

Baton Rouge Crime Stoppers, Inc.

Baton Rouge, Louisiana

December 31, 2003

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5.5.04

L.A. CHAMPAGNE & CO., L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS
4911 BENNINGTON AVENUE
BATON ROUGE, LOUISIANA 70808-3153
(225) 925-1120

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L.A. CHAMPAGNE & CO., L.L.P.

WENDEL FOUSHEE, CPA
CHARLES S. COMEAUX, JR., CPA
MICHAEL A. THAM, CPA
ROBERT L. STAMEY, CPA

RAYMOND P. PRINCE, CPA

CERTIFIED PUBLIC ACCOUNTANTS
4911 BENNINGTON AVENUE
BATON ROUGE, LOUISIANA 70808-3153
(225) 925-1120
FACSIMILE (225) 927-8124
www.lac@laccpa.com

MEMBERS - SEC AND
PRIVATE COMPANIES PRACTICE
SECTIONS OF THE AMERICAN
INSTITUTE OF CPAs

EID #72-0454386

Accountant's Compilation Report

To the Board of Directors of Baton Rouge Crime Stoppers, Inc.

We have compiled the accompanying general purpose financial statements of the Baton Rouge Crime Stoppers, Inc., as of and for the year ended December 31, 2003, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the management of the Baton Rouge Crime Stoppers, Inc. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated March 4, 2004, on the results of our agreed-upon procedures.



March 4, 2004

BATON ROUGE CRIME STOPPERS, INC.
BALANCE SHEET
 DECEMBER 31, 2003
 (See Accountant's Compilation Report)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
ASSETS			
Cash	\$ 47,364	\$ 4,552	\$ 51,916
	<u>47,364</u>	<u>4,552</u>	<u>51,916</u>
FUND EQUITY			
Fund balance			
Reserved	-	4,552	4,552
Unreserved - undesignated	47,364	-	47,364
	<u>47,364</u>	<u>4,552</u>	<u>51,916</u>

See accompanying notes.

BATON ROUGE CRIME STOPPERS, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 2003
(See Accountant's Compilation Report)

	General Fund	Special Revenue Fund	Total (Memorandum Only)
REVENUES			
Donations	\$ 108,386	\$ -	\$ 108,386
Cooperative endeavor programs	13,458	-	13,458
Court fines	927	77,997	78,924
Interest Income	94	-	94
	122,865	77,997	200,862
EXPENDITURES			
Executive director	59,400	-	59,400
Cash rewards	4,600	37,750	42,350
Crime prevention initiatives	68,090	33,113	101,203
Computer	1,179	-	1,179
Dues	600	-	600
Telephone and web site	4,136	2,034	6,170
Travel	3,319	-	3,319
Printing and supplies	3,662	381	4,043
Rent	937	-	937
Accounting	-	500	500
Conferences	615	-	615
Advertising	1,000	-	1,000
Meeting expense	1,151	-	1,151
Service charges	132	-	132
Other	248	-	248
	149,069	73,778	222,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(26,204)	4,219	(21,985)
Fund equity - beginning of year	73,568	333	73,901
Fund equity - end of year	\$ 47,364	\$ 4,552	\$ 51,916

See accompanying notes.

BATON ROUGE CRIME STOPPERS, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2003

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Baton Rouge Crime Stoppers, Inc. was incorporated in Louisiana on May 12, 1983. Crime Stoppers is a community-involvement program to help stop crime. Crime Stoppers' reason for existing is to gather the clues that law enforcement agencies need to solve major crimes, by offering cash rewards and providing a single number to call with information relating to any crime or criminal activity. Crime Stoppers encourages citizens to provide tips and clues that can be vital in the successful solution of crime.

Basis of presentation

The accompanying general purpose financial statements of the Baton Rouge Crime Stoppers, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to quasi-public entities units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Organization's accounting principles are described below.

Reporting entity

Crime Stoppers is not classified as a component unit of another primary government nor does it have any component units. It is determined to be a separate special-purpose quasi-public entity and presents its financial statements in a form appropriate to that classification.

Fund accounting

To ensure observance of limitations and restrictions placed on the use of resources available to Crime Stoppers, the accounts are maintained in accordance with the principles of fund accounting. A fund is a separate accounting entity with a self-balancing set of accounts.

Crime Stoppers has two governmental fund types. Governmental funds are used to account for general activities, including the collection and disbursement of earmarked monies.

General Fund – This is the general operating fund of Crime Stoppers and accounts for all revenues and expenditures not accounted for in other funds.

Special Revenue Fund – This fund is used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Act 50 Fund is a special revenue fund.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of accounting

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. The operating statement of these funds presents increases and decreases in net current assets.

The modified accrual basis of accounting is used by the Organization. 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. Expenditures are recorded when the related fund liability is incurred.

Accounting estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

B. ACT 50 FUND

The Louisiana legislature approved a bill June 25, 2002 that set a two dollar fee to be levied by the courts on offenders convicted of criminal and traffic violations and these funds are payable to the certified crime stopper organization of that area. The crime stopper organization must deposit these funds into a separate bank account to be used solely for expenditures directly related to obtaining information on criminal activities.

During the year, Baton Rouge Crime Stoppers, Inc. has been certified by the East Baton Rouge District Court and the City Court of Baton Rouge.

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Independent Accountant's Report on Applying Agreed - Upon Procedures

To the Board of Directors of Baton Rouge Crime Stoppers, Inc.

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated in Appendix A, which were agreed to by the management of Baton Rouge Crime Stoppers, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Baton Rouge Crime Stoppers, Inc. compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

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 the management of Baton Rouge Crime Stoppers, Inc. and the Legislative Auditor (State of Louisiana) 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.


March 4, 2004

APPENDIX A

**BATON ROUGE CRIME STOPPERS, INC.
AGREED-UPON PROCEDURES**

December 31, 2003

A: FEDERAL, STATE, AND LOCAL AWARDS

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

No grants of public funds were received this year.

B: MEETINGS

Examine 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).

Baton Rouge Crime Stoppers, Inc., is not subject to the above referenced open meeting law.

C: COMPREHENSIVE BUDGET

For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency 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.

No grants of public funds were received this year.

D: PRIOR COMMENTS AND RECOMMENDATIONS

Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

There were no reported prior year comments or recommendations.

LOUISIANA ATTESTATION QUESTIONNAIRE

February __, 2004

L. A. Champagne & CO., L.L.P.
4911 Bennington Avenue
Baton Rouge, LA. 70808

In connection with your compilation of our financial statements as of and for the year ended December 31, 2003, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such 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 February __, 2004.

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.

N/A 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.

N/A Yes [] No []

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

N/A Yes [] No []

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

N/A 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).

N/A Yes [] No []

Budget

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.

N/A Yes [] No []

Prior Year Comments

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

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions 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 other sources 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.

Paul H. Kern Secretary _____ Date 2/17/04

Steve Loustean Treasurer _____ Date 2-17-04

Paul J. Garrison President _____ Date 2-17-04

Murphy Executive Director _____ Date 2/17/04