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Revised

LINCOLN TOTAL COMMUNITY ACTION, INC.
MONROE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
NOVEMBER 30, 2001

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 Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 2/10/02

LINCOLN TOTAL COMMITTEE ACTION, INC.
NOVEMBER 30, 2021

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May 23, 2002

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.
Bossier, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 2001, and have issued our report thereon dated May 23, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits conducted in governmental 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, 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 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in design or operation of the internal control

over financial reporting that, in our judgment, could adversely affect Lincoln Total Community Action, Inc.'s ability to record, process, summarize, and report financial data consistent with the conventions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs at item 2001-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that one of the reportable conditions described above is a material weakness.

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

Robert Roy Johnson, President, CPA

ROBERT ROY JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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May 23, 2002

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

Board of Directors
Lincoln Total Community Action, Inc.
Buxton, 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 Requirements that are applicable to each of the major federal programs for the year ended November 30, 2001. 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Governance 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 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, 2001.

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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Lincoln Total Community Action, Inc.'s ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 2001-1.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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 23, 2002

INDEPENDENT AUDITORS' REPORT

Board of Directors
Lincoln Total Community Action, Inc.
Baton Rouge, 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, 2001, 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. These 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, 2001, 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 23, 2002 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 29 to 34, including the accompanying Schedule of Federal Awards for the year ended November 30, 2021, are presented for purposes of additional analysis as required by the Office of Management and Budget (OMB) Circular A-123, 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 18 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 34 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, LLP

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSSON, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED NOVEMBER 30, 2013

ASSETS

CURRENT ASSETS

Cash	35,213
Accounts Receivable - Grants	178,877
Accounts Receivable - Other	38,438
Due from Other Funds	<u>1,580</u>

TOTAL CURRENT ASSETS 254,098

FIXED ASSETS AND PROPERTY

Furniture, Buildings, and Equipment at Cost, Net	270,218
Land	<u>3,000</u>

TOTAL FIXED ASSETS AND PROPERTY 273,218

TOTAL ASSETS 527,316

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	88,540
Unearned Interest	129
Due to Other Funds	1,580
Advanced Fundings	<u>36,368</u>

TOTAL CURRENT LIABILITIES 126,517

NET ASSETS

Unrestricted Net Assets: Operations	186,880
Fixed Assets and Property	<u>273,218</u>

TOTAL NET ASSETS 460,098

TOTAL LIABILITIES AND NET ASSETS 527,316

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, 2001

	OPERATIONS	FIXED ASSETS	TOTAL
SUPPORT AND REVENUE			
Grants - FEMA	9,238	-	9,238
Grants - Cooperation for National Services	50,708	-	50,708
Grants - HUD	1,755,989	-	1,755,989
Grants - USDA Food Program	178,152	-	178,152
Grants - Social Services	18,999	-	18,999
In-Kind Contributions	410,300	-	410,300
Donations & Interest	18,180	-	18,180
TOTAL SUPPORT AND REVENUE	2,433,606	-	2,433,606
EXPENSES			
Professional Services:			
BOFV	71,932	2,878	74,810
Headstart (HHS)	1,826,813	73,370	1,900,183
USDA - Food Services	198,663	6,245	204,908
State Collaborations	18,292	382	18,674
TOTAL PROGRAM SERVICES	2,115,900	33,475	2,149,375
SUPPORT SERVICES			
General and Administrative	208,521	8,530	217,051
TOTAL SUPPORT SERVICES	208,521	8,530	217,051
TOTAL EXPENSES	2,218,029	41,905	2,265,242
EXCESS (DEFICIT) OF SUPPORT AND EXPENSES	215,577	(41,905)	173,672
CHANGES IN NET ASSETS			
Acquisition of Property	(116,180)	116,180	-
Fixed Asset Funds Reprogrammed	(83,286)	-	(83,286)
Retirement of Property	-	(3,827)	(3,827)
NET ASSETS - BEGINNING OF YEAR	118,380	215,265	333,645
NET ASSETS - END OF YEAR	116,894	211,438	328,332

