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COMMUNITY CRIME PATROL, INC.
AUDITED FINANCIAL STATEMENT
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
JUNE 30, 2012.

**COMMUNITY CRIME PATROL, INC.
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Premier Accounting Solutions, Inc.

Certified Public Accountants & Business Consultants

INDEPENDENT AUDITOR'S REPORT

Mr. Hugh J. Dorrian
City Auditor
City of Columbus
Columbus, OH

We have audited the accompanying statement of cash receipts and disbursements of Community Crime Patrol, Inc., (a nonprofit organization) for the year ended June 30, 2012. This financial statement is the responsibility of Community Crime Patrol, Inc.'s management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement cash receipts and disbursements is free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the cash receipts and disbursement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the cash receipts and disbursement. We believe that our audit provides a reasonable basis for our opinion.

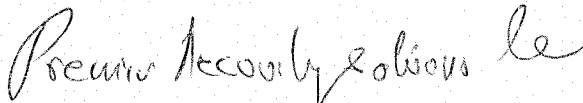
As described in Note 1, this financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than accounting principles.

In our opinion, the statement of cash receipts and disbursement statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of Community Crime Patrol, Inc., for the year ended June 30, 2012, on the basis of accounting described in Note 1.

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In accordance with *Government Auditing Standards*, we have also issued our report dated August 12, 2012 on our consideration of Community Crime Patrol, Inc's., internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Premier Accounting Solutions, Inc.
August 12, 2012.

COMMUNITY CRIME PATROL, INC.
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 2012.

Cash Receipts:

City of Columbus	412,920
Ohio State University	100,000
United Way	82,470
Metro Parks	16,974
Miscellaneous	300
Interest Income	110
Line of Credit-Advance	25,000
In-Kind Receipts	13,280
Total Cash Receipts	\$ 651,054

Cash Disbursements:

Salaries and Wages	464,901
Payroll Taxes	39,564
Employee Fringe Benefits	21,956
Payroll Processing Charges	6,581
Bank Charges & Interest	942
Worker's Compensation	16,758
Office Supplies	3,715
Equipment Purchase	8,395
Equipment Maintenance	6,398
Uniforms	2,761
Postage/Delivery	761
Contracted Services	629
Telephone	3,967
Insurance	20,745
Advertising	125
Meetings & Conferences	2,281
Printing	88
In-Kind Disbursements	13,280
Line of Credit-Principal Payments	25,000
Miscellaneous	2,182
Total Cash Disbursements	\$ 641,029

Excess of Cash Receipts Over Cash Disbursements	\$ 10,025
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Cash-Beginning of the year	46,631
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Cash-End of the year	\$ 56,656
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Represented by:

PNC Bank - Checking	56,656
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Total	\$ 56,656
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"The accompanying notes are an integral part of this financial statement."

**COMMUNITY CRIME PATROL, INC.
NOTES TO FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2012.**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

Community Crime Patrol, Inc., provides teams of patrollers who monitor the residential neighborhoods surrounding the Ohio State University, the Hilltop area, Franklinton, Merion Village area, Downtown Park District, Northland/North Linden area, a bike trail that runs from Route 104 to State Route 161 at the Antrim Lake, and many city parks.

Basis of Accounting:

The financial statement of Community Crime Patrol, Inc., is prepared on the basis of cash receipts and disbursements. Under the cash basis of accounting, revenue is recognized when cash is received for services rendered and operating expenses are recognized when they are paid. A financial statement in conformity with generally accepted accounting principles would require the accrual of revenues when earned and the recognition of expenses when they are incurred. Accordingly, this financial statement is not intended to be in accordance with generally accepted accounting principles.

Income Taxes:

Community Crime Patrol, Inc., is exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code.

Advertising:

In accordance with the cash basis of accounting, advertising costs if any, are expensed during the periods to which such advertising costs pertain. During the year ended June 30, 2012 the Organization incurred \$125 in advertising costs.

2. FIXED ASSETS

Community Crime Patrol, Inc. purchased no fixed assets with City of Columbus funds during the year ended June 30, 2012.

