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OAK GROVE RECREATION AND CIVIC CLUB, INC.
Oak Grove, Louisiana

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
March 31, 2002**

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

Release Date: 9/11/02

MAN R. HOPKINS
CERTIFIED PUBLIC ACCOUNTANT
LAKE PROVIDENCE, LOUISIANA

OAK GROVE RECREATION AND GOLF CLUB, INC.
Oak Grove, Louisiana

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
March 31, 2002**

OAK GROVE RECREATION AND CIVIC CLUB, INC.
Oak Grove, Louisiana

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
March 31, 2022**

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Nan H. Hopkins
Certified Public Accountant

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Suite 1, Box 655
Lake Providence, LA 71254

Accountant's Compilation Report

BOARD OF DIRECTORS
DAK GROVE RECREATION AND CIVIC CLUB, INC.
Dak Grove, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Dak Grove Recreation and Civic Club, Inc. as of March 31, 2000, and for the year then ended, in accordance with standards established by Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compiler is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.



Lake Providence, Louisiana
July 27, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

Statement A

DAK GROVE RECREATION AND CIVIC CLUB, INC.
 Oak Grove, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND
 Balance Sheet
 March 31, 2002

ASSETS

Cash and cash equivalents	\$	20,075
Classroom Building		21,400
Lab software		<u>58,000</u>
TOTAL ASSETS	\$	<u>119,475</u>

LIABILITIES AND FUND EQUITY

Liabilities and Fund Equity:

Fund balance - unreserved - undesignated		60,100
Fund balance - designated		<u>59,375</u>
Total Fund Equity		<u>119,475</u>
TOTAL LIABILITIES AND FUND EQUITY	\$	<u>119,475</u>

See accompanying notes and accountant's compilation report.

DAK GROVE RECREATION AND CIVIC CLUB, INC.
Oak Grove, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended March 31, 2000

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Contributions, Membership Dues and Special Events Income	\$ 2,000	\$ 2,000	\$ 0
Grants:			
Louisiana Recreational Trails Grant	20,807	20,807	0
USDA Community Facilities Loan and Grant	170,708	50,080	(148,780)
Miss. Council Police Jury/Capitol Outlay	100,000	85,170	(14,881)
Lease Building and Grounds	<u>8,300</u>	<u>8,180</u>	<u>0</u>
Total revenues	500,707	122,458	(404,581)
EXPENDITURES			
Current:			
Operating services	2,291	2,291	10
Louisiana Recreational Trails Grant	20,807	20,807	0
USDA Community Facilities Loan and Grant			
Construction Costs	220,800	47,248	178,760
Contingency	20,000	0	20,000
Engineering	18,000	14,840	1,880
Inspection	8,000	0	8,000
Legal and Administration	3,000	1,772	1,818
Total expenditures	<u>296,878</u>	<u>87,358</u>	<u>211,248</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	7,959	35,028	(27,067)
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	84,248	84,248	0
FUND BALANCE (Deficit) AT END OF YEAR	\$ 92,207	\$1,202	(837,187)

See accompanying notes and accountant's compilation report.

OAK GROVE RECREATION AND CIVIC CLUB, INC.
Oak Grove, Louisiana

Notes to the Financial Statements
As of and for the Year Ended March 31, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Oak Grove Recreation and Civic Club, Inc. (the Club) was incorporated September 15, 1972 as a community service organization that was designated as a social club exempt from tax pursuant to Internal Revenue Code Section 501(c)(24). Effective October 18, 1998, Oak Grove Recreation and Civic Club, Inc. was determined exempt from federal income tax under section 501(c) of the Internal Revenue Code as an organization described in section 507(a)(2)(C). The Board of Directors and employees are on a voluntary basis; therefore, no compensation has been paid to any member or volunteer.

The Club's mission is to develop and maintain a community center to offer to the general community, (1) after school tutorial and homework assistance to area youth that includes computer assisted instruction; (2) adult literacy programs; (3) parenting programs and other family-related activities; (4) health and recreational activities; (5) youth leadership development/education; (6) drug prevention and teen pregnancy education; and (7) whatever community priorities arise.

The Oak Grove Recreation and Civic Club, Inc. is a non-profit organization as described in section 501(c)(24) of the Internal Revenue Code and is exempt from federal and state income taxes. The Club is considered a quasi-public agency. A quasi-public agency is defined as any not-for-profit organization that receives and/or expends in excess of \$25,000 in local and/or state assistance in any fiscal year. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state and/or local public funds. Assistance shall not include guarantees, membership dues, vendor contracts for goods or services related to administrative support for a local or state assistance program, assistance to provide or procure goods, assistance to private colleges and universities, or benefits to individuals.

A. ORGANIZATION AND NATURE OF ACTIVITIES

The accompanying general purpose financial statements of the Oak Grove Recreation and Civic Club, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. PUBLIC SUPPORT AND REVENUE

Contributions are generally available for unrestricted use in the related year unless specifically restricted by donor. Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or

OAK GROVE RECREATION AND CIVIC CLUB, INC.
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Club receives the majority of its revenues from funds provided through grants. The Office of Rural Development, acting as administrative agency of the Louisiana Recreational Trails program agreed to fund Grant #01-871-MC1-0001 for the purpose of constructing the Corde Motyne Community Center Walking/Jogging Trail up to the maximum amount of \$25,000. Governor M. J. "Mike" Foster, Jr., designated the Governor's Office of Rural Development as the administrator of a state-wide program, Louisiana Recreational Trails, which originally allocated federal funds available under the Intermodal Surface Transportation Efficiency Act, PL 103-385, Title I, Part B, known as the Systemic Act or National Recreational Trails program. The program was reauthorized in 1998 under the Transportation Equity Act for the 21st Century (TEA-21).

