

SECURITIES
AND EXCHANGE COMMISSION

CG-100-2 1010-13

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
NOVEMBER 30, 2002

Under provisions of state law, this report is a public document. Copies of the report have been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Justice and, where appropriate, at the office of the parish clerk of court.

Prepared Date: 8/6/03

LINCOLN TOTAL COMMUNITY ACTION, INC.
NOVEMBER 10, 2022

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May 21, 2003

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

Board of Directors
Lincoln Total Community Action, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 2002, and have issued our report thereon dated May 21, 2003. We conducted our audit in accordance with accounting standards generally accepted in the United States of America 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 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, non-compliance 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 Government Auditing Standards.

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

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 reviewed may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation 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.

Jonathan Perry Johnson & Associates, L.L.P.

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

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May 31, 2003

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.
Monroe, Louisiana

Compliance

We have audited the compliance of Lincoln Total Community Action, Inc. 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 November 30, 2002. 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 accounting standards generally accepted in the United States of America; 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. These 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 circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lincoln Total Community Action, Inc.'s compliance with those requirements.

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, 2002.

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 a material weakness. 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 matters involving the internal control over compliance and its operation 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, LLP

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May 31, 2003

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of financial position of the Lincoln Total Community Action, Inc. as of 2002 for the year ended November 30, 2002, 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 auditing standards generally accepted in the United States of America; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations. 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, 2002, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated May 31, 2003 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That

report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the result of our audit.

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 on pages 28 to 35, including the accompanying Schedule of Federal Awards for the year ended November 30, 2002, are presented for purposes of additional analysis as required by the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations and are not a required part of the financial statements. The accompanying financial information listed as supplementary financial information on pages 17 to 28 has been prepared in accordance with grantors' requirements and is not intended to be a complete presentation in accordance with accounting principles generally accepted in the United States of America. Such information on pages 17 to 28 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.
 MONROE, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED NOVEMBER 30, 2002

ASSETS

CURRENT ASSETS

Cash	87,471
Accounts Receivable - Grants	518,866
Accounts Receivable - Other	375
Due from Other Funds	<u> </u>

TOTAL CURRENT ASSETS 306,712

FIXED ASSETS AND PROPERTY

Furniture, Buildings, and Equipment at Cost, Net	187,459
Land	<u>5,030</u>

TOTAL FIXED ASSETS AND PROPERTY 192,489

TOTAL ASSETS 499,201

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	28,538
Unearned Interest	-
Due to Other Funds	-
Advanced Fundings	<u>4,673</u>

TOTAL CURRENT LIABILITIES 33,211

NET ASSETS

Restricted Net Assets:	
Operations	173,541
Fixed Assets and Property	<u>282,839</u>

TOTAL NET ASSETS 466,380

TOTAL LIABILITIES AND NET ASSETS 499,201

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED NOVEMBER 30, 2002

<u>EXPENSES</u>	<u>OPERATIONS</u>	<u>FIXED ASSETS</u>	<u>TOTAL</u>
<u>EXPENSES</u>			
Federal Services:			
BOVO	76,845	2,415	79,460
Headstart (HRS)	1,903,153	63,074	2,066,329
USDA - Food Services	199,712	8,132	207,844
State Collaboration	-	-	-
<u>TOTAL FEDERAL SERVICES</u>	<u>2,379,710</u>	<u>73,621</u>	<u>2,453,331</u>
<u>EXPENSE SERVICES</u>			
General and Administrative	215,128	6,807	221,935
<u>TOTAL EXPENSE SERVICES</u>	<u>215,128</u>	<u>6,807</u>	<u>221,935</u>
<u>TOTAL EXPENSES</u>	<u>2,478,230</u>	<u>78,428</u>	<u>2,556,658</u>
<u>EXCESS (DEFICIT) OF EXPENSE OVER</u>			
<u>REVENUE</u>	72,939	(78,430)	(5,491)
<u>CHANGES IN NET ASSETS</u>			
Acquisition of Property	(9,874)	9,874	-
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>106,483</u>	<u>235,215</u>	<u>341,698</u>
<u>NET ASSETS - END OF YEAR</u>	<u>111,981</u>	<u>232,450</u>	<u>344,431</u>

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

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LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED NOVEMBER 30, 2002

