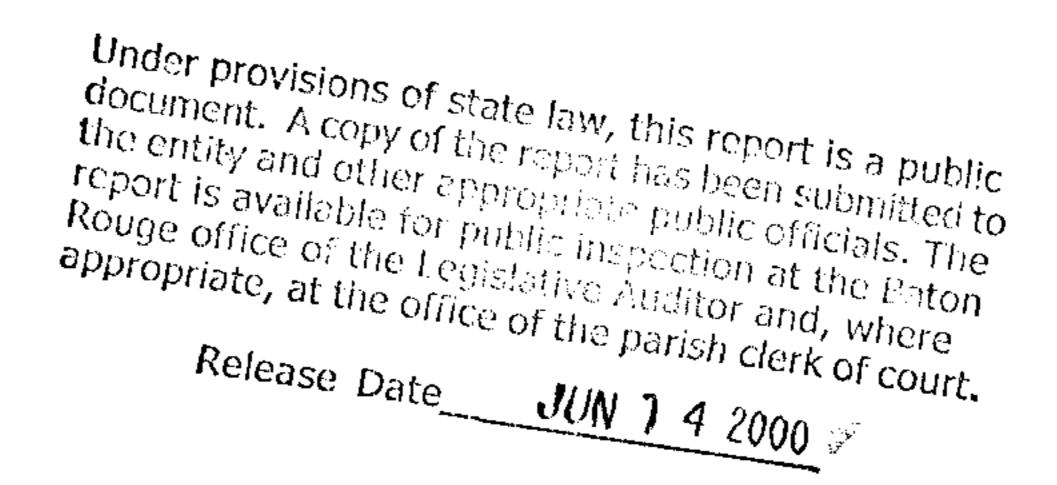


FINANCIAL STATEMENTS

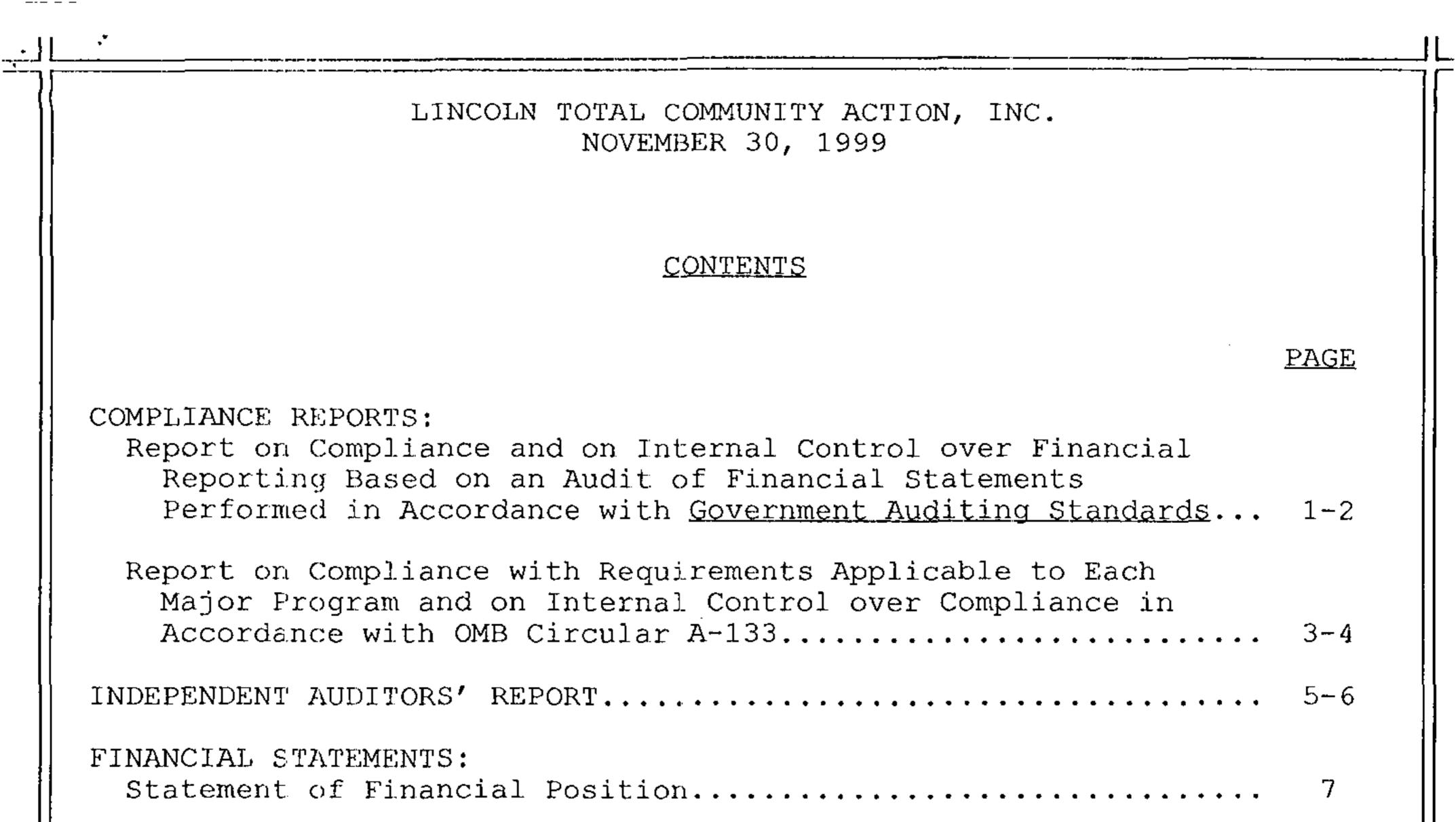
AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

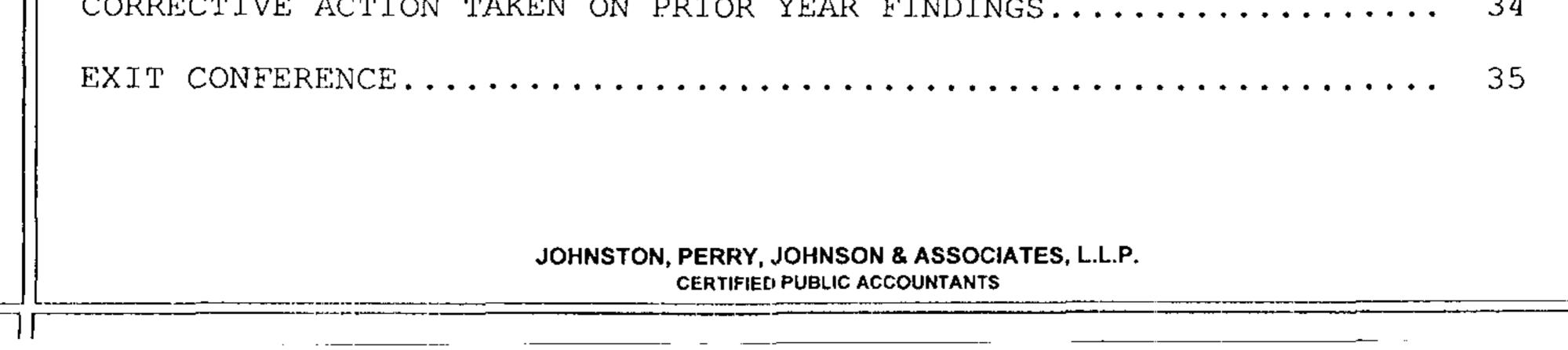
NOVEMBER 30, 1999



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May 11, 2000

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, 1999, and have issued our report thereon dated May 11, 2000. 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 of the internal control components

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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 other matters involving the internal control over financial reporting and its operations 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.

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May 11, 2000

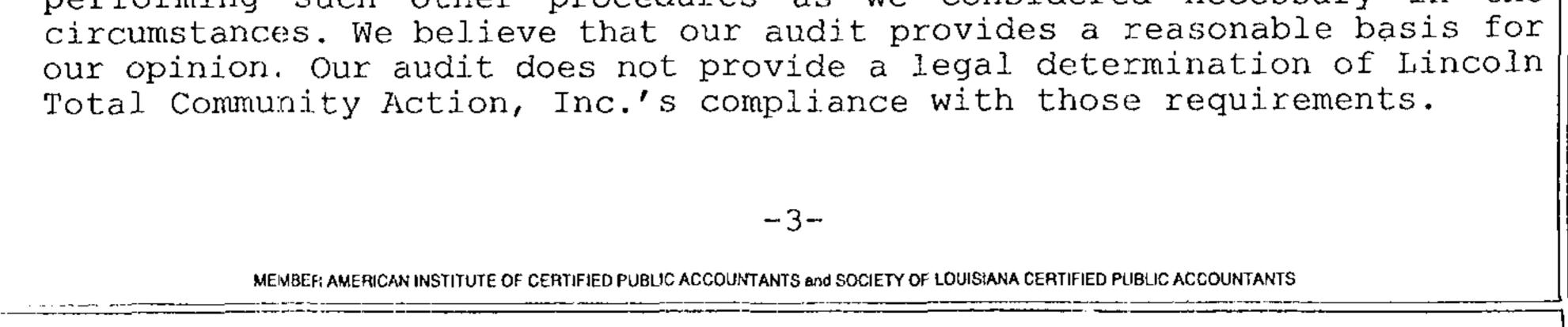
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

<u>Compliance</u>

We have audited the compliance of Lincoln Total Community Action, Inc. with the types of compliance requirements described in the <u>U.S. Office of</u> <u>Management and Budget (OMB) Circular A-133 Compliance Supplement</u> that are applicable to each of its major federal programs for the year ended November 30, 1999. 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 <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States; and OMB Circular A-133, <u>Audits</u> of <u>States</u>, <u>Local Governments</u>, <u>and Non-Profit Organizations</u>. 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



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, 1999.

Internal Control Over Compliance

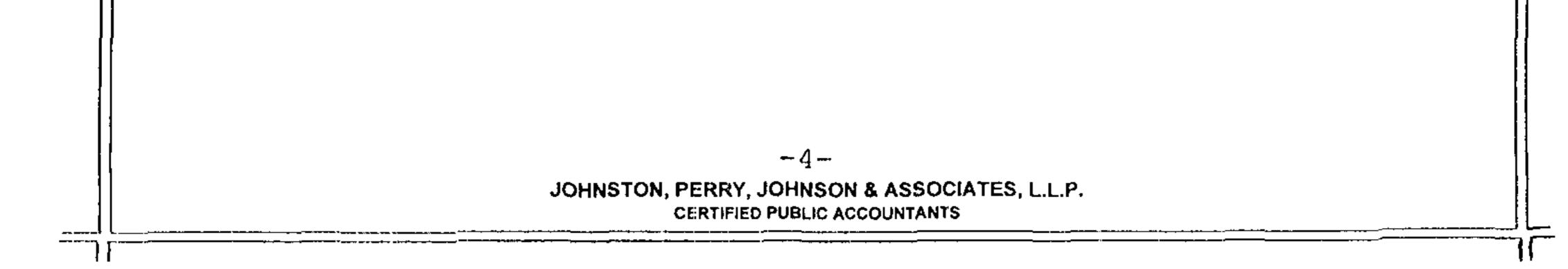
The management of Lincoln Total Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Lincoln 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 other matters involving the internal control over compliance and its operations 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 & Resociates, L.L.P.

