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LINCOLN SOCIAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
NOVEMBER 30, 1987

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

Release Date: JUN 10 1988

LINCOLN TOTAL COMMUNITY ACTION, INC.
NOVEMBER 30, 1997

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May 13, 1988

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.
Buston, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1987, and have issued our report thereon dated May 13, 1988. We conducted our audit in accordance with generally accepted accounting standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Lincoln Total Community Action, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Johnston, Perry, Johnson & Associates, LLP

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May 13, 1998

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

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

Compliance

We have audited the compliance of Lincoln Total Community Action, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended November 30, 1997. 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 auditing 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, Audit of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lincoln Total Community Action, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lincoln Total Community Action, Inc.'s compliance with those requirements.

In our opinion, Lincoln Total Community Action, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 1997.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses.

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, LLP

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May 13, 1998

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of financial position of the Lincoln Total Community Action, Inc. as of and for the year ended November 30, 1997, 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: Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Total Community Action, Inc., as of November 30, 1997, 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 Government Auditing Standards, we have also issued a report dated May 13, 1998, 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.

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, 1987, 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, Peery, Johnson & Associates, L.L.P.

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED NOVEMBER 30, 1997

ASSETS

CURRENT ASSETS

Cash	\$6,449	
Accounts Receivable - Grants	94,032	
Accounts Receivable - Other	97,419	
Due from Other Funds	<u>1,500</u>	

TOTAL CURRENT ASSETS 199,400

FIXED ASSETS AND PROPERTY

Furniture and Equipment at Cost, Net	245,941	
Land	<u>5,000</u>	

TOTAL FIXED ASSETS AND PROPERTY 250,941

TOTAL ASSETS 450,341

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	67,780	
Due to Other Funds	1,500	
Unearned Interest	<u>431</u>	

TOTAL CURRENT LIABILITIES 69,711

NET ASSETS

Unrestricted Net Assets:		
Operations	110,289	
Fixed Assets and Property	<u>250,941</u>	

TOTAL NET ASSETS 461,238

TOTAL LIABILITIES AND NET ASSETS 450,341

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED NOVEMBER 30, 1987

<u>SUPPORT AND REVENUE</u>	<u>OPERATIONS</u>	<u>FIXED ASSETS</u>	<u>TOTAL</u>
Grants - GOEA	7,435	-	7,435
Grants - Action	38,090	-	38,090
Grants - SEM	1,158,309	-	1,158,309
Grants - USDA Food Program	134,273	-	134,273
Grants - Social Services	158,884	-	158,884
In-Kind Contributions	288,843	-	288,843
Donations	<u>18,812</u>	-	<u>18,812</u>
<u>TOTAL SUPPORT AND REVENUE</u>	<u>1,801,143</u>	<u>-0-</u>	<u>1,801,143</u>
 <u>EXPENSES</u>			
Federal Services:			
SNFP	92,820	3,484	96,304
Headstart OMSI	1,221,145	83,232	1,304,347
USDA - Food Services	137,688	9,374	147,064
Summer Child Care	<u>82,654</u>	<u>3,422</u>	<u>86,076</u>
<u>TOTAL PROGRAM SERVICES</u>	<u>1,692,329</u>	<u>101,478</u>	<u>1,594,000</u>
 <u>SUPPORT SERVICES</u>			
General and Administrative	<u>188,224</u>	<u>12,822</u>	<u>200,946</u>
<u>TOTAL EXPENSES</u>	<u>1,692,422</u>	<u>114,287</u>	<u>1,794,220</u>
 <u>EXCESS (DEFICIT) OF SUPPORT OVER EXPENSES</u>			
	108,693	(114,487)	6,199
 <u>CHANGES IN NET ASSETS</u>			
Acquisition of Property	(38,412)	38,412	-
Price Year Funds Reprogrammed	(23)	-	23
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>28,832</u>	<u>427,824</u>	<u>456,656</u>
<u>NET ASSETS - END OF YEAR</u>	<u>112,223</u>	<u>358,941</u>	<u>471,164</u>

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

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LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED NOVEMBER 30, 1997

CASH FLOWS FROM OPERATING ACTIVITIES:

