

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, MASSACHUSETTS  
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED NOVEMBER 30, 1996

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER (UNDER) ACTUAL EXPENDITURES
<b>1997 - FEDERAL FUNDS</b>			
PER March 31, 1996			
<u><b>VOLUNTEER SUPPORT EXPENDITURES</b></u>			
Personnel	26,461	26,460	1
Fringe Benefits	4,628	3,415	1,213
Travel	4,448	3,878	470
Contractual	375	312	63
Supplies	270	328	(58)
Other Costs	285	1,553	(1,268)
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>36,477</u>	<u>39,846</u>	<u>(3,369)</u>
<u><b>VOLUNTEER EXPENDITURES</b></u>			
Fringe Benefits	362	-	362
Travel	30	442	(412)
Other Costs	500	457	43
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>900</u>	<u>899</u>	<u>1</u>
<u>TOTAL FEDERAL EXPENDITURES</u>	<u>37,377</u>	<u>40,745</u>	<u>(3,368)</u>
<b>1997 - NON-FEDERAL FUNDS</b>			
PER March 31, 1996			
<u><b>VOLUNTEER SUPPORT EXPENDITURES</b></u>			
Personnel	3,058	2,850	208
Fringe Benefits	538	632	(94)
Travel	1,445	3,808	(2,363)
Supplies	88	158	(70)
Other Costs	2,224	2,145	79
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>7,353</u>	<u>7,625</u>	<u>(272)</u>
<u><b>VOLUNTEER EXPENDITURES</b></u>			
Fringe Benefits	762	1,180	(418)
Travel	3,203	3,648	(445)
Other Costs	3,500	3,897	(397)
In-Kind Services	-	-	-
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>7,465</u>	<u>8,725</u>	<u>(1,260)</u>
<u>TOTAL NON-FEDERAL EXPENDITURES</u>	<u>16,101</u>	<u>18,101</u>	<u>(2,000)</u>



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- Insurance & Retirement
- Corporate & Personal

Richard H. Perry, CPA  
Raymond C. Thomas, CPA (SAS)

Larry Perkins, CPA  
Paul Helmsing, CPA

April 16, 1987

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying balance sheet of the Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1986, and the related statement of revenues, expenditures and changes in net assets 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, 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 Institutions of Higher Education and Other Nonprofit Institutions. 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, 1986, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 16, 1987, on our consideration of the Agency's internal control structure and a report dated April 16, 1987, on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Lincoln Texts Company, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents and the accompanying Schedule of General Remarks for the year ended November 30, 1936, are presented for purposes of additional analysis and are not a 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.

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- Cost Accounting Systems
- Internal Controls
- Corporate & Real Estate

Perkins & Perry, CPAs  
Monroe, Louisiana, CPA firm (see p. 2)

Law Offices, CPAs  
Baton Rouge, Louisiana

April 16, 1997

**INDEPENDENT AUDITORS' REPORT ON THE  
INTERNAL CONTROL STRUCTURE BASED ON AN  
AUST OF THE FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of the Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1996, and have issued our report thereon dated April 16, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Lincoln Total Community Action, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Lincoln Total Community Action, Inc., for the year ended November 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine the auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the use of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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Richard H. Perry, CPA,  
 Partner, Little Rock, AR

Larry Frazier, CPA,  
 Fort Smith, AR

April 16, 1997

**INDEPENDENT AUDITORS' REPORT ON THE  
 INTERNAL CONTROL STRUCTURE USED IN  
 ADMINISTERING FEDERAL AWARDS**

To the Lincoln Total Community Action, Inc.  
 Boston, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1996, and have issued our report thereon dated April 16, 1997. We have also audited the Agency's compliance with requirements applicable to major federal programs, and have issued our report thereon dated April 16, 1997.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. 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 and about whether the Agency complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing our audits for the year ended November 30, 1996, we considered Lincoln Total Community Action, Inc.'s internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Agency's financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated April 16, 1997.