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, 2001

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets	69,369
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	69,213
(Increase) Decrease in:	
Accounts Receivable - Grants	(140,369)
Accounts Receivable - Other	2,335
Due from Other Funds	(1,500)
Prior Year Funds Engagement	(63,396)
Increase (Decrease) in:	
Accounts Payable	73,195
Unearned Interest	(469)
Due to other Funds	1,500
Advance Funding	<u>58,368</u>
 Net Cash Provided (Used) by Operating Activities	 <u>65,341</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Equipment	(136,320)
 Net Cash Provided (Used) by Investing Activities	 <u>(136,320)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS (60,979)

CASH AND CASH EQUIPMENT - BEGINNING OF YEAR 64,362

CASH AND CASH EQUIPMENT - END OF YEAR 3,383

SUPPLEMENTAL DATA

Interest Paid	-0-
Income Taxes	-0-

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
MUSTOS, 2015/16
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED NOVEMBER 30, 2017

	BASE	MANAGEMENT FEES	GRANT FUND SERVICES	STATE COLLAR- COSTING	TOTAL PROGRAM SERVICES	GRANTS, MIS- ADMINISTRATIVE	TOTAL EXPENSES
Personnel	26,898	804,881	17,578	-	849,357	134,333	1,118,216
Bridge Benefits	5,728	294,735	18,380	-	318,798	21,801	359,599
Travel	12,663	3,793	-	-	16,456	56	17,116
Contractual	1,303	-	-	-	1,303	6,428	7,731
Operating Supplies	978	84,888	4,327	-	95,411	17,808	117,229
Office Costs	14,224	124,209	-	10,880	179,474	25,871	209,355
Program Services	-	-	58,588	-	58,588	-	58,588
Program Administration	-	-	3,287	-	3,287	-	3,287
In-Room Reproduction	192	803,132	-	-	803,324	5,833	811,352
TOTAL SERVICES BEFORE DEDUCTIONS	71,686	1,806,933	128,663	10,880	1,047,328	286,521	2,274,051
DEDUCTIONS	2,821	11,333	8,329	192	83,883	5,331	112,212
TOTAL EXPENSES	24,682	1,820,623	120,334	11,072	1,148,021	281,190	2,166,232

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
BATON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2001

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Statement of Presentations:

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 accrual 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, 2001.

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 NOVEMBER 30, 2011

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>2,501</u>
Computer Equipment and Vehicles	598,199
Furniture, Fixtures and Equipment	464,840
Buildings	102,968
Land	5,000
Less: Accumulated Depreciation	(895,612)
Net Value	<u>275,315</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2001

NOTE 1: DETAILS OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. 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. No advertising costs were incurred for the year ended November 30, 2001.

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.
MUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2001

NOTE 3 ACCOUNTS RECEIVABLE

Accounts Receivable - Grants at November 30, 2001, consists of reimbursements for expenses incurred under the various grant programs. The following list presents accounts receivable-grants by fund at November 30, 2001.

Head Start	132,587
USDA	<u>43,288</u>
TOTAL	<u>175,875</u>

Accounts Receivable - Other at November 30, 2001 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.

NOTE 8 INCURRED 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 award; however, Lincoln Total Community Action, Inc. is allowed to keep \$250 each grant year for administrative costs.

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 NOVEMBER 30, 2001

NOTE 8 UNPAID INTEREST (Continued)

PROGRAM	RECORDING INTEREST		APPLIED	RETURNED	KEPT FOR NON-COSTS	BALANCE OF DEFERRED INTEREST
	BALANCE	PAID	TO GRANT	TO AGENCY		
Head Start	597	248	834	"	"	129

NOTE 9 PRIOR YEAR FUNDS REPROGRAMMED

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

Head Start	43,284
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These amounts were reprogrammed per the applicable guidelines and were used to purchase a bus in 2001.