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets	(5,495)
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	78,430
(Increase) Decrease in:	
Accounts Receivable - Grants	57,971
Accounts Receivable - Other	38,858
Due from Other Funds	1,580
Increase (Decrease) in:	
Accounts Payable	(60,805)
Unearned Interest	(229)
Due to Other Funds	(1,580)
Advance Funding	(21,535)
Net Cash Provided (Used) by Operating Activities	<u>59,332</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Equipment	(5,874)
Net Cash Provided (Used) by Investing Activities	<u>(5,874)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS

59,219

CASH AND CASH EQUIPMENT - BEGINNING OF YEAR

39,213

CASH AND CASH EQUIPMENT - END OF YEAR

97,471

SUPPLEMENTAL DATA

Interest Paid	-0-
Income Taxes	-0-

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

LEONORA TOTAL COMMUNITY ACTION, INC.
MUSKOGEE, LOUISIANA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED NOVEMBER 30, 2012

	AGEE	HEALTHY AGEE	DEAR FOOD SERVICES	STATE COLLEGE- COUNSEL	TOTAL PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES
Personnel	37,289	1,205,328	47,482	-	1,088,212	142,219	1,324,302
Office Benefits	6,063	205,458	15,329	-	285,986	23,081	324,859
Travel	14,208	295	-	-	14,503	621	15,129
Contractual	1,812	-	-	-	1,473	4,085	5,560
Operating Supplies	1,043	94,902	4,944	-	94,914	14,369	104,827
Other Costs	15,874	205,458	685	-	226,236	23,433	247,667
Program Services	-	-	118,717	-	118,717	-	118,717
Program Administration	-	-	4,835	-	4,835	-	4,835
In-Kind Expenditures	-	815,342	-	-	815,342	5,002	820,344
TOTAL EXPENSES BEFORE DEDUCTIONS	74,849	1,891,153	164,152	-	1,268,690	213,129	1,476,819
DEDUCTIONS	3,413	62,024	4,122	46	1,423	4,682	7,648
TOTAL EXPENSES	71,436	1,829,129	160,030	46	1,267,267	208,447	1,469,171

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Statement of Presentation:

The accompanying financial statements conform to accounting principles generally accepted in the United States of America 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 accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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, 2012.

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 NOVEMBER 30, 2022

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>2022</u>
Computer Equipment and Vehicles	\$96,199
Furniture, Fixtures and Equipment	433,044
Buildings	102,988
Land	5,000
Less: Accumulated Depreciation	(211,594)
Net Value	<u>225,637</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
KATONAH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2002

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 benefited.

J. Estimates

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

K. Advertising Costs

Advertising costs are expensed as they are incurred. Advertising expenses for the year ended December 31, 2002 were \$-0-.

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 expenditures. 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 level, it could have an adverse effect on the operations of the Agency.

LINCOLN TOTAL COMMUNITY ACTION, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2002

NOTE 3 ACCOUNTS RECEIVABLE

Accounts Receivable - Grants at November 30, 2002, consists of reimbursements for expenses incurred under the various grant programs. The following list presents accounts receivable-grants by fund at November 30, 2002.

Head Start	77,865
IGDA	<u>41,541</u>
TOTAL	<u>119,406</u>

Accounts Receivable - Other at November 30, 2002 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 IN-KIND CONTRIBUTIONS

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. There was an uninsured balance in one local institution in the amount of \$9,114.

NOTE 8 UNEARNED INTEREST

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 awards however, Lincoln Total Community Action, Inc. is allowed to keep \$150 each grant year for administrative costs.

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 NOVEMBER 30, 2002

NOTE 8 UNPAID INTEREST (CONTINUED)

PROGRAM	ACCUMULATED INTEREST		APPLIED INTEREST		BALANCE OF UNPAID INTEREST
	PAID	ACCUMULATED	TO GRANT	TO GRANT AGENCY	
Head Start	128	-	(128)	-	-0-

NOTE 9 RELATED PARTY

There were no related party transactions during the period ending November 30, 2002.

NOTE 10 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 11 NET ASSETS

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

Unrestricted Net Assets - 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 by the donor.

Temporarily Restricted Net Assets - 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.

Permanently Restricted Net Assets - 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, 2002, all of the Agency's net assets are considered unrestricted.

LINCOLN TOTAL COMMUNITY ACTION, INC.
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2002

NOTE 12 EXCESS NET ASSETS - HHS

The Head Start Program had excess funds for the year ended November 30, 2002 in the amount of \$74,733. The Agency has applied to HHS to have that money retained for use of purchasing equipment. There has been no authorization as yet as whether or not the Agency will be able to retain the excess.

SUPPLEMENTARY FINANCIAL INFORMATION

LINCOLN TOTAL COMMUNITY ACTION, INC.
BUTLER, LOUISIANA
COMBINED BALANCE SHEET - ALL PROGRAMS
FOR THE YEAR ENDED NOVEMBER 30, 2002

	CURRENT	DEBT	REASSETTMENT FUND BALANCE	TOTAL ASSETS AND LIABILITIES	TOTAL RESOURCES
CURRENT ASSETS					
Cash	7,390	4,400	49,428	1,248	62,466
Accounts Receivable - Grants	-	-	41,443	-	41,443
Accounts Receivable - Other	375	-	-	-	375
Due from Other Funds	-	-	-	-	-
TOTAL CURRENT ASSETS	8,165	4,400	90,871	1,248	104,484
FIXED ASSETS AND PROPERTY					
Furniture and Equipment at Cost, Net	-	-	-	-	197,459
Land	-	-	-	-	5,000
TOTAL FIXED ASSETS AND PROPERTY	-	-	-	-	202,459
TOTAL ASSETS	8,165	4,400	90,871	1,248	306,943
CURRENT LIABILITIES					
Accounts Payable	-	405	29,238	-	29,643
Due to Other Funds	-	-	-	-	-
Unearned Interest	-	-	-	-	-
Advanced Funding	-	4,673	-	-	4,673
TOTAL CURRENT LIABILITIES	-	5,078	29,238	-	34,316
NET ASSETS	8,165	(678)	61,633	1,248	69,558
UNRECORDED NET ASSETS					
Operations	7,790	(841)	79,889	3,245	89,983
Fund Balance and Property	-	-	-	-	-
TOTAL NET ASSETS	7,790	(841)	79,889	3,245	89,983
TOTAL LIABILITIES AND NET ASSETS	8,165	4,227	100,712	4,493	117,597

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, MASSACHUSETTS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS - UNRESTRICTED OPERATIONS
 (OTHER THAN FIXED ASSETS) - GRANTOR BASIS
 FOR THE YEAR ENDED NOVEMBER 30, 2012

	GENERAL	HOUSING	ESSENTIAL SERVICES	WEEK FOOD SERVICES	STATE COLLEGE SERVICES	TOTAL OPERATIONS (PROVISIONAL) - 2012
REVENUE						
Grants - 501C	-	18,186	-	-	-	18,186
Grants - Corporation for National Services	-	46,830	-	-	-	46,830
Grants - HUD	-	-	1,407,175	-	-	1,407,175
Grants - USDA Food Services	-	-	-	180,877	-	180,877
In-School Commissions	-	-	446,380	-	-	446,380
Rentals & Interest	1,481	13,632	-	-	-	15,113
TOTAL REVENUE - 2012	1,481	71,648	1,853,555	180,877	-	2,027,561
EXPENSES						
Personnel	-	32,285	1,141,496	47,400	-	1,221,181
Program Benefits	-	6,863	166,447	15,104	-	188,414
Travel	-	14,388	815	-	-	15,203
Contractual	-	1,470	6,480	-	-	7,950
Operating Supplies	340	1,885	10,876	6,814	-	13,915
Other Costs	4,885	15,874	126,823	805	-	148,387
Program Activities	-	-	-	116,777	-	116,777
Program Administration	-	-	-	4,898	-	4,898
Unrelated Depreciation	-	-	488,382	-	-	488,382
TOTAL EXPENSES	5,225	54,502	1,734,082	184,097	-	1,978,906
NET ASSETS - BEGINNING OF YEAR	456	1,135	65,608	1,773	-	1,659,472
NET ASSETS - END OF YEAR	2,231	1,670	48,726	1,967	-	1,684,694

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 1970 - FEDERAL FUNDS - GRANT BASIS
 FOR THE PERIOD