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May 11, 2000

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, 1999, 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, 1999, 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 11, 2000 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-

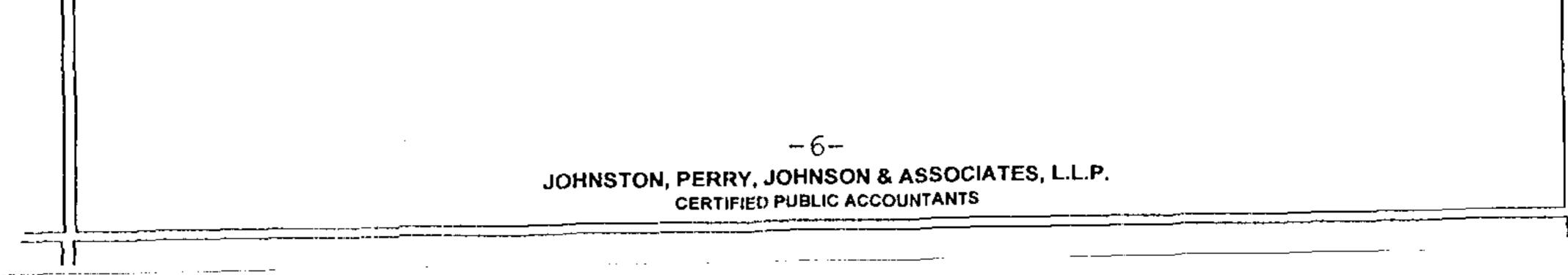
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Our audit was made for the purpose of forming an opinion on the basic financial statements of Lincoln Total Community Action, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents and the accompanying Schedule of Federal Awards for the year ended November 30, 1999, are presented for purposes of additional analysis as required by the Office of Management and Budget (OMB) Circular A-133, <u>Audits of States, Local Governments and Nonprofit Organizations</u> 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.

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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED NOVEMBER 30, 1999

<u>ASSETS</u>

<u>CURRENT ASSETS</u>	
Cash	45,487
Accounts Receivable - Grants	53,329
Accounts Receivable - Other	33,571
Due from Other Funds	<u>1,500</u>

TOTAL CURRENT ASSETS

133,887

FIXED ASSETS AND PROPERTY

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Furniture, Buildings, and Equipment at Cost, Net 299,134 Land 5,000

TOTAL FIXED ASSETS AND PROPERTY

304,134

TOTAL ASSETS		<u>438,021</u>
LIABILITIES		
<u>CURRENT LIABILITIES</u> Accounts Payable Due to Other Funds Unearned Interest	63,672 1,500 <u>714</u>	
TOTAL CURRENT LIABILITIES		65,886
<u>NET ASSETS</u> Unrestricted Net Assets: Operations Fixed Assets and Property	68,001 <u>304,134</u>	
<u>TOTAL NET ASSETS</u>		<u>372,135</u>
TOTAL LIABILITIES AND NET ASSETS		<u>438,021</u>

The accompanying notes are an integral part of these financial statements. -7-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

STATEME	ON, LOUISIANA	IES	
FOR THE YEAR I	ENDED NOVEMBER	30, 1999	
	OPERATIONS	FIXED ASSETS	TOTAL
SUPPORT AND REVENUE			· · · · · · · · · · · · · · · · · · ·
Grants - GOEA	7,837	_ .	7,837
Grants - Corporation for			·
National Services	47,279	-	47,279
Grants - HHS	1,445,591	~	1,445,591
Grants - USDA Food Program	166,484	<u> </u>	166,484
Grants - Social Services	30,894	 -	30,894
In-Kind Contributions	345,148	_	345,148
Donations	20,459	<u> </u>	20,459
TOTAL SUPPORT AND REVENUE	2,063,692	-0-	<u>2,063,692</u>
EXPENSES			
Federal Services:			
RSVP	68,124	3,556	71,680
Headstart (HHS)	1,484,495	•	1,561,976
USDA - Food Services	142,293	7,427	· ·
Summer Child Care	56,411	2,944	<u>59,355</u>
TOTAL PROGRAM SERVICES	<u>1,751,323</u>	<u>91,408</u>	<u>1,842,731</u>
<u>SUPPORT SERVICES</u> General and Administrative	177,493	10,274	187,767
TOTAL EXPENSES	1,928,816	101,682	2,030,498
TOTUT DUT DUDDO	<u>1,920,010</u>	101,002	2,030,490
EXCESS (DEFICIT) OF SUPPORT OVER EXPENSES	134 , 876	(101,682)	33,194
<u>CHANGES IN NET ASSETS</u> Acquisition of Property Prior Year Funds Reprogrammed Return of Advance Funding	(132,774) (65,000) (51,911)	132,774	- (65,000) (51,911)
<u>NET ASSETS - BEGINNING OF YEAR</u>	182,810	273,042	455,852

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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

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LINCOLN TOTAL COMMUNITY ACTION, RUSTON, LOUISIANA	INC.
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED NOVEMBER 30,	1999
CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Assets	33,194
Adjustments to Reconcile Changes in Net Assets	
to Net Cash Provided (Used) by Operating Activities:	
Depreciation	101,682
(Increase) Decrease in:	101,002
Accounts Receivable - Grants	44,115
Accounts Receivable - Other	(2,803)
Pricr Year Funds Engagement	(65,000)
Return of Advance Funding	(51,911)
Increase (Decrease) in:	
Accounts Payable	18,707
Unearned Interest	106

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Activities	<u> 78,090</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u> : Purchase of Equipment	(<u>132,774</u>)
Net Cash Provided (Used) by Investing Activities	(<u>132,774</u>)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(54,684)
<u>CASH AND CASH EOUIPMENT - BEGINNING OF YEAR</u>	<u>100,171</u>
<u>CASH AND CASH EOUIPMENT - END OF YEAR</u>	<u>45,487</u>
<u>SUPPLEMENTAL DATA</u> Interest Paid Income Taxes	-0- -0-

The accompanying notes are an integral part of these financial statements. --9--JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

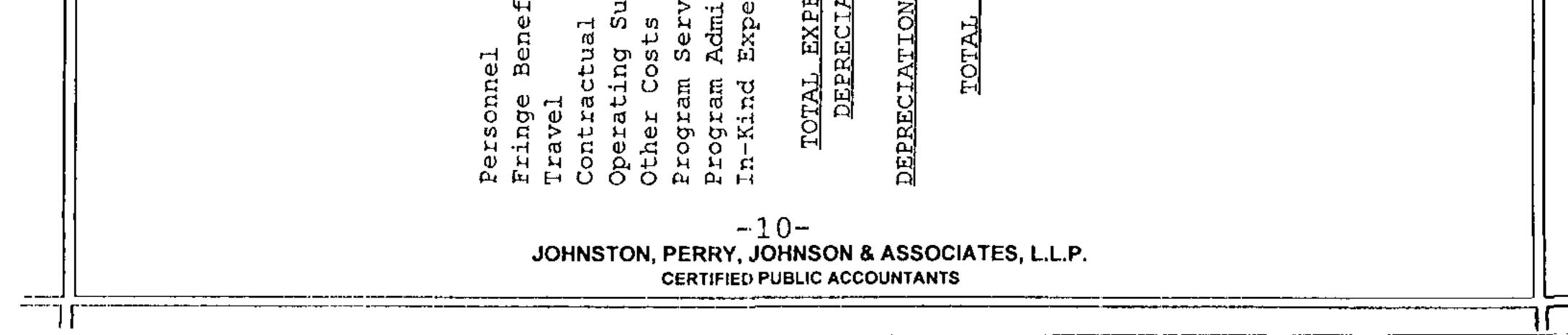
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STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED NOVEMBER 30, 1999 ACTION, RUSTON, LOUISIANA COMMUNITY TOTAL LINCOLN

				CLINANTS	E A E C E		
		HEADSTART	USDA FOOD	CHILD	PROGRAM	AND	TOTAL
	RSVP	SHH	SERVICES	CARE	<u>SERVICES</u>	<u>ADMINISTRATIVE</u>	EXPENSES
	32,224	723,381	31,944	38,746	826,295	111,520	937,815
efits	5,659	216,532	10,890	4,471	237,552	19,972	257,524
	13,957	1,598	ł	I	15,555	1,863	17,418
r-4	1,472	I	ł	1	1,472	8,250	72
Supplies	2,061	70,821	3,004	I	75,886	ł	ထ ထ
Ũ	12,751	127,015	I	10,542	150,308	35,888	186,196
rvices	ł	1	95,395	2,652	98,047	ł	98,047
ministration	I	Ι	1,060	I	1,060	I	1,060
penditures		345,148		'	345,148		345,148
CPENSES BEFORE							
IATION	68,124	<u>1,484,495</u>	<u>142,293</u>	56,411	<u>1,751,323</u>	177,493	<u>1,928,816</u>
NO	3,556	77,481	7.427	2,944	91,408	10,274	101,682
L EXPENSES	71,680	<u>1,561,976</u>	<u>149,720</u>	<u>59, 355</u>	<u>1,842,731</u>	187,767	2,030,498

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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS NOVEMBER 30, 1999

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:

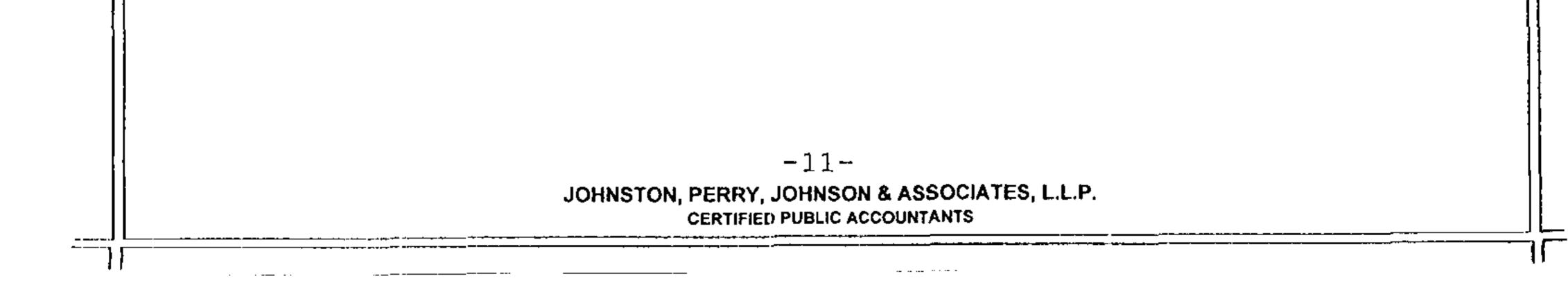
All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that those net asset classes. When a temporary increases 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, 1999.



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1999

NOTE 1 <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (continued)

F. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

G. Property and Equipment Accounting

Property and equipment acquired with the Agency funds are considered to be owned by the Agency while used in the program or in future authorized programs. However, funding sources have a reversionary interest in these assets as well as the determination of use of any proceeds from the sale of these assets.