NOTE 10 RELATED PARTY

There were no related party transactions during the period ending November 30, 2001.

NOTE 11 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 12 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.

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2001

NOTE 13 Net Assets (Continued)

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, 2001, all of the Agency's net assets are considered unrestricted.

NOTE 14 Advanced Funding - Head Start 1999

The Agency has \$31,750 in its Head Start advanced funding account as of the end of this fiscal year. The Agency is requesting that \$31,750 of the funds be applied to the grant year 2001-2002.

SUPPLEMENTARY FINANCIAL INFORMATION

LINCOLN TOTAL COMMUNITY ACTION, INC.
 POSTON, LOUISIANA
 COMBINED BALANCE SHEET - ALL PROGRAMS
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	CURRENT ASSETS	ACCU- MULATED	PREPAYMENT UNDER FOOD PROGRAMS	STATE COLLAG- RATION	STATE ASSETS AND LIABILITIES	TOTAL ASSETS AND LIABILITIES
CURRENT ASSETS						
Cash	125,820	16,829	6,488	1,345	-	25,212
Accounts Receivable - Grants	-	131,987	47,280	-	-	276,215
Accounts Receivable - Other	26,418	-	-	-	-	26,418
Due From Other Funds	1,528	-	-	-	-	1,528
TOTAL CURRENT ASSETS	153,766	148,816	53,768	1,345	-	357,695
FIXED ASSETS AND DEFERRED						
Furniture and Equipment at Cost, Net	-	-	-	-	276,215	276,215
Land	-	-	-	-	3,858	3,858
TOTAL FIXED ASSETS AND DEFERRED	-	-	-	-	276,215	276,215
TOTAL ASSETS	153,766	148,816	53,768	1,345	276,215	635,829
CURRENT LIABILITIES						
Accounts Payable	-	268	86,243	-	-	86,511
Due To Other Funds	-	1,528	-	-	-	1,528
UNPAID SOCIETY	-	-	129	-	-	129
Advanced Printing	-	1,418	31,322	-	-	32,740
TOTAL CURRENT LIABILITIES	-	1,614	117,694	-	-	119,306
DEFERRED						
Unexpended Res. Grants	9,368	4,652	69	1,345	-	15,434
Operating	-	-	-	-	215,215	215,215
Fund Balances and Property	-	-	-	-	-	-
TOTAL DEFERRED	9,368	4,652	69	1,345	215,215	230,849
TOTAL LIABILITIES AND DEFERRED	9,368	4,652	117,763	1,345	215,215	449,280

LINCROFT TOTAL COMMUNITY ACTION, INC.

BOSTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS - RESTRICTED OPERATIONS

