596	553228	3,755

* Major Program

-29-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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<u>SCHEDULE V</u> (CONTINUED)

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED NOVEMBER 30, 2000

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lincoln Total Community Action, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, <u>Audits of States, Local</u> <u>Governments, and Non-Profit Organizations</u>.

NOTE 2 <u>SUBRECIPIENTS</u>

Lincoln Total Community Action, Inc. did not provide federal awards to subrecipients.



-30-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

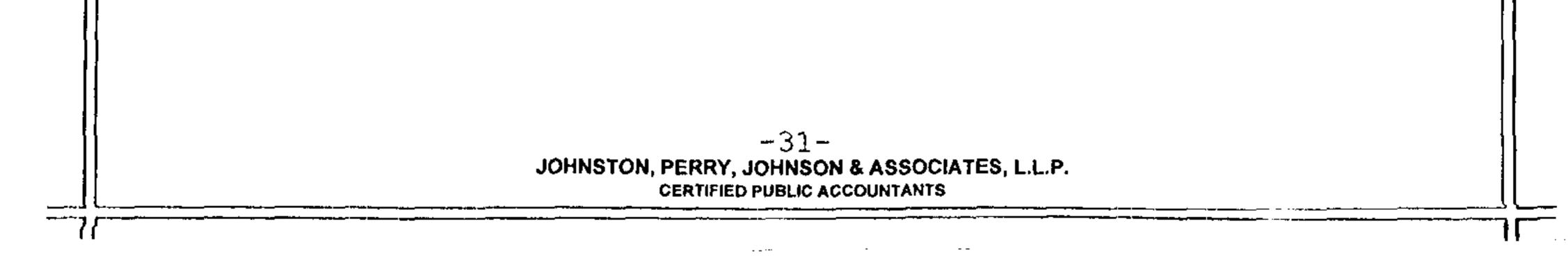
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<u>SCHEDULE VI</u>

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF BOARD MEMBERS COMPENSATION FOR THE YEAR ENDED NOVEMBER 30, 2000

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





LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED NOVEMBER 30, 2000

<u>SECTION I - SUMMARY OF AUDITORS' RESULTS</u>

<u>yes X</u> no

<u> yes X</u> no

<u>yes X</u> none reported

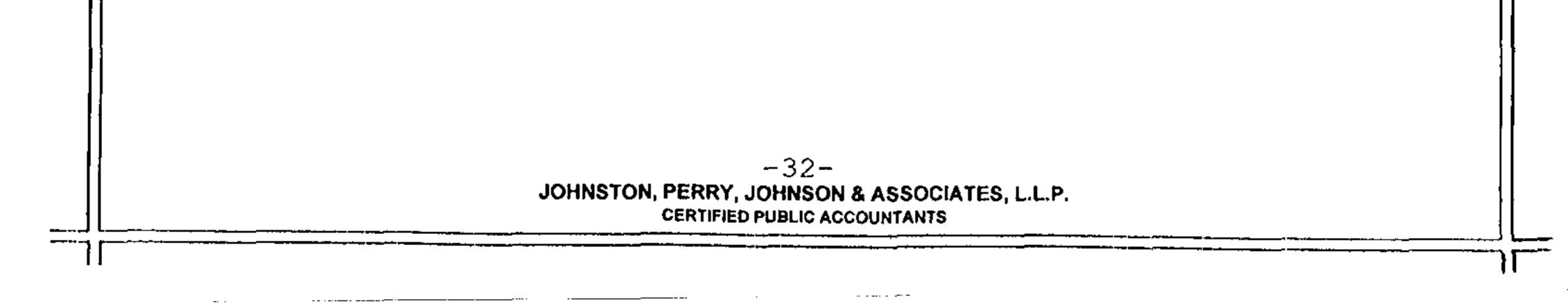
Financial Statements Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- * Material weakness(es) identified?
- * Reportable condition(s) identified that are not considered to be material weaknesses?

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Noncompliance material to financial
 statements noted?
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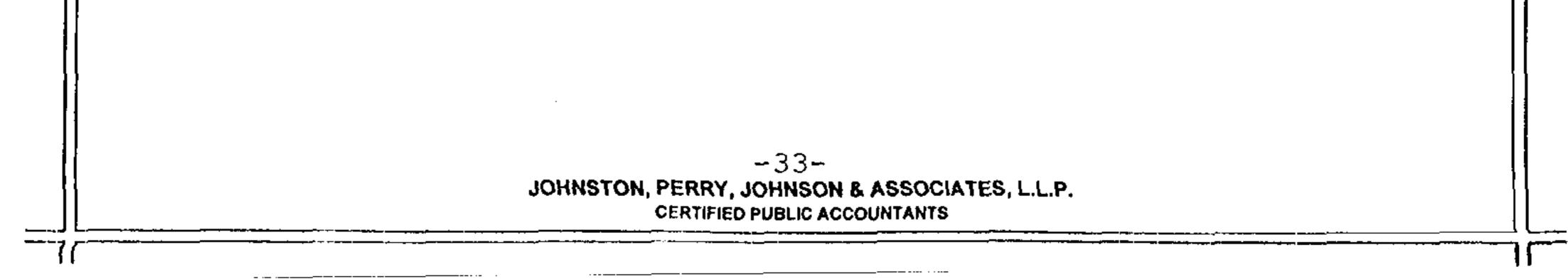
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Federal Awards
Internal control over major programs:
* Material weakness(es) identified? _____ yes <u>X_</u> no
* Reportable condition(s) identified that
  are not considered to be material
 weaknesses?
                                           <u>yes X</u> none reported
Type of auditors' report issued on compliance for major programs:
 Ungualified
Any audit findings disclosed that are
 required to be reported in accordance
with section 510(a) of Circular A-133? ____ yes X no
Identification of major programs:
CFDA Number(s)
                                 Name of Federal Program or Cluster
13.600
                                  Department of Health and Human
                                    Services - Headstart
Dollar threshold used to distinguish
                                           $300,000
between type A and type B programs:
Auditee qualified as low-risk auditee?
                                           <u>yes X</u> no
```



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) FOR THE YEAR ENDED NOVEMBER 30, 2000

There were no findings nor questioned costs for the year ended November 30, 2000.





LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS NOVEMBER 30, 2000

<u>SECTION I - Internal Control</u>

There were no findings nor questioned costs for internal control for the year ended November 30, 1999.

<u>SECTION II - Compliance</u>

- -

There were no findings nor questioned costs for compliance for the year ended November 30, 1999.



-34-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA EXIT CONFERENCE FOR THE YEAR ENDED NOVEMBER 30, 2000

An exit conference was held on May 18, 2001 at the Lincoln Total Community Action, Inc.'s administrative office in Ruston, Louisiana. Mr. Rowland Perry, CPA, represented the auditors. The Executive Director of the Agency was present.

We reported that we did not discover any material weaknesses in internal or administrative controls.



-35-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS