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ACCOUNTANT'S REPORT
CAMP FIRE USA - BIG RIVER COUNCIL, INC.
(A NOT FOR PROFIT ORGANIZATION)

FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2004 AND 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 7-13-05

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ROBERT W. BROWN

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT


To the Board of Directors
Camp Fire USA - Big River Council, Inc.
Baton Rouge, Louisiana

I have audited the accompanying statement of financial position of Camp Fire USA - Big River Council, Inc. (a not for profit organization) as of December 31, 2004 and 2003, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Camp Fire USA - Big River Council, Inc. as of December 31, 2004 and 2003, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 23, 2005, on my consideration of the Organization's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Baton Rouge, Louisiana
June 23, 2005

Camp Fire USA - Big River Council, Inc.
(A Not For Profit Organization)
Baton Rouge, Louisiana

Statements of Financial Position
December 31, 2004 and 2003

	<u>2004</u>	<u>2003</u>
	<u>Unrestricted</u>	<u>Unrestricted</u>
<u>ASSETS</u>		
Cash on hand and in banks	\$ 9,486	\$ 14,413
Grants receivable	8,352	17,800
Awards and fellowships receivable	917	2,167
United Way allocation receivable	197	2,082
Prepaid expenses	9,298	13,095
Deposits	700	700
Buildings	292,340	292,340
Equipment	127,461	122,741
Accumulated depreciation	(301,762)	(280,703)
Land	<u>265,200</u>	<u>265,200</u>
Total assets	<u>\$ 412,189</u>	<u>\$ 449,835</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Accounts payable	\$ 4,641	\$ 3,436
Notes payable	21,673	20,920
Other liabilities	<u>1,852</u>	<u>2,261</u>
Total liabilities	28,166	26,617
Net assets	<u>384,023</u>	<u>423,218</u>
Total liabilities and net assets	<u>\$ 412,189</u>	<u>\$ 449,835</u>

The accompanying notes are an integral part of this statement.

Camp Fire USA - Big River Council, Inc.
(A Not For Profit Organization)
Baton Rouge, Louisiana

Statements of Activities
Years Ended December 31, 2004 and 2003

	2004 <u>Unrestricted</u>	2003 <u>Unrestricted</u>
<u>Revenues, gains and other support:</u>		
Public support:		
Contributions	\$ 17,890	\$ 23,601
Fees and grants	63,796	75,935
Awards and fellowships	15,167	19,167
United Way allocation	190,972	212,489
Total public support	<u>287,825</u>	<u>331,192</u>
Other Revenue:		
Membership dues	1,200	1,140
Program service fees	110,970	117,036
Land rental	7,739	10,612
Investment income	17	290
Miscellaneous income	8,526	0
Total other revenue	<u>128,452</u>	<u>129,078</u>
Total revenues, gains and other support	<u>416,277</u>	<u>460,270</u>
<u>Expenses:</u>		
Department 01 (Administration)	37,167	35,674
Department 02 (Camp)	188,452	189,083
Department 03 (Youth Legislature)	64,770	68,848
Department 04 (Self Reliance)	103,744	115,903
Department 05 (Community Programs)	46,756	64,439
Department 06 (Fund Raising)	14,583	18,593
	<u>455,472</u>	<u>492,540</u>
<u>Change in net assets</u>	(39,195)	(32,270)
Net assets, beginning of year	<u>423,218</u>	<u>455,488</u>
Net assets, end of year	<u>\$ 384,023</u>	<u>\$ 423,218</u>

The accompanying notes are an integral part of this statement.

Camp Fire USA - Big River Council, Inc.
(A Not For Profit Organization)
Baton Rouge, Louisiana

