

Ruston/Lincoln Crimestoppers, Inc.

Financial Statements

As of December 31, 2017 and for the Year Then Ended

WADE & PERRY, CPAs APAC
116 North Pinecrest Drive
Ruston, LA 71270
318-251-2196

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, 2017, 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, 2017. 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
February 8, 2018

Statement A

Ruston/Lincoln Crimestoppers
Statement of Financial Position
December 31, 2017

| | |
|----------------------------------|------------------------|
| Cash and equivalents | \$63,609 |
| Other assets | <u>0</u> |
| TOTAL ASSETS | <u><u>\$63,609</u></u> |
| Liabilities and Net Assets | |
| Liabilities | |
| Accounts payable | <u>\$0</u> |
| Total Liabilities | <u>0</u> |
| Net Assets | |
| Unrestricted | 58,015 |
| Temporarily Restricted | 5,594 |
| Permanently Restricted | <u>0</u> |
| Total Net Assets | <u><u>63,609</u></u> |
| TOTAL LIABILITIES AND NET ASSETS | <u><u>\$63,609</u></u> |

See accountant's compilation report.

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

RESTRICTED NET ASSETS

Revenues and support:

Court fees Act 50:

Grambling Police

\$1,718

Lincoln Parish Sheriff

7,187

Ruston Marshall

17,648

Restitution

1,000

Interest income

113

Total Revenues and support

27,666

Expenses

Program services and events

Crimestopper payouts

10,490

Total Program services and events

10,490

Supporting services

Office Expense

300

Tipsoft Software

1,559

Donations

5,557

Accounting

946

Telephone

967

Total supporting services

9,329

Total Expenses

19,819

Change in net assets

7,847

Net assets as of beginning of year

55,762

Net assets as of end of year

\$63,609

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 | \$7,847 |
| Adjustments to Reconcile Changes in Nets Assets to Net Cash Provided (Used) by Operating Activities: | |
| None | |
| Net Cash Provided by Operating Activities | <u>7,847</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 | 7,847 |
| Cash and cash equivalents, beginning of year | <u>55,762</u> |
| Cash and cash equivalents, end of year | <u><u>\$63,609</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, 2017

Schedule 1

Agency Head Name: Greg McCarter

The agency head does not receive any compensation.