	PERIOD ONLY 04/01/70 through 11/30/70	12/01/70 through 03/31/70	PERIOD ONLY TOTAL FYE 03/31/70
REVENUES			
Grant Receipts - Cooperation for			
National Services	28,748	12,832	51,377
Donations & Interest	-----	-----	-----
TOTAL REVENUES	28,748	12,832	51,377
REGISTERED SUPPORT EXPENDITURES			
Personnel	22,336	11,858	33,174
Fringe Benefits	3,457	1,899	3,878
Travel	4,898	2,912	6,862
Contractual	-	856	856
Operating Supplies	158	668	827
Other Costs	903	583	1,478
Capital Outlay	-----	-----	-----
TOTAL REGISTERED SUPPORT EXPENDITURES	30,492	18,816	47,073
REGISTERED EXPENDITURES			
Travel	668	303	843
Other	-----	3,818	3,818
TOTAL REGISTERED EXPENDITURES	668	3,817	4,873
TOTAL EXPENDITURES	31,160	20,233	51,358
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			
	7,428	(7,401)	37
NET ASSETS - BEGINNING OF PERIOD	-----	3,383	-----
NET ASSETS - END OF PERIOD	7,466	-----	384

LINCOLN TOTAL COMMUNITY ACTION, INC.

BOSTON, LOUISIANA

STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
RSVP - FEDERAL FUNDS - GRANTOR BASIS
FOR THE PERIOD

04/01/02
through
11/30/02

REVENUES

Grant Receipts - Corporation for National Services	38,200
TOTAL REVENUES	38,200

VOLUNTEER SUPPORT EXPENDITURES

Personnel	22,899
Fringe Benefits	3,559
Travel	4,721
Contractual	56
Operating Supplies	316
Other Costs	1,170
Capital Outlay	—
TOTAL VOLUNTEER SUPPORT EXPENDITURES	33,711

VOLUNTEER EXPENDITURES

Fringe Benefits	—
Travel	798
Other Costs	—
TOTAL VOLUNTEER EXPENDITURES	798

TOTAL EXPENDITURES 34,515

EXCESS (DEFICIT) REVENUES OVER EXPENDITURES 1 379

NET ASSETS - BEGINNING OF PERIOD 104

NET ASSETS - END OF PERIOD 1,014

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND FUND BALANCES
 STATE - STATE FUNDS - GRANTOR BASIS
 FOR THE PERIOD

	(MEMO ONLY) 04/01/82 Through 11/30/82	03/31/81 Through 02/28/82	(MEMO ONLY) TOTAL FOR 03/31/82
REVENUES			
Grant Receipts - Office of Elderly Affairs	-	10,194	10,194
Donations & Interest	2,623	2,628	11,822
TOTAL REVENUES	2,623	12,824	22,016
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	2,199	1,888	3,239
Fringe Benefits	483	172	577
Travel	2,438	751	3,187
Operating Supplies	88	-	88
Other Costs	1,487	1,148	2,555
Contractual	442	168	610
TOTAL VOLUNTEER SUPPORT EXPENDITURES	6,927	3,325	10,252
VOLUNTEER EXPENDITURES			
Fringe Benefits	1,373	-	1,373
Travel	1,829	619	1,708
Other Costs	—	2,686	2,686
TOTAL VOLUNTEER EXPENDITURES	3,202	3,305	11,767
TOTAL EXPENDITURES	9,323	12,638	22,019
OTHER (DEFICIT) REVENUES OVER EXPENDITURES			
	(5,704)	2,784	-0-
NET ASSETS - BEGINNING OF PERIOD			
	2,438	(2,384)	2,850
RETURN OF ADVANCED FUNDING			
	—	—	-0-
NET ASSETS - END OF PERIOD			
	(2,245)	2,432	2,850

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 ASST - STATE FUNDS - GRANTON BASIS
 FOR THE PERIOD

	06/01/03 through 11/30/02
<u>REVENUES</u>	
Grant Receipts - Office of Elderly Affairs	-
Donations & Interest	2,484
TOTAL REVENUES	2,484
<u>VOLUNTEER SUPPORT EXPENDITURES</u>	
Personnel	2,389
Fringe Benefits	411
Travel	1,790
Operating Supplies	-
Other Costs	983
Contractual	392
TOTAL VOLUNTEER SUPPORT EXPENDITURES	5,784
<u>VOLUNTEER EXPENDITURES</u>	
Fringe Benefits	1,462
Travel	1,301
Other Costs	-
TOTAL VOLUNTEER EXPENDITURES	2,763
TOTAL EXPENDITURES	8,547
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	(3,063)
<u>NET ASSETS - BEGINNING OF PERIOD</u>	2,420
<u>NET ASSETS - END OF PERIOD</u>	(643)