Statement of Functional Expenses
Year Ended December 31, 2004

	01 (Admin)	02 (Camp)	03 (Youth Leg)	04 (Self Reliance)	05 (Community Programs)	06 (Fund Raising)	Total
Salaries	\$15,703	\$71,127	\$30,942	\$66,384	\$21,867	\$7,088	\$213,111
Payroll taxes	1,434	6,493	2,825	6,061	1,996	647	19,456
Employee health and retirement benefits	528	1,593	1,039	2,229	735	238	6,362
Total salaries and related expenses	17,665	79,213	34,806	74,674	24,598	7,973	238,929
Advertising	201	2,702	332	332	332	100	3,999
Bank charges	1,170	193	0	0	0	0	1,363
Charter fee	2,453	4,191	4,191	4,191	4,191	1,226	20,443
Conferences, conventions and meetings	98	260	0	0	0	0	358
Interest expense	854	0	0	0	0	0	854
Maintenance and repair	518	3,980	884	1,040	884	259	7,565
Membership dues	143	1,001	21	20	21	6	1,212
Miscellaneous	2	181	521	0	41	0	745
Occupancy and insurance	4,790	22,816	7,409	7,407	8,300	3,001	53,723
Postage and shipping	827	826	127	126	143	112	2,161
Printing and publications	103	1,996	3,113	4,127	175	81	9,595
Professional fees and contract service payments	2,372	16,017	2,127	2,117	1,967	551	25,151
Supplies and small equipment	3,015	33,048	9,785	6,997	3,366	588	56,799
Telephone	694	1,320	1,271	1,280	1,280	441	6,286
Travel	557	1,354	183	1,433	1,458	245	5,230
Total expenses before depreciation	35,462	169,098	64,770	103,744	46,756	14,583	434,413
Depreciation of building and equipment	1,705	19,354	0	0	0	0	21,059
Total Expenses - Year Ended December 31, 2004	\$37,167	\$188,452	\$64,770	\$103,744	\$46,756	\$14,583	\$455,472

The accompanying notes are an integral part of this statement.

Camp Fire USA - Big River Council, Inc.
(A Not For Profit Organization)
Baton Rouge, Louisiana

Statement of Functional Expenses
Year Ended December 31, 2003

	01 (Admin)	02 (Camp)	03 (Youth Leg)	04 (Self Reliance)	05 (Community Programs)	06 (Fund Raising)	Total
Salaries	\$16,626	\$64,949	\$35,939	\$78,833	\$28,011	\$7,535	\$231,893
Payroll taxes	1,562	6,102	3,039	7,408	2,632	708	21,451
Employee health and retirement benefits	103	1,918	1,007	2,306	1,007	1,007	7,348
Total salaries and related expenses	18,291	72,969	39,985	88,547	31,650	9,250	260,692
Advertising	80	2,115	137	233	137	40	2,742
Bank charges	1,043	500	0	0	0	0	1,543
Charter fee	2,370	4,049	4,049	4,049	4,049	1,185	19,751
Conferences, conventions and meetings	92	1,238	158	158	308	46	2,000
Interest expense	438	47	0	0	0	0	485
Maintenance and repair	588	4,555	1,005	1,005	1,005	294	8,452
Membership dues	0	842	23	23	0	0	888
Miscellaneous	29	103	35	85	136	10	398
Occupancy and insurance	5,253	23,404	7,190	7,190	10,949	3,082	57,068
Postage and shipping	291	1,010	479	514	545	156	2,995
Printing and publications	201	2,481	2,492	6,797	343	101	12,415
Professional fees and contract service payments	1,971	19,431	2,249	2,429	2,249	2,934	31,263
Supplies and small equipment	1,925	32,992	9,389	2,782	3,328	511	50,927
Telephone	1,061	1,703	1,547	1,547	1,547	498	7,903
Travel	432	1,613	110	544	8,193	486	11,378
Total expenses before depreciation	34,065	169,052	68,848	115,903	64,439	18,593	470,900
Depreciation of building and equipment	1,609	20,031	0	0	0	0	21,640
Total Expenses - Year Ended December 31, 2003	\$35,674	\$189,083	\$68,848	\$115,903	\$64,439	\$18,593	\$492,540

The accompanying notes are an integral part of this statement.

Camp Fire USA - Big River Council, Inc.
(A Not For Profit Organization)
Baton Rouge, Louisiana

Statements of Cash Flows
Years Ended December 31, 2004 and 2003

	2004	2003
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Funds received:		
United Way	\$192,857	\$211,796
Program service fees	110,970	117,036
Grants	73,244	73,232
Awards and fellowships	16,417	17,000
Camp rental	7,739	10,612
Contributions	17,890	23,601
Interest income	17	290
Membership dues	1,200	1,140
Miscellaneous income	8,526	0
Funds paid:		
Salaries and employee benefits	(220,054)	(238,810)
Professional fees	(24,978)	(31,213)
Supplies	(56,269)	(49,980)
Insurance	(26,345)	(25,344)
Interest	(854)	(485)
Payment of charter fee to affiliate	(18,242)	(19,751)
Payroll taxes	(19,715)	(21,071)
Other operating expenses	(63,363)	(80,591)
Net cash provided by (used in) operating activities	(960)	(12,538)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Net decrease (increase) in long term certificates of deposit	0	10,000
Acquisition of fixed assets and equipment	(4,720)	(19,612)
Net cash provided by (used in) investing activities	(4,720)	(9,612)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net borrowings under line of credit agreement	5,254	4,953
Proceeds from loan	0	13,460
Repayment of loan	(4,501)	(2,993)
Net cash provided by (used in) financing activities	753	15,420
<u>NET INCREASE (DECREASE) IN CASH</u>		
Cash at beginning of year	14,413	21,143
Cash at end of year	\$9,486	\$14,413

The accompanying notes are an integral part of this statement.

