

Ruston/Lincoln Crimestoppers, Inc.

Financial Statements

As of December 31, 2019 and for the Year Then Ended

WADE & PERRY
Certified Public Accountants
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Accountant's Compilation Report


Board of Directors
Ruston/Lincoln Crimestoppers, Inc.
Ruston, LA

Management is responsible for the accompanying financial statements of the governmental activities of the Ruston/Lincoln Crimestoppers, Inc., as of and for the year ended December 31, 2019, and related notes to the basic financial statements which collectively comprise the Ruston/Lincoln Crimestoppers, Inc.'s basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Ruston/Lincoln Crimestoppers, Inc. did not adopt the provisions of the Governmental Accounting Standards Board Statement No. 34 for the period ended December 31, 2019. The effects of this departure from generally accepted accounting principles has not been determined.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 5 to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana state law which considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information was not audited, reviewed, or compiled by us, and we do not express an opinion or provide any assurance on it.


Ruston, Louisiana
March 17, 2020

Statement A

Ruston/Lincoln Crimestoppers
Statement of Financial Position
December 31, 2019

Cash and equivalents		\$85,344
Other assets		<u>0</u>
TOTAL ASSETS		<u><u>\$85,344</u></u>
	Liabilities and Net Assets	
Liabilities		
Accounts payable		<u>\$100</u>
Total Liabilities		<u>100</u>
Net Assets		
Without Donor Restrictions		5,541
With Donor Restrictions		<u>79,703</u>
Total Net Assets		<u><u>85,244</u></u>
TOTAL LIABILITIES AND NET ASSETS		<u><u>\$85,344</u></u>

See accountant's compilation report.

Ruston/Lincoln Crimestoppers
Statement of Activities
For the Year Ended December 31, 2019

RESTRICTED NET ASSETS

Revenues and support:

Court fees Act 50:

Grambling Police

\$1,884

Lincoln Parish Sheriff

7,166

Ruston Marshall

9,796

Miscellaneous

1,000

Interest income

351

Total Revenues and support

20,197

Expenses

Program services and events

Crimestopper payouts

5,500

Total Program services and events

5,500

Supporting services

Office Expense

110

Tipsoft Software

3,759

Website

162

Accounting

780

Telephone

2,295

Total supporting services

7,106

Total Expenses

12,606

Change in net assets

7,591

Net assets as of beginning of year

77,653

Net assets as of end of year

\$85,244

See accountant's compilation report.

Ruston/Lincoln Crimestoppers
Statement of Cash Flows
For the Year Ended December 31, 2018

Cash Flows from Operating Activities	
Change in Net Assets	\$7,591
Adjustments to Reconcile Changes in Nets Assets to Net Cash Provided (Used) by Operating Activities:	
Increase (decrease) in accounts payable	<u>100</u>
Net Cash Provided by Operating Activities	<u>7,691</u>
Cash Flows from Investing Activities	<u>0</u>
Cash Flows from Financing Activities	<u>0</u>
Net increase/(decrease) in cash and cash equivalents	7,691
Cash and cash equivalents, beginning of year	<u>77,653</u>
Cash and cash equivalents, end of year	<u><u>\$85,344</u></u>

See accountant's compilation report.

Ruston/Lincoln Crimestoppers
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2019

Agency Head Name: Rodney Manning

Purpose	Amount
None	\$0