(OTHER THAN FIELD ASSETS) - GRANTOR BASIS

FOR THE YEAR ENDED NOVEMBER 30, 2001

	GRANTS	FEES	REIMBURSEMENT DEBIT	OTHER FUND SERVICES	GRANT COLLAR SERVICES	TOTAL PROVISION DEBIT
REVENUE AND RESERVE						
GRANTS - FEES	-	9,238	-	-	-	9,238
Grants - Cooperation for National Services	-	99,348	-	-	-	99,348
GRANTS - FEES	-	-	1,785,799	-	-	1,785,799
Grants - Food Services	-	-	-	178,152	-	178,152
Grants - Social Services	-	-	-	-	18,680	18,680
In-Kind Contributions	-	708	629,808	-	-	630,516
CONTRIBUTOR'S CONTRIBUTION	4,413	18,126	-	-	-	22,539
TOTAL REVENUE AND RESERVE	4,413	28,441	1,815,797	208,152	18,680	2,075,483
EXPENSES						
Insurance	-	35,828	1,629,874	97,573	-	1,763,275
Office Supplies	-	9,728	279,518	11,883	-	299,129
Travel	-	32,480	4,873	-	-	37,353
Contractual	-	1,923	89,808	-	-	91,731
Operating Supplies	161	878	86,528	4,517	-	88,076
Other Grants	4,888	18,334	174,828	-	18,080	206,130
Program Services	-	-	-	99,988	-	99,988
Program Administration	-	-	-	5,581	-	5,581
In-Kind Contributions	-	302	420,422	-	-	420,724
TOTAL EXPENSES	4,888	21,132	2,429,803	206,062	18,080	2,675,825
CHANGE IN NET ASSETS	15,525	7,309	385,994	19,090	-	197,918
INITIAL FUND ESTABLISHMENT	-	-	65,799	-	-	65,799
NET ASSET - BEGINNING OF YEAR	8,921	811	63,362	73,947	3,145	148,186
RECONSTRUCTION OF PROPERTY	-	-	(326,198)	-	-	(326,198)
NET ASSET - END OF YEAR	2,426	5,421	68	73,947	3,145	118,486

LEONOLA TOTAL COMMUNITY ACTION, INC.
 NATIONAL, LOUISIANA
 STATEMENT OF INCOME REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 1977 - FEDERAL FUNDS - GRANTOR BASIS
 FOR THE PERIOD

	(PERIOD ONLY) 04/01/77 through 11/30/77	12/01/76 through 02/28/77	(PERIOD ONLY) TOTAL FYR-03/31/77
REVENUES			
Grant Receipts - Corporation for National Services	38,242	12,823	51,065
Donations & Interest	-----	-----	-----
TOTAL REVENUES	38,242	12,823	51,065
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	21,848	16,495	38,343
Fringe Benefits	2,348	3,320	5,668
Travel	5,935	1,836	7,771
Contractual	-	891	891
Operating supplies	24	380	404
Other Costs	923	588	1,511
Capital Outlay	-----	-----	-----
TOTAL VOLUNTEER SUPPORT EXPENDITURES	29,118	19,628	48,746
VOLUNTEER EXPENDITURES			
Travel	240	314	554
Other	-----	3,821	3,821
TOTAL VOLUNTEER EXPENDITURES	240	4,135	4,375
TOTAL EXPENDITURES	29,358	19,762	48,120
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			
	1,884	(6,939)	49
NET ASSETS - BEGINNING OF PERIOD	32	7,716	32
FROM YEAR FUNDS REPROGRAMMED			
	-----	-----	-----
NET ASSETS - END OF PERIOD	1,316	32	32

LINCOLN TOTAL COMMUNITY ACTION, INC.
BATON, LOUISIANA

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

04/01/01
through
12/31/01

REVENUES

Grant Receipts - Cooperation for National Services 38,145

TOTAL REVENUES 38,145

VOLUNTEER SUPPORT EXPENDITURES

Personnel 22,116
Fringe Benefits 3,417
Travel 4,850
Contractual -
Operating Supplies 169
Other Costs 805
Capital Outlay -

TOTAL VOLUNTEER SUPPORT EXPENDITURES 30,457

VOLUNTEER EXPENDITURES

Fringe Benefits -
Travel 860
Other Costs -

TOTAL VOLUNTEER EXPENDITURES 860

TOTAL EXPENDITURES 31,317

EXCESS (DEFICIT) REVENUES OVER EXPENDITURES 7,828

NET ASSETS - BEGINNING OF PERIOD 17

NET ASSETS - END OF PERIOD 7,845

LEWISIA TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND FUND BALANCES
BY - STATE FUNDS - GRANTEE BASIS
FOR THE PERIOD

