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LINCOLN TOTAL COMMUNITY ACTION, INC.

RUSTON, LOUISIANA

FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

NOVEMBER 30, 1998

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the manual public

office of the parish clerk of court. JUE D S 1933 Release Date JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. **CERTIFIED PUBLIC ACCOUNTANTS**

LINCOLN TOTAL COMMUNITY ACTION, INC. NOVEMBER 30, 1998

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

CERTIFIED PUBLIC ACCOUNTANTS

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

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

May 21, 1999

Accounting & Auditing

- H.U.D. Audits

- Non-Profit Organizations

Business & Financial Planning

Tax Preparation & Planning

- Individual & Partnership

- Corporate & Fiduciary

Bookkeeping & Payroll Services

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. Ruston, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1998, and have issued our report thereon dated May 21, 1999. We conducted our audit in accordance with generally accepted accounting standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

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 <u>Government Auditing Standards</u>.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lincoln Total Community Action, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more

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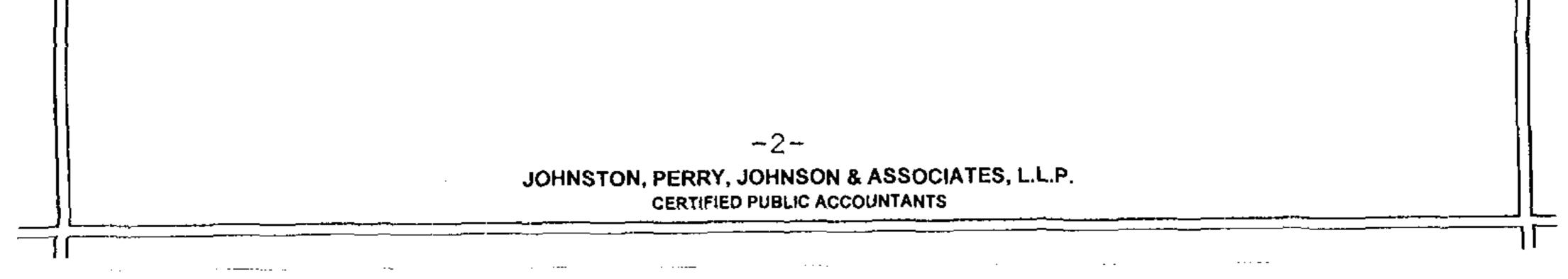
of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Lincoln Total Community Action, Inc. in the attached Schedule of Findings and Questioned Costs as item 98-1.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

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

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May 21, 1999

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

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

Compliance

We have audited the compliance of Lincoln Total Community Action, Inc. with the types of compliance requirements described in the <u>U.S. Office</u> of <u>Management and Budget (OMB)</u> Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended November 30, 1998. Lincoln Total Community Action, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lincoln Total Community Action, Inc.'s management. Our responsibility is to express an opinion on Lincoln Total Community Action, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted accounting standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that 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. -3-MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

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, 1998.

Internal Control Over Compliance

1 1

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted other matters involving the internal control over compliance that we have reported to the management of Lincoln Total Community Action, Inc. in the attached Schedule of Findings and Questioned Costs as item 98-1.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

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

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May 21, 1999

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of financial position of the Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1998, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, <u>Audits of States</u>, <u>Local</u> <u>Governments and Nonprofit Organizations</u>. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

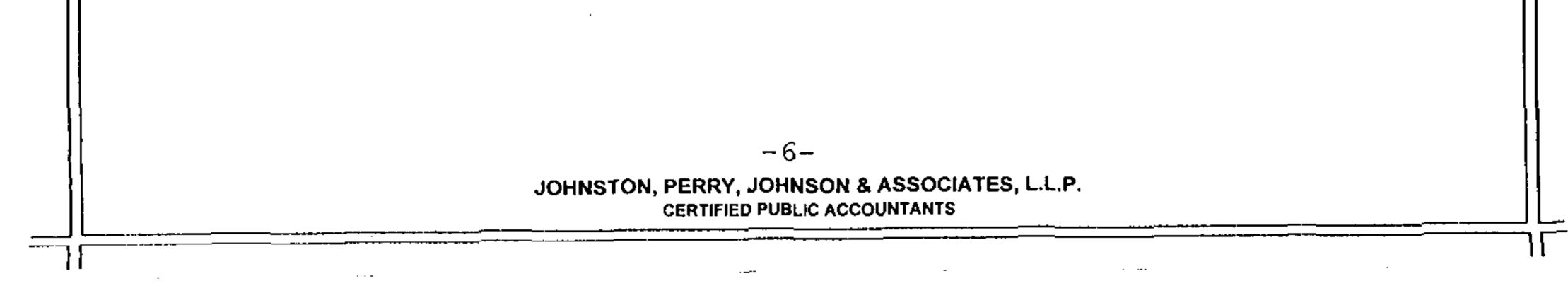
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Total Community Action, Inc., as of November 30, 1998, and the changes in its net assets and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated May 21, 1999 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. -5-MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS Our audit was made for the purpose of forming an opinion on the basic financial statements of Lincoln Total Community Action, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents and the accompanying Schedule of Federal Awards for the year ended November 30, 1998, are presented for purposes of additional analysis as required by the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Johnston, Lerry, Johnson & Resociates, L.L.P.

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





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LINCOLN TOTAL COMMUNITY ACT RUSTON, LOUISIANA STATEMENT OF FINANCIAL PO FOR THE YEAR ENDED NOVEMBER	SITION	
ASSETS		
CURRENT ASSETS		
Cash	100,171	
Accounts Receivable - Grants	97,444	
Accounts Receivable - Other	30,768	
Due from Other Funds	1,500	
TOTAL CURRENT ASSETS		229,883
FIXED ASSETS AND PROPERTY		
Furniture and Equipment at Cost, Net	268,042	
Land	5,000	
TOTAL FIXED ASSETS AND PROPERTY		273,042
TOTAL ASSETS		<u>502,925</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	44,965	
Due to Other Funds	1,500	
Unearned Interest	608	
TOTAL CURRENT LIABILITIES		47,073
NET ASSETS		
Unrestricted Net Assets:		
Operations	182,810	
Fixed Assets and Property	273,042	
TOTAL NET ASSETS		<u>455,852</u>
TOTAL LIABILITIES AND NET ASSETS		502,925
		<u> 2221723</u>

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The accompanying notes are an integral part of these financial statements. -7-

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	ON, LOUISIANA	•	
STATEME FOR THE YEAR F	NT OF ACTIVIT ENDED NOVEMBER		
	OPERATIONS	FIXED ASSETS	TOTAL
UPPORT AND REVENUE			
Grants - GOEA	7,635	~	7,635
Grants - Action	39,577	-	39,577
Grants - HEW Crants - HEDD Food Drogrom	1,283,645	•••	1,283,645
Grants - USDA Food Program Grants - Social Services	141,786		141,786
In-Kind Contributions	78,667 314,930	••• •••	78,667 314,930
Donations	19,121		19,121
Donacions			
TOTAL SUPPORT AND REVENUE	1,885,361	-0-	1,885,361
PENSES			
Federal Services:			
RSVP	55,939	3,335	59,274
Headstart (HEW)	1,342,529	80,040	1,422,569
USDA - Food Services	138,356	8,249	146,605
Summer Child Care	78,667	4,690	83,357
TOTAL PROGRAM SERVICES	1,615,491	96,314	1,711,805
PPORT SERVICES			
General and Administrative	168,822	10,064	178,886
TOTAL EXPENSES	1,784,313	<u>106,378</u>	1,890,691
CESS (DEFICIT) OF SUPPORT OVER			
<u>VPENSES</u>	101,048	(106,378)	(5,330)
ANGES IN NET ASSETS			
Acquisition of Property	(28,479)	28,479	
Prior Year Funds Reprogrammed	(48)		(48)
T ASSETS - BEGINNING OF YEAR	110,289	350,941	461,230
T ASSETS - END OF YEAR	<u>182,810</u>	<u>273,042</u>	<u>455,852</u>