The management of Lincoln Total Community Action, Inc. is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are processed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, protection of any weaknesses of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

Internal Accounting Controls (All Programs)

Cash Receipts	Payroll
Purchasing/Receiving	Property and Equipment
Accounts Payable	General Ledger
Cash Disbursements	

General and Specific Administrative Controls Used in Administering Federal Programs

Political Activity	Services Allowed
Eligibility	Facility Licensing Standards
Reporting (Federal)	Cost Allocation
Financial Reports	Matching Levels
Civil Rights	Drug-Free Workplace
Cash Management	Allowable Costs
	Administrative Requirements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

During the year ended November 30, 1994, Lincoln Total Community Action, Inc. expended 97% of its total federal awards on major programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of Lincoln Total Community Action, Inc.'s major federal programs which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, MASSACHUSETTS

STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 BEND STAFF  
 FOR THE PERIOD

	12/31/75
	through
	11/30/78
<u>REVENUES</u>	
Grant Receipts - BEM	1,181,088
In-Kind Receipts	285,783
<u>TOTAL REVENUES</u>	<u>1,466,871</u>
<u>EXPENDITURES</u>	
Personnel	482,798
Fringe Benefits	160,087
Travel	7,189
Contractual	8,480
Operating Supplies	145,837
Other Costs	137,735
Capital Outlay	61,869
In-Kind Expenses	285,767
<u>TOTAL EXPENDITURES</u>	<u>1,475,762</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	40
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>72</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>112</u>



12500018 TOTAL COMMUNITY ACTION, INC.  
 NOVEMBER 30, 1994

CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT.....	1-9
INTERNAL CONTROL REPORTS: Independent Auditors' Report on the Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u> .....	3-4
Independent Auditors' Report on the Internal Control Structure Used in Administering Federal Awards.....	5-1
COMPLIANCE REPORTS: Independent Auditors' Report on Compliance with Laws, Regulations, Contracts, and Grants Based on an Audit of the Financial Statements Performed in Accordance with <u>Government Auditing Standards</u> .....	6
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Major Federal Programs.....	9-10
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Programs.....	11
Independent Auditors' Report on Compliance with General Requirements Applicable to Federal Programs.....	12
FINANCIAL STATEMENTS:	
Statement of Financial Position.....	13
Statement of Activities.....	14
statement of Cash Flows.....	16
statement of Functional Expenses.....	26
Notes to Financial Statements.....	27-21
SUPPLEMENTARY FINANCIAL INFORMATION:	
Schedule 1 - Combining Balance Sheet - All Programs.....	22
schedule 2 - Statement of Revenues, Expenditures and Changes in Net Assets - Unrestricted Operations.....	23
Schedule 3 - Statement of Program Revenues, Expenditures and Changes in Net Assets by Funding Cycles.....	24-28
Schedule 4 - Statement of Expenditures - Budget and Actual.....	21-22

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA  
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 USDA FOOD PROGRAMS  
 FOR THE PERIOD

	10/01/80 through 10/30/80
<u>REVENUES</u>	
Grant Receipts - USDA	29,300
Reimbursements	160
<u>TOTAL REVENUES</u>	<u>29,460</u>
<u>EXPENDITURES</u>	
Personnel	7,437
Fringe Benefits	2,126
Food Costs	18,308
Operating Supplies	507
Administrative	-
<u>TOTAL EXPENDITURES</u>	<u>28,378</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	1,082
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>20,820</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>21,902</u>

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LINCOLN TOTAL COMMUNITY ACTION, INC.  
BIRMINGHAM, LOUISIANA

FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION  
FOR THE YEAR ENDED  
NOVEMBER 30, 1966

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

Release Date AUG 1 1967

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA  
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED NOVEMBER 30, 1996