The Agency follows the practice of capitalizing all expenditures for property and equipment in excess of \$500. Depreciation is computed on a straight-line basis over the estimated service lives of the assets. The following lives have been assigned to the fixed assets:

Computer Equipment and Vehicles	5 Years
Furniture, Fixtures and Equipment	7 Years
Buildings (Portable)	10 Years

Net Values are Computed as Follows:

	<u>1999</u>
Computer Equipment and Vehicles	467,870
Furniture, Fixtures and Equipment	444,363
Buildings	102,988
Land	5,000
Less: Accumulated Depreciation	(<u>716,087</u>)
Net Value	<u>304,134</u>

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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1999

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

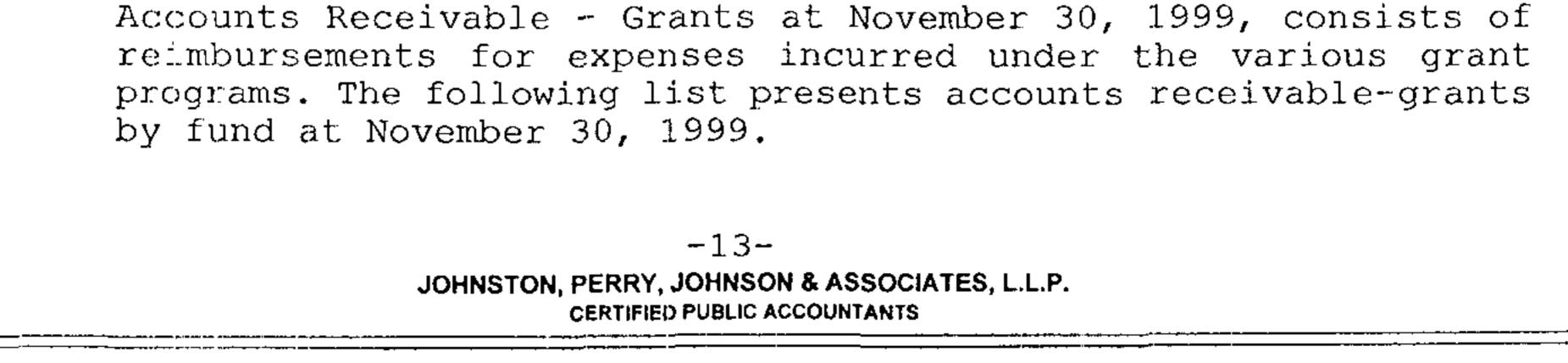
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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 <u>ACCOUNTS RECEIVABLE</u>



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1999 NOTE 3 ACCOUNTS RECEIVABLE (Continued) Head Start USDA 53,329 TOTAL 53,329 Accounts Receivable - Other at November 30, 1999 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 <u>IN-KIND CONTRIBUTIONS</u>

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 <u>INCOME TAX STATUS</u>

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

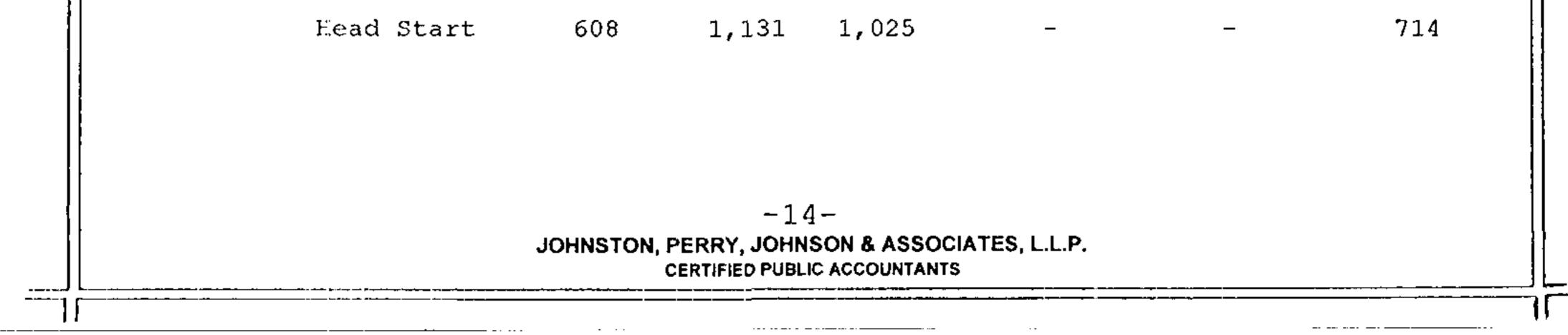
NOTE 7 <u>CASH IN BANK</u>

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

NOTE 8 <u>UNEARNED INTEREST</u>

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.

			APPLIED	RETURNED		BALANCE OF
	BEGINNING	INTEREST	то	TO GRANT	KEPT FOR	UNEARNED
PROGRAM	BALANCE	<u>EARNED</u>	<u>_GRANT</u>	AGENCY	ADM. COSTS	<u>INTEREST</u>



LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO FINANCIAL STATEMENTS (CONTINUED) NOVEMBER 30, 1999

NOTE 9 PRIOR YEAR FUNDS REPROGRAMMED

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

Head Start

65,000

These amounts were reprogrammed per the applicable guidelines.

NOTE 10 <u>RELATED PARTY</u>

There were no related party transactions during the period ending November 30, 1999.

NOTE 11 SUMMER CHILD CARE PROGRAM

The Agency discontinued the Summer Child Care Program effective August 1999. The advanced funding received was refunded to the Department of Social Services. The amount refunded was \$51,911. The Agency will no longer provide summer child care services.

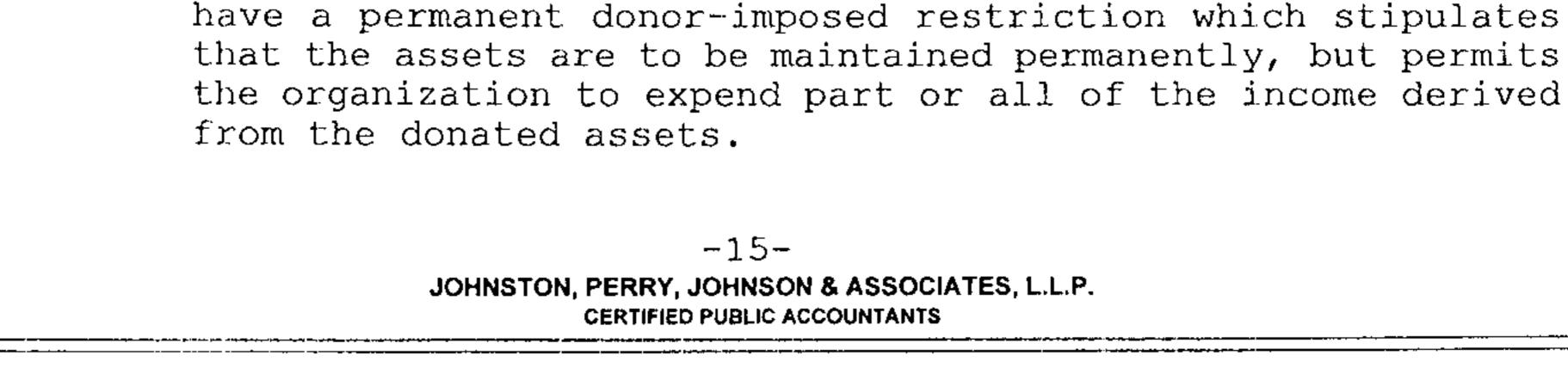
NOTE 12 <u>NET ASSETS</u>

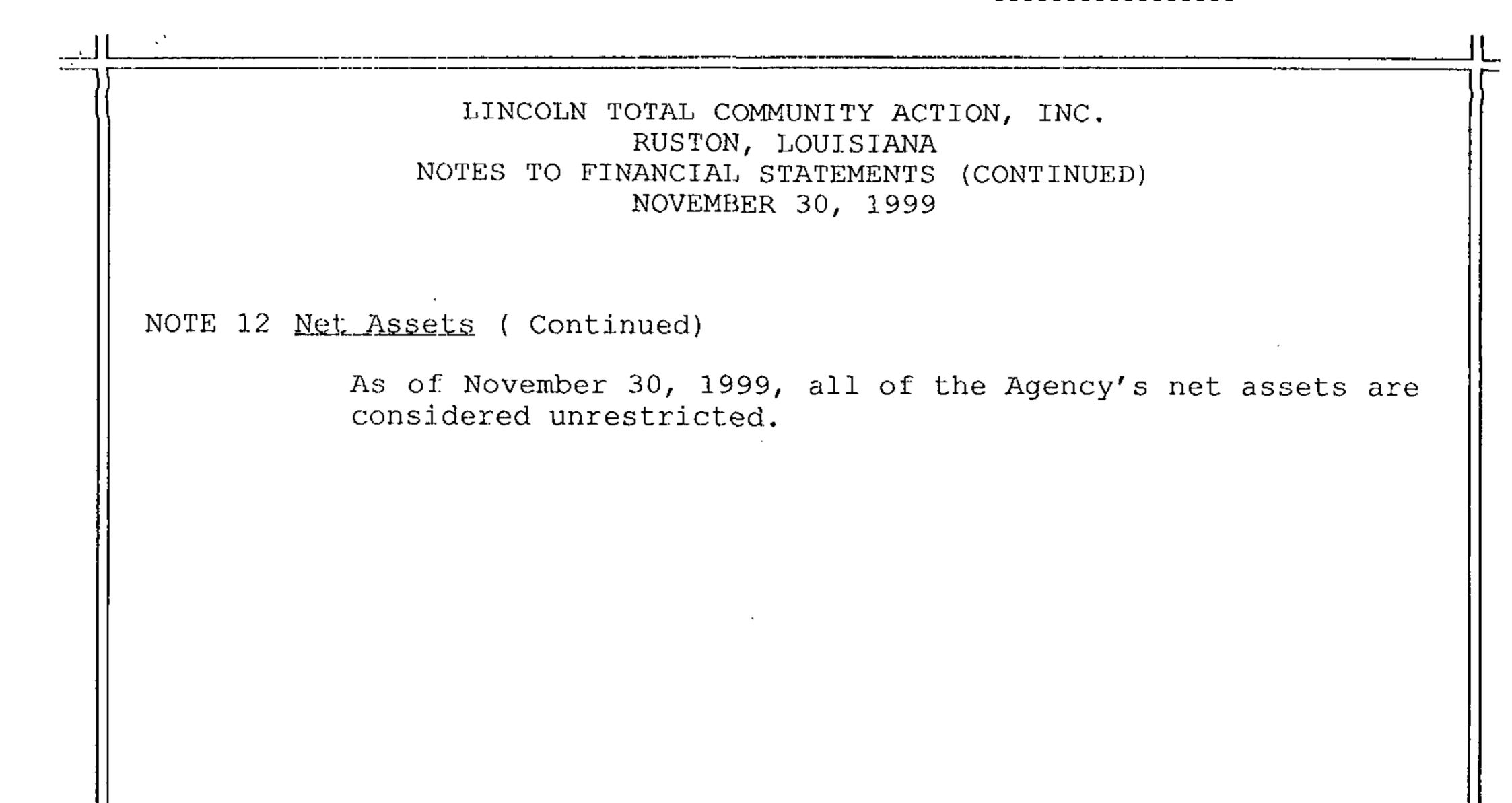
Under SFAS 117, the Agency is required to report information regarding its financial position and activities according to these classes of net assets:

<u>Unrestricted Net Assets</u> - consists of assets, public support and program revenues which are available and used for operations and programs. Contributions are considered available for unrestricted use unless specifically restricted by the donor.

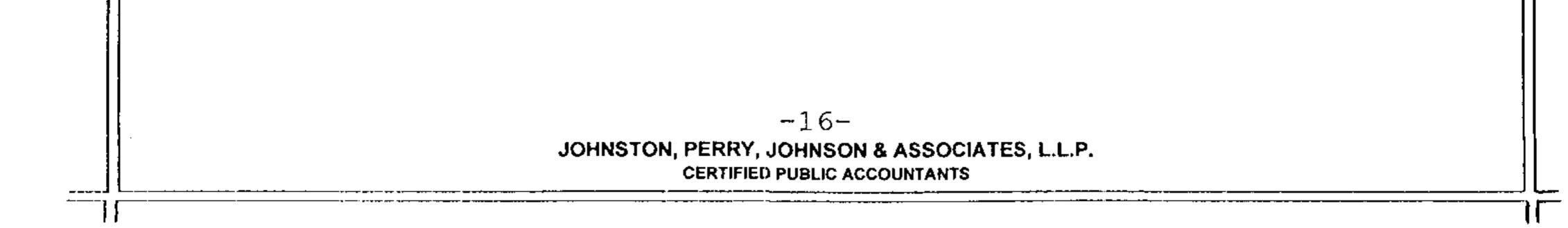
Temporarily Restricted Net Assets - includes funds with donor-imposed restrictions which permit the donee organization to expend the assets as specified and is satisfied either by the passage of time or by actions of the organization. Resources of this nature originate from gifts, grants, bequests, contracts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

<u>Permanently Restricted Net Assets</u> - includes resources which









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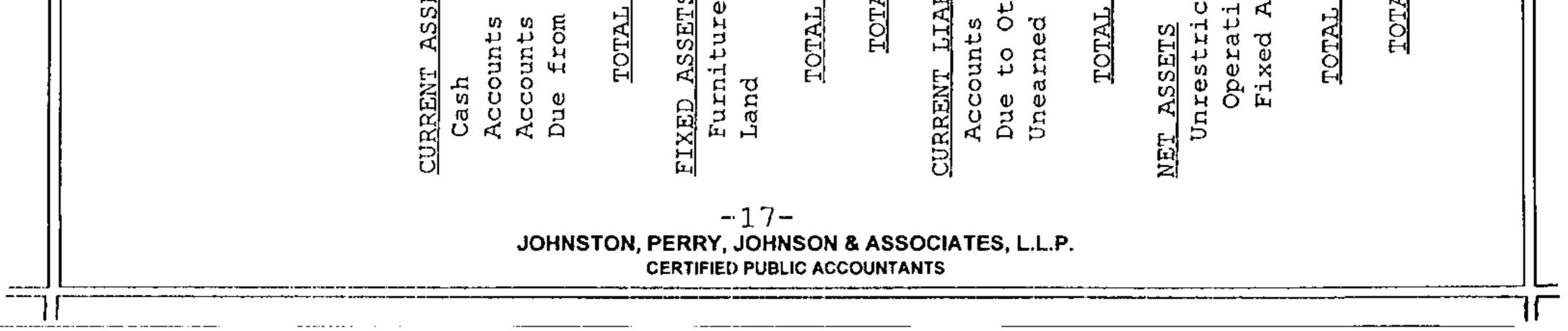
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SUPPLEMENTARY FINANCIAL INFORMATION

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

	LINCOLN TOTAL CON RUSTON, COMBINING BALANCE FOR THE YEAR ENDE		TANA LANA - ALL MBER 3	PROGRAMS 0, 1999			
	GENERAL	RSVP	HEADSTART (HHS)	USDA FOOD SERVICES	SUMMER CHILD CARE	FIXED ASSETS AND PROPERTY	TOTAL MEMORANDUM ONLY
s Receivable - Grants s Receivable - Other m Other Funds	(25,456) - 33,571 <u>1,500</u>	14,053	49, 069	7,121 53,329 -	200 201		45,487 53,329 33,571 1,500
AL CURRENT ASSETS	9,615	<u>14</u> ,053	49,069	60,450	<u>700</u>	-0-	133,887
<u>re and Equipment at Cost, Net</u>			1 1		1 t	299,134 5,000	299,134
AL FIXED ASSETS AND PROPERTY	-0-	-0	-0-	-0-	-0-	304,134	304,134
<u>JTAL ASSETS</u>	9,615	14,053	49,069	60,450	<u>700</u>	304,134	438,021
<u>(ABILITIES</u> s Payable Other Funds d Interest		14,765	48,207 - 714	1, 500	00' ' 1		63, 672 1, 500 714
AL CURRENT LIABILITIES	-0-	14,765	48,921	1,500	700	+0+	65,886
z icted Net Assets tions Assets and Property	9, 615	(712)	148	58,950	₽ 8	304,134	68,001 <u>304,134</u>
AL NET ASSETS	9,615	()	148	58,950		304,134	372,135
<u> TAL LIABILITIES AND NET ASSETS</u>	9, 615	<u>14,053</u>	<u>49,069</u>	<u>60,450</u>	<u>700</u>	304,134	<u>438,021</u>



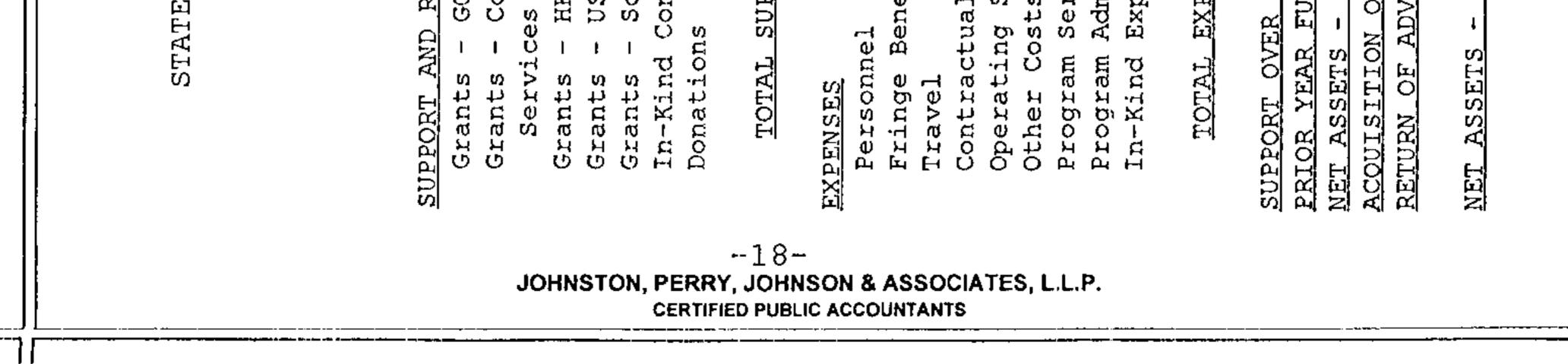
	LINCOLN TOTAL C	COMMUNITY	ACTION. INC.			SCHEDULE II	<u></u>
ATEMENT OF REVENUES, EXPE	RUSTC ES AND THER TH YEAR E		ET ASS ETS) (30,	- UNRESTRICTED	FED OPERATIONS	SNOT	
	GENERAL	RSVP	HEADSTART (HHS)	USDA FOOD SERVICES	SUMMER CHILD CARE	TOTAL (MEMORANDUM ONLY)	·· #·· = # ·· = = = = ·· ·· ·· ·· ·· ·· ·· ·· ·· ·
i u	l	7,837	I	1	Ι	7,837	
COLPOIALION LOF NALIONAL	4	47,279	I	l	ł	47,279	
I	l		1,445,591	I	ł	1,445,591	
USDA Food Services	1	1	3	166,484	¢	66,48 20,20	
ibu ibu	2	11	345,148	1	1 ND 100	345,148	
ŝ	4,349	<u>16,110</u>			1	20,45	
SUPPORT AND REVENUE	4,349	71,226	1,790,739	<u>166, 484</u>	30,894	2,063,692	
-4	I	32,224	834,901	31,944	38,746	37.	·····
enefits	I	, 65	236,504		5		
	ł	, 95	46			·	
ual	1	4,	8,250	ł	1	പ്	
g Supplies	24	2,06	70,57	3,004		75,	
sts	3,825	12,751	159,078		10,542	6	<u> </u>
Services	I	1	1	- N.	9	ŵ	
Administration	1	1	ł	1,060	1	1,060	
Expenditures	1		345,148	1		345,148	
EXPENSES	4,070	68,124	1,657,918	142,293	56,411	<u>1,928,816</u>	
ER EXPENDITURES FUNDS REPROGRAMMED - BEGINNING OF YEAR N OF PROPERTY	279 - 9,336	3,102 - (3,814)	132,821 (65,000) 65,101 (132,774)	24,191 - 34,759	(25,517) - 77,428	134,876 (65,000) 182,810 (132,774)	
	"			۲ 	(<u>51,911</u>)	51,	
- END OF YEAR	<u>9,615</u>	(<u>712</u>)	148	58,950	-0-	68,001	<u> </u>
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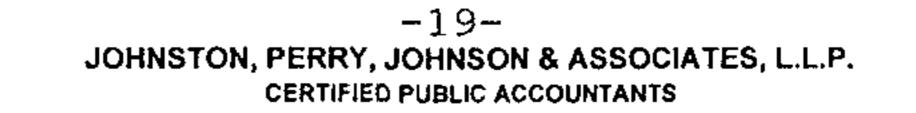
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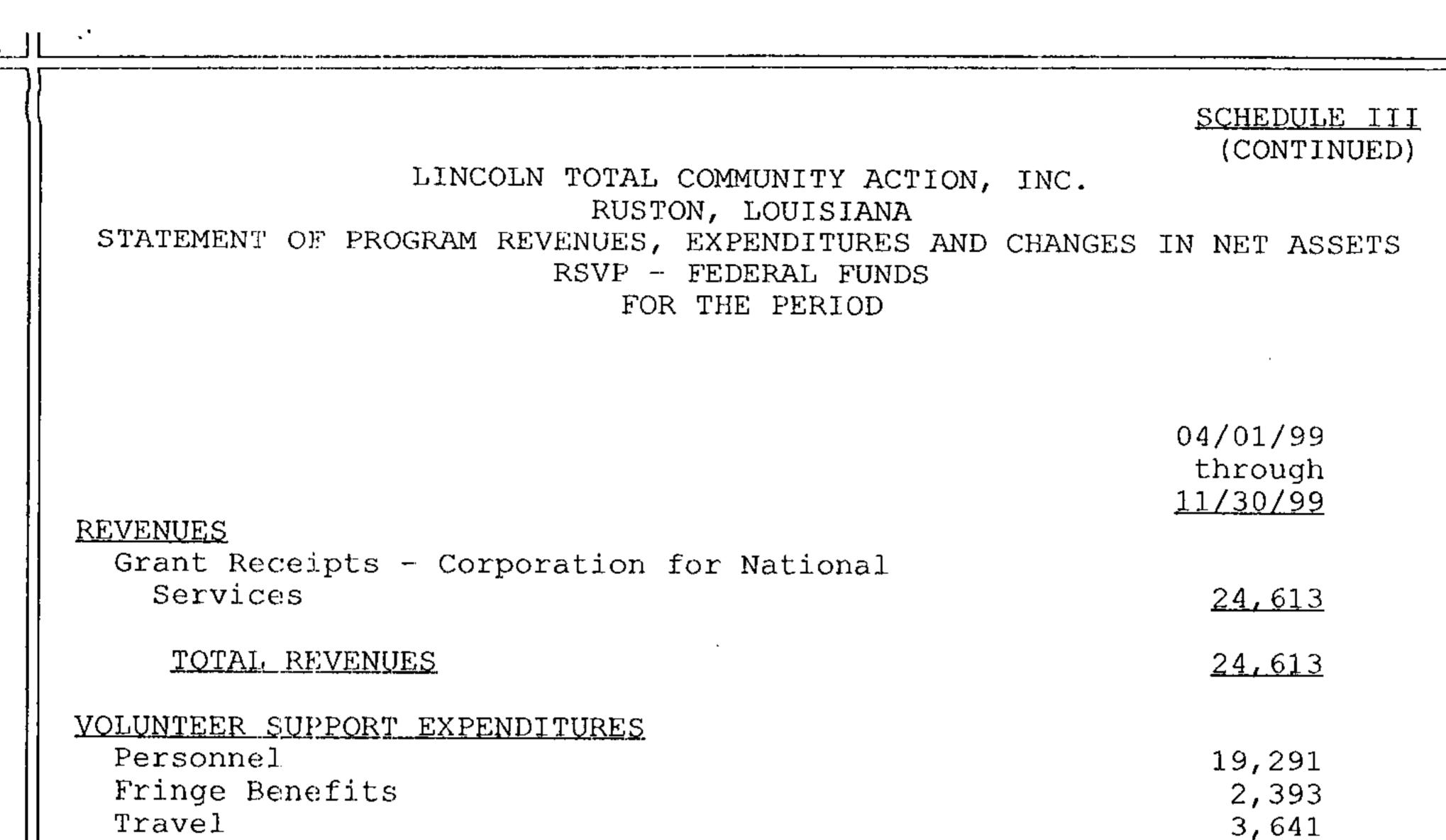
LINCOLN TOTAL (COMMUNITY ACTION,	INC.	<u>SCHEDULE II</u>
STATEMENT OF PROGRAM REVENUES, RSVP -	N, LOUISIANA EXPENDITURES AND FEDERAL FUNDS THE PERIOD	CHANGES IN N	ET ASSETS
	(MEMO ONLY) 04/01/98 through	12/01/98 through	(MEMO ONLY) TOTAL
	<u>11/30/98</u>	<u>03/31/99</u>	<u>FYE 03/31/99</u>
<u>REVENUES</u> Grant Receipts - Corporation for National Services	29 , 677	12,666	42,343
Donations		4.277	4,277
TOTAL REVENUES	29,677	<u>16,943</u>	<u>46,620</u>
VOLUNTEER SUPPORT EXPENDITURES			
Personnel	19,713	9,979	29,692
Fringe Benefits	2,194	1,388	3,582
Travel	3,519	2,693	6,212
Contractual	-	912	912
Operating Supplies	-	583	583
Other Costs Capital Outlay	738	625	1,363
Capitar Vullay	<u> </u>		
TOTAL VOLUNTEER SUPPORT	r		
EXPENDITURES	26,164	<u>16,180</u>	<u>42,344</u>
VOLUNTEER EXPENDITURES			
Travel	500	2,391	2,891
Other		1,382	1,382
TOTAL VOLUNTEER EXPENDITURES	500	<u>3,773</u>	4,273
TOTAL EXPENDITURES	<u>26,664</u>	<u>19,953</u>	<u>46,617</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	3,013	(3,010)	3
<u>NET ASSETS - BEGINNING OF PERIOD</u>	7	3,020	7
PRIOR YEAR FUNDS REPROGRAMMED			<u> </u>
	0 000	• •	10
<u>NET ASSETS - END OF PERIOD</u>	<u> </u>		<u> </u>