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

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF CASH FLOWS	
FOR THE YEAR ENDED NOVEMBER 30, 1998	
CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Assets	(5,330)
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating	
Activities:	
Depreciation	106,378
(Increase) Decrease in:	•
Accounts Receivable - Grants	(2,812)
Accounts Receivable - Other	(3,349)
Prior Year Funds Engagement	(48)
Increase (Decrease) in:	
Accounts Payable	(22,815)
Unearned Interest	177
NET CASH PROVIDED (USED) BY OPERATING	
ACTIVITIES	72,201
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of Equipment	(<u>28,479</u>)
NET CASH PROVIDED (USED) BY INVESTING	
ACTIVITIES	(<u>28,479</u>)
NET INCREASE IN CASH AND CASH EQUIVALENTS	43,722
CASH AND CASH EQUIPMENT - BEGINNING OF YEAR	56,449
CASH AND CASH EQUIPMENT - END OF YEAR	<u>100,171</u>
SUPPLEMENTAL DATA	
	•

Interest Paid Income Taxes

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The accompanying notes are an integral part of these financial statements. -9-

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

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED NOVEMBER 30, 1998

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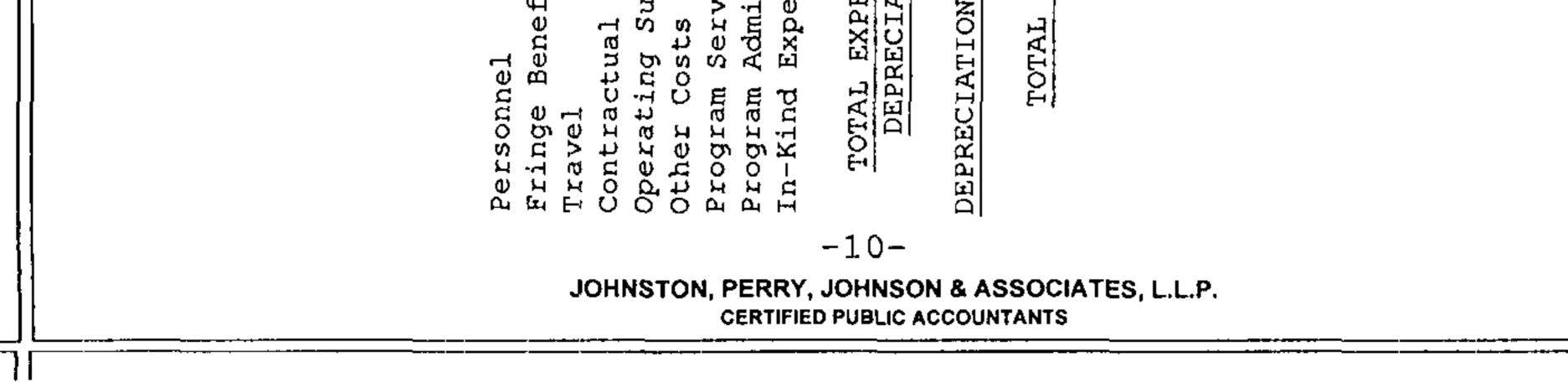
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				SUMMER	TOTAL	GENERAL	
		HEADSTART	USDA FOOD	CHILD	PROGRAM	AND	TOTAL
	RSVP	HEW	SERVICES	CARE	SERVICES	ADMINISTRATIVE	EXPENSES
	31,517	637,788	40,124	54,609	764,038	109,154	873,192
efits	5,202	165,557	12,177	6,221	189,157	21,096	210,253
	8,954	1	I	I	8,954	2,860	11,814
L1	1,521	1	I	,	1,521	7,600	9,121
Supplies	597	109,819	2,595	2,046	115,057	1	115,057
S	8,148	114,435	194	12,646	135,423	28,112	163,535
rvices	I	1	82,566	3,145	85,711	1	85,711
ministration	1	1	100	l	700	I	200
penditures		314,930			314,930		314,930
CIATION	55 , 939	1,342,529	138,356	78,667	1,615,491	168,822	1,784,313
ON	3, 335	80,040	8,249	4,690	96,314	10,064	106,378
L EXPENSES	59,274	1,422,569	146,605	83, 357	1,711,805	178, 886	1,890,691

these financial statements

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The accompanying notes are an integral part of



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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS NOVEMBER 30, 1998

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. Contributions:

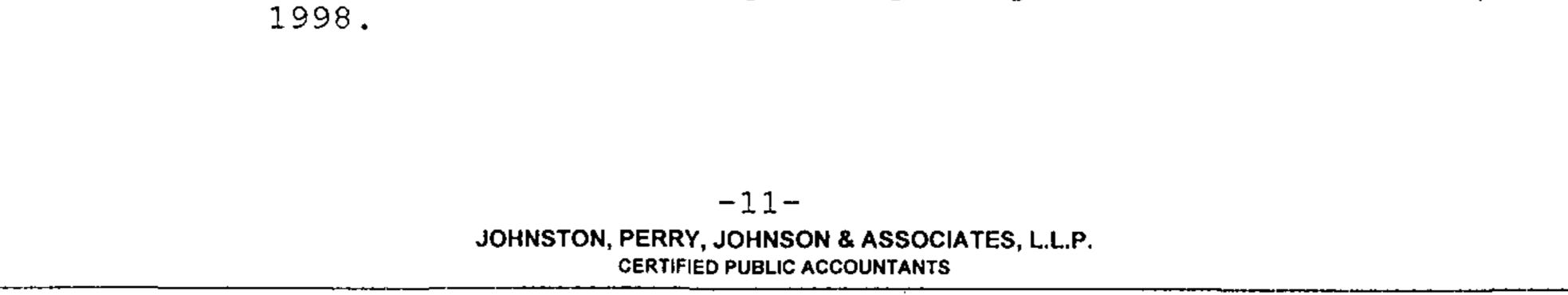
All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases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

D. Basis of Accounting:

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

E. Budget Policy:

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



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1998

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 E	quipment and	Vehicles	5 Years
Furniture,	Fixtures an	d Equipment	7 Years