Change In Net Assets	6,195
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	114,497
(Increase) Decrease in Accounts Receivable - Grants	(64,507)
(Increase) Decrease in Accounts Receivable - Other	(27,419)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Prior Year Funds Engagement	(22)
Increase (Decrease) in Accounts Payable	31,501
Increase (Decrease) in Due to Parent Fund	-
Increase (Decrease) in Unearned Interest	21
	<u>60,265</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>60,265</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Equipment	(28,412)
	<u>(28,412)</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(28,412)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS 21,853

CASH AND CASH EQUIPMENT - BEGINNING OF YEAR 24,598

CASH AND CASH EQUIPMENT - END OF YEAR 46,442

SUPPLEMENTAL DATA

Interest Paid	-0-
Income Taxes	-0-

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

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LEHIGH TOTAL COMMUNITY ACTION, INC.
 BETHLEHEM, PENNSYLVANIA
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 1987

	DEPT	RESEARCH	USER	FOOD	HOUSING	TOTAL	GENERAL	TOTAL	TOTAL
		EXPENSE	EXPENSE	EXPENSE	EXPENSE	PROGRAM	ADMINISTRATIVE	EXPENSE	EXPENSE
PERSONNEL	28,489	508,225	37,528	29,438	518,898	122,878	122,878	828,342	
Office Materials	8,029	148,386	14,072	6,978	248,463	32,827	32,827	287,290	
Travel	8,731	2,923	-	-	11,654	-	3,813	15,467	
Consultants	2,923	-	-	-	2,923	-	8,826	11,749	
Operating Supplies	428	78,788	3,171	3,778	85,165	8,826	8,826	94,007	
Other Costs	7,282	118,888	-	15,828	242,000	28,826	28,826	270,826	
Program Services	-	-	81,888	3,128	85,016	-	-	85,016	
Program Administration	-	-	3,128	-	3,128	-	-	3,128	
Program Expenditures	-	288,813	-	-	288,813	-	-	288,813	
TOTAL REVENUE BEFORE	50,500	1,827,145	177,606	89,826	1,492,329	188,324	188,324	1,680,653	
ADMINISTRATIVE	3,428	83,828	3,228	3,428	181,428	32,828	32,828	118,428	
TOTAL EXPENSE	53,928	1,910,973	180,834	93,254	1,673,757	221,152	221,152	1,894,909	

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 1997

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 at the date of adoption.

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 accrual basis of accounting in accordance with generally accepted accounting principles.

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 1997

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, 1997.

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

Net Values are Computed as Follows:

Computer Equipment and Vehicles	1227
Furniture, Fixtures and Equipment	446,828
Land	447,272
Less: Accumulated Depreciation	5,000
	(551,139)
Net Value	130,841

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

H. Cash and Cash Equivalents

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

I. Functional Allocation of Expenses

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

J. Estimates

The preparation of financial statements in conformity with 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.

NOTE 3 - Accounts Receivable

Accounts receivable—grants at November 30, 1997, consists of reimbursements for expenses incurred under the various grant programs. The following list presents accounts receivable—grants by fund at November 30, 1997.

Head Start	68,476
USDA	<u>30,854</u>
Total	<u>99,330</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
 BOSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 NOVEMBER 30, 1997

NOTE 3 - Accounts Receivable (Continued)

Accounts receivable - other at November 30, 1997 consists mostly of reimbursements that were due to the general fund.

NOTE 4 - Board of Directors' Compensation

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

NOTE 5 - In-Kind Contributions

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

NOTE 6 - Income Tax Status

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

NOTE 7 - Cash in Bank

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

NOTE 8 - Unearned Interest

The following grants require cash to be placed in interest bearing accounts. The interest earned in these accounts must be returned to the funding agency or applied towards the grant awards; however, Lincoln Total Community Action, Inc. is allowed to keep \$250 each grant year for administrative costs.

PROGRAM	BEGINNING BALANCE	INTEREST EARNED	APPLIED TO GRANT	RETAINED TO AGENCY	LEFT FOR OTHER USES	BALANCE OF UNEARNED INTEREST
Seed Start	345	1,045	975	-	-	415
BOV						
Federal	82	84	-	-	124	12
TOTAL	427	1,129	975	0	124	427

LINCOLN TOWER COMMUNITY ACTION, INC.
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 1997

NOTE 3 - Prior Year Funds Reprogrammed

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

Head Start	=
SNV - Federal	<u>22</u>
	<u>22</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, 1997.