**COMMUNITY CRIME PATROL, INC.
 NOTES TO FINANCIAL STATEMENT
 YEAR ENDED JUNE 30, 2012.**

3. CONTRACTS WITH CITY OF COLUMBUS

Community Crime Patrol, Inc., entered into a contract (EL010122) with the City of Columbus in the amount of \$278,000 commencing March 1, 2010 and ending February 28, 2011. This contract was modified by (EL011800) on June 07, 2011, which increased the amount by an amount of \$80,000 to a new total of \$358,000. Funds authorized over the contract period and contract activity reflected in the statement of cash receipts and disbursements is as follows:

	<u>Contract No.</u> <u>EL011449</u>		
	<u>07/01/10</u> <u>06/30/11</u>	<u>07/01/11</u> <u>06/30/12</u>	<u>Total</u>
Funds authorized:	\$ 278,000	80,000	\$ 358,000
Funds received:	<u>81,655</u>	<u>276,345</u>	<u>\$ 358,000</u>
 Excess of funds authorized over funds received	 \$ <u>196,345</u>	 <u>(196,345)</u>	 <u>0</u>
 Funds received	 81,655	 276,345	 358,000
Less: Disbursements	<u>105,315</u>	<u>252,685</u>	<u>358,000</u>
 Excess of funds disbursed over funds received	 \$ <u>(23,660)</u>	 <u>\$ 23,660</u>	 <u>\$ 0</u>

**COMMUNITY CRIME PATROL, INC.
 NOTES TO FINANCIAL STATEMENT
 YEAR ENDED JUNE 30, 2012.**

3. CONTRACTS WITH CITY OF COLUMBUS (CONTINUED)

Community Crime Patrol, Inc., entered into a contract (EL012718) with the City of Columbus in the amount of \$763,000 commencing March 1, 2012 and ending February 28, 2013. Funds authorized over the contract period and contract activity reflected in the statement of cash receipts and disbursements is as follows:

	<u>Contract No.</u>
	<u>EL012718</u>
	<u>07/01/11</u>
	<u>06/30/12</u>
Funds authorized:	\$ 763,000
Funds received:	<u>136,575</u>
Excess of funds authorized over funds received	\$ <u>626,425</u>
Funds received	136,575
Disbursements	<u>186,204</u>
Excess of funds received over funds disbursed	<u>\$ (49,629)</u>

**COMMUNITY CRIME PATROL, INC.
NOTES TO FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2012.**

4. CONTRIBUTED INCOME

Community Crime Patrol, Inc. has an arrangement with Mount Carmel West by which Mount Carmel West provides office space free of charge. Accordingly the value of the rental space in the amount of \$3,879 is reflected as both receipts and disbursements on the statement of receipts and disbursements for the year ended June 30, 2012.

Community Crime Patrol, Inc. also has an arrangement with the City of Columbus that provides office space free of charge. Accordingly the value of the rental space in the amount of \$9,401 is reflected as both receipts and disbursements on the statement of receipts and disbursements for the year ended June 30, 2012.

5. SUBSEQUENT EVENTS

Generally Accepted Accounting Principles defines subsequent events as events or transactions that occur after the statement of financial statement date, but before the financial statement is issued or is available to be issued. Management has evaluated subsequent events through August 12, 2012, the date on which the financial statement was available to be issued and found that there are none.

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Certified Public Accountants & Business Consultants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. Hugh J. Dorrian
City Auditor
City of Columbus
Columbus, OH

We have audited the statement of cash receipts and disbursements of Community Crime Patrol, Inc., (a non-profit organization) as of for the year ended June 30, 2012 and have issued our report thereon dated August 12, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of Community Crime Patrol, Inc is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Community Crime Patrol, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Community Crime Patrol, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

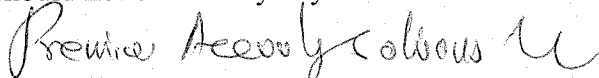
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Crime Patrol, Inc.'s financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non compliance 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within the Organization and the City Auditor (City of Columbus) and is not intended to be and should not be used by anyone other than these specified parties.



Premier Accounting Solutions, Inc.
Dublin, OH
August 12, 2012.