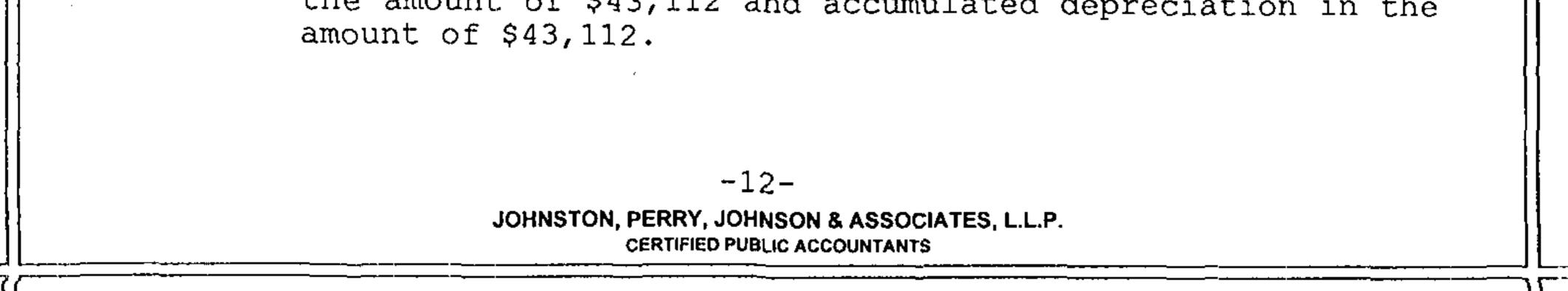
Net Values are Computed as Follows:

	1998
Computer Equipment and Vehicles	441,290
Furniture, Fixtures and Equipment	441,157
Land	5,000
Less: Accumulated Depreciation	(<u>614,405</u>)

Net Value

273,042

The Agency sold assets during the year with a cost basis in the amount of \$43,112 and accumulated depreciation in the



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1998

NOTE 1 <u>Summary of Significant Accounting Policies</u> (continued)

H. Cash and Cash Equivalents

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

I. Functional Allocation of Expenses

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

J. Estimates

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

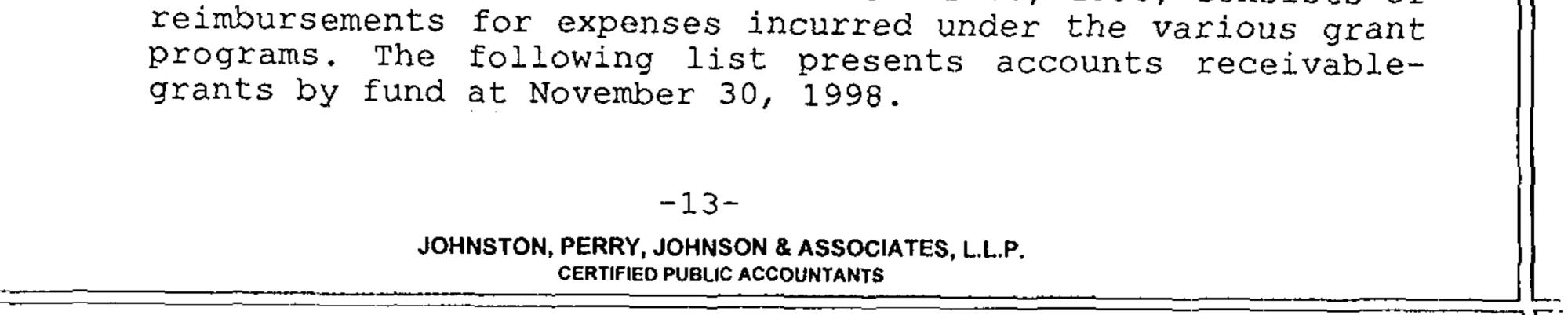
NOTE 2 Funding Policies and Sources of Funds

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

The Agency receives a majority of its monies from federal agencies. If significant budget cuts are made at the federal level, it could have an adverse effect on the operations of the Agency.

NOTE 3 Accounts Receivable

Accounts Receivable - Grants at November 30, 1998, consists of



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	LINCOLN TOTAL COMMU RUSTON, LA NOTES TO FINANCIAL ST NOVEMBER	OUISIANA ATEMENTS (CONTINUED)
NOTE 3	Accounts Receivable (Contin	ued)
	Head Start USDA	64,952 32,492
	TOTAL	<u>97,444</u>
		er at November 30, 1998 consists at were due to the general fund.
NOTE 4	Board of Directors' Compens	ation
	The Board of Directors is compensation has been paid	a voluntary board; therefore, no 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.

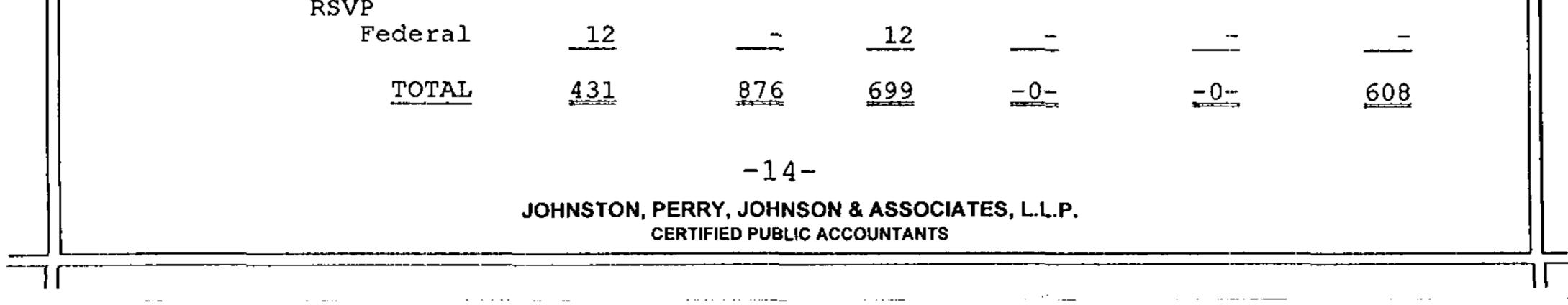
NOTE 7 Cash in Bank

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

NOTE 8 Unearned 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.

PROGRAM	BEGINNING BALANCE	INTEREST EARNED		RETURNED TO GRANT AGENCY	BALANCE OF UNEARNED INTEREST
Head Start	419	876	687	-	 608



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1998

NOTE 9 Prior Year Funds Reprogrammed

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

Head Start 48 RSVP - Federal -

TOTAL

<u>48</u>

These amounts were reprogrammed per the applicable guidelines.

NOTE 10 Related Party

There were no related party transactions during the period ending November 30, 1998.

NOTE 11 Net Assets - Headstart (HEW)

The Agency has \$65,101 in its HEW net assets as of the end of this fiscal year. The Agency is requesting that \$65,000 of the funds be reprogrammed to the grant year 1998-1999.

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.

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

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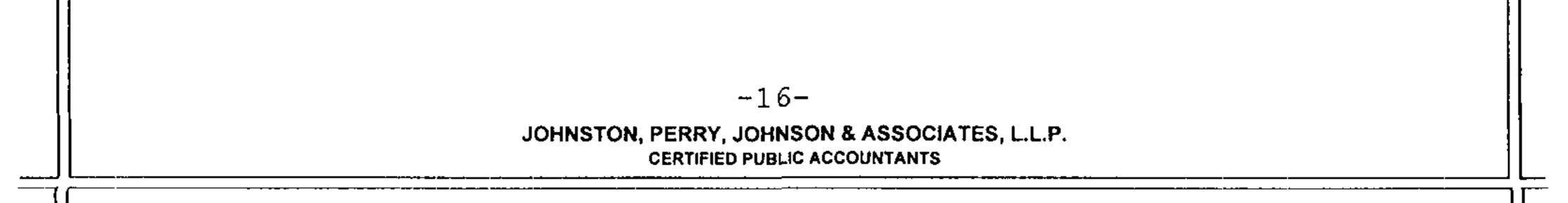
LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1998

NOTE 12 Net Assets (Continued)

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

As of November 30, 1998, all of the Agency's net assets are considered unrestricted.