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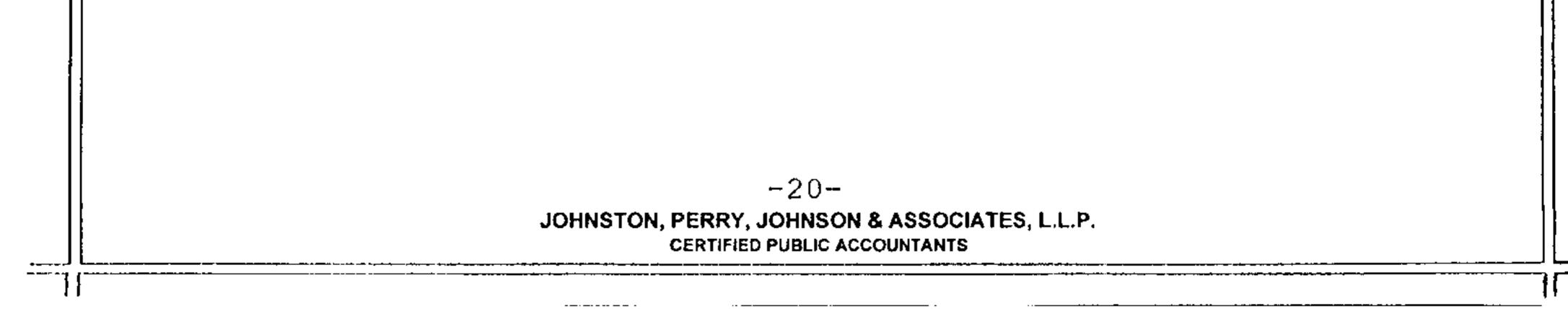
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Contractual	
Operating Supplies	72
Other Costs	986
Capital Outlay	<u> </u>
TOTAL VOLUNTEER SUPPORT EXPENDITURES	<u>26,383</u>
VOLUNTEER EXPENDITURES	
Fringe Benefits	-
Travel	
Other Costs	
TOTAL VOLUNTEER EXPENDITURES	
TOTAL EXPENDITURES	<u>26,383</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	8,230
<u>NET ASSETS - BEGINNING OF PERIOD</u>	10
<u>NET ASSETS - END OF PERIOD</u>	8,240



	, <u> </u>		
STATEMENT OF PROGRAM REVENUES, RSVP - S	LOUISIANA		SCHEDULE III (CONTINUED)
		through	(MEMO ONLY) TOTAL FYE 03/31/99
<u>REVENUES</u> Grant Receipts - Office of Elderly Affairs Donations	 هم ب	7,837 <u>11,833</u>	7,837 <u>11,833</u>
TOTAL REVENUES	<u> </u>	<u>19,670</u>	<u>19,670</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u> Personnel Fringe Benefits Travel Operating Supplies Other Costs Contractual	1,945 405 1,194 189 1,431 <u>497</u>	962 216 - 223 1,363 <u>112</u>	2,907 621 1,194 412 2,794 609
TOTAL VOLUNTEER SUPPORT EXPENDITURES	<u>5,661</u>	<u>2,876</u>	<u>8,537</u>
<u>VOLUNTEER EXPENDITURES</u> Fringe Benefits Travel Other Costs	1,250 2,343	- 230 <u>7,310</u>	1,250 2,573 <u>7,310</u>
TOTAL VOLUNTEER EXPENDITURES	<u>3,593</u>	7,540	<u>11,133</u>
TOTAL EXPENDITURES	<u>9,254</u>	<u>10,416</u>	<u>19,670</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(9,254)	9,254	-
<u>NET ASSETS - BEGINNING OF PERIOD</u>	2,420	(<u>6,834</u>)	2,420
NET ASSETS - END OF PERIOD	(<u>6,834</u>)	2,420	2,420

-21-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

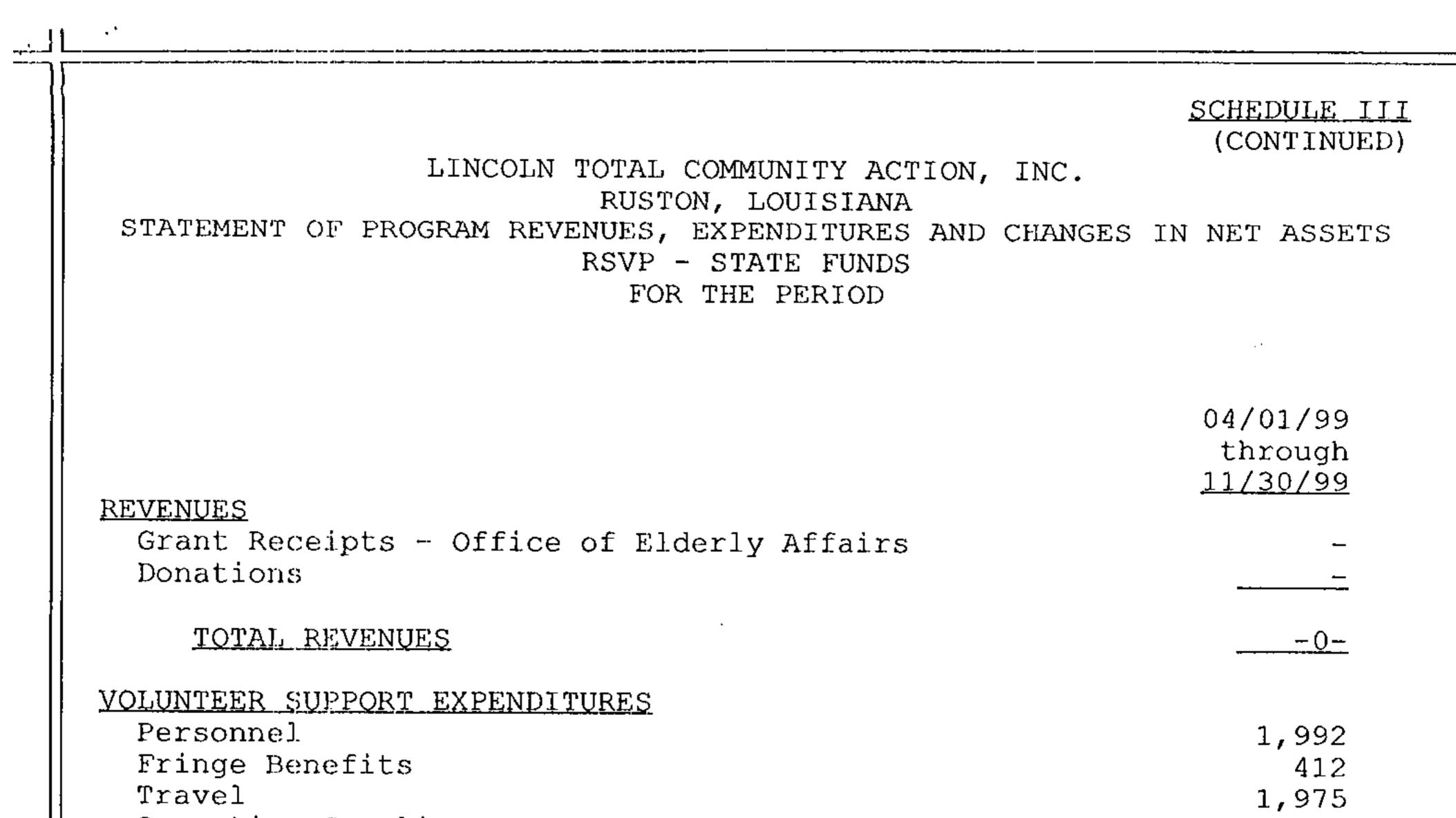
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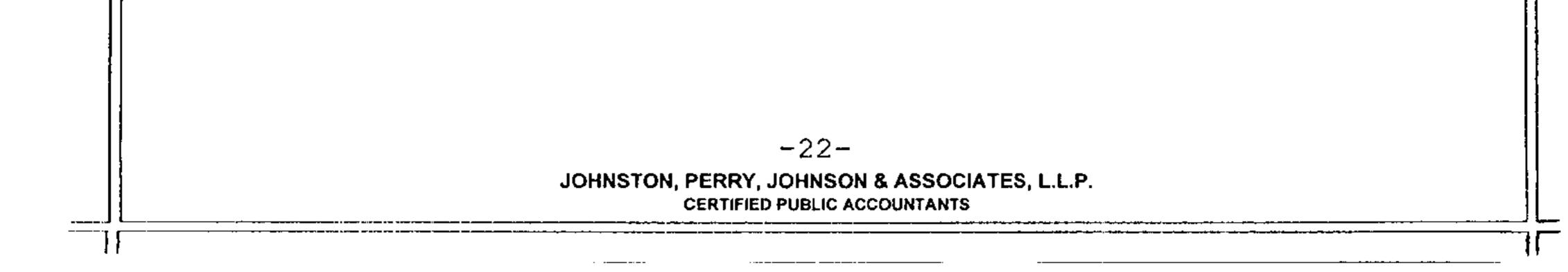
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Operating Supplies Other Costs	1,183 1,085
Contractual	448
TOTAL VOLUNTEER SUPPORT EXPENDITURES	7,095
VOLUNTEER EXPENDITURES	
Fringe Benefits	1,250
Travel Other Costs	3,027
other costs	
TOTAL VOLUNTEER EXPENDITURES	4,277
TOTAL EXPENDITURES	<u>11,372</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(11,372)
<u>NET ASSETS - BEGINNING OF PERIOD</u>	2,420
<u>NET ASSETS - END OF PERIOD</u>	(<u>8,952</u>)



