

CRIME STOPPERS OF TANGIPAHOA, INC.

Compiled Financial Statements
As of and for the Years Then Ended December 31, 2017 and 2016

Contents

Accountants' Compilation Report	1
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Basic Financial Statements

Statements of Financial Position	2
Statements of Activities	3
Statement of Functional Expenses - 2017	4
Statement of Functional Expenses - 2016	5
Statements of Cash Flows	6
Notes to Financial Statements	7 – 10

Supplementary Information

Schedule of Compensation, Benefits, and Other Payments to Agency Head	12
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TAYLOR & MATTHEWS
Certified Public Accountants, APAC



Accountants' Compilation Report

Officers and Board of Directors
Crime Stoppers of Tangipahoa, Inc.
Hammond, Louisiana

Management is responsible for the accompanying financial statements of **Crime Stoppers of Tangipahoa, Inc.** (a nonprofit organization) which comprise the statement of financial position as of December 31, 2017 and 2016, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements 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.

Included is a Schedule of Compensation, Benefits and Other Payments to Agency Head on page 12. This information is the representation of management and was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to **Crime Stoppers of Tangipahoa, Inc.**

A Professional Accounting Corporation

August 2, 2018

CRIME STOPPERS OF TANGIPAHOA, INC.
Statements of Financial Position
December 31, 2017 and 2016

	2017	2016
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 55,742	\$ 69,151
Accounts Receivable	1,165	2,165
Due from Employees	7,711	3,681
Prepaid Expenses	756	1,147
Total Current Assets	65,374	76,144
Equipment		
Equipment	4,140	4,140
Computer Software	1,680	1,680
Accumulated Depreciation	(5,820)	(5,634)
Net Equipment	-	186
Total Assets	\$ 65,374	\$ 76,330
Liabilities and Net Assets		
Current Liabilities		
Other Accrued Payables	\$ 1,131	\$ 1,169
Total Current Liabilities	1,131	1,169
Total Liabilities	1,131	1,169
Net Assets		
Unrestricted Net Assets	64,243	75,161
Temporarily Restricted Net Assets	-	-
Total Net Assets	64,243	75,161
Total Liabilities and Net Assets	\$ 65,374	\$ 76,330

See accompanying notes and accountants' compilation report.

CRIMESTOPPERS OF TANGIPAHOA, INC.
 Statements of Activities
 For the Years Ended December 31, 2017 and 2016

	2017			2,016		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support and Revenue						
Contributions	\$ 33,198	\$ 15,000	\$ 48,198	\$ 20,700	\$ 27,200	\$ 47,900
Grant Income	45,848	-	45,848	40,291	-	40,291
Fundraising Revenue	17,761	-	17,761	23,414	-	23,414
In-Kind Donations	45,412	-	45,412	50,646	-	50,646
Dues	5,025	-	5,025	6,500	-	6,500
Interest Income	3	-	3	3	-	3
Other Income	(2,161)	-	(2,161)	2,842	-	
Net Assets Released from Restriction:						
Satisfaction of Program Restrictions	15,000	(15,000)	-	27,200	(27,200)	-
Total Public Support and Revenue	160,086	-	160,086	171,596	-	171,596
Expenses						
Program Services	115,644	-	115,644	114,221	-	114,221
Supporting Services						
Management and General	10,221	-	10,221	5,949	-	5,949
Fundraising	45,138	-	45,138	43,012	-	43,012
Total Supporting Services	55,360	-	55,360	48,961	-	48,961
Total Expenses	171,004	-	171,004	163,182	-	163,182
Change in Net Assets	(10,918)	-	(10,918)	8,414	-	8,414
Net Assets, Beginning of Year	75,161	-	75,161	66,747	-	82,406
Net Assets, End of Year	\$ 64,243	\$ -	\$ 64,243	\$ 75,161	\$ -	\$ 75,161

See accompanying notes and accountants' compilation report.

CRIME STOPPERS OF TANGIPAHOA, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2017

	2017			
	Program Services	Supporting Services		Total
		Management and General	Fundraising	
Personnel Services				
Salaries	\$ 37,981	\$ 2,374	\$ 7,121	\$ 47,476
Payroll Taxes and Benefits	6,522	408	1,223	8,153
Total Personnel Services	<u>44,503</u>	<u>2,781</u>	<u>8,344</u>	<u>55,629</u>
Expenses				
Advertising	1,908	-	19	1,927
Depreciation	-	186	-	186
Event Expense	32,895	-	33,511	66,406
Informant Fees	7,965	-	-	7,965
Insurance	589	2,739	139	3,467
Membership Expense	-	1,010	-	1,010
Occupancy	-	1,080	-	1,080
Office Expense	16,635	765	1,721	19,121
Professional Fees	-	1,590	-	1,590
Travel and Meeting Expense	4,789	-	845	5,634
Utilities	6,360	70	559	6,989
Total Expenses	<u>71,141</u>	<u>7,440</u>	<u>36,794</u>	<u>115,375</u>
Total Functional Expenses	<u><u>115,644</u></u>	<u><u>10,221</u></u>	<u><u>45,138</u></u>	<u><u>171,004</u></u>

See accompanying notes and accountants' compilation report.

CRIME STOPPERS OF TANGIPAHOA, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2016

	2016			
	Program Services	Supporting Services		Total
Management and General		Fundraising		
Personnel Services				
Salaries	\$ 29,663	\$ 1,854	\$ 5,562	\$ 37,079
Payroll Taxes and Benefits	5,888	368	1,104	7,360
Total Personnel Services	<u>35,551</u>	<u>2,222</u>	<u>6,666</u>	<u>44,439</u>
Expenses				
Advertising	14,784	-	149	14,933
Depreciation	-	349	-	349
Event Expense	30,250	-	33,511	63,761
Informant Fees	9,890	-	-	9,890
Insurance	340	1,582	80	2,002
Membership Expense	-	725	-	725
Office Expense	12,653	582	1,309	14,544
Professional Fees	-	415	-	415
Travel and Meeting Expense	3,964	-	700	4,664
Utilities	6,789	75	597	7,460
Total Expenses	<u>78,670</u>	<u>3,727</u>	<u>36,346</u>	<u>118,743</u>
Total Functional Expenses	<u><u>114,221</u></u>	<u><u>5,949</u></u>	<u><u>43,012</u></u>	<u><u>163,182</u></u>

See accompanying notes and accountants' compilation report.

CRIME STOPPERS OF TANGIPAHOA, INC.
Statements of Cash Flows
For the Years Ended December 31, 2017 and 2016

	2017	2016
Cash Flows From Operating Activities		
Change in Net Assets	\$ (10,918)	\$ 8,414
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	186	349
Decrease (Increase) in Accounts Receivables	1,000	(2,165)
(Increase) in Other Receivables	(4,030)	(3,681)
Decrease (Increase) in Prepaid Expenses	391	(762)
(Decrease) Increase in Accrued Expenses	(38)	375
Net Cash Provided by Operating Activities	<u>(13,409)</u>	<u>2,530</u>
Cash Flows From Investing Activities		
Purchases of Property and Equipment	-	-
Net Cash Used in Investing Activities	-	-
Net Change in Cash and Cash Equivalents	<u>(13,409)</u>	<u>2,530</u>
Cash and Cash Equivalents - Beginning of Year	<u>69,151</u>	<u>66,621</u>
Cash and Cash Equivalents - End of Year	<u>\$ 55,742</u>	<u>\$ 69,151</u>
Supplemental Disclosures of Cash Flow Information		
Non-Cash Transactions	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes and accountants' compilation report.

CRIME STOPPERS OF TANGIPAHOA, INC.

Notes to Financial Statements As of and for the Years Ended December 31, 2017 and 2016

Note 1. Summary of Significant Accounting Policies

Crime Stoppers of Tangipahoa, Inc. is a not-for-profit organization that was incorporated on August 17, 1983 for the purpose of developing an effective crime-solving organization throughout Tangipahoa Parish, the State of Louisiana, the United States of America, and the world, with the primary objective of the tri-partite organization (Community, Media and Law Enforcement) being "Working Together to Solve Crime".