SUPPLEMENTARY FINANCIAL INFORMATION

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

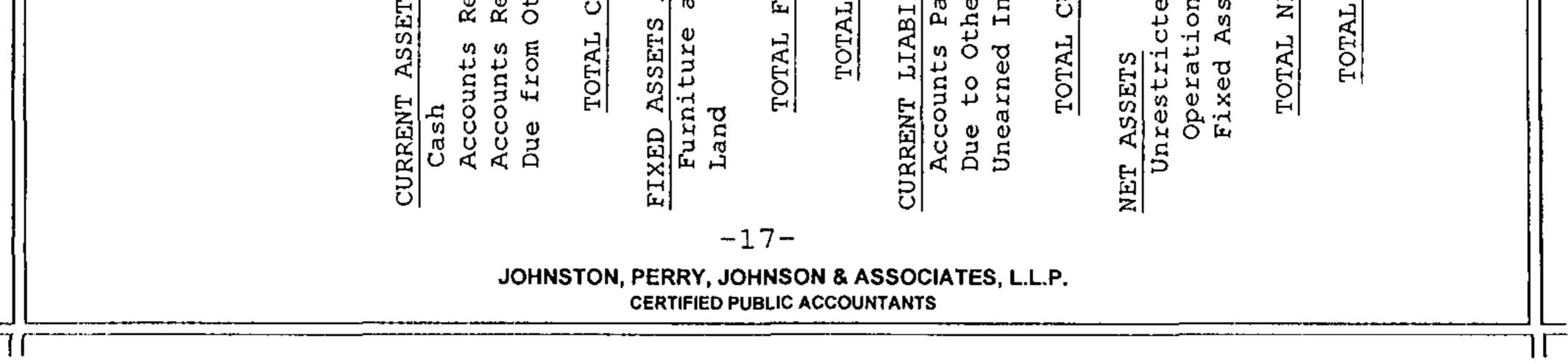
MUNITY ACTION, INC. LOUISIANA SHEET - ALL PROGRAMS

FOR J	THE YEAR F	ENDED NOVI	NOVEMBER 30,	1998			
	GENERAL	RSVP	HEADSTART (HEW)	USDA FOOD SERVICES	SUMMER CHILD CARE	FIXED ASSETS AND PROPERTY	TOTAL MEMORANDUM ONLY
ts Receivable - Grants ts Receivable - Other om Other Funds	(22,932) - 30,768 1,500	7,757	33, 351 64, 952 -	3, 767 32, 492 -	78,228		100,171 97,444 30,768 1,500
AL CURRENT ASSETS	9,336	7,757	98, 303	36, 259	78,228	0	229,883
<u>SETS AND PROPERTY</u> ure and Equipment at Cost, Net						268,042	268,042 5,000
AL FIXED ASSETS AND PROPERTY		-0-	-0-	0-	-0-	273,042	273,042
OTAL ASSETS	9,336	7,757	<u>98, 303</u>	36,259	78,228	273,042	273,042
LABILITIES ts Payable Other Funds ed Interest		11,571	32,954	1, 500	800		44,965 1,500 608
AL CURRENT LIABILITIES	-0-	11,571	33,202	1,500	800	-0-1	47,073
S ricted Net Assets ations d Assets and Property	9, 336	(3,814)	65,101	34,759	77,428	273,042	182,810 273,042
AL NET ASSETS	9, 336	(3,814)	65,101	34,759	77,428	273,042	455,852
OTAL LIABILITIES AND NET ASSETS	9, 3 <u>36</u>	7,757	<u>98, 303</u>	36,259	78,228	273,042	502,925

SCHEDULE I

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LINCOLN TOTAL COMMUNITY A RUSTON, LOUISIAN COMBINING BALANCE SHEET - J

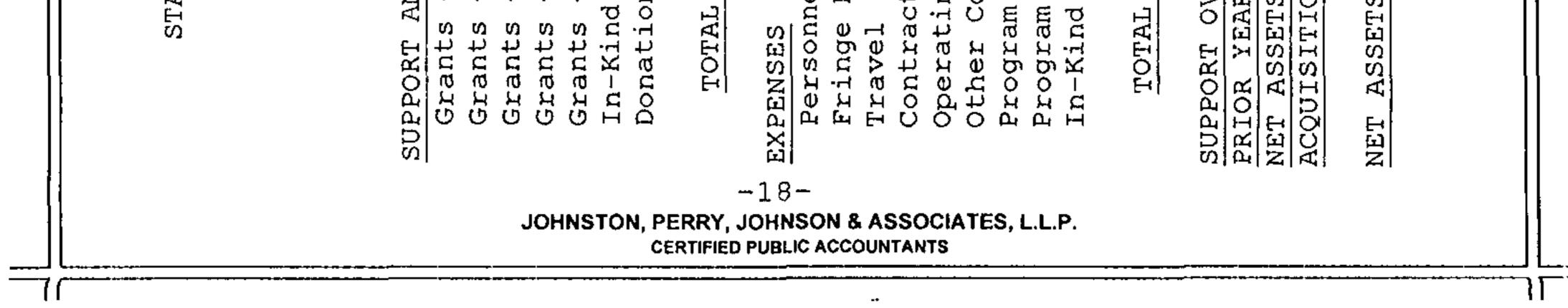


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님 (MEMORANDUM 289 479) 48) 645 786 667 048 121 057 535 711 700 930 810 930 121 635 577 92 53 14 313 61 (YLNO SCHEDULE TOTAL \mathbf{c} 2 ω 101, 39, 182, 873, 210, 115, 163, 85, 110, 7, 11, ົດ 784, 28, 141 314 78 314 885 σ OPERATIONS -1 ц, 1, \sim ~~ CHILD SUMMER CARE 046 646 145 609 221 667 28 428 667 67 1 ō 4 UNRESTRICTED 54, 3, 2, w 78, 6, 78, 78, . 77 LL FOOD 595 194 566 700 786 56 759 124 177 356 673 σ 10,103 . SERVICES ഗ 4 Q 12, 141, 40, 2, 138, • • ~ 80 24 34 Q 48 USDA t гH 1998 INC. ASSETS DSTART 478 48) 150 479) ACTION, NA NET AS SETS) SEETS) 942 653 199 600 559 214 214 645 930 930 101 75 097 HEW) S ω μ μ μ μ 3, с С 9 93, 05, 14, 5 • • ထ ∞ 4 4

TATEMENT OF REVENUES, EN	LINCOLN TOTA RUS EXPENDITURES AN (OTHER FOR THE YEAR	AL COMMU STON, LO ND CHANO THAN FI	MUNITY AC LOUISIANA NGES IN N FIXED ASS NOVEMBE
	GENERAL	RSVP	HEAD (F
AND REVENUE			
- GOEA	I	7,635	
- Action	1	ഹ	
- HEW	1	I	1,283
- USDA Food Services	1	I	
- Social Services	I	ľ	
ontributio	I	I	314
ons	3, 982	8,466	
L SUPPORT AND REVENUE	3, 982	55, 678	1,598
nel	I	31,517	746
Benefits	ł		186
	ł	10,615	
ctual	1	1,521	
ing Supplies	260		105
Costs	4,333	8,148	∞
n Services	I	I	
n Administration	I	ł	
()	1	1	314
L EXPENSES	4,593	57,600	1, 505
OVER EXPENDITURES AR FUNDS REPROGRAMMED	(611) -	(1,922)	с, б
I HI MI	9,947	(1,892)	50
	с С	r O	Ĺ
IN LEND OF TEAK	y, 330	(<u>3, 814</u>)	0