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA

STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
HEAD START - GRANTOR BASIS
FOR THE PERIOD

	12/01/01 through 11/30/02
REVENUES	
Grant Receipts - HHF	1,837,273
In-Kind Receipts	<u>448,382</u>
TOTAL REVENUES	2,285,655
EXPENDITURES	
Personnel	1,141,698
Fringe Benefits	308,687
Travel	915
Contractual	8,490
Operating Supplies	78,150
Other Costs	228,923
Capital Outlay	-
In-Kind Expenses	<u>448,382</u>
TOTAL EXPENDITURES	2,109,822
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	175,833
NET ASSETS - BEGINNING OF PERIOD	69
NET ASSETS - END OF PERIOD	<u>175,902</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
MURFEE, LOUISIANA

STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
USDA FOOD SERVICES - GRANTOR BASIS
FOR THE PERIOD

	(MEMO ONLY) 10/01/01 through <u>11/30/01</u>	12/01/01 through <u>09/30/02</u>	(MEMO ONLY) TOTAL <u>PER 09/30/02</u>
REVENUES			
Grant Receipts - USDA	18,677	146,808	177,505
Reimbursements	<u>2,232</u>	<u>8,533</u>	<u>8,790</u>
TOTAL REVENUES	18,938	155,341	186,295
EXPENDITURES			
Personnel	6,920	99,417	44,737
Fringe Benefits	1,712	12,759	14,470
Food Costs	25,380	90,618	115,998
Operating Supplies	660	4,368	3,851
Other Costs	-	575	575
Administrative	<u>5</u>	<u>8,825</u>	<u>4,825</u>
TOTAL EXPENDITURES	14,275	156,355	184,826
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(5,341)	1,110	(331)
NET ASSETS - BEGINNING OF PERIOD	24,172	23,436	24,172
NET ASSETS - END OF PERIOD	22,436	24,546	24,546

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA

STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
USDA FOOD SERVICES - GRANTOR BASIS
FOR THE PERIOD

10/01/02
through
11/30/02

REVENUES

Grant Receipts - USDA	34,674
Reimbursements	<u>2,840</u>
TOTAL REVENUES	37,514

EXPENDITURES

Personnel	8,364
Fringe Benefits	2,871
Food Costs	28,140
Operating Supplies	1,334
Other Costs	-
Administrative	<u>220</u>
TOTAL EXPENDITURES	41,501

EXCESS (DEFICIT) REVENUES OVER EXPENDITURES (3,993)

NET ASSETS - BEGINNING OF PERIOD 34,544

NET ASSETS - END OF PERIOD 38,537

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
STATE COLLABORATION - GRANTOR BASIS
FOR THE PERIOD

	1/03/02 through 11/30/02
<u>REVENUES</u>	
Grant Receipts - Social Services	—
<u>TOTAL REVENUES</u>	<u>—</u>
<u>EXPENDITURES</u>	
Personnel	—
Fringe Benefits	—
Operating Supplies	—
Other Costs	—
Program Services	—
<u>TOTAL EXPENDITURES</u>	<u>—</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	—
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>1,242</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>1,242</u>

This program was closed out in 2011. The Agency had not yet applied to receive the above funds.

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED NOVEMBER 30, 2002

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER (UNDER) ACTUAL EXPENDITURES
STATE - FEDERAL FUNDS			
FYK March 31, 2002			
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	20,174	20,174	0
Fringe Benefits	8,348	8,878	1,272
Travel	6,751	6,862	(111)
Contractual	543	856	(313)
Supplies	604	821	(221)
Other Costs	878	1,478	(600)
TOTAL VOLUNTEER SUPPORT EXPENDITURES	41,288	41,871	583
VOLUNTEER EXPENDITURES			
Fringe Benefits	511	-	511
Travel	3,288	863	2,403
Other Costs	588	3,424	(2,814)
TOTAL VOLUNTEER EXPENDITURES	4,387	4,287	100
TOTAL FEDERAL EXPENDITURES	45,675	46,158	483
STATE - NON-FEDERAL FUNDS			
FYK March 31, 2002			
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	1,239	1,239	-
Fringe Benefits	310	377	133
Travel	1,583	1,187	(396)
Supplies	48	88	(40)
Other Costs	1,841	1,555	(286)
Contractual	1,887	814	1,073
TOTAL VOLUNTEER SUPPORT EXPENDITURES	10,808	10,259	549
VOLUNTEER EXPENDITURES			
Fringe Benefits	783	1,373	(610)
Travel	1,769	1,768	1
Other Costs	1,281	8,688	(7,407)
In-Kind Expenditures	-	-	-
TOTAL VOLUNTEER EXPENDITURES	3,833	11,829	7,996
TOTAL NON-FEDERAL EXPENDITURES	14,641	22,088	7,447