Financial Statement Presentation

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. The presentation follows the recommendation of the Financial Accounting Standards Board under which the Organization is required to report information regarding its financial position and activities to three classes of net assets:

- Unrestricted – Represents all activity without donor imposed restrictions.
- Temporarily Restricted – Relates to contributions of cash and other assets with donor stipulations that make clear the assets' restrictions, either due to a program nature or by passage of time. The Organization had no temporarily restricted net assets at December 31, 2017 and 2016.
- Permanently Restricted – Relates to contributions of cash and other assets whereby the assets must remain intact due to restrictions placed by the donor. The Organization had no permanently restricted net assets at December 31, 2017 and 2016.

Contributions

Contributions received are recorded as unrestricted or temporarily restricted support depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

Unconditional promises to give are recorded at net realizable value.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as restricted support; otherwise, the contributions are recorded as unrestricted support.

Contributed services are recognized at fair value, except for the work of volunteers for which no monetary value has been assigned.

CRIME STOPPERS OF TANGIPAHOA, INC.

Notes to Financial Statements As of and for the Years Ended December 31, 2017 and 2016

Note 1. Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand. The Organization maintains its cash at institutions they consider to be credit worthy. All cash held by the Organization is insured by the Federal Deposit Insurance Corporation (FDIC) or Securities Investor's Protection Corporation (SIPC) at specific limits.

Statements of Cash Flows

For the purpose of the statements of cash flows, the Organization considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Accounts Receivable

The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is provided. If amounts become uncollectible, they are charged to operations when that determination is made. The use of this method does not differ materially from the allowance method required by generally accepted accounting principles. At December 31, 2017 and 2016, management determined that no allowance for doubtful accounts was required.

Property, Plant and Equipment

Property and equipment are recorded at cost. Improvements that significantly add to productive capacity or extend the useful life of property are capitalized. Maintenance and repairs are charged to expense. Upon retirement or disposal of assets, the costs and related accumulated depreciation are removed from the accounts, and gain or loss, if any, is reflected in the earnings for the period.

Grant Income

Grants are awarded to the Organization primarily by private foundations and other nonprofit organizations. The grants are deemed to be earned and reported as revenues when expenditures are incurred in compliance with the specific grant restrictions.

Expense Allocation

The costs of providing various programs and other activities have been summarized on functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management and general expenses include those expenses that are not directly identifiable with any specific programs or fund raising activities but provide for the overall support and direction of the Organization.

CRIME STOPPERS OF TANGIPAHOA, INC.

**Notes to Financial Statements
As of and for the Years Ended December 31, 2017 and 2016**

Note 1. Summary of Significant Accounting Policies (Continued)

Advertising

The Organization expenses advertising costs as they are incurred. The Organization incurred \$1,927 and \$14,933 in advertising costs during the years ended December 31, 2017 and 2016, respectively.

Use of Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2. Property, Plant and Equipment

Major classifications of property and equipment and their respective depreciable lives are summarized below. Depreciation is calculated using the straight-line method:

	<u>Life</u>
Equipment	3 - 7 Years
Computer Software	3 Years

Depreciation expense for the year ended December 31, 2017 and 2016 was \$186 and \$349, respectively.

Note 3. Pending or Threatened Litigation

The Organization is not aware of any pending litigation or unasserted claims against the Organization.

Note 4. Tax Status

Crime Stoppers of Tangipahoa, Inc. is classified as a public charity under Section 170(b)(1)(A)(vi) of the U.S. Internal Revenue Code. The Organization is exempt from Federal income tax under Section 501(c)(3) of the Code.

CRIME STOPPERS OF TANGIPAHOA, INC.

**Notes to Financial Statements
As of and for the Years Ended December 31, 2017 and 2016**

Note 5. Uncertain Tax Positions

The Organization accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. The Organization has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Organization has determined that such tax position does not result in an uncertainty requiring recognition. The Organization is not currently under examination by any taxing jurisdiction. The Organization's federal and state tax returns are generally open for examination for three years following the date filed.

Note 6. Comparative Data/Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Note 7. Subsequent Events

The Organization has evaluated subsequent events through August 2, 2018, the date which the financial statements were available to be issued. There were no events noted that required disclosure in these financial statements.

Supplemental Information

CRIME STOPPERS OF TANGIPAHOA, INC.
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2017

Agency Head Name: Jodie Rohner

<u>Purpose</u>	<u>Amount</u>
Salary	\$47,476
Car Allowance	4,200
Employer Paid Payroll Taxes	<u>3,953</u>
	<u>\$55,629</u>