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STATEMENT OF PROGRAM REVENUES, E RSVP - 1	, LOUISIANA		SCHEDULE III NET ASSETS
	(MEMO ONLY) 04/01/97 through 11/30/97	12/01/97 through 03/31/98	· · · · · · · · · · · · · · · · · · ·
REVENUES			
Grant Receipts - ACTION	27,670	9,900	37,570
TOTAL REVENUES	27,670	9,900	37,570
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	17,819	8,909	26,728
Fringe Benefits	2,062	1,152	3,214
Travel	2,591	1,647	4,238
Contractual	56	912	968
Operating Supplies	170	119	289
Other Costs	822	384	1,206
Capital Outlay	<u></u>		
TOTAL VOLUNTEER SUPPORT			
EXPENDITURES	23,520	13,123	36,643
VOLUNTEER EXPENDITURES			
Travel	_	621	621
Other	80	226	306
TOTAL VOLUNTEER EXPENDITURES	80	847	927
TOTAL EXPENDITURES	23,600	<u>13,970</u>	<u>37,570</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	4,070	(4,070)	
<u>NET ASSETS - BEGINNING OF PERIOD</u>	7	4,077	7
PRIOR YEAR FUNDS REPROGRAMMED			
NET ASSETS - END OF PERIOD	4,077	7	7

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

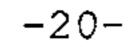
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	LINCOLN TOTAL COMMUNITY ACTION,	SCHEDULE III (CONTINUED)	
	RUSTON, LOUISIANA		
	STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND RSVP - FEDERAL FUNDS FOR THE PERIOD	CHANGES IN NET ASSETS	
		04/01/98	
		through 11/30/98	
	REVENUES	11/ 50/ 50	
	Grant Receipts - ACTION	29,677	
	TOTAL REVENUES	<u>29,677</u>	
	VOLUNTEER SUPPORT EXPENDITURES		
	Personnel Fringe Benefits	19,713	
	Travel	2,194 3,519	:
	Contractual	, 	
	Operating Supplies Other Costs	738	1
	Capital Outlay		
	TOTAL VOLUNTEER SUPPORT EXPENDITURES	<u>26,164</u>	
ļ	VOLUNTEER EXPENDITURES		
	Fringe Benefits Travel	- 500	
	Other Costs	-	
	TOTAL VOLUNTEER EXPENDITURES	500	
	TOTAL EXPENDITURES	<u>26,664</u>	
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	3,013	
	NET ASSETS - BEGINNING OF PERIOD	7	
	NET ASSETS - END OF PERIOD	<u>3,020</u>	



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

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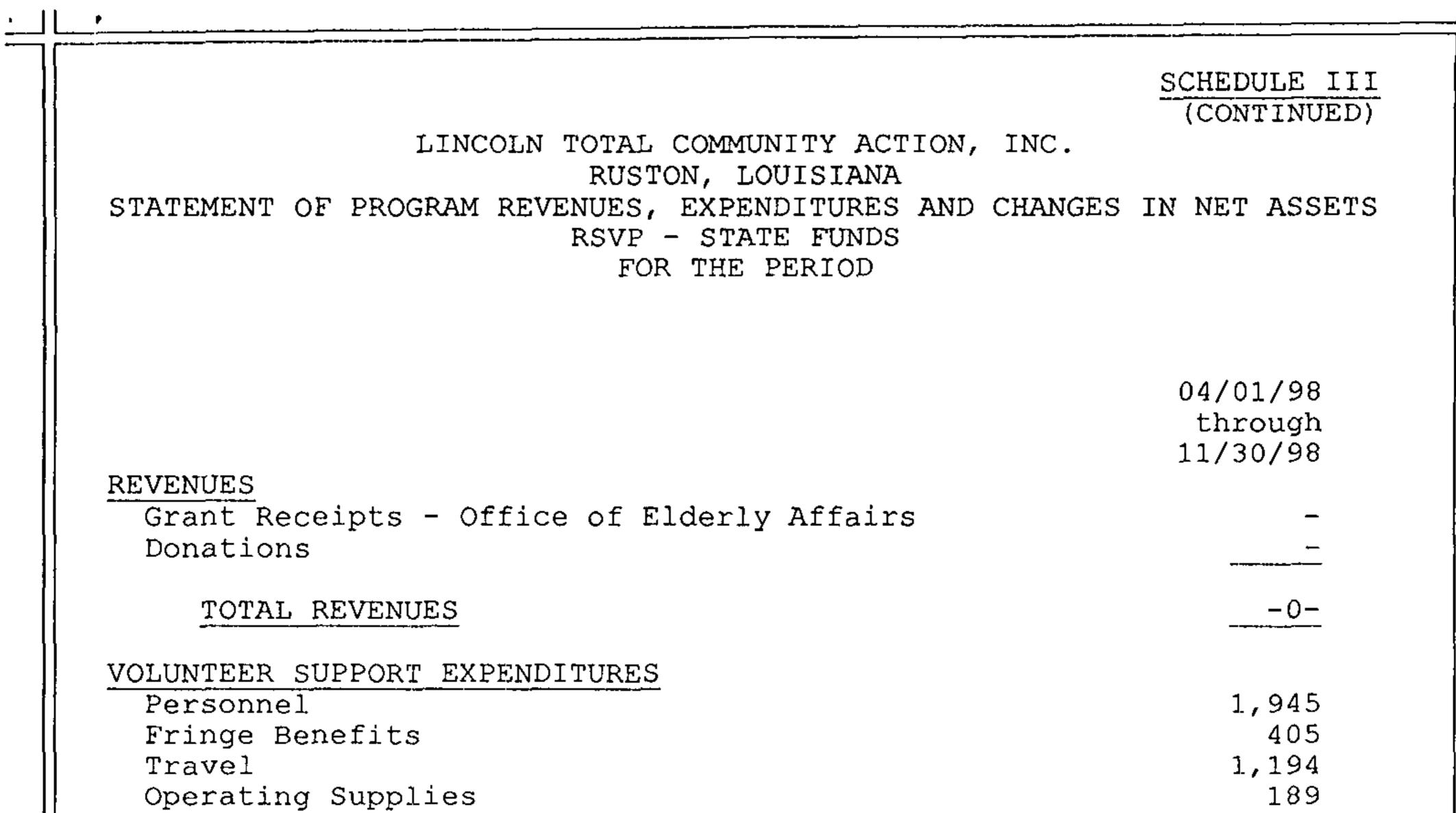
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STATEMENT OF PROGRAM REVENUES	LOUISIANA		SCHEDULE III (CONTINUED)
FOR TH	HE PERIOD		
	(MEMO ONLY) 04/01/97 through 11/30/97	12/01/97 through 03/31/98	•
REVENUES			
Grant Receipts - Office of		7 635	7 625
Elderly Affairs Donations	_	7,635 8,466	7,635 8,466
			
