

Ruston/Lincoln Crimestoppers, Inc.

Financial Statements
As of December 31, 2018 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, 2018, 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, 2018. 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.

Wade & Perry
Ruston, Louisiana
January 17, 2019

Ruston/Lincoln Crimestoppers
Statement of Financial Position
December 31, 2018

Cash and equivalents	\$77,653
Other assets	<u>0</u>
TOTAL ASSETS	<u>\$77,653</u>
Liabilities and Net Assets	
Liabilities	
Accounts payable	<u>\$0</u>
Total Liabilities	<u>0</u>
Net Assets	
Unrestricted	5,613
Temporarily Restricted	72,040
Permanently Restricted	<u>0</u>
Total Net Assets	<u>77,653</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$77,653</u>

See accountant's compilation report.

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

RESTRICTED NET ASSETS

Revenues and support:

Court fees Act 50:

Grambling Police	\$3,305
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Lincoln Parish Sheriff	7,312
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Ruston Marshall	12,292
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Miscellaneous	1,285
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Interest income	177
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Total Revenues and support	<u>24,371</u>
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Expenses

Program services and events

Crimestopper payouts	<u>7,525</u>
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Total Program services and events	<u>7,525</u>
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Supporting services

Office Expense	863
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Tipsoft Software	359
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Donations	0
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Accounting	780
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Telephone	800
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Total supporting services	<u>2,802</u>
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Total Expenses	<u>10,327</u>
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Change in net assets	14,044
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Net assets as of beginning of year	<u>63,609</u>
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Net assets as of end of year	<u><u>\$77,653</u></u>
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See accountant's compilation report.

Ruston/Lincoln Crimestoppers
Statement of Cash Flows
For the Year Ended December 31, 2017

Cash Flows from Operating Activities	
Change in Net Assets	\$14,044
Adjustments to Reconcile Changes in Nets Assets to Net Cash Provided (Used) by Operating Activities:	
None	
Net Cash Provided by Operating Activities	<u>14,044</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	14,044
Cash and cash equivalents, beginning of year	<u>63,609</u>
Cash and cash equivalents, end of year	<u><u>\$77,653</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, 2018

Schedule 1

Agency Head Name: Lee Denny

Purpose	Amount
Reimbursements	\$284