LINCOLN TOTAL COMMUNITY ACTION, INC RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHAI	
HEAD START FOR THE PERIOD	
	12/01/98
	through
REVENUES	<u>11/30/99</u>
Grant Receipts - HHS	1,445,591
In-Kind Receipts	<u>345,148</u>
TOTAL REVENUES	<u>1,790,739</u>
EXPENDITURES	
Personnel	834,901
Fringe Benefits	236,504
II Travel Contractual	3,461

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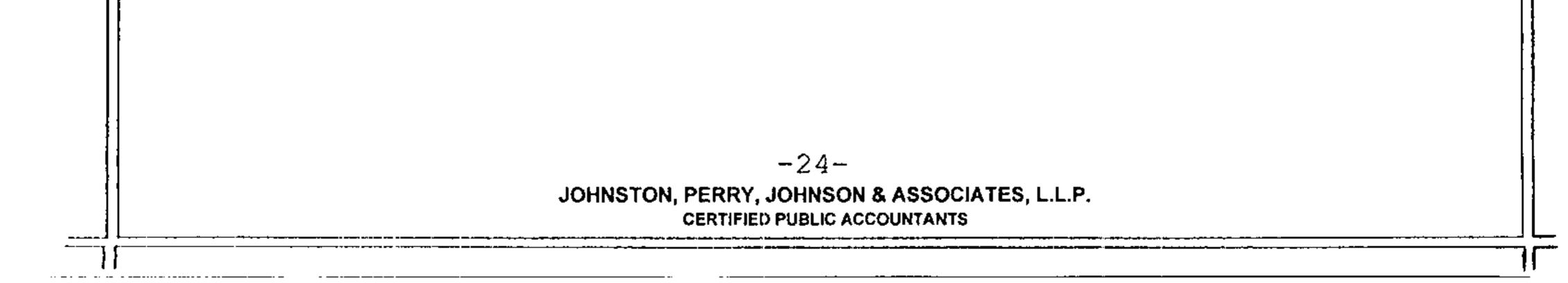
Contractual Operating Supplies	8,250 70 576
Operating Supplies Other Costs	70,576 159,078
Capital Outlay	132,774
In-Kind Expenses	<u> </u>
TOTAL EXPENDITURES	<u>1,790,692</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	47
<u>NET ASSETS - BEGINNING OF PERIOD</u>	65,101
PRIOR YEAR FUNDS REPROGRAMMED	(<u>65,000</u>)
<u>NET ASSETS - END OF PERIOD</u>	148

-23-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

STATEMENT OF PROGRAM REVENUES, EX USDA FOC	LOUISIANA		<u>SCHEDULE III</u> (CONTINUED)
	(MEMO ONLY) 10/01/98 through <u>11/30/98</u>	through	(MEMO ONLY) TOTAL FYE 09/30/99
<u>REVENUES</u> Grant Receipts - USDA Reimbursements	31,406 <u>1,086</u>	156,440 	187,846 <u>8,446</u>
TOTAL REVENUES	<u>32,492</u>	<u>163,800</u>	<u>196,292</u>
EXPENDITURES Personnel Fringe Benefits Food Costs Operating Supplies Other Costs Administrative	8,200 2,233 17,088 680 -	25,051 9,051 74,851 2,448 997	33,251 11,284 91,939 3,128 - <u>997</u>
TOTAL EXPENDITURES	<u>28,201</u>	<u>112,398</u>	<u>140,599</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	4,291	51,402	55,693
NET ASSETS - BEGINNING OF PERIOD	<u>30,468</u>	34,759	30,468
<u>NET ASSETS - END OF PERIOD</u>	<u>34,759</u>	<u> 86,161</u>	<u>86,161</u>

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	<u>SCHEDULE I</u> (CONTINUE)
LINCOLN TOTAL COMMUNITY ACTION, INC.	_
RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHAN USDA FOOD SERVICES FOR THE PERIOD	GES IN NET ASSET
	10/01/99 through
<u>REVENUES</u>	<u>11/30/99</u>
Grant Receipts - USDA	2,684
TOTAL REVENUES	2,684
EXPENDITURES	
Personnel	6,893
Fringe Benefits	1,838
Food Costs	20,544
Operating Supplies	556

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Administrative	64
TOTAL EXPENDITURES	<u>29,895</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(27,211)
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>86,161</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>58,950</u>

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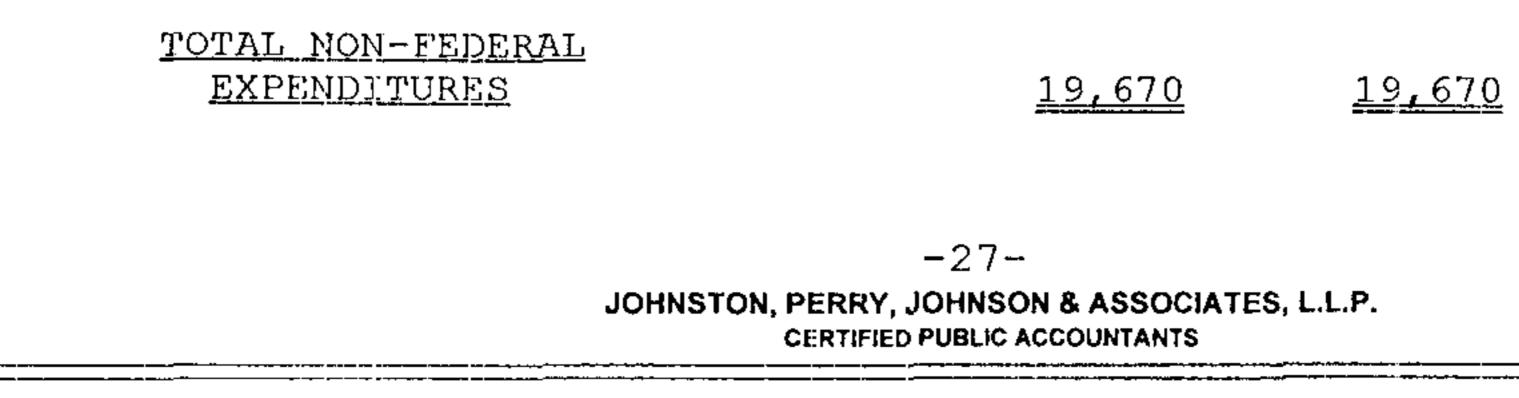
JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

LINCOLN TOTAL COMMUNITY ACTION, INC.	<u>SCHEDULE III</u> (CONTINUED)
RUSTON, LOUISIANA STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANG SUMMER CHILD CARE FOR THE PERIOD	ES IN NET ASSETS
REVENUES	6/30/99 through <u>11/30/99</u>
Grant Receipts - Social Services	<u>30,894</u>
TOTAL REVENUES	<u>30,894</u>
EXPENDITURES Personnel Fringe Benefits Operating Supplies Other Costs Program Services	38,746 4,471 - 10,542 2,652
TOTAL EXPENDITURES	<u>56,411</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(25,517)
NET ASSETS - BEGINNING OF PERIOD	77,428
RETURN OF ADVANCE FUNDING	(<u>51,911</u>)
<u>NET ASSETS - END OF PERIOD</u>	<u> </u>

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-26-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