TOTAL REVENUES	-0-	16,101	16,101
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	1,900	950	2,850
Fringe Benefits	352	201	553
Travel	1,002	298	1,300
Operating Supplies	197	289	486
Other Costs	1,059	883	1,942
Contractual	392	112	504
TOTAL VOLUNTEER SUPPORT			
EXPENDITURES	4,902	2,733	7,635
VOLUNTEER EXPENDITURES			
Fringe Benefits	1,250	_	1,250
Travel	2,237	493	2,730
Other Costs	· _	4,486	4,486
TOTAL VOLUNTEER EXPENDITURES	<u>3,487</u>	4,979	8,466
TOTAL EXPENDITURES	8,389	7,712	16,101
EXCESS (DEFICIT) REVENUES OVER			
EXPENDITURES	(8,389)	8,389	-
NET ASSETS - PECTNINITIC OF DEDICOD	0 400		0 400
NET ASSETS - BEGINNING OF PERIOD	2,420	(<u>5,969</u>)	2,420
NET ASSETS - END OF PERIOD	(<u>5,969</u>)	2,420	2,420

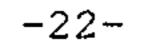
JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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Other Costs Contractual	1,431
TOTAL VOLUNTEER SUPPORT EXPENDITURES	<u>5,661</u>
VOLUNTEER EXPENDITURES Fringe Benefits	1,250
Travel Other Costs	2,343
TOTAL VOLUNTEER EXPENDITURES	<u>3,593</u>
TOTAL EXPENDITURES	9,254
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(9,254)
NET ASSETS - BEGINNING OF PERIOD	<u>2,420</u>
NET ASSETS - END OF PERIOD	(<u>6,834</u>)

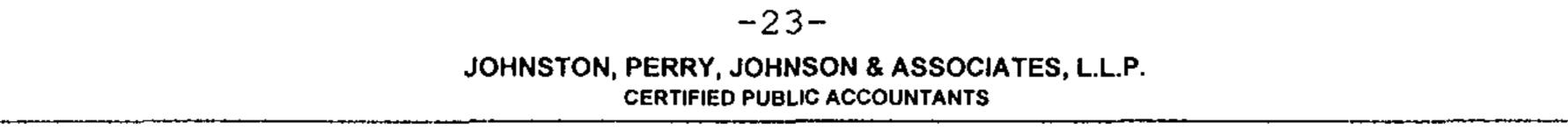
JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS



	SCHEDULE III (CONTINUED)
LINCOLN TOTAL COMMUNITY ACTION	, INC.
RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES ANI HEAD START FOR THE PERIOD	O CHANGES IN NET ASSETS
	10/01/07
	12/01/97 through
	11/30/98
REVENUES	
Grant Receipts - HEW	1,283,645
In-Kind Receipts	314,930
TOTAL REVENUES	1,598,575
EXPENDITURES	
Personnel	746,942
Fringe Benefits	186,653
Travel	1,199
Contractual	7,600

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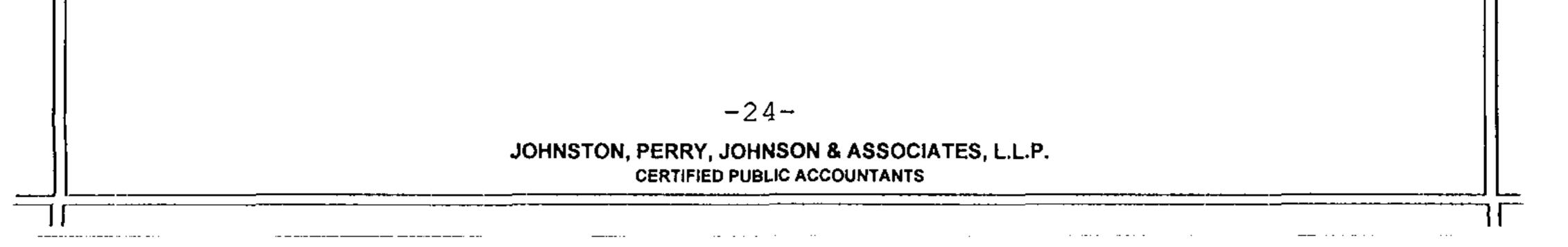
Operating Supplies Other Costs Capital Outlay In-Kind Expenses	109,559 138,214 28,479 314,930
TOTAL EXPENDITURES	<u>1,533,576</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	64,999
NET ASSETS - BEGINNING OF PERIOD	150
PRIOR YEAR FUNDS REPROGRAMMED	(48)
NET ASSETS - END OF PERIOD	<u> 65,101</u>



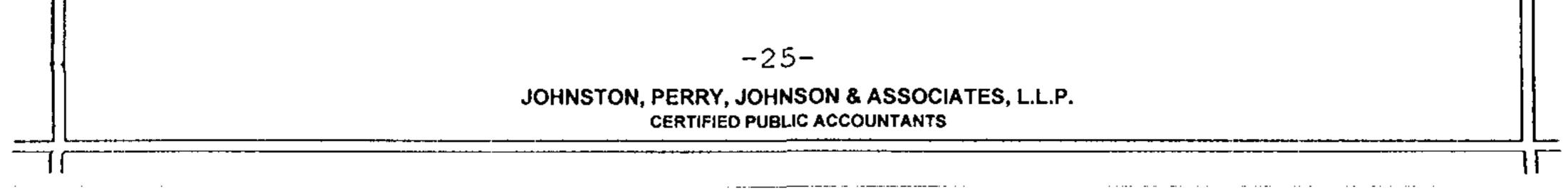
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LINCOLN TOTAL CO	MMUNITY ACTIC	DN, INC.	SCHEDULE III (CONTINUED)
STATEMENT OF PROGRAM REVENUES, EX USDA FO	, LOUISIANA (PENDITURES A OD SERVICES HE PERIOD	ND CHANGES	IN NET ASSETS
	(MEMO ONLY) 10/01/97 through 11/30/97	12/01/97 through 09/30/98	(MEMO ONLY) TOTAL FYE 09/30/98
<u>REVENUES</u> Grant Receipts - USDA Reimbursements	29,935 1,022	110,380 5,587	140,315 6,609
TOTAL REVENUES	30,957	<u>115,967</u>	146,924
EXPENDITURES Personnel Fringe Benefits Food Costs Operating Supplies Other Costs Administrative	7,809 2,304 16,154 373	31,924 9,945 65,478 1,914 194 700	39,733 12,249 81,632 2,287 194 700
TOTAL EXPENDITURES	26,640	110,155	<u>136,795</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	4,317	5,812	10,129
NET ASSETS - BEGINNING OF PERIOD	20,339	24,656	20,339
NET ASSETS - END OF PERIOD	<u>24,656</u>	<u> 30, 468</u>	<u>30,468</u>

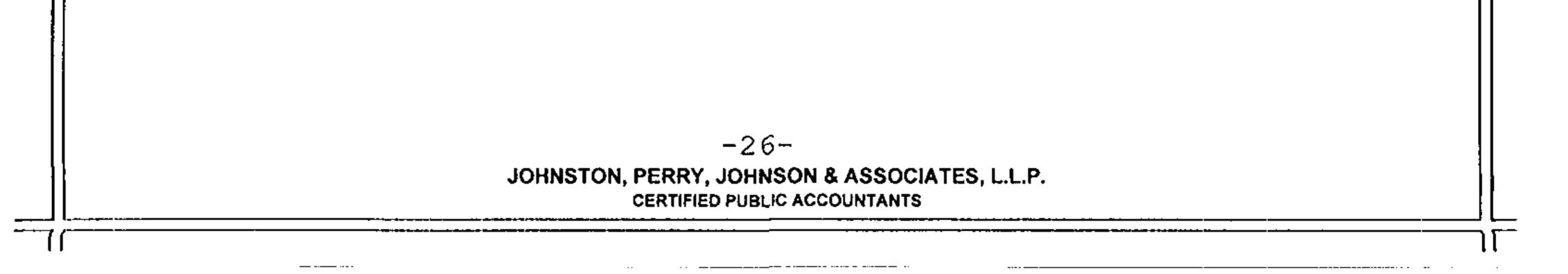


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	LINCOLN TOTAL COMMUNITY ACTION, INC.	SCHEDULE III (CONTINUED)
	RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES USDA FOOD SERVICES FOR THE PERIOD	IN NET ASSETS
		10/01/98 through 11/30/98
	<u>REVENUES</u> Grant Receipts - USDA Reimbursements	31,406 1,086
	TOTAL REVENUES	32,492
	EXPENDITURES Personnel Fringe Benefits Food Costs Operating Supplies Administrative	8,200 2,233 17,088 650
	TOTAL EXPENDITURES	28,201
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	4,291
	<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>30,468</u>
	NET ASSETS - END OF PERIOD	<u>34,759</u>