SUPPLEMENTARY FINANCIAL INFORMATION

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MISSOURI, LOUISIANA
 CONSOLIDATED BALANCE SHEET - ALL PROGRAMS
 FOR THE YEAR ENDED NOVEMBER 30, 1997

	CURRENT ASSETS	DEFERRED ASSETS	LIABILITIES FROM FOOD BANK SERVICES	SUMMER BASKET CHILD CARE	FIXED ASSETS AND DEPRECIATION	TOTAL ASSETS
SUBJECT ASSETS						
Cash	(18,908)	8,898	(4,787)	18,328	-	24,539
Accounts Receivable - Bureau	-	62,878	38,938	-	-	102,816
Accounts Receivable - Other	27,428	-	38	-	-	27,466
Due From Other Funds	1,508	-	-	-	-	1,508
TOTAL SUBJECT ASSETS	8,128	71,776	34,189	18,328	-	132,421
FIXED ASSETS AND DEPRECIATION						
Furniture and Equipment at Cost, Net	-	-	-	-	345,841	345,841
Land	-	-	-	-	3,822	3,822
TOTAL FIXED ASSETS AND DEPRECIATION	-	-	-	-	349,663	353,483
TOTAL ASSETS	8,128	71,776	34,189	18,328	349,663	516,584
CURRENT LIABILITIES						
Accounts Payable	-	11,765	25,389	5,806	-	42,960
Due To Other Funds	-	-	1,385	-	-	1,385
Unassigned Endowment	-	12	418	-	-	430
TOTAL CURRENT LIABILITIES	-	11,777	26,802	5,806	-	45,385
NET ASSETS	8,128	60,000	7,387	12,522	349,663	471,200
DEFERRED ASSETS						
Unexpended Net Assets Speculations	3,042	(1,885)	159	18,458	-	20,724
Flood Assets and Property	-	-	-	-	208,841	208,841
TOTAL DEFERRED ASSETS	3,042	(1,885)	159	18,458	208,841	210,625
TOTAL LIABILITIES AND NET ASSETS	8,128	58,115	7,546	19,028	558,504	700,425

ATKINS TOTAL COMMUNITY ACTION, INC.
 MOBILE, LOUISIANA

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

OTHER THAN YEAR BEGAIN SALES
 FOR THE YEAR ENDED NOVEMBER 30, 1987

	ORIGINAL	REPT	RESTATE (REV)	FOOD SERVICES	RESERVE CASE	TOTAL (REVENUES OR GT)
<u>REPORT AND REVENUE</u>						
Grants - OCHA	-	1,435	-	-	-	7,829
Grants - Action	-	38,858	-	-	-	38,858
Grants - REP	-	-	1,188,388	-	-	1,188,388
Grants - USDA, Food Services	-	-	-	134,313	-	134,313
Grants - Social Services	-	-	-	-	186,884	186,884
In-Kind Contributions	-	-	188,849	-	-	188,849
Donations	4,184	8,488	-	5,570	-	18,242
<u>TOTAL REPORT AND REVENUE</u>	4,184	28,121	1,414,124	139,883	186,884	1,853,148
<u>EXPENSES</u>						
Personnel	-	26,489	152,832	37,324	98,458	414,103
Fringe Benefits	-	8,039	171,213	14,072	6,976	196,299
Travel	-	8,771	8,154	-	-	16,925
Construction	-	1,899	8,490	-	-	10,389
Operating Supplies	78	488	87,480	3,171	1,779	92,117
Other Costs	3,364	7,252	140,080	-	10,365	150,841
Program Services	-	-	-	81,499	2,104	83,603
Program Administration	-	-	-	1,143	-	1,143
In-Kind Expenditures	-	-	388,842	-	-	388,842
<u>TOTAL EXPENSES</u>	3,442	42,620	1,409,837	137,025	90,692	1,680,456
<u>SUPPORT OVER PERIODS</u>						
FOR THE YEAR ENDED NOVEMBER 30, 1987	1,342	1,871	38,417	2,234	77,426	119,650
NET ASSETS - BEGINNING OF YEAR	8,405	3,149	145	22,422	-	34,081
ACQUISITION OF PROPERTY	-	-	(38,417)	-	-	(38,417)
<u>NET ASSETS - END OF YEAR</u>	9,747	3,149	145	24,656	77,426	114,963