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER OR UNDER ACTUAL EXPENDITURES
<b>FOOD STAFF</b>			
<b>FTS November 30, 1996</b>			
Personnel	662,793	662,793	-
Fringe Benefits	148,099	148,097	1
Towel	7,109	7,109	-
Contractual	8,400	8,400	-
Operating Supplies	148,818	148,817	1
Other Costs	137,793	137,735	58
Capital Outlay	81,079	81,069	1
In-Kind Contributions	285,767	285,787	-
<b>TOTALS</b>	<b>1,478,035</b>	<b>1,478,782</b>	<b>747</b>
<b>NON-FOOD SERVICES</b>			
<b>FTS September 30, 1996</b>			
Administrative	2,325	3,442	( 1,117)
Personnel	40,231	40,613	382
Travel	14,814	24,599	9,785
Food Costs	85,589	79,932	(5,657)
Operating Supplies	4,880	2,987	(1,893)
Other	480	1	(479)
<b>TOTALS</b>	<b>148,325</b>	<b>136,622</b>	<b>(11,703)</b>

LINGCOLE TOTAL COMMODITY ACTIVITY, INC.  
 BOSTON, MASSACHUSETTS  
 SCHEDULE OF FEDERAL AWARDS  
 FOR THE TERM ENDING NOVEMBER 30, 1966

PERIOD FROM DATE	PROG-PROJECT OR AWARD TITLE	AMOUNT IN DOLLARS	CONTRACTS OR DEFERRED ORDER OF MATERIAL	RECEIPTS OR PROPERTY ACQUIRED	AMOUNTS PAID OR PROPERTY ACQUIRED	ALL AMOUNTS PAID OR PROPERTY ACQUIRED
10-000	678	100,000	(10,000)	100,000	100,000	100,000
10-000	6800000000	1,000,000	(100)	1,000,000	1,000,000	1,000,000
11-000	6800000000	75,000	(10)	75,000	75,000	75,000

GENERAL SERVICES  
 ADMINISTRATION  
 PROCUREMENTS TITLE  
 (10-000)  
 Federal Government of Massachusetts  
 Department of Education,  
 Adult and Adult Care Fund  
 Program

U.S. Department of Health, Education  
 and Welfare  
 (11-000)

The Commonwealth of Massachusetts  
 Department of Education  
 (10-000) Adult Care Fund  
 Program

\* Basic Program

LINCOLN TOTAL COMMUNITY ACTION, INC.  
BOSTON, LOUISIANA  
SCHEDULE OF BOARD MEMBERS COMPENSATION  
FOR THE YEAR ENDED NOVEMBER 30, 1996

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

LINCOLN TOTAL COMMUNITY ACTION, INC.  
BOSTON, LOUISIANA  
QUESTIONED COSTS  
FOR THE YEAR ENDED NOVEMBER 30, 1966

There were no questioned costs found for the year ended November 30, 1966.

LINCOLN TOTAL COMMUNITY ACTION, INC.  
MONROE, LOUISIANA  
FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR  
FOR THE YEAR ENDED NOVEMBER 30, 1996

There were no compliance findings for the current year.



LINCOLN TOTAL COMMUNITY ACTION, INC.  
RUSTON, LOUISIANA  
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS  
NOVEMBER 16, 1966

There were no prior year findings.

LINCOLN TOTAL COMMUNITY ACTION, INC.  
BOSTON, LOUISIANA  
EXIT CONFERENCE  
FOR THE YEAR ENDED NOVEMBER 30, 1976

An exit conference was held on April 16, 1977, at the Lincoln Total Community Action, Inc.'s administrative office in Boston, 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.



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- Other Public Organizations
- Business Financial Planning
- Tax Preparation Planning
  - Individual Filings
  - Corporate Filings

Member: Perry, CPA  
Member: Thomas, CPA (Dist.)  
Member: Law, CPA  
Member: Pennington, CPA

April 16, 1997

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
LAWS, REGULATIONS, CONTRACTS, AND GRANTS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH INVESTMENT AUDITING STANDARDS**

To Lincoln Total Community Action, Inc.  
Monroe, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1996, and have issued our report thereon dated April 16, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Lincoln Total Community Action, Inc., is the responsibility of Lincoln Total Community Action, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Agency's regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Lincoln Total Community Action, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Lincoln Total Community Action, Inc. had not complied, in all material respects, with these provisions.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