	(MEMO ONLY) 8/1/70 through 12/31/70	12/31/70 through 8/31/71	(MEMO ONLY) TOTAL FYE 08/01/71
REVENUES			
Grant Receipts - office of Elderly Affairs	-	13,487	13,487
Donations & Interest	-	7,951	7,951
TOTAL REVENUES	-0-	21,438	21,438
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	2,076	1,038	3,114
Frings Benefits	284	213	599
Travel	1,714	845	2,559
Operating Supplies	102	339	441
Other Costs	1,021	912	1,933
Contractual	448	124	572
TOTAL VOLUNTEER SUPPORT EXPENDITURES	3,245	3,491	6,736
GRANTEE EXPENDITURES			
Frings Benefits	1,373	-	1,373
Travel	1,759	628	2,387
Other Costs	345	6,335	7,280
In-Kind Expenditures	-	799	799
TOTAL GRANTEE EXPENDITURES	3,477	8,332	11,810
TOTAL EXPENDITURES	3,224	11,824	21,048
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	(8,224)	9,614	-
NET ASSETS - BEGINNING OF PERIOD	2,420	(6,804)	2,420
REVENUE OF ADVANCED FUNDS	-	-	-
NET ASSETS - END OF PERIOD	(6,804)	-2,420	2,420

LINCOLN TOTAL COMMUNITY ACTION, INC.
 KATON, LOUISIANA

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

	04/01/01 through 12/30/01
<u>REVENUES</u>	
Grant Receipts - Office of Elderly Affairs	-
Donations & Interest	2,825
TOTAL REVENUES	2,825
<u>VOLUNTEER SUPPORT EXPENDITURES</u>	
Personnel	2,359
Fringe Benefits	855
Travel	2,410
Operating Supplies	98
Other Costs	1,857
Contractual	448
TOTAL VOLUNTEER SUPPORT EXPENDITURES	6,927
<u>VOLUNTEER EXPENDITURES</u>	
Fringe Benefits	1,313
Travel	1,829
Other Costs	-
TOTAL VOLUNTEER EXPENDITURES	2,412
TOTAL EXPENDITURES	9,339
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	<u>(5,704)</u>
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>2,432</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>(3,284)</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
WESTON, LOUISIANA

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

	12/01/80
	through
	<u>11/30/81</u>
REVENUES	
Grant Receipts - HHS	1,755,935
In-Kind Receipts	<u>403,600</u>
TOTAL REVENUES	2,159,535
EXPENDITURES	
Personnel	1,058,874
Fringe Benefits	276,318
Travel	4,873
Contractual	8,408
Operating Supplies	86,509
Other Costs	174,935
Capital Outlay	136,190
In-Kind Expenses	<u>403,600</u>
TOTAL EXPENDITURES	2,159,535
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-0-
NET ASSETS - BEGINNING OF PERIOD	81,745
PRIOR YEAR FUNDS REPROGRAMMED	(41,286)
NET ASSETS - END OF PERIOD	40,459

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

JILLIAN E. JOHNSON, CPA
HOWLAND H. PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA
JAY S. HUGHES, CPA, APC
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PAM BATTAGLIA, CPA
JAY CUTLER, CPA



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- Accounting & Auditing
– AICPA Member
- Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
– Individual & Partnership
– Corporate & Practice
- Bookkeeping & Payroll Services

January 27, 2003

Louisiana Office of the Legislative Auditor
P.O. Box 94797
Baton Rouge, Louisiana 70804-5097

RE: Lincoln Total Community Action, Inc. Audit Report FYE November 30, 2001

Ladies and Gentlemen:

We are sending you a complete revised audit report for the Lincoln Total Community Action, Inc. FYE November 30, 2001. We revised page 24 of the audit report because of a transposed number noted.

If you have any questions regarding these, please call me. We appreciate your assistance in this matter.

