

**CRIME STOPPERS OF
SHREVEPORT, INC.
DECEMBER 31, 2018 AND 2017**

CRIME STOPPERS OF SHREVEPORT, INC.

SHREVEPORT, LOUISIANA

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COMPILED FINANCIAL STATEMENTS

HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

333 TEXAS STREET, SUITE 1525
SHREVEPORT, LOUISIANA 71101
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June 10, 2019

To the Board of Directors
Crime Stoppers of Shreveport, Inc.
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of Crime Stoppers of Shreveport, Inc. (“Organization”), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and changes in net assets and statements of functional expenses for the years then ended 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 and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user’s conclusions about the Organization’s financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The Financial Accounting Standards Board issued Accounting Standards Update (“ASU”) 2016-14, “*Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities.*” The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Crime Stoppers of Shreveport adopted ASU 2016-14 for the year ended December 31, 2018.

Supplementary Information

The supplementary information contained on page 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana

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CRIME STOPPERS OF SHREVEPORT, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2018 AND 2017

<u>A S S E T S</u>	<u>2018</u>	<u>2017</u>
<u>Current assets:</u>		
Cash and cash equivalents	<u>21,008</u>	<u>23,062</u>
Total current assets	<u>21,008</u>	<u>23,062</u>
 Total assets	 <u>21,008</u>	 <u>23,062</u>
 <u>LIABILITIES AND NET ASSETS</u>		
 Liabilities		
<u>Current liabilities:</u>		
Reward payable	<u>500</u>	<u>2,000</u>
 <u>Net assets:</u>		
Without donor restrictions	20,508	21,062
With donor restrictions	<u>-</u>	<u>-</u>
Total net assets	<u>20,508</u>	<u>21,062</u>
 Total liabilities and net assets	 <u>21,008</u>	 <u>23,062</u>

CRIME STOPPERS OF SHREVEPORT, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>		
	<u>Without</u>	<u>With</u>	<u>Total</u>
	<u>Donor Restrictions</u>	<u>Donor Restrictions</u>	
<u>Support and revenues:</u>			
Caddo Parish Sheriff income	-	14,828	14,828
City Marshall fees	-	18,706	18,706
Probation and parole fees	98	-	98
Unclaimed tips	12,090	-	12,090
Business Contributions	-	763	763
Fundraising	<u>4,412</u>	<u>1,160</u>	<u>5,572</u>
	16,600	35,457	52,057
Net assets released from donor restrictions	<u>35,457</u>	<u>(35,457)</u>	<u>-</u>
Total support, revenues and released restrictions	52,057	-	52,057
 <u>Expenses:</u>			
Program services	29,727	-	29,727
Administrative	22,278	-	22,278
Fundraising expenses	<u>606</u>	<u>-</u>	<u>606</u>
	52,611	-	52,611
 <u>Change in net assets</u>	(554)	-	(554)
 <u>Net assets:</u>			
Beginning of year	<u>21,062</u>	<u>-</u>	<u>21,062</u>
End of year	<u>20,508</u>	<u>-</u>	<u>20,508</u>

2017		
<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
-	12,390	12,390
-	27,077	27,077
196	-	196
3,530	-	3,530
3	-	3
-	50	50
-	1,270	1,270
<u>3,729</u>	<u>40,787</u>	<u>44,516</u>
<u>41,001</u>	<u>(41,001)</u>	<u>-</u>
44,730	(214)	44,516
18,240	-	18,240
30,385	-	30,385
<u>894</u>	<u>-</u>	<u>894</u>
49,519	-	49,519
(4,789)	(214)	(5,003)
<u>25,851</u>	<u>214</u>	<u>26,065</u>
<u>21,062</u>	<u>-</u>	<u>21,062</u>

CRIME STOPPERS OF SHREVEPORT, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	2018			
	<u>Program</u>			
	<u>Services</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
Accounting expense	-	6,500	-	6,500
Advertising	-	8,060	-	8,060
Executive Director	-	1,700	-	1,700
Fundraising expenses	-	-	606	606
Insurance	-	718	-	718
License and taxes	-	265	-	265
Website hosting	-	30	-	30
Miscellaneous expense	-	2,021	-	2,021
Office supplies	-	164	-	164
Postage	-	338	-	338
Telephone and fax	-	2,417	-	2,417
Tips paid	29,727	-	-	29,727
Travel/conferences/entertainment	-	65	-	65
Total expenses	29,727	22,278	606	52,611

2017

<u>Program</u> <u>Services</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
-	6,650	-	6,650
-	10,203	-	10,203
-	5,500	-	5,500
-	-	894	894
-	-	-	-
-	359	-	359
-	25	-	25
-	2,818	-	2,818
-	686	-	686
-	314	-	314
-	2,623	-	2,623
18,240	-	-	18,240
-	<u>1,207</u>	-	<u>1,207</u>
<u>18,240</u>	<u>30,385</u>	<u>894</u>	<u>49,519</u>

SUPPLEMENTARY INFORMATION

CRIME STOPPERS OF SHREVEPORT, INC.

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

FOR THE YEAR ENDED DECEMBER 31, 2018

Agency Head: Jim Taliaferro, Executive Director

Salary	1,700
Reimbursements	<u>-</u>
Total	<u><u>1,700</u></u>