CAMP FIRE USA - BIG RIVER COUNCIL, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

1. Summary of Significant Accounting Policies

Nature of Operations

Camp Fire USA - Big River Council, Inc. is a not for profit organization which provides programs for children and youth in southern Louisiana. Its programs offer opportunities for acquiring skills, socializing with peers and learning about the community and the environment. The Council operates under the provisions and within the territory covered by the charter granted to the Council by Camp Fire USA.

The Council provides opportunities for youth to establish supportive relationships with adults who act as models, mentors and leaders. Educational and outreach programs are offered to enhance the self-esteem of youth and provide support for special needs of families. These programs meet needs of youth in a changing society, and in so doing help prevent behaviors which require remedial actions. The Council's programs contribute to the development of well-adjusted citizens.

Council memberships are offered to individuals and families for an annual fee of \$15 and \$35, respectively.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*.

Use of Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CAMP FIRE USA - BIG RIVER COUNCIL, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

1. Summary of Significant Accounting Policies (continued)

Land, Building, and Equipment

Acquisitions of property and equipment in excess of \$500 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets (10 to 25 years for buildings and improvements, and 3 to 7 years for equipment). Maintenance and repairs are charged to expenses and improvements are capitalized. Gains and losses from sales or retirements are recognized in the period of disposition.

Revenue Recognition

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor restrictions that are met in the same reporting period are reported as unrestricted support. All grant revenue is classified as unrestricted because it is received from grantors as reimbursement of certain expenses already paid by the Council using unrestricted funds. The Council had no restricted assets in 2004 or 2003.

Contributed Services

The Council receives donated services from a variety of unpaid volunteers assisting in the Council's programs. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under SFAS No. 116.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Tax Status

The Council is exempt from federal income taxation under Internal Revenue Code Section 501(c)(3).

CAMP FIRE USA - BIG RIVER COUNCIL, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

1. Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Council considers all highly liquid instruments with an initial maturity of three months or less to be cash equivalents.

Fundraising

The Council sponsors fund-raising events in order to generate necessary operating funds. Income from special events is recognized as it is received, and is recorded net of related costs.

2. United Way Funding

A significant portion of funding received by the Council to fulfill its purpose is received from one source, the Capital Area United Way in Baton Rouge, Louisiana. The United Way allocation receivable as of December 31, 2004 and 2003 is deemed fully collectible by management.

3. Grants Receivable

Grants are received from state agencies reimbursing the Council for certain expenses related to self-reliance programs. Grants allocated to the Council totaled \$74,061 and \$77,257 for the twelve-month grant periods ended June 30, 2005 and June 30, 2004, respectively. Grants receivable are deemed fully collectible by management and are composed of the following amounts due at December 31, 2004 and 2003.

	<u>2004</u>	<u>2003</u>
Governor's Safe and Drug-Free Schools and Communities Grant	\$ 4,245	\$ 5,035
Louisiana Children's Trust Fund Grant	<u>4,107</u>	<u>12,765</u>
	<u>\$ 8,352</u>	<u>\$ 17,800</u>

4. Notes Payable

The notes payable consists of the following:

A small business unsecured line of credit with a credit limit of \$20,000. The interest rate is Wall Street Journal Prime Rate plus 3% floating per annum. The interest rate as of December 31, 2004 was 7.50%. The line of credit originated September 16, 2002. The Council is obligated to repay the unpaid principal balance of loan advances on a revolving line of credit basis. The unpaid balance on this line of credit was \$15,707 and \$10,453 as of December 31, 2004 and 2003, respectively.

CAMP FIRE USA - BIG RIVER COUNCIL, INC.
(A NOT FOR PROFIT ORGANIZATION)
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003

4. Notes Payable (continued)

A note payable in the original amount of \$13,460 dated April 14, 2003 bearing 0% interest and payable in 36 monthly installments of \$374. This note payable is collateralized by equipment. The unpaid balance of this note payable was \$5,966 and \$10,467 as of December 31, 2004 and 2003, respectively.

5. Affiliation

The Council is affiliated with national Camp Fire USA. In accordance with the affiliation agreement, the Council paid fees in the amount of \$20,443 and \$19,751 for the years ended December 31, 2004 and 2003, respectively. The Council also buys supplies and merchandise from national Camp Fire USA.

6. Lease Expense

The Council's lease for office space, \$1,454 monthly, has been renewed for a term of one year expiring on July 31, 2005. Rent expense on this lease was \$17,508 and \$17,448 for the years ended December 31, 2004 and 2003, respectively.