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED NOVEMBER 30, 2002

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER (UNDER) ACTUAL EXPENDITURES
HEAD START			
FYE November 30, 2002			
Personnel	1,193,292	1,141,695	41,597
Fringe Benefits	348,440	385,667	37,227
Travel	14,000	912	13,088
Contractual	18,500	8,490	2,010
Operating Supplies	38,436	78,759	(39,314)
Other Costs	248,507	226,023	22,484
Capital Outlay	-	-	-
In-Kind Contributions	446,392	446,392	-----
TOTALS	2,393,667	2,288,928	24,739
HEAD FOOD SERVICES			
FYE September 30, 2002			
Administrative	800	4,095	(4,095)
Personnel	94,212	44,737	49,475
Fringe Benefits	15,439	14,478	963
Food Costs	131,740	115,999	15,742
Operating Supplies	6,380	5,851	529
Other	-	573	(573)
Travel	3,450	-----	3,450
TOTALS	211,561	188,528	25,822

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED NOVEMBER 30, 2003

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/PROGRAM TITLE	FEDERAL DOLA NUMBER OR AWARD NUMBER	PASS-THROUGH OR AWARD NUMBER	FEDERAL DISBURSEMENTS/ EXPENDITURES
<u>U.S. Department of Agriculture</u>			
Passed through Louisiana			
Department of Education:			
Child and Adult Care Food Program	10-558	5/A	100,750
<u>U.S. Department of Health and Human Services</u>			
* Head Start	93-600	05CE891/3A	1,760,540
<u>The Corporation for National Service</u>			
National Senior Volunteer Program	72-000	03590001A	91,300
* Major Program			

LINCOLN TOTAL COMMUNITY ACTION, INC.
MURFEE, LOUISIANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2011

NOTE 1 BASES 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, Audits of States, Local Governments, and Non-Profit Organizations.

NOTE 2 SUBRECIPIENTS

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

LINCOLN TOTAL COMMUNITY ACTION, Inc.
BOSTON, LOUISIANA
SCHEDULE OF BOARD MEMBERS COMPENSATION
FOR THE YEAR ENDED NOVEMBER 30, 2003

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

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

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

* Material weakness(es) identified? ___ yes X no

* Reportable condition(s) identified that
are not considered to be material
weakness(es)? ___ yes X none reported

Noncompliance material to financial
statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

* Material weakness(es) identified? ___ yes X no

* Reportable condition(s) identified that
are not considered to be material
weakness(es)? ___ yes X none reported

Type of auditors' 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? ___ yes X no

Identification of major program:

CFDA Number(s)	Name of Federal Program or Cluster
92.430	Department of Health and Human Services - Head Start

Dollar threshold used to distinguish
between type A and type B programs: \$500,000

Auditee qualified as low-risk auditee? ___ yes X no

LINCOLN TOTAL COMMUNITY ACTION, INC.
MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED NOVEMBER 30, 2002

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings nor questioned costs for the year ended November 30, 2002.

SECTION III - FEDERAL GRANT FINDINGS AND QUESTIONED COSTS
HEADSTART, ONLY MAJOR PROGRAM

There were no findings nor questioned costs for the year ended November 30, 2002.

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
NOVEMBER 30, 2002

SECTION I - Internal Control

Finding: We noted that access to computer programs is not adequately password protected.

Status: Computer programs are now adequately password protected.

SECTION II - Compliance

Finding: We noted that access to computer programs is not adequately password protected.

Status: Computer programs are now adequately password protected.

LINCOLN TOTAL COMMUNITY ACTION, INC.
MONROE, LOUISIANA
EXIT CONFERENCE
FOR THE YEAR ENDED NOVEMBER 30, 2002

An exit conference was held on May 21, 2003 at the Lincoln Total Community Action, Inc.'s administrative office in Easton, Louisiana. Mr. Howland 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.