Sincerely,


Howland H. Perry, CPA, APC

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

01 JAN 27 10 12 AM '03
STATE OF LOUISIANA

LINCOLN TOTAL COMMUNITY ACTION, INC.
 RUSTON, LOUISIANA

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

	(MEMO ONLY) 10/01/00 through <u>11/01/00</u>	12/01/00 through <u>02/01/01</u>	(MEMO ONLY) TOTAL <u>PER 02/01/01</u>
REVENUES			
Grant Receipts - USDA	16,571	137,317	153,888
Reimbursements	<u>3,288</u>	<u>7,961</u>	<u>11,249</u>
TOTAL REVENUES	19,859	145,278	165,137
EXPENDITURES			
Personnel	7,238	31,253	38,491
Fringe Benefits	1,938	9,432	11,370
Food Costs	21,288	74,207	95,495
Operating Supplies	709	3,713	4,422
Administrative	<u>-</u>	<u>5,583</u>	<u>5,583</u>
TOTAL EXPENDITURES	31,173	124,388	155,369
EXCESS DEFICITS REVENUES OVER EXPENDITURES	(11,314)	20,890	9,768
NET ASSETS - BEGINNING OF PERIOD	86,251	73,963	86,251
NET ASSETS - END OF PERIOD	74,937	94,853	94,853

LINCOLN TOTAL COMMUNITY ACTION, INC.
EUSTON, LOUISIANA

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

	10/01/01 through 11/30/01
REVENUES	
Grant Receipts - USDA	31,677
Reimbursements	<u>2,257</u>
TOTAL REVENUES	33,934
EXPENDITURES	
Personnel	6,200
Fringe Benefits	1,712
Food Costs	25,380
Operating Supplies	663
Administrative	<u> </u>
TOTAL EXPENDITURES	34,955
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(1,021)
NET ASSETS - BEGINNING OF PERIOD	94,177
NET ASSETS - END OF PERIOD	93,156

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
REVENUES	
Grant Receipts - Social Services	10,000
TOTAL REVENUES	10,000
EXPENDITURES	
Personnel	-
Fringe Benefits	-
Operating Supplies	-
Other Costs	10,000
Program Services	-
TOTAL EXPENDITURES	10,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-0-
NET ASSETS - BEGINNING OF PERIOD	1,245
NET ASSETS - END OF PERIOD	1,245

LINCOLN TOTAL COMMUNITY ACTION, INC.
 HUSTON, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED NOVEMBER 30, 2001

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED
			OVER (UNDER) ACTUAL
HOOP - FEDERAL FUNDS			
FYE March 31, 2001			
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	31,600	31,560	39
Fringe Benefits	4,014	3,488	1,288
Travel	7,851	7,871	(20)
Contractual	375	331	(35)
Supplies	324	404	149
Other Costs	632	1,387	1,151
TOTAL VOLUNTEER SUPPORT EXPENDITURES	45,206	45,341	48
<u>VOLUNTEER EXPENDITURES</u>			
Fringe Benefits	511	-	511
Travel	500	433	43
Other Costs	3,288	3,821	1,351
TOTAL VOLUNTEER EXPENDITURES	4,309	4,254	1
TOTAL FEDERAL EXPENDITURES	49,515	49,595	49
HOOP - NON-FEDERAL FUNDS			
FYE March 31, 2001			
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	3,114	3,114	-
Fringe Benefits	700	599	101
Travel	2,346	2,579	(23)
Supplies	46	441	(38)
Other Costs	1,935	1,935	2
Contractual	1,081	572	323
TOTAL VOLUNTEER SUPPORT EXPENDITURES	9,228	9,238	(2)
<u>VOLUNTEER EXPENDITURES</u>			
Fringe Benefits	743	1,873	(81)
Travel	7,789	2,457	5,332
Other Costs	3,281	7,200	(1,889)
In-kind Expenditures	-	700	(700)
TOTAL VOLUNTEER EXPENDITURES	11,813	11,810	23
TOTAL NON-FEDERAL EXPENDITURES	21,013	21,048	23