7. Deferred Compensation Plan

A 403(b) deferred compensation plan is available to eligible employees. The Council does not provide matching contributions.

8. Reconciliation of Change in Net Assets to Net Cash Provided By (Used In) Operating Activities

	2004	2003
Change in Net Assets	(\$39,195)	(\$32,270)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	21,059	21,640
Net decrease (increase) in accounts receivable	12,583	(5,563)
Net decrease (increase) in prepaid expenses	3,797	(311)
Net increase (decrease) in accounts payable (operating items)	1,205	3,086
Net increase (decrease) in other liabilities	(409)	880
	<u>38,235</u>	<u>19,732</u>
Net Cash Provided By (Used In) Operating Activities	(\$ 960)	(\$12,538)

ROBERT W. BROWN

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

To the Board of Directors
Camp Fire USA - Big River Council, Inc.
Baton Rouge, Louisiana

I have audited the financial statements of Camp Fire USA - Big River Council, Inc. (a not for profit organization) as of and for the years ended December 31, 2004 and 2003, and have issued my report thereon dated June 23, 2005. I conducted my 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.

Compliance

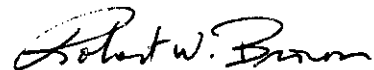
As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Organization's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance in the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

However, I noted other matters involving the internal control over financial reporting, which I have reported to management of the Organization in a separate letter dated June 23, 2005.

This report is intended for the information of the board of directors, management, and awarding agencies. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script, reading "Robert W. Brown".

Baton Rouge, Louisiana
June 23, 2005

ROBERT W. BROWN

Certified Public Accountant

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June 23, 2005

To the Board of Directors
Camp Fire USA - Big River Council, Inc.
Baton Rouge, Louisiana

I have audited the financial statements of Camp Fire USA - Big River Council, Inc. (a not for profit organization) for the year ended December 31, 2004, and have issued my report thereon dated June 23, 2005. In accordance with *Government Auditing Standards*, I have also issued my report dated June 23, 2005, on my consideration of the Organization's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. Professional standards require that I provide you with the following information, which should be read in conjunction with the aforementioned reports.

My Responsibility under Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated December 31, 2004, my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because of the concept of reasonable assurance and because I did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by me.

As part of my audit, I considered the internal control of Camp Fire USA - Big River Council, Inc. Such considerations were solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Organization's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my tests was not to provide an opinion on compliance with such provisions.

I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. However, I noted the following reportable condition relating to significant deficiencies in the design or operation of internal control that, in my judgment, could adversely affect the Organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Because of the small size of the Organization's full time staff, there is an inherent limitation in management's ability to assign the responsibility of authorizing transactions, recording transactions, and maintaining custody of assets to different people within the Organization. In an organization with a limited number of employees, management is often presented with the

difficulties of adequate segregation of duties; therefore, direct oversight by management or qualified volunteers (such as the board of directors) can usually provide the necessary control. Based on discussions with management during the audit, I believe that management has a proper appreciation for the importance of maintaining adequate oversight policies in order to mitigate the lack of segregation of duties; however, because of the possibility of turnover of both staff and board members, it is appropriate for me to reiterate the importance of maintaining and monitoring the design and operation of controls.

My consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses, however, the reportable condition described above is not believed to be a material weakness.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2004. I noted no transactions entered into by the Organization during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the functional allocation of expenses among programs.

Management's estimate of the functional allocation of expenses is based on the actual benefit received by each program and past experience. I evaluated the key factors and assumptions used to develop the functional allocation of expenses in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Adjustments

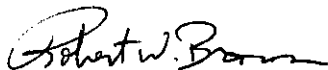
For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in my judgment, may not have been detected except through my auditing procedures. All proposed audit adjustments were posted by management.

The significant audit adjustments posted as of December 31, 2004 and for the year then ended are as follows:

1. Because the monthly financial statements are maintained using the cash basis of accounting, audit adjustments are made each year to convert the financial statements to the accrual method in accordance with generally accepted accounting principles.
2. All accrual basis accounts (e.g., accounts receivable, prepaid assets, accounts payable) were adjusted to the correct balances.
3. A voided check was properly recorded on the general ledger.
4. Various miscoded income and expense amounts were properly adjusted.
5. Various equipment purchases were properly classified.
6. Depreciation was properly adjusted to depreciation schedules.
7. Adjustments were made to the functional allocation of the payroll tax and employee benefit costs among the various programs.

This information is intended solely for the use of the Board of Directors and management of Camp Fire USA - Big River Council, Inc. and should not be used for any other purpose.

Sincerely,



Robert W. Brown
Certified Public Accountant