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 5017 - FEDERAL FUNDS
 FOR THE PERIOD

	(MEMO ONLY) 04/01/76 through 11/30/76	12/31/76 through 03/31/77	(MEMO ONLY) TOTAL PER 03/31/77
REVENUES			
Grant Receipts - ACTION	26,211	10,400	36,611
TOTAL REVENUES	26,211	10,400	36,611
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	17,640	6,620	24,260
Fringe Benefits	1,987	1,131	3,098
Travel	2,818	1,287	4,105
Contractual	-	800	800
Operating Supplies	228	56	284
Other Costs	886	253	1,139
Capital Outlay	-	-	-
TOTAL VOLUNTEER SUPPORT EXPENDITURES	23,549	12,357	35,906
VOLUNTEER EXPENDITURES			
Travel	-	811	811
Other	-	416	416
TOTAL VOLUNTEER EXPENDITURES	-0-	1,227	1,227
TOTAL EXPENDITURES	23,549	13,584	37,133
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			
	2,664	(3,184)	-
NET ASSETS - BEGINNING OF PERIOD	30	2,664	30
THIS YEAR FUNDS REPROGRAMMED	-	(1,120)	(1,120)
NET ASSETS - END OF PERIOD	3,000	1,544	1,544

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

	04/01/97 through 11/30/97
<u>REVENUES</u>	
Grant Receipts - ACTION	21,470
<u>TOTAL REVENUES</u>	21,470
<u>VOLUNTEER SUPPORT EXPENDITURES</u>	
Personnel	17,619
Fringe Benefits	2,082
Travel	1,691
Contractual	56
Operating Supplies	170
Other Costs	422
Capital Outlay	-
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	23,600
<u>VOLUNTEER EXPENDITURES</u>	
Fringe Benefits	-
Travel	-
Other Costs	80
<u>TOTAL VOLUNTEER EXPENDITURES</u>	-0-
<u>TOTAL EXPENDITURES</u>	23,600
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	4,070
<u>NET ASSETS - BEGINNING OF PERIOD</u>	7
<u>NET ASSETS - END OF PERIOD</u>	4,607

LINCOLN TOTAL COMMUNITY ACTION, INC.
 SUITE 201, LOUISIANA
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND FUND BALANCES
 REFF - STATE FUND
 FOR THE PERIOD

	(MEMO ONLY) 04/01/90 through 11/30/90	12/01/90 through 03/31/91	(MEMO ONLY) TOTAL FTR 03/31/91
REVENUES			
Grant Receipts - Office of Elderly Affairs	-	7,435	7,435
Donations	-	8,461	8,461
TOTAL REVENUES	-0-	16,101	16,101
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	1,900	950	2,850
Fringe Benefits	292	244	536
Travel	766	633	1,429
Operating Supplies	183	14	209
Other Costs	1,044	285	1,329
Contractual	-	852	852
TOTAL VOLUNTEER SUPPORT EXPENDITURES	4,925	3,810	7,435
VOLUNTEER EXPENDITURES			
Fringe benefits	1,250	-	1,250
Travel	2,979	500	3,479
Other Costs	-	4,337	4,337
TOTAL VOLUNTEER EXPENDITURES	4,229	4,837	9,066
TOTAL EXPENDITURES	8,454	7,447	16,101
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			
	(8,454)	8,454	-
NET ASSETS - BEGINNING OF PERIOD	2,400	(2,024)	2,422
NET ASSETS - END OF PERIOD	(2,024)	2,422	2,422

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

	04/01/97 through 12/31/97
<u>REVENUES</u>	
Grant Receipts - Office of Elderly Affairs	-
Donations	-
<u>TOTAL REVENUES</u>	<u>-0-</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u>	
Personnel	1,800
Fringe Benefits	352
Travel	1,800
Operating Supplies	187
Other Costs	1,850
Contractual	<u>382</u>
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>4,862</u>
<u>VOLUNTEER EXPENDITURES</u>	
Fringe Benefits	1,250
Travel	2,287
Other Costs	-
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>3,537</u>
<u>TOTAL EXPENDITURES</u>	<u>8,399</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	<u>10,380</u>
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>2,420</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>12,800</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
MONROE, LOUISIANA