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SCHEDULE III (CONTINUED) LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS SUMMER CHILD CARE FOR THE PERIOD 6/30/98 through 11/30/98 REVENUES Grant Receipts - Social Services 78,667 TOTAL REVENUES Personnel Fringe Benefits Operating Supplies Other Costs TOTAL EXPENDITURES TOTAL EXPENDITURES 78,667 EXPENDITURES 707AL EXPENDITURES 78,667 Coperating Supplies 046 707AL EXPENDITURES 78,667 EXCESS (DEFICIT) REVENUES OVER EXPENDITURES NET ASSETS - BEGINNING OF PERIOD 77,428		· · · · ·
RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS SUMMER CHILD CARE FOR THE PERIOD6/30/98 through 11/30/98REVENUES Grant Receipts - Social Services78,667TOTAL REVENUES78,667EXPENDITURES Personnel Fringe Benefits Operating Supplies Other Costs78,667TOTAL EXPENDITURES Program Services78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES NET ASSETS - BEGINNING OF PERIOD77,428	LINCOLN TOTAL COMMUNITY ACTION.	(CONTINUED)
REVENUES Grant Receipts - Social Services11/30/98TOTAL REVENUES78,667TOTAL REVENUES78,667EXPENDITURES Personnel54,609Fringe Benefits Operating Supplies Other Costs Program Services54,609TOTAL EXPENDITURES Program Services12,646TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428	RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND SUMMER CHILD CARE	
Grant Receipts - Social Services78,667TOTAL REVENUES78,667EXPENDITURES78,667Personnel54,609Fringe Benefits6,221Operating Supplies2,046Other Costs12,646Program Services3,145TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428		through
TOTAL REVENUES78,667EXPENDITURES Personnel54,609Fringe Benefits Operating Supplies Other Costs Program Services54,609TOTAL EXPENDITURES2,046TOTAL EXPENDITURES3,145EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428		70 667
EXPENDITURES Personnel54,609 6,221 0,046Fringe Benefits Operating Supplies Other Costs Program Services2,046 12,646 3,145TOTAL EXPENDITURES EXCESS (DEFICIT) REVENUES OVER EXPENDITURES NET ASSETS - BEGINNING OF PERIOD-NET ASSETS - BEGINNING OF PERIOD77,428	Grant Receipts - Social Services	10,007
Personnel54,609Fringe Benefits6,221Operating Supplies2,046Other Costs12,646Program Services3,145TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428	TOTAL REVENUES	<u>78,667</u>
Fringe Benefits6,221Operating Supplies2,046Other Costs12,646Program Services3,145TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428	EXPENDITURES	
Operating Supplies2,046Other Costs12,646Program Services3,145TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428		54,609
Other Costs12,646Program Services3,145TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428	-	-
Program Services3,145TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428		•
TOTAL EXPENDITURES78,667EXCESS (DEFICIT) REVENUES OVER EXPENDITURES-NET ASSETS - BEGINNING OF PERIOD77,428		-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES - NET ASSETS - BEGINNING OF PERIOD 77,428	Program Services	<u> </u>
NET ASSETS - BEGINNING OF PERIOD 77,428	TOTAL EXPENDITURES	<u>78,667</u>
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	
NET ASSETS - END OF PERIOD 77,428	NET ASSETS - BEGINNING OF PERIOD	<u>77,428</u>
	NET ASSETS - END OF PERIOD	<u>77,428</u>

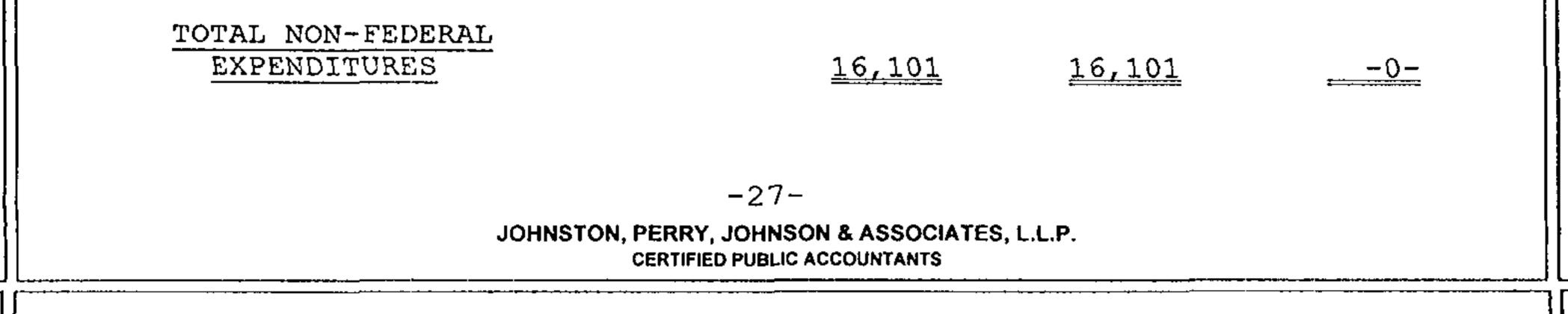


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)				SCHEDULE IV
]	LINCOLN TOTAL	COMMUNITY ACTI	ON, INC.	
		ON, LOUISIANA	-	
	STATEMENT OF EXPEND	DITURES - BUDGI	ET AND ACTUAL	[.
	FOR THE YEAR E	NDED NOVEMBER	30, 1998	
				BUDGETED
		BUDGETED	ACTUAL	OVER (UNDER) ACTUAL
		-	EXPENDITURES	
	RSVP - FEDERAL FUNDS			
	FYE March 31, 1998			
	VOLUNTEER SUPPORT EXPENDITURES			
	Personnel	26 , 728	26,728	_
	Fringe Benefits	4,607	3,214	1,393
	Travel	4,340	4,238	102
	Contractual	375	968	(593)
	Supplies Other Costs	259	289	(30)
	Other Costs	334	1,206	(<u>872</u>)
	TOTAL VOLUNTEER SUPPORT			
	EXPENDITURES	36,643	36,643	-0-
		<u>_</u>		