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED NOVEMBER 30, 2001

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER (UNDER) ACTUAL EXPENDITURES
HEAD START			
FYE November 30, 2001			
Personnel	1,106,884	1,058,874	47,810
Fringe Benefits	107,810	278,818	(171,008)
Travel	10,500	4,579	5,921
Contractual	18,500	8,400	10,100
Operating Supplies	59,200	86,500	(27,300)
Other Costs	191,648	174,836	16,812
Capital Outlay	129,200	136,198	(7,000)
In-Kind Contributions	404,488	404,600	-
TOTALS	2,221,340	2,169,306	52,034
HEALTH FOOD SERVICES			
FYE September 30, 2001			
Administrative	800	5,502	(4,702)
Personnel	41,478	37,579	3,899
Fringe Benefits	11,948	11,342	606
Food Costs	131,200	99,988	31,212
Operating Supplies	3,900	4,577	(677)
Other	600	-	600
Travel	-	-	-
TOTALS	191,948	159,602	32,346
STATE COLLABORATION			
FYE November 30, 2001			
Personnel	-	-	-
Fringe Benefits	-	-	-
Operating Supplies	-	-	-
Other Costs	3,500	10,000	(6,500)
Program Services	-	-	-
Travel	500	-	500
TOTALS	4,000	10,000	(6,000)

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED NOVEMBER 30, 2001

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL FIN. NUMBER OR AWARD NUMBER	PASS-THROUGH FIN. NUMBER OR AWARD NUMBER	FEDERAL DISBURSEMENTS/ EXPENDITURES
U.S. Department of Agriculture Passed through Louisiana Department of Education: Child and Adult Care Food Program	10.588	8/A	158,883
U.S. Department of Health and Human Services * Head Start	93.888	00CR88831/05	1,758,779
The Corporation for National Service Retired Senior Volunteer Program	72.882	3489888-18	58,220
Louisiana Department of Social Services State Collaboration	93.578	585030	38,000
* Major Program			

LINCOLN TOTAL COMMUNITY ACTION, INC.
BASTON, LOUISIANA

NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2001

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

NOTE 2 SUBRECIPIENTS

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

LINDOGN 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.
BATON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2001

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
weaknesses? X yes ___ 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
weaknesses? X yes ___ 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 816(a) of Circular A-133? X yes ___ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
91.600	Department of Health and Human Services - Headstart

Dollar threshold used to distinguish
between type A and type B programs: \$100,000

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
KANSAS, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED NOVEMBER 30, 2001

SECTION II - FINANCIAL STATEMENT FINDINGS

2101-1

Criteria: Computers and computer programs should be secure and password protected.

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

Questioned Cost: None

Context: The Agency should have all computer programs password protected and passwords given to only those with logical need for access.

Effect: No effect on the financial statements.

Cause: Management was unaware of the need to password protect software programs.

Recommendation: We recommend that all computer programs be password protected and passwords given to only those with logical need for access.

Response: Management agrees with this finding.

SECTION III - FEDERAL AID FINDINGS AND QUESTIONED COSTS
RECURRING, ONLY SA-SIS PROGRAM

2101-1

Criteria: Computers and computer programs should be secure and password protected.

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

Questioned cost: None

Context: The Agency should have all computer programs password protected and passwords given to only those with logical need for access.

LINCOLN TOTAL COMMUNITY ACTION, INC.
MURKIN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED NOVEMBER 30, 2001

2001-1 (Continued)

Effect: No effect on the financial statements.

Cause: Management was unaware of the need to password protect software programs.

Recommendation: We recommend that all computer programs be password protected and passwords given to only those with logical need for access.

Response: Management agrees with this finding.

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

SECTION I - Internal Control

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

SECTION II - Compliance

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
MONROE, LOUISIANA
EXIT CONFERENCE
FOR THE YEAR ENDED NOVEMBER 30, 2001

An exit conference was held on May 23, 2002 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 discovered a reportable condition described in the findings and questioned costs, but there were no material weaknesses in internal or administrative controls.