  
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LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, MASSACHUSETTS  
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 UNDER FEDERAL SERVICES  
 FOR THE PERIOD

	PERIOD ONLY 10/01/75 through 11/30/75	12/01/75 through 02/28/76	PERIOD ONLY TOTAL YTD 02/28/76
<b>REVENUES</b>			
Grant Receipts - USDA	28,804	67,866	96,670
Reimbursements	812	4,341	5,153
<b>TOTAL REVENUES</b>	<b>29,616</b>	<b>72,207</b>	<b>101,823</b>
<b>EXPENDITURES</b>			
Personnel	7,348	33,365	40,713
Fringe Benefits	2,631	11,888	14,519
Food Costs	17,869	57,483	75,352
Operating Supplies	388	2,519	2,907
Other Costs	7	-	7
Administrative	-	1,442	1,442
<b>TOTAL EXPENDITURES</b>	<b>27,823</b>	<b>106,197</b>	<b>134,021</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>	<b>1,793</b>	<b>( 3,990)</b>	<b>( 2,197)</b>
<b>NET ASSETS - BEGINNING OF PERIOD</b>	<b>24,400</b>	<b>26,186</b>	<b>24,400</b>
<b>NET ASSETS - END OF PERIOD</b>	<b>26,193</b>	<b>22,196</b>	<b>22,203</b>

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED NOVEMBER 30, 1998

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets	( 50,220)
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	216,138
Decrease in Accounts Receivable - Grants	40,853
Increase in Due from Other Funds	( 1,500)
Increase in Prior Year Funds Engagement	( 4)
Decrease in Accounts Payable	( 29,809)
Increase in Due to Parent Ford	1,500
Decrease in Unearned Interest	( 255)

NET CASH PROVIDED (USED) BY OPERATING  
 ACTIVITIES

74,481

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Equipment	( 61,000)
-----------------------	-----------

NET CASH PROVIDED (USED) BY INVESTING  
 ACTIVITIES

( 61,000)

NET INCREASE IN CASH AND CASH EQUIVALENTS

13,481

CASH AND CASH EQUIPMENT - BEGINNING OF YEAR

21,104

CASH AND CASH EQUIPMENT - END OF YEAR

34,585

SUPPLEMENTAL DATA

Interest Paid	-0-
Income Taxes	-0-

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

LEICOM TOTAL COMMUNITY ACTION, INC.  
 BOSTON, MASSACHUSETTS  
 CORRECTING BALANCE SHEET - ALL PROGRAMS  
 FOR THE YEAR ENDED NOVEMBER 30, 1986

	BANK	REMARKS	USDA FOOD SERVICES	FIXED ASSETS AND PROPERTY	TOTAL ASSETS
<b>CURRENT ASSETS</b>					
Cash	7,108	28,107	1,177	-	36,392
Accounts Receivable - Meals	-	-	28,128	-	28,128
Due From Other Funds	1,302	-	-	-	1,302
<b>TOTAL CURRENT ASSETS</b>	8,410	28,107	29,295	-	65,812
<b>FIXED ASSETS AND PROPERTY</b>					
Furniture and Equipment at Cost, Net	-	-	-	422,004	422,004
Land	-	-	-	3,000	3,000
<b>TOTAL FIXED ASSETS AND PROPERTY</b>	-	-	-	425,004	425,004
<b>TOTAL ASSETS</b>	8,410	28,107	29,295	425,004	830,316
<b>CURRENT LIABILITIES</b>					
Accounts Payable	-	28,404	28	-	28,432
Due to Forest Fund	-	-	1,302	-	1,302
Unearned Interest	-	348	-	-	348
<b>TOTAL CURRENT LIABILITIES</b>	-	29,052	29,630	-	58,682
<b>NET ASSETS</b>	8,410	3,055	59,665	425,004	496,134
Unrestricted Net Assets	-	-	-	-	-
Operating	8,410	3,055	59,665	425,004	496,134
Flood Assets and Property	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	8,410	3,055	59,665	425,004	496,134
<b>TOTAL LIABILITIES AND NET ASSETS</b>	8,410	29,052	89,325	425,004	496,134