RUSTON, LOUISIANA STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED NOVEMBER 30, 1999 BUDGETED ACTUAL EXPENDITURES EXPENDITURES BUDGETED ACTUAL EXPENDITURES EXPENDITURES FYE March 3., 1999 VOLUNTEER SUPPORT EXPENDITURES Personnel 29,692 29,692 - Fringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 69 Other Costs 484 583 (99 Other Costs 762 - 762 Travel 3,015 2,891 124 Other Costs 762 - 762 Travel 3,015 2,891 124 Other Costs 500 1,382 (.882 TOTAL VOLUNTEER EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 46,620 46,6173 RSVP - NON-FELERAL FUNDS PYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 2,907 2,907 7 - Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097609488 TOTAL VOLUNTEER SUPPORT	LINCOLN TO	FAL COMMUNITY ACT	TONA TNC.	<u>SCHEDULE</u>
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED NOVEMBER 30, 1999 BUDGETED ACTUAL BUDGETED OVER (UNDER EXPENDITURES EXPENDITURES PERSONAL 29,692 29,692 - Fringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 699 Other Costs 484 583 (99 Other Costs 482 707 1,384 (1 MOLUNTEER EXPENDITURES 42,343 42,344 (1 MOLUNTEER EXPENDITURES 46,620 46,617 3 Travel 3,015 2,891 124 Other Costs 5,00 1,382 (.882 TOTAL VOLUNTEER EXPENDITURES 46,620 46,617 3 RESUP - NON-FEDERAL EXPENDITURES 46,620 46,617 3 Personnel 2,907 2,907 - Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029			·	
FOR THE YEAR ENDED NOVEMBER 30, 1999 FOR THE YEAR ENDED NOVEMBER 30, 1999 BUDGETED ACTUAL EXPENDITURES EXPENDITURES FYE March 3., 1999 VOLUNTER SUPPORT EXPENDITURES Personnel 29,692 29,692 - Fringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 69 Contractual 3,75 912 (537 Supplies 484 583 (99 Other Costs 4298 1,363 (.865 TOTAL VOLUNTEER SUPPORT EXPENDITURES 42.343 47.344 () VOLUNTEER SUPPORT EXPENDITURES 762 - Travel 3,015 2,891 124 Other Costs 762 - TOTAL VOLUNTEER EXPENDITURES 762 - TOTAL VOLUNTEER EXPENDITURES 762 - Travel 3,015 2,891 124 Other Costs 500 1,382 (.862 TOTAL VOLUNTEER EXPENDITURES 42.907 1,382 (.862 TOTAL VOLUNTEER EXPENDITURES 4.277 4.2734 TOTAL VOLUNTEER EXPENDITURES 4.6.620 46.6173 RSVP - NON-FEDERAL EXPENDITURES 4.6.620 46.6173 RSVP - NON-FEDERAL EXPENDITURES 4.6.620 46.6173 RSVP - NON-FEDERAL EXPENDITURES 4.6.620 4.6.6173 RSVP - NON-FEDERAL EXPENDITURES 7.6.3160948 RSVP - NON-FEDERAL EXPENDITURES 7.6.33760048 RSVP - NON-FEDERAL EXPENDITURES 7.6.33744 RSVP - NON-FEDERAL EXPENDITURES 7.6.337		-		AT.
BUDGETED ACTUALBUDGETED OVER (UNDER ACTUAL EXPENDITURESRSVP - FEDERAL, FUNDS FYE March 3., 1999EXPENDITURESEXPENDITURESPersonnel29,69229,692-Fringe Benefits5,0133,5821,431Travel6,2816,21269Contractual375912(537Supplies48458399Other Costs4981,353(.865TOTAL VOLUNTEER SUPPORT4981,353(.865TOTAL VOLUNTEER SUPPORT423342,344(182VOLUNTEER EXPENDITURES762-762Travel3,0152,891124Other Costs4277-4,2734TOTAL VOLUNTEER EXPENDITURES46,62046,617.32RSVP - NON-FEDERAL EXPENDITURES46,62046,617.3RSVP - NON-FEDERAL EXPENDITURES46,62046,617.3Personnel2,9072,907-Fringe Benefits581621(.40Travel1,6341,194440Supplies46412(.366Other Costs1,5722,794(1,222Contractual1,097609609VOLUNTEER SUPPORT2,8072,637618VOLUNTEER SUPPORT2,907619619VOLUNTEER SUPPORT2,907619				
OVER (UNDER ACTUAL EXPENDITURESBUDGETED EXPENDITURESRSVP - FEDERAL, FUNDSFYE March 3., 1999VOLUNTEER SUPPORT EXPENDITURESPersonnel29,69229,69229,692Personnel6,2816,2816,21269600Contractual375912(537Supplies484583(99Other Costs4981000000000000000000000000000000000000			· - · , · · ·	
OVER (UNDER ACTUAL EXPENDITURESBUDGETED EXPENDITURESOVER (UNDER ACTUAL EXPENDITURESRSVP - FEDERAL, FUNDSEXPENDITURESEXPENDITURESPringe Benefits29,69229,692-Pringe Benefits5,0133,5821,431Travel6,2816,21269Contractual375912(537Supplies484583(99Other Costs				BUDGETED
EXPENDITURES EXPENDITURES EXPENDITURES RSVP - FEDERAL, FUNDS EXPENDITURES FTE March 3., 1999 29,692 29,692 - VOLUNTEER SUPPORT EXPENDITURES 6,201 6,212 69 Personnel 6,201 6,212 69 Contractual 375 912 (537 Supplies 484 583 (99 Other Costs				OVER (UNDER)
HESPP - FEDERAL, FUNDS PYE March 3:, 1999 VOLUNTEER SUPPORT EXPENDITURES Personnel 29,692 29,692 Fringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 69 Contractual 375 912 (537 Supplies 484 583 (99 Other Costs 498 1,363 (365 TOTAL VOLUNTEER SUPPORT 498 1,363 (365 TOTAL VOLUNTEER SUPPORT 498 1,363 (365 TOTAL VOLUNTEER SUPPORT 42,343 42,344 (1 VOLUNTEER EXPENDITURES 42,343 42,344 (1 VOLUNTEER EXPENDITURES 762 - 762 Travel 3,015 2,891 124 Other Costs 500 1.382 (882 TOTAL VOLUNTEER EXPENDITURES 46,620 46,617 3 RSVP - NON-FERERAL FUNDS 531 621 (40 Travel 1,634 1,194 440 <td></td> <td>BUDGETED</td> <td>ACTUAL</td> <td>ACTUAL</td>		BUDGETED	ACTUAL	ACTUAL
FYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES Personnel 29,692 29,692 - Fringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 69 Contractual 375 912 (537 Supplies 484 583 (99 Other Costs		<u>EXPENDITURES</u>	EXPENDITURES	<u>EXPENDITURES</u>
VOLUNTEER SUPPORT EXPENDITURES Personnel 29,692 29,692 - Pringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 69 Contractual 375 912 (537 Supplies 484 563 (99 Other Costs				
Personnel 29,692 29,692 - Fringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 69 Contractual 375 912 (537 Supplies 484 583 (99 Other Costs	-			
Fringe Benefits 5,013 3,582 1,431 Travel 6,281 6,212 69 Contractual 375 912 (537) Supplies 484 583 (99 Other Costs				
Travel 6,281 6,212 69 Contractual 375 912 (537 Supplies 484 583 (99 Other Costs 498 1,363 (865 TOTAL VOLUNTEER SUPPORT 42.343 42.344 (-	•	
Contractual 375 912 (537 Supplies 484 583 (99 Other Costs 498 1,363 (655 TOTAL VOLUNTEER SUPPORT 42.343 42.344 (-	•	•	1,431
Supplies 484 503 (99 Other Costs 498 1.363 (865 TOTAL VOLUNTEER SUPPORT 42.343 42.344 (1 VOLUNTEER EXPENDITURES 42.343 42.344 (1 VOLUNTEER EXPENDITURES 762 - 762 Travel 3,015 2,891 124 Other Costs 500 1.382 (882 TOTAL VOLUNTEER EXPENDITURES 4,277 4,273 4 TOTAL VOLUNTEER EXPENDITURES 46,620 46,617 3 TOTAL FEDERAL EXPENDITURES 46,620 46,617 3 RSVP - NON-FEDERAL FUNDS 581 621 40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (-700 VOLUNTEER EXPENDITURES 763 1,250 (407 Travel 7,837 8,537 (.700 VOLU		-	•	69
Other Costs 498 1,363 (665 TOTAL VOLUNTEER SUPPORT EXPENDITURES 42.343 42.344 (1 VOLUNTEER EXPENDITURES 42.343 42.344 (1 VOLUNTEER EXPENDITURES 762 - 762 Travel 3,015 2,891 124 Other Costs		•		(537)
TOTAL VOLUNTEER SUPPORT EXPENDITURES 42,343 42,344 (1 VOLUNTEER EXPENDITURES 762 762 Fringe Benefits 762 762 Travel 3,015 2,891 124 Other Costs 500 1,382 (_882 TOTAL VOLUNTEER EXPENDITURES 4,277 4,273 4 TOTAL VOLUNTEER EXPENDITURES 4,277 4,273 4 TOTAL VOLUNTEER EXPENDITURES 46,620 46,617 3 RSVP - NON-FEDERAL EXPENDITURES 46,620 46,617 3 Personnel 2,907 2,907 - Fringe Benefits 581 621 400 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (_700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs				(99)
EXPENDITURES 42.343 42.344 (1 VOLUNTEER EXPENDITURES 762 - 762 Travel 3,015 2,891 124 Other Costs	Other Costs	<u> 498</u>	<u>1,363</u>	(<u>865</u>)
YOLUNTEER EXPENDITURES Fringe Benefits 762 - 762 Travel 3,015 2,891 124 Other Costs	TOTAL VOLUNTEER SUPPORT			
Fringe Benefits 762 - 762 Travel 3,015 2,891 124 Other Costs	EXPENDITURES	42,343	42,344	()
Fringe Benefits 762 - 762 Travel 3,015 2,891 124 Other Costs				
Travel 3,015 2,891 124 Other Costs 500 1.382 (.882 TOTAL VOLUNTEER EXPENDITURES 4,277 4.273 4 TOTAL FEDERAL EXPENDITURES 46,620 46,617 3 RSVP - NON-FEDERAL FUNDS 46,620 46,617 3 FYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES 621 (.40 Personnel 2,907 2,907 - Fringe Benefits 581 621 (.40 Supplies 46 412 (.366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 2,837 (.700 VOLUNTEER EXPENDITURES 7,837 8,537 (.700 VOLUNTEER EXPENDITURES 763 1,250 (.487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029		760		762
Other Costs 500 382 (882 TOTAL VOLUNTEER EXPENDITURES 4,277 4,273 4 TOTAL FEDERAL EXPENDITURES 46,620 46,617 3 RSVP - NON-FEDERAL EXPENDITURES 46,620 46,617 3 Personnel 2,907 2,907 - Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (.700 VOLUNTEER EXPENDITURES 7,63 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029	-		2 801	
TOTAL VOLUNTEER EXPENDITURES 4,277 4,273 4 TOTAL FEDERAL EXPENDITURES 46,620 46,617 3 RSVP - NON-FEDERAL EXPENDITURES 46,620 46,617 3 Personnel 2,907 2,907 - Fringe Benefits 581 621 40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029		•	•	
TOTAL FEDERAL EXPENDITURES 46,620 46,617 3 RSVP - NON-FEDERAL, FUNDS FYE March 31, 1999 99 99 90				(002)
RSVP - NON-FEDERAL FUNDS FYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES Personnel 2,907 2,907 - Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 2,837 (.700 VOLUNTEER EXPENDITURES 7,837 8,537 (.700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029	TOTAL VOLUNTEER EXPENDITURE	<u>s 4,277</u>	4,273	4
FYE March 31, 1999 VOLUNTEER SUPPORT EXPENDITURES Personnel 2,907 2,907 - Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029	TOTAL FEDERAL EXPENDITURE	<u>46,620</u>	<u>46,617</u>	3
VOLUNTEER SUPPORT EXPENDITURES Personnel 2,907 2,907 - Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (_700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029				
Personnel 2,907 2,907 - Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (_700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029	·			
Fringe Benefits 581 621 (40 Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029		·		
Travel 1,634 1,194 440 Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029		-	•	-
Supplies 46 412 (366 Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029	-			(40)
Other Costs 1,572 2,794 (1,222 Contractual 1,097 609 488 <u>TOTAL VOLUNTEER SUPPORT</u> 7,837 8,537 (_700 <u>VOLUNTEER EXPENDITURES</u> 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029			•	
Contractual 1,097 609 488 TOTAL VOLUNTEER SUPPORT 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Fringe Benefits 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029				• •
TOTAL VOLUNTEER SUPPORT EXPENDITURES 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029)		-	•	_
EXPENDITURES 7,837 8,537 (700 VOLUNTEER EXPENDITURES 763 1,250 (487 Fringe Benefits 763 2,573 5,216 Other Costs 3,281 7,310 (4,029	Contractual	1,097	<u> 609</u>	488
VOLUNTEER EXPENDITURES Fringe Benefits 763 1,250 (487 Travel 7,789 2,573 5,216 Other Costs 3,281 7,310 (4,029	TOTAL VOLUNTEER SUPPORT			
Fringe Benefits7631,250(487Travel7,7892,5735,216Other Costs3,2817,310(4,029	EXPENDITURES	<u>.7,837</u>	8,537	(<u>700</u>)
Fringe Benefits7631,250(487Travel7,7892,5735,216Other Costs3,2817,310(4,029	VOLUNTEER EXPENDITUDES			
Travel7,7892,5735,216Other Costs3,2817,310(4,029)		760	1 250	(1971
Other Costs 3,281 7,310 (4,029	-		•	• •
		-	•	•
		J,201 -	· · · · ·	(3,029)
				<u> </u>
<u>TOTAL VOLUNTEER EXPENDITURES</u> <u>11,833</u> <u>11,133</u> <u>700</u>	TOTAL VOLUNTEER EXPENDITURE:	<u>s 11,833</u>	<u>11,133</u>	700

