

7187

CRIME STOPPERS OF OUACHITA, INC.

MONROE, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2008

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 4/15/09

RECEIVED
LEGISLATIVE AUDITOR
2009 APR - 2 AM 10:15

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

ROWLAND H. PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA
VIOLET M. ROUSSEL, CPA, APC
JAY CUTHBERT, CPA, APAC
PAM BATTAGLIA, CPA
JULIAN B. JOHNSTON, CPA



"The CPA. Never Underestimate The Value."

Certified Public Accountants

3007 Armand Street
Monroe, Louisiana 71201
Telephone (318) 322-5156 or (318) 323-1411
Facsimile (318) 323-6331

- Accounting & Auditing
 - HUD Audits
 - Non-Profit Organizations
 - Governmental Organizations
- Business & Financial Planning
- Tax Preparation & Planning
 - Individual & Partnership
 - Corporate & Fiduciary
- Bookkeeping & Payroll Services

March 24, 2009

Crime Stoppers of Ouachita, Inc.
Monroe, Louisiana

We have compiled the accompanying statement of financial position of Crime Stoppers of Ouachita, Inc. (a non-profit) as of December 31, 2008, and the related statement of activities and cash flows for the year then ended, and the accompanying supplementary information in accordance with the 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 management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all the disclosures ordinarily involved in the financial statements prepared in accordance with generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the corporation's financial position, activities, functional expenses, and cash flows. Accordingly, these statements are not designed for those who are not informed about such matters.

Johnston, Perry, Johnson & Associates, L.L.P.

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

CRIME STOPPERS OF OUACHITA, INC.
MONROE, LOUISIANA
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2008

CURRENT ASSETS

Cross Keys Bank, Operating Account	36.73
Cross Keys Bank, Certificate of Deposit	9,569.03
Cross Keys Bank, ACT 50 Operating Account	39,636.64
Cross Keys Bank, ACT 50 Certificates of Deposit	<u>56,947.11</u>

<u>TOTAL CURRENT ASSETS</u>	<u>106,189.55</u>
-----------------------------	-------------------

<u>TOTAL ASSETS</u>	<u>106,189.55</u>
---------------------	-------------------

LIABILITIES AND NET ASSETS

<u>LIABILITIES</u>	-0-
--------------------	-----

<u>NET ASSETS</u>	<u>106,189.55</u>
-------------------	-------------------

<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>106,189.55</u>
---	-------------------

CRIME STOPPERS OF OUACHITA, INC.
 MONROE, LOUISIANA
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>UNRESTRICTED</u>	<u>TOTALS</u>
<u>REVENUES</u>		
Donations	3,186.22	3,186.22
Court Fees	70,958.54	70,958.54
Interest Income	414.89	414.89
<u>TOTAL REVENUES</u>	<u>74,559.65</u>	<u>74,559.65</u>
<u>EXPENSES AND LOSSES</u>		
Program Expenses		
Program	59,556.71	59,556.71
Administration	13,043.00	13,043.00
Fund Raising	-	-
<u>TOTAL EXPENSES AND LOSSES</u>	<u>72,599.71</u>	<u>72,599.71</u>
<u>CHANGE IN NET ASSETS</u>	1,959.94	1,959.94
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>104,229.61</u>	<u>104,229.61</u>
<u>NET ASSETS - END OF YEAR</u>	<u>106,189.55</u>	<u>106,189.55</u>

CRIME STOPPERS OF OUACHITA, INC.
 MONROE, LOUISIANA
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Program	Support Services		Totals
	Services Crime Stoppers Of Ouachita	Management And General	Fnd- Raising	
Accounting	-	210.00	-	210.00
Advertising/Promotion	40,391.70	-	-	40,391.70
Cell Phone	-	2,690.26	-	2,690.26
Memberships And Dues	205.00	-	-	205.00
Office Supplies	-	190.00	-	190.00
Postage and Box Rent	186.00	9,138.96	-	9,324.96
Rewards	18,375.00	-	-	18,375.00
Website	-	813.78	-	813.78
Travel	399.01	-	-	399.01
<u>Total Functional Expenses</u>	59,556.71	13,043.00	-0-	72,599.71

See Accountants' Report.
 JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
 CERTIFIED PUBLIC ACCOUNTANTS

CRIME STOPPERS OF OUACHITA, INC.
MONROH, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2008

Adjustments to Reconcile Net Income (Loss) To Net Cash Provided (Used) By Operating Activities:		
Net Income	1,959.94	
Net Cash Provided (Used) By Operating Activities		1,959.94
Cash Flows From Investing Activities:		
Net Cash Provided (Used) By Operating Activities		-
Cash Flows From Financing Activities:		
Net Cash Provided (Used) By Financing Activities		-
<u>NET INCREASE (DECREASE) IN CASH</u>		<u>1,959.94</u>
<u>CASH AT BEGINNING OF YEAR</u>		<u>104,229.61</u>
<u>CASH AT END OF YEAR</u>		<u>106,189.55</u>

SUPPLEMENTARY INFORMATION

CRIME STOPPERS OF OUACHITA, INC.
 MONROE, LOUISIANA
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS--SUPPORTING SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>OPERATING</u> <u>ACCOUNT</u>	<u>ACT 50</u> <u>ACCOUNT</u>	<u>TOTAL</u>
<u>RECEIPTS</u>			
Donations, Net of Refunds	100.00	3,086.22	3,186.22
ACT 50, Funds:			
City of Monroe Court	-	16,175.00	16,175.00
City of West Monroe Court	-	9,517.45	9,517.45
Town of Sterlington Court	-	3,012.00	3,012.00
Town of Richwood Court	-	664.00	664.00
Fourth Judicial District Court	-	41,590.09	41,590.09
Interest Earned	414.89	-	414.89
<u>TOTAL RECEIPTS</u>	<u>514.89</u>	<u>74,044.76</u>	<u>74,559.65</u>
<u>DISBURSEMENTS</u>			
Accounting	-	210.00	210.00
Advertising/Promotion	-	40,391.70	40,391.70
Cell Phone	-	2,690.26	2,690.26
Memberships and Dues	205.00	-	205.00
Office Supplies	-	190.00	190.00
Postage and Box Rent	186.00	9,138.96	9,324.96
Rewards	-	18,375.00	18,375.00
Web Site	-	813.78	813.78
Travel	399.01	-	399.01
<u>TOTAL DISBURSEMENTS</u>	<u>790.01</u>	<u>71,809.70</u>	<u>72,599.71</u>
<u>EXCESS RECEIPTS (DISBURSEMENTS)</u>	<u>(275.12)</u>	<u>2,235.06</u>	<u>1,959.94</u>