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS - UNRESTRICTED FUNDS  
 OTHER THAN FUND ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	REVENUE	EXPENSE	NET ASSETS	CHANGES IN NET ASSETS	TOTAL NET ASSETS
<b>SUPPORT AND SERVICES</b>					
Grants - Food	7,800	-	-	-	7,800
Grants - Nutrition	36,845	-	-	-	36,845
Grants - Home	-	4,383,888	-	-	4,383,888
Grants - Other Food Services	-	-	105,458	-	105,458
De-Identified Contributions	700	-	-	-	700
Donations and Fund Raising	7,700	-	-	-	7,700
	<u>4,523</u>	<u>4,383</u>	<u>105,458</u>	<u>1,120</u>	<u>470,433</u>
<b>SOCIAL SUPPORT AND SERVICES</b>					
	4,523	4,383	105,458	1,120	470,433
<b>EXPENSES</b>					
Personnel	20,338	648,768	-	-	78,823
Printing Materials	3,009	190,007	-	-	73,200
Telcel	8,408	7,109	-	-	13,297
Consultants	-	8,408	-	-	3,258
Operating Supplies	119	149,838	-	-	149,848
Other costs	3,277	137,116	-	-	149,827
Program Services	-	-	79,873	-	79,873
Program Administration	-	-	-	-	1,880
Non-Fund Expenditures	-	289,787	-	-	289,787
	<u>3,260</u>	<u>1,417,718</u>	<u>79,873</u>	<u>125,232</u>	<u>4,827,713</u>
<b>TOTAL EXPENSES</b>					
	1,147	89,227	-	-	95,088
<b>NET ASSETS - BEGINNING OF YEAR</b>					
	7,458	(4,540)	97	-	31,207
<b>NET ASSETS - END OF YEAR</b>					
	8,458	(3,140)	197	-	31,207

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 1964 - FISCAL PERIOD  
 FOR THE PERIOD

	(MEMO ONLY) 04/01/55 through 11/30/55	12/31/55 through 03/31/56	(MEMO ONLY) TOTAL FYE 03/31/56
<u>REVENUES</u>			
Grant Receipts - ACTION	27,500	10,034	37,534
<u>TOTAL REVENUES</u>	<u>27,500</u>	<u>10,034</u>	<u>37,534</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	17,640	8,820	26,460
Fringe Benefits	2,209	1,300	3,510
Travel	2,716	1,263	3,979
Contractual	56	664	720
Operating Supplies	56	373	429
Other costs	571	283	854
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>23,248</u>	<u>13,300</u>	<u>36,548</u>
<u>VOLUNTEER EXPENDITURES</u>			
Travel	-	442	442
Other	-	467	467
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>-0-</u>	<u>909</u>	<u>909</u>
<u>TOTAL EXPENDITURES</u>	<u>23,248</u>	<u>14,209</u>	<u>37,457</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>			
	4,252	(4,174)	33
<u>NET ASSETS - BEGINNING OF PERIOD</u>			
	11	4,208	11
<u>NET ASSETS - END OF PERIOD</u>			
	5,263	10	44



LINCOLN TOTAL COMMUNITY ACTION, INC.

BOSTON, LOUISIANA

STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 REEF - FEDERAL TRUST  
 FOR THE PERIOD:

	04/01/86 through 11/30/86
<u>REVENUES</u>	
Grant Receipts - ACTION	28,211
<u>TOTAL REVENUES</u>	28,211
<u>VOLUNTEER SUPPORT EXPENDITURES</u>	
Personnel	17,648
Fringe Benefits	1,847
Travel	2,818
Contractual	-
Operating Supplies	228
Other Costs	886
Capital Outlay	-
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	23,247
<u>WARRANTY EXPENDITURES</u>	
Fringe Benefits	-
Travel	-
Other Costs	-
<u>TOTAL WARRANTY EXPENDITURES</u>	-0-
<u>TOTAL EXPENDITURES</u>	23,247
<u>REVENUE (DEFICIT) EXCESS OVER EXPENDITURES</u>	2,864
<u>NET ASSETS - BEGINNING OF PERIOD</u>	30
<u>NET ASSETS - END OF PERIOD</u>	2,894