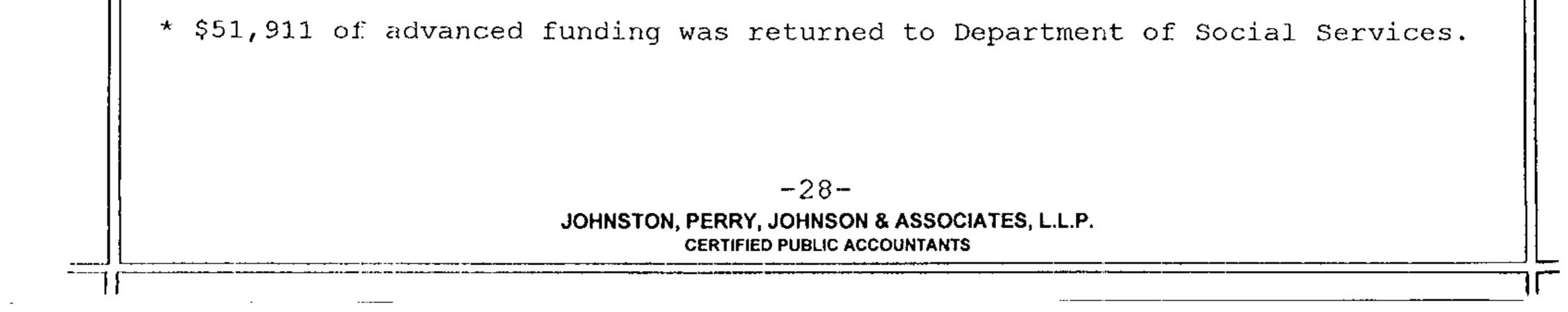


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11

			<u>SCHEDULE</u> (CONTINUE)
LINCOLN	TOTAL COMMUNITY AC	TION, INC.	(CONTINUE
	RUSTON, LOUISIANA	•	
STATEMENT OF	EXPENDITURES - BUD	GET AND ACTUA	L
FOR THE	YEAR ENDED NOVEMBED	R 30, 1999	
			BUDGETED
			OVER (UNDER)
	BUDGETED	ACTUAL	ACTUAL
	EXPENDITURES	<u>EXPENDITURES</u>	EXPENDITURES
<u>HEAD START</u>			
FYE November 30, 1999			
Personnel	834,901	834,901	_
Fringe Benefits	236,504	236,504	_
Travel	3,461	3,461	
Contractual	8,250	8,250	—
Operating Supplies	94,991	70,576	24,415
Other Costs	159,124	159 , 078	46
Capital Outlay	108,360	132,774	(24,414)
In-Kind Contributions	<u>345,148</u>	<u>345,148</u>	
TOTALS	<u>1,790,739</u>	<u>1,790,692</u>	<u> 47</u>
USDA FOOD SERVICES			
FYE September 30, 1999			
Administrative	800	997	(197)
Personnel	37,652	33,251	4,401
Fringe Benefits	12,909	11,284	1,625
Food Costs	116,775	91,939	24,836
Operating Supplies	4,600	3,128	1,472
Other	500	-,	500
Travel	600		600
TOTALS	<u> 173,836</u>	<u> 140,599</u>	<u>33,237</u>
SUMMER CHILD CARE			
FYE November 30, 1999			
Personnel	43,469	38,746	4,723
Fringe Benefits	6,412	4,471	1,941
Operating Supplies	13,491	- -	13,491
Other Costs	57,828	10,542	47,286
Program Services	4,800	2,652	2,148
Travel			
	126,000	56,411	* <u>69,589</u>



R Schedule of ex	USTON, LOUIS (PENDITURES	Y ACTION, INC. SIANA OF FEDERAL AWAR EMBER 30, 1999	<u>SCHEDULE</u>
GRANTOR/PROGRAM TITLE		ASS-THROUGH <u>A AWARD NUMBER</u>	FEDERAL DISBURSEMENTS/ <u>EXPENDITURES</u>
<u>U.S. Department of</u> <u>Agriculture</u> Passed through Louisiana Department of Education: Child and Adult Care Food	10 550	NT (T	140.000
Program <u>U.S. Department of Health and</u>	10.550	N/A	142,293
<u>Human Services</u> * Head Start	13.600	06CH5091/33	1,445,544

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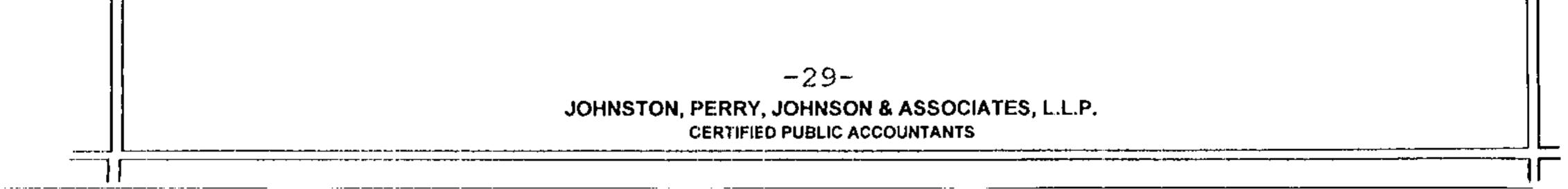
IL

<u>The Corporation for National</u> <u>Service</u>

Retired Senior Volunteer Program	72.002	340-W060-16	46,617
<u>Louisiana Department of</u> <u>Social Services</u> Summer Child Care	93.596	519955	56,411

* Major Program

_ . _ . _ . _

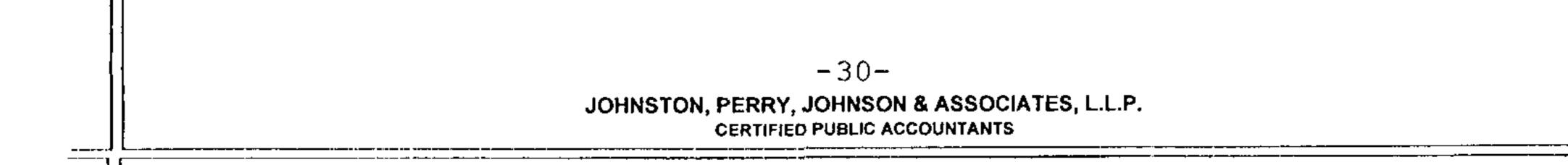


SCHEDULE V (CONTINUED) LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED NOVEMBER 30, 1999 NOTE 1 BASIS OF PRESENTATION The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lincoln 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

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





SCHEDULE VI LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF BOARD MEMBERS COMPENSATION FOR THE YEAR ENDED NOVEMBER 30, 1999 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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LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED NOVEMBER 30, 1999

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?

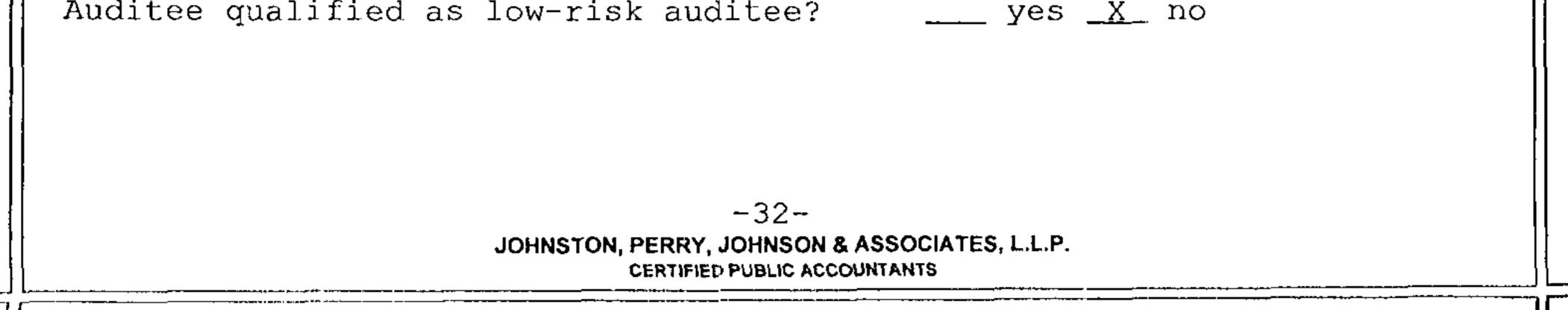
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Noncompliance material to financial
 statements noted?
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<u> yes X no</u>

<u>_____yes _X_</u> none reported

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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
 weaknesses?
                                           <u>yes X</u> 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
13.600
                                  Department of Health and Human
                                    Services - Headstart
Dollar threshold used to distinguish
                                           $300,000
between type A and type B programs:
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Auditee qualified as low-risk auditee?

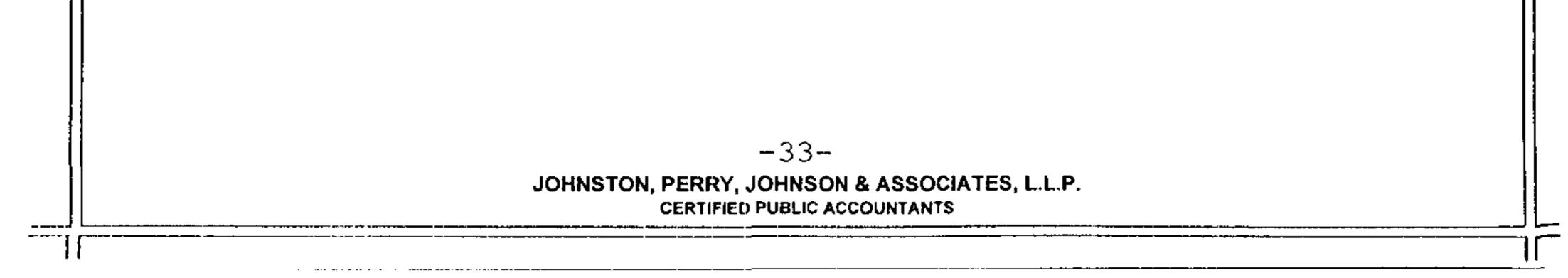


LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) FOR THE YEAR ENDED NOVEMBER 30, 1999

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There were no findings nor questioned costs for the year ended November 31, 1999.





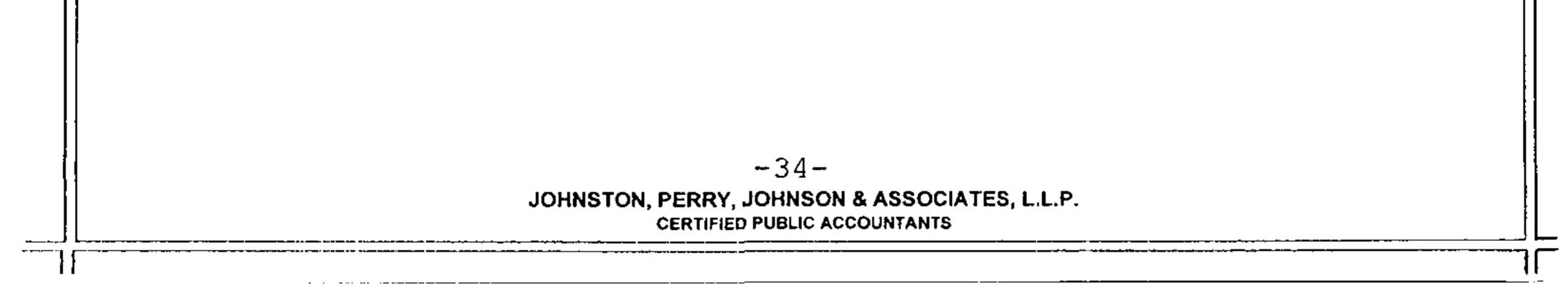
LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS NOVEMBER 30, 1999

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Finding: We noted that properties donated as in-kind revenue needed updated fair market value appraisals to ensure proper recording of donated space.

Status: Updated fair market value appraisals have been obtained.





LINCOLN TOTAL COMMUNITY ACTION, INC. RUSTON, LOUISIANA EXIT CONFERENCE FOR THE YEAR ENDED NOVEMBER 30, 1999

2

An exit conference was held on May 11, 2000 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.