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

	12/31/96 through 11/30/97
<u>REVENUES</u>	
Grant Receipts - NEW	1,153,395
In-Kind Receipts	<u>288,849</u>
<u>TOTAL REVENUES</u>	<u>1,444,244</u>
<u>EXPENDITURES</u>	
Personnel	702,831
Fringe Benefits	171,218
Travel	4,754
Contractual	8,400
Operating Supplies	87,690
Other Costs	179,500
Capital Outlay	-
In-Kind Expenses	<u>288,849</u>
<u>TOTAL EXPENDITURES</u>	<u>1,444,238</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	<u>6</u>
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>145</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>151</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
EDMOND, LOUISIANA

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

	(MEMO ONLY) 10/01/86 through 11/30/86	12/01/86 through 09/30/87	(MEMO ONLY) TOTAL FYR 09/30/87
REVENUES			
Grant Receipts - USDA	29,362	104,307	133,669
Reimbursements	<u>762</u>	<u>4,243</u>	<u>5,005</u>
TOTAL REVENUES	30,124	108,550	138,674
EXPENDITURES			
Personnel	7,437	29,715	37,152
Fringe Benefits	2,326	11,788	14,114
Food Costs	18,889	65,844	84,733
Operating Supplies	547	2,700	3,247
Other Costs	-	1,143	1,143
Administrative	-	-	-
TOTAL EXPENDITURES	29,199	110,988	136,389
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,925	(2,438)	2,285
NET ASSETS - BEGINNING OF PERIOD	10,816	22,422	22,836
NET ASSETS - END OF PERIOD	12,741	20,338	25,121

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

	10/01/87 through 11/30/87
<u>REVENUES</u>	
Grant Receipts - USDA	28,934
Reimbursements	<u>1,022</u>
<u>TOTAL REVENUES</u>	<u>30,956</u>
<u>EXPENDITURES</u>	
Personnel	3,608
Fringe Benefits	2,304
Food Costs	18,194
Operating Supplies	372
Administrative	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>24,638</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	<u>4,317</u>
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>22,322</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>24,639</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
 KATONAH, LOUISIANA
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 SUMMER CHILD CARE
 FOR THE PERIOD

	6/30/87 through 11/30/87
<u>REVENUES</u>	
Grant Receipts - Social Services	138,084
<u>TOTAL REVENUES</u>	138,084
<u>EXPENDITURES</u>	
Personnel	29,498
Fringe Benefits	8,938
Operating Supplies	3,779
Other Costs	10,998
Program Services	2,104
<u>TOTAL EXPENDITURES</u>	55,317
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	77,428
<u>NET ASSETS - BEGINNING OF PERIOD</u>	-0-
<u>NET ASSETS - END OF PERIOD</u>	77,428

SCHEDULE IV

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED NOVEMBER 30, 1997

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER (UNDER) ACTUAL EXPENDITURES
<u>STATE - FEDERAL FUNDS</u>			
FYE March 31, 1997			
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	28,441	28,440	1
Fringe Benefits	8,031	3,098	1,733
Travel	3,403	3,913	(480)
Contractual	375	600	(225)
Supplies	209	204	(55)
Other Costs	298	1,148	(850)
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>39,704</u>	<u>35,704</u>	<u>-4,000</u>
<u>VOLUNTEER EXPENDITURES</u>			
Fringe Benefits	362	-	362
Travel	45	511	(466)
Other Costs	600	414	186
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>927</u>	<u>927</u>	<u>-</u>
<u>TOTAL FEDERAL EXPENDITURES</u>	<u>39,821</u>	<u>36,631</u>	<u>-3,190</u>
<u>STATE - NON-FEDERAL FUNDS</u>			
FYE March 31, 1997			
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	2,850	2,050	-
Fringe Benefits	598	434	(164)
Travel	1,441	1,479	12
Supplies	91	209	(118)
Other Costs	1,493	1,629	(136)
Contractual	1,022	482	540
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>7,435</u>	<u>7,433</u>	<u>-2</u>
<u>VOLUNTEER EXPENDITURES</u>			
Fringe Benefits	742	1,250	(487)
Travel	5,203	3,878	1,324
Other Costs	2,500	4,307	(1,807)
In-kind Services	-	-	-
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>8,445</u>	<u>8,435</u>	<u>-10</u>
<u>TOTAL NON-FEDERAL EXPENDITURES</u>	<u>14,101</u>	<u>14,101</u>	<u>-</u>