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 RUSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 NOVEMBER 30, 1986

NOTE 8 - Unearned Integral, Continued

PROGRAM	BEGINNING	INCREASE	APPLIED	RETURNED	KEPT FOR ADM. COSTS	BALANCE OF UNEARNED INTEREST
	BALANCE	EARNED	TO GRANT	TO GRANT AGENCY		
Head Start	583	1,808	1,710	-	3	348
RSVP Federal	109	92	-	-	119	92
						813

NOTE 9 - Prior Year Funds Reprogrammed

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

Head Start	-
RSVP - Federal	3
	3

These amounts were reprogrammed per the applicable guidelines.

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 NOVEMBER 30, 1996

NOTE 3 - Accounts Receivable-Grants

Accounts receivable-grants at November 30, 1996, consists of reimbursements for expenses incurred under the various grant programs. The following list presents accounts receivable-grants by fund at November 30, 1996.

Head Start	-
USDA	18,125
	<u>18,125</u>

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 - Unearned Income

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.  
 KENNESAW, MISSISSIPPI  
 NOTES TO FINANCIAL STATEMENTS  
 PERIOD ENDING 30, 1995

NOTE 1 - Summary of Significant Accounting Policies (Continued)

g. Property and Equipment Accounting (Continued)

Net Values are Computed as Follows:

	1995
Computer Equipment and Vehicles	425,387
Furniture, Fixtures and Equipment	429,881
Land	5,850
Less: Accumulated Depreciation	(438,842)
Net Value	\$27,276

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 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.

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.

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 NOVEMBER 30, 1988

NOTE 1 - Summary of Significant Accounting Policies (continued)

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, 1988.

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

LINCOLN TOTAL COMMUNITY ACTION, INC.  
HYDROGEN 38, 1986

CONTENTS  
CONTENTS

	PAGE
Schedule 8 - Schedule of Federal Awards.....	23
Schedule 8 - Schedule of Board Members Compensation.....	24
QUESTIONED COSTS.....	29
FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR.....	26
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS.....	33
KCIT CONFERENCE.....	38

LEWIS TOTAL COMMUNITY ACTION, INC.  
 PARTON, MISSISSIPPI  
 STATEMENT OF FINANCIAL POSITIONS  
 FOR THE YEAR ENDED DECEMBER 30, 1986

	ASSET	LIABILITY	INDEB. FROM SERVICES	TOTAL PROGRAM SERVICES	ADMINISTRATIVE EXPENSES	TOTAL
Personnel	16,328	588,472	48,882	686,582	94,221	780,803
Fringe Benefits	5,000	323,260	14,114	350,634	26,130	376,764
Travel	8,428	3,858	-	12,286	3,523	15,809
Contractual	836	-	-	836	1,177	2,013
Operating Supplies	822	228,222	4,104	232,848	21,267	254,115
Other Gifts	6,524	117,863	-	124,377	23,190	147,567
Program Services	-	-	18,878	18,878	-	18,878
Program Administration	-	-	3,482	3,482	-	3,482
Included Expenditures	-	228,792	-	228,792	-	228,792
<b>TOTAL DEFERRED EXPENSES</b>						
Administration	53,908	1,124,663	134,337	1,443,132	166,831	1,609,963
Construction	4,038	83,213	8,747	104,158	13,872	118,030
<b>TOTAL EXPENSES</b>	61,215	1,207,876	143,084	1,547,288	180,703	1,728,056

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

SUPPLEMENTARY FINANCIAL INFORMATION



LINCOLN TOTAL COMMUNITY ACTION, INC.  
 REPORT, LINDSEAS  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED NOVEMBER 30, 1966