The Club applied to USOA Rural Development for a construction grant totaling \$175,700 to be used in conjunction with \$48,389 from Louisiana General Appropriations held by the West Caneal Parish Police Jury and \$08,000 in Louisiana Capital Outlay applied for by the West Caneal Parish Police Jury. The club entered into a Cooperative Engineer Agreement with the West Caneal Parish Police Jury to receive, build and manage all funds to construct this building on the Corde Motyne site.

C. DONATED ASSETS

Contributions of donated non-cash assets are recorded at their fair values in the period received. The L&L Software donated by McGraw-Hill Learning Technologies was valued at approximately \$08,000. This software offers tutorial help in reading, writing (Language Arts), and math for children and adults alike and also includes help for LEAP, the Graduate Exit Exam, and the Graduate Equivalency Diploma.

D. IN-KIND CONTRIBUTIONS

The Club received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditures related to the use of the in-kind been recorded. The primary in-kind contributions consisted of construction costs and engineering designs.

E. CASH AND CASH EQUIVALENTS

At March 31, 2000, the book balance of the Club's bank deposits was \$20,875.19 and are fully insured by Federal Deposit Insurance.

F. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases

See accountant's compilation report.

CAK GROVE RECREATION AND CIVIC CLUB, INC.
Cak Grove, Louisiana
Notes to the Financial Statements (Continued)

(i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) is net current assets.

The modified accrual basis of accounting is used by the governmental fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

2. BUDGET PRACTICES

A budget was prepared for each grant as well as for general operating revenues and expenses. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

3. LITIGATION AND CLAIMS

There was no litigation pending against the Club at March 31, 2002 nor is there any unaccepted claims.

4. DESIGNATED FUND BALANCE

Designated fund equities are grant funds consisting of cash and are designated for the construction of the Combs Molloy Community Center.

See accountant's compilation report.

**Independent Accountant's Report on Applying
Agreed Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the Louisiana Governmental Audit Guide and the Louisiana Attorney General's Directive, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Board of Directors
Oak Grove Recreation and Civic Club, Inc.
Oak Grove, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and summarized below, which were agreed to by the management of Oak Grove Recreation and Civic Club, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agencies/organizations solely to assist the users in evaluating management's operations at Oak Grove Recreation and Civic Club, Inc.'s compliance with certain laws and regulations during the year ended March 31, 2007 included in the accompanying Louisiana Allocation Compendium. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Oak Grove Recreation and Civic Club, Inc.'s award expenditures for all programs for the fiscal year follow:

Grant Name	Grant Year	CFDA No.	Amount
Louisiana Recreational Trails Grant	2004		20,887
USDA Community Facilities Loan and Grant	2004	10.766	63,091
Total Expenditures			84,038

2. For each Federal, state, and local award, we selected all disbursements from each award administered during the period under examination. Our selection process included all disbursements as there were only six in total for all awards.
3. For the items selected in procedure 2, we traced the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

DAK GROVE RECREATION AND DWG CLUB, INC.
Independent Accountant's Report on
Applying Agreed Upon Procedures

4. For the items selected in procedure 2, we determined if the six disbursements were properly coded to the correct fund and general ledger account.

All payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Chairman's office and USBA.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, we determined what, if any, disbursements complied with the grant agreement, relating to:

Activities allowed or disallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. All disbursements did comply with the allowability requirements.

Eligibility:

We reviewed the previously listed disbursements for eligibility requirements. All disbursements did comply with the eligibility requirements.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. All disbursements did comply with the reporting requirements.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

One disbursement selected included a state program that was closed out during the period of our review. We compared the close-out report for the state program with the entity's financial records. The amount reported on the close-out report agreed to the entity's financial records.

Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

All public funds lists through the West Carroll Parish Police Jury. All meetings and agendas of the West Carroll Parish Police Jury are posted as required by LSA-RS 42:1 through 42:12.

OAK GROVE RECREATION AND CIVIC CLUB, INC.
Independent Accountant's Report on
Applying Agreed Upon Procedures

Comprehensive Budget

5. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/entity was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Oak Grove Recreation and Civic Club, Inc. provided comprehensive budgets to the applicable federal and state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Oak Grove Recreation and Civic Club, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/entities and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Nan A. Hopkins

Lake Providence, LA
July 22, 2002

Louisiana Allocation Questionnaire

The accompanying Louisiana Allocation Questionnaire has been completed by management entities included in this report as required by the questionnaire.

LOUISIANA AFFIDAVIT QUESTIONNAIRE
(For Affidavit Requirements of Quasi-public Entities)
Form 12 - 2002 (New Testament)

San H. Hopkins

Certified Public Accountant

149 Marlette Drive

Lake Providence, LA 71354

(Auditor)

In connection with your compilation of our financial statements as of 12/31/01, 2002 and for the period then ended, and as required by Louisiana Revised Statute 24:112 and the Louisiana Governmental Audit Rules, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance will audit laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs the administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and prohibited, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes No

Budgets

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes No

Prior Year Comments

We have resolved all prior year recommendations and/or comments.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or state agencies concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

Christie Hope Hopkins Secretary 6/10/02 Date
Jonathan Smith Treasurer 6-10-2002 Date
J. C. McPherson President 6-10-2002 Date