LINCOLN TOTAL COMMUNITY ACTION, Inc.
 BOSTON, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED NOVEMBER 30, 1987

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER (UNDER) ACTUAL EXPENDITURES
HEAD START			
FYB November 30, 1987			
Personnel	702,832	702,831	1
Fringe Benefits	171,213	171,213	-
Travel	4,784	4,784	-
Contractual	8,400	8,400	-
Operating Supplies	87,000	87,000	-
Other Costs	178,504	178,505	4
Capital Outlay	-	-	-
In-Kind Contributions	288,848	288,848	-
TOTALS	1,488,244	1,444,232	44
HEAD START SERVICES			
FYB September 30, 1987			
Administrative	3,328	-	3,328
Personnel	40,231	37,132	3,079
Fringe Benefits	14,414	13,894	500
Food Costs	85,800	83,933	1,867
Operating Supplies	4,800	3,385	1,415
Other	400	1,142	(742)
TOTALS	146,973	139,507	7,466
HEAD START CHILD CARE			
FYB November 30, 1987			
Personnel	59,498	59,498	-
Fringe Benefits	6,970	6,970	-
Operating Supplies	881	1,179	298
Other Costs	87,733	10,305	77,428
Program Services	3,022	2,154	868
TOTALS	150,084	80,106	69,978

LINCOLN TOTAL COMMUNITY ACTION, INC.
 MONROE, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED NOVEMBER 30, 1997

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER OR</u>	<u>PASS-THROUGH AWARD NUMBER</u>	<u>FEDERAL DISBURSEMENTS/ EXPENDITURES</u>
<u>U.S. Department of Agriculture</u> Passed Through Louisiana Department of Education: Child and Adult Care Food Program	10.120	N/A	137,000
<u>U.S. Department of Health and Human Services</u> * Head Start	13.400	06085081/31	1,389,387
<u>The Corporation for National Service</u> Retired Senior Volunteers Program	12.003	340-0040-14	16,000
<u>Louisiana Department of Social Services</u> Summer Child Care	N/A	318800	80,000
* Major Program			

LINCOLN TOTAL COMMUNITY ACTION, INC.
WINSTON, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 1997

NOTE 1 BASIS OF PRESENTATION

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

NOTE 2 SUBRECIPIENTS

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
SCHEDULE OF BOARD MEMBERS COMPENSATION
FOR THE YEAR ENDED NOVEMBER 30, 1997

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
MURKIN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 1991

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- * Material weakness(es) identified? ___ yes X no
- * Reportable condition(s) identified that
are not considered to be material
weaknesses? ___ yes X none reported

Noncompliance material to financial
statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

- * Material weakness(es) identified? ___ yes X no
- * Reportable condition(s) identified that
are not considered to be material
weaknesses? ___ yes X none reported

Type of auditors' report issued on compliance for major programs:
Unqualified

Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133? ___ yes X no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
Unknown	Legal Services Corporation

Dollar threshold used to distinguish
between type A and type B programs: \$300,000

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

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED NOVEMBER 30, 1997

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings nor questioned costs for the year ended November 30, 1997.

SECTION III - FEDERAL AID FINDINGS AND QUESTIONED COSTS
LEGAL SERVICES CORPORATION, ONLY MAJOR PROGRAM

There were no findings nor questioned costs for the year ended November 30, 1997.

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
NOVEMBER 30, 1997

There were no prior year findings.

LINCOLN TOTAL COMMUNITY ACTION, INC.
BOSTON, LOUISIANA
EXIT CONFERENCE
FOR THE YEAR ENDED NOVEMBER 30, 1997

An exit conference was held on May 16, 1998 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.