	OPERATIONS	TIME ASSETS	TOTAL
<u>SUPPORT AND REVENUE</u>			
Grants - HUD	7,825	-	7,825
Grants - Action	34,245	-	34,245
Grants - HRM	1,183,040	-	1,183,040
Grants - USDA Food Program	124,450	-	124,450
In-Kind Contributions	284,400	-	284,400
Donations and Fund Raising	17,828	-	17,828
<u>TOTAL SUPPORT AND REVENUE</u>	<u>1,847,288</u>	<u>-0-</u>	<u>1,847,288</u>
<u>EXPENSES</u>			
Program Services:			
ADAP	52,430	4,030	56,460
Headstart (HRM)	1,254,857	90,371	1,345,228
USDA - Food Services	122,327	9,747	132,074
<u>TOTAL PROGRAM SERVICES</u>	<u>1,429,614</u>	<u>104,148</u>	<u>1,533,762</u>
<u>SUPPORT SERVICES</u>			
General and Administrative	144,254	11,972	156,226
<u>TOTAL EXPENSES</u>	<u>1,573,868</u>	<u>116,120</u>	<u>1,690,011</u>
<u>EXCESS OF SUPPORT OVER EXPENSES</u>	<u>267,420</u>	<u>(116,120)</u>	<u>151,300</u>
<u>CHANGES IN NET ASSETS</u>			
Acquisition of Property	( 41,000)	61,000	20,000
Prior Year Funds Replacement	( 4)	-	( 4)
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>31,307</u>	<u>482,085</u>	<u>513,392</u>
<u>NET ASSETS - END OF YEAR</u>	<u>29,293</u>	<u>421,085</u>	<u>450,378</u>

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is also a matter of public record and its distribution is not limited.

*Parry & Company*

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LINCOLN TOTAL COMMUNITY ACTION, INC.  
 HUNTON, LOUISIANA  
 STATEMENT OF FINANCIAL POSITION  
 FOR THE YEAR ENDED NOVEMBER 30, 1996

ASSETS

CURRENT ASSETS

Cash	34,596
Accounts Receivable - Grants	36,125
Due from Other Funds	<u>1,000</u>

TOTAL CURRENT ASSETS 71,721

FIXED ASSETS AND PROPERTY

Furniture and Equipment at Cost, Net	421,026
Land	<u>5,000</u>

TOTAL FIXED ASSETS AND PROPERTY 426,026

TOTAL ASSETS 897,747

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	36,278
Due to Parent Funds	1,500
Unearned Interest	<u>412</u>

TOTAL CURRENT LIABILITIES 38,188

NET ASSETS

Unrestricted Net Assets:	
Operations	38,435
Fixed Assets and Property	<u>421,026</u>

TOTAL NET ASSETS 459,461

TOTAL LIABILITIES AND NET ASSETS 897,747

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



Richard G. Perry, CPA  
Raymond D. Thomas, CPA/CFE

Larry Perkins, CPA  
Paul Memphis, CPA

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April 16, 1997

**INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH GENERAL REQUIREMENTS  
APPLICABLE TO FEDERAL PROGRAMS**

To Lincoln Total Community Action, Inc.  
Bastion, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1996, and have issued our report thereon dated April 16, 1997.

We have applied procedures to test Lincoln Total Community Action, Inc.'s compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards for the year ended November 30, 1996: political activity, civil rights, cash management, eligibility, federal financial reports, drug-free workplace, allowable costs and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Lincoln Total Community Action, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Agency had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is of a matter of public record and its distribution is not limited.

*Perry & Company*  
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April 16, 1987

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE  
TO NONMAJOR FEDERAL PROGRAM TRANSACTIONS**

To 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, 1986, and have issued our report thereon dated April 16, 1987.

In connection with our audit of the 1986 financial statements of Lincoln Total Community Action, Inc. and with our consideration of the Agency's internal control structure used to administer federal programs, as required by office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions, we selected certain TRANSACTIONS applicable to certain nonmajor federal programs for the year ended November 30, 1986. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing services allowed or unallowed, eligibility, reporting, matching, facility licensing standards, cost allocation, and claims for reimbursement that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Agency's compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that Lincoln Total Community Action, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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This report is intended for the information of management and the Legislative Bodies of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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April 16, 1987

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE  
TO MAJOR FEDERAL PROGRAMS**

To the 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, 1986, and have issued our report thereon dated April 16, 1987.