VOLUNTEER EXPENDITURES

Fringe Benefits	362	_	362
Travel	65	621	(556)
Other Costs	500	306	194
TOTAL VOLUNTEER EXPENDITURES	927	927	-0-
TOTAL FEDERAL EXPENDITURES	<u>37,570</u>	<u>37,570</u>	<u> </u>
RSVP - NON-FEDERAL FUNDS			
FYE March 31, 1998			
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	2,850	2,850	_
Fringe Benefits	569	553	16
Travel	1,484	1,300	184
Supplies	91	486	(395)
Other Costs	1,616	1,942	(326)
Contractual	1,025	504	521
TOTAL VOLUNTEER SUPPORT			
EXPENDITURES	7,635	7,635	0
VOLUNTEER EXPENDITURES			
Fringe Benefits	747	1,250	(503)
Travel	5,203	2,730	2,473
Other Costs	2,516	4,486	(1,970)
In-Kind Services			
TOTAL VOLUNTEER EXPENDITURES	8,466	8,466	-0-



- 11 - E SCHEDULE IV (CONTINUED) LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED NOVEMBER 30, 1998 BUDGETED OVER (UNDER) BUDGETED ACTUAL ACTUAL EXPENDITURES EXPENDITURES EXPENDITURES HEAD START FYE November 30, 1998 Personnel 796,942 746,942 50,000 Fringe Benefits 186,653 186,653 Travel 1,199 1,199 Contractual 7,600 7,600 109,559 Operating Supplies 109,559 Other Costs 181,693 138,214 43,479 Capital Outlay 28,479 (28,479) In-Kind Contributions 314,930 314,930

TOTALS	<u>1,598,576</u>	<u>1,533,576</u>	<u>65,000</u>
<u>USDA FOOD SERVICES</u> FYE September 30, 1998			
Administrative	800	700	100
Personnel	42,744	39,733	3,011
Fringe Benefits	15,737	12,249	3,488
Food Costs	102,378	81,632	20,746
Operating Supplies	4,800	2,287	2,513
Other	1,225	194	1,031
Travel	500		500
TOTALS	<u>168,184</u>	<u>136,795</u>	<u>31,389</u>
SUMMER CHILD CARE			
FYE November 30, 1998			
Personnel	63,255	54,609	8,646
Fringe Benefits	9,026	6,221	2,805
Operating Supplies	16,047	2,046	14,001
Other Costs	85,602	12,646	72 , 956
Program Services	9,550	3,145	6,405
Travel	436		436
TOTALS	<u>183,916</u>	<u> </u>	<u>105,249</u>

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

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SCHEDULE V LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED NOVEMBER 30, 1998 FEDERAL GRANTOR/ FEDERAL PASS-THROUGH FEDERAL PASS-THROUGH DISBURSEMENTS/ GRANTOR/PROGRAM TITLE CFDA NUMBER OR AWARD NUMBER EXPENDITURES U.S. Department of Agriculture Passed through Louisiana Department of Education: Child and Adult Care Food 10.550 N/A 138,356 Program U.S. Department of Health and Human Services * Head Start 13.600 06CH5091/32 1,218,646 The Corporation for National

Service

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Retired Senior Volunteer Program	72.002	340-W060-15	37 , 570
Louisiana Department of Social Services			
Summer Child Care	93.596	519955	78,667



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

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED NOVEMBER 30, 1998

NOTE 1 BASIS OF PRESENTATION

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

SCHEDULE V

(CONTINUED)

NOTE 2 SUBRECIPIENTS

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



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

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF BOARD MEMBERS COMPENSATION FOR THE YEAR ENDED NOVEMBER 30, 1998

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



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

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SCHEDULE VI

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED NOVEMBER 30, 1998

SECTION I - SUMMARY OF AUDITORS' RESULTS

X yes none reported

yes X no

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?

Noncompliance material to financial statements noted?

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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
                                         X yes none reported
 weaknesses?
Type of auditors' report issued on compliance for major programs:
 Unqualified
Any audit findings disclosed that are
 required to be reported in accordance
 with section 510(a) of Circular A-133? yes X no
Identification of major programs:
CFDA Number(s)
                                Name of Federal Program or Cluster
13.600
                                Department of Health and Human
                                  Services - Headstart
Dollar threshold used to distinguish
between type A and type B programs: $300,000
Auditee qualified as low-risk auditee? yes X no
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-32-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) FOR THE YEAR ENDED NOVEMBER 30, 1998

SECTION II - FINANCIAL STATEMENT FINDINGS

98-1

Criteria: Properties donated as in-kind revenue should have updated fair market value appraisals to ensure proper recording of donated space.

Conditions: We noted that one building the Agency receives in-kind revenue from does not have an updated appraisal.

Questioned Cost: None

Context: The Executive Director's policy is to obtain appraisals on in-kind property every five years.

Effect: There is no effect on the financial statements.

EITECT:	There is no effect on the financial statements.
Cause:	The Agency did not realize that the appraisal was older than five years.
Recommendation:	We recommend that the Agency obtain updated fair market value appraisals on this property.
Response:	The Executive Director is already obtaining the appraisal.

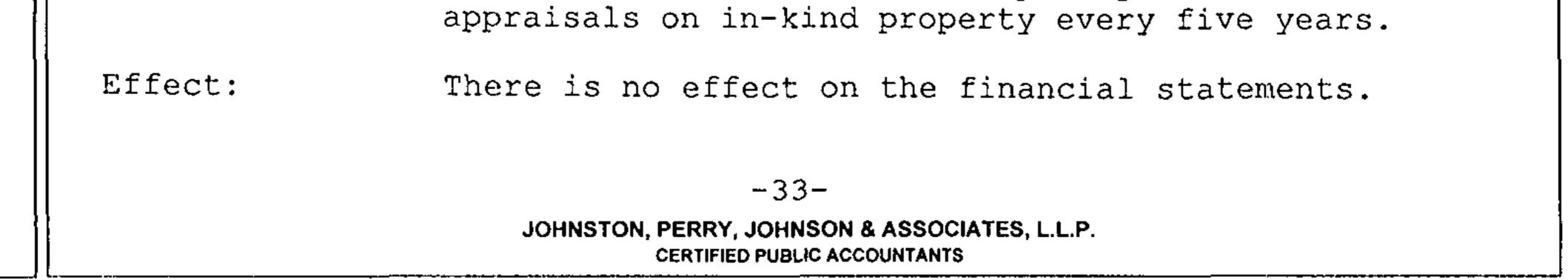
SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS HEADSTART, ONLY MAJOR PROGRAM

98-1

- Criteria: Properties donated as in-kind revenue should have updated fair market value appraisals to ensure proper recording of donated space.
- Conditions: We noted that one building the Agency receives in-kind revenue from does not have an updated appraisal.

Questioned Cost: None

Context: The Executive Director's policy is to obtain



SCHEDULE	LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA OF FINDINGS AND QUESTIONED COSTS (CONTINUED) FOR THE YEAR ENDED NOVEMBER 30, 1998
Cause:	The Agency did not realize that the appraisal was older than five years.
Recommendation:	We recommend that the Agency obtain updated fair market value appraisals on this property.
Response:	The Executive Director is already obtaining the appraisal.

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

LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS NOVEMBER 30, 1998

There were no findings in the prior year.

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

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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA EXIT CONFERENCE FOR THE YEAR ENDED NOVEMBER 30, 1998

An exit conference was held on May 21, 1999 at the Lincoln Total Community Action, Inc.'s administrative office in Ruston, Louisiana. Mr. Rowland Perry, CPA, represented the auditors. The Executive Director of the Agency was present.

We reported that we did not discover any material weaknesses in internal or administrative controls. However, we did report one reportable condition as noted in the Schedule of Findings and Questioned Costs.



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CERTIFIED PUBLIC ACCOUNTANTS

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

