

**Baton Rouge Crime Stoppers, Inc.**

**Baton Rouge, Louisiana**

**December 31, 2005**

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 8-9-06

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## 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, 2005, 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.



March 1, 2006

**BATON ROUGE CRIME STOPPERS, INC.**  
**BALANCE SHEET**

DECEMBER 31, 2005

(See Accountant's Compilation Report)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
<b>ASSETS</b>			
Cash	\$ 83,001	\$ 54,765	\$ 137,766
<b>FUND EQUITY</b>			
Fund balance			
Reserved	\$ -	\$ 54,765	\$ 54,765
Unreserved - undesignated	83,001	-	83,001
	<u>\$ 83,001</u>	<u>\$ 54,765</u>	<u>\$ 137,766</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, 2005  
(See Accountant's Compilation Report)

	General Fund	Special Revenue Fund	Total (Memorandum Only)
<b>REVENUES</b>			
Donations	\$ 77,720	\$ -	\$ 77,720
Cooperative endeavor programs	19,398	-	19,398
Court fines	50	112,740	112,790
Interest Income	1,428	-	1,428
	<u>98,596</u>	<u>112,740</u>	<u>211,336</u>
<b>EXPENDITURES</b>			
Executive director	63,450	-	63,450
Cash rewards	-	45,600	45,600
Crime prevention initiatives	-	30,308	30,308
Dues	478	-	478
Telephone and web site	-	3,947	3,947
Travel	4,308	-	4,308
Printing and supplies	1,752	682	2,434
Accounting	-	1,075	1,075
Conferences	2,190	-	2,190
Meeting expense	1,303	-	1,303
Other	161	369	530
	<u>73,642</u>	<u>81,981</u>	<u>155,623</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>			
	24,954	30,759	55,713
Fund equity - beginning of year	58,047	24,006	82,053
Fund equity - end of year	<u>\$ 83,001</u>	<u>\$ 54,765</u>	<u>\$ 137,766</u>

*See accompanying notes.*

**BATON ROUGE CRIME STOPPERS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

*December 31, 2005*

**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 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, except that the government-wide financial statement presentations and the required supplementary information prescribed by GASB No. 34 are not included herein. A presentation of a government-wide statement of assets and a statement of activities would reflect assets, net assets and activities identical to the assets, fund balances and changes in fund balances presented herein under the fund accounting principles described below. 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.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

*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 Nineteenth Judicial District Court and the City Court of Baton Rouge.