We have also audited Lincoln Total Community Action, Inc.'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting (Federal Financial Reports); claims for advances and reimbursements; facility licensing standards; cost allocation; and amounts claimed or used for matching that are applicable to each of its major federal awards for the year ended November 30, 1986. The management of Lincoln Total Community Action, Inc. is responsible for the Agency's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Lincoln Total Community Action, Inc. complied, in all material respects with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting (Federal Financial Reports); claims for advances and reimbursements; facility licensing standards; cost allocation; and amounts claimed or used for matching that are applicable to each of its major federal programs for the year ended November 30, 1986.

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BAYTON, LOUISIANA  
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND FUND BALANCE  
 BYF - STATE FUND  
 FOR THE PERIOD

	(MEMO ONLY) 04/01/98 through 12/31/98	12/31/98 through 03/31/99	(MEMO ONLY) TOTAL FYF 03/31/99
<b>REVENUES</b>			
Grant Receipts - Office of Riderly Affairs	-	7,625	7,625
Donations	-	7,764	7,764
IN-SIDE Receipts	-	702	702
<b>TOTAL REVENUES</b>	<b>-0-</b>	<b>16,101</b>	<b>16,101</b>
<b>VOLUNTEER SUPPORT EXPENDITURES</b>			
Personnel	1,800	890	2,690
Fringe Benefits	438	194	632
Travel	1,394	414	1,808
Operating Supplies	242	( 62)	180
Other Costs	1,507	439	2,146
Capital Outlay	-	-	-
<b>TOTAL VOLUNTEER SUPPORT EXPENDITURES</b>	<b>5,581</b>	<b>2,134</b>	<b>7,715</b>
<b>VOLUNTEER EXPENDITURES</b>			
Fringe Benefits	1,100	-	1,100
Travel	2,461	708	3,169
Other Costs	-	3,227	3,227
<b>TOTAL VOLUNTEER EXPENDITURES</b>	<b>3,561</b>	<b>4,135</b>	<b>7,696</b>
<b>TOTAL EXPENDITURES</b>	<b>9,282</b>	<b>6,269</b>	<b>15,551</b>
<b>BRIDGE (DEFICIT) REVENUES OVER EXPENDITURES</b>			
	(9,282)	9,262	-0-
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers Out	( 14)	-	( 14)
<b>NET ASSETS - BEGINNING OF PERIOD</b>	<b>2,434</b>	<b>( 6,842)</b>	<b>2,434</b>
<b>NET ASSETS - END OF PERIOD</b>	<b>(6,842)</b>	<b>( 2,429)</b>	<b>2,379</b>



LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA  
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 6077 - STATE FORM  
 FOR THE PERIOD

	06/01/96 through 11/30/96
<u>REVENUES</u>	
Grant Receipts - Office of Elderly Affairs	-
Donations	-
<u>TOTAL REVENUES</u>	<u>-0-</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u>	
Personnel	1,908
Fringe Benefits	303
Travel	798
Operating Supplies	191
Other Costs	1,044
Capital Outlay	-
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>4,825</u>
<u>VOLUNTEER EXPENDITURES</u>	
Fringe Benefits	1,260
Travel	2,379
Other Costs	-
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>3,639</u>
<u>TOTAL EXPENDITURES</u>	<u>8,464</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	<u>( 8,464)</u>
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>2,420</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>( 6,044)</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.  
 BOSTON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 NOVEMBER 30, 1996

NOTE 1 - Summary of Significant Accounting Policies

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. Financial Statement Presentation:

In 1996, the Agency adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, The Agency is required to report information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions. As permitted by this new standard, The Agency has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present classes of net assets. The reclassification had no cumulative effect on the change in net assets for the year ended November 30, 1996.

The Agency also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made", in 1996. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. The adoption had no cumulative effect on net assets at the date of the adoption.

d. Basis of Accounting:

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