

LAFAYETTE CRIME STOPPERS, INC.

Lafayette, Louisiana

Financial Statements with Accountants'

Compilation Report

For the Years Ended December 31, 2013 and 2012

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying statement of financial position of Lafayette Crime Stoppers, Inc. (a nonprofit organization) as of December 31, 2013, and the related statements of activities and cash flows for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. The 2012 financial statements of Lafayette Crime Stoppers, Inc. were compiled by another accountant, whose report dated March 5, 2013, stated that he has not audited or reviewed the 2012 financial statements and, accordingly, does not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 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 Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Wright, Moore, DeHart,
Dupuis & Hutchinson*

WRIGHT, MOORE, DeHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

Lafayette, Louisiana
April 25, 2014

FINANCIAL STATEMENTS

LAFAYETTE CRIME STOPPERS, INC.

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2013 and 2012

ASSETS

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash Act 50	\$ 100,786	\$ 100,184
Cash - Operating	2,488	6,922
Petty Cash	723	423
CD - Capital One # 1240222582	43,187	-
CD - Capital One # 1243257320	84,017	84,340
CD - Business First # 4123469	-	43,413
	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 231,201</u>	<u>\$ 235,282</u>

LIABILITIES AND NET ASSETS

NET ASSETS		
Temporarily Restricted	\$ 109,392	\$ 109,968
Unrestricted	121,809	125,314
	<u> </u>	<u> </u>
TOTAL NET ASSETS	<u>231,201</u>	<u>235,282</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 231,201</u>	<u>\$ 235,282</u>

See Accompanying Independent Accountants' Compilation Report.

LAFAYETTE CRIME STOPPERS, INC.

STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013			2012		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues						
Court Fees	\$ -	\$ 67,114	\$ 67,114	\$ -	\$ 78,034	\$ 78,034
Donations	250	-	250	250	-	250
Fund-Raisers	50	-	50	2,550	-	2,550
Interest Income	-	-	-	550	-	550
Miscellaneous Income	650	-	650	-	-	-
Total Revenues	<u>950</u>	<u>67,114</u>	<u>68,064</u>	<u>3,350</u>	<u>78,034</u>	<u>81,384</u>
Expenses						
Advertising	-	2,000	2,000	-	-	-
Bank Charges	-	125	125	-	24	24
Cable	-	1,333	1,333	-	-	-
Contract Labor	1,100	2,566	3,665	1,650	3,600	5,250
Insurance	2,375	1,279	3,654	2,316	1,260	3,576
Internet	-	422	422	-	342	342
Legal & Accounting	-	3,600	3,600	-	3,645	3,645
Marketing	-	4,659	4,659	-	13,824	13,824
Membership	-	-	-	-	500	500
Miscellaneous	-	1,899	1,899	-	3,127	3,127
Office	-	343	343	-	6,030	6,030
Phone	-	-	-	-	788	788
Postage	-	-	-	-	751	751
Publicity	-	15,879	15,879	-	-	-
Printing	-	822	822	-	1,604	1,604
Program Services	-	2,268	2,268	-	-	-
Rent	975	-	975	900	-	900
Rewards	-	15,750	15,750	-	17,500	17,500
Software/Computer	-	2,436	2,436	-	-	-
Supplies	-	3,033	3,033	-	-	-
Taxes & Licenses	5	-	5	5	-	5
Tips and Phone Lines	-	4,697	4,697	-	3,392	3,392
Training	-	4,580	4,580	-	-	-
Total Expenses	<u>4,455</u>	<u>67,690</u>	<u>72,145</u>	<u>4,871</u>	<u>56,387</u>	<u>61,258</u>
Changes in Net Assets	(3,505)	(576)	(4,081)	(1,521)	21,647	20,126
Net Assets						
Net Assets, beginning of year	125,314	109,968	235,282	126,835	88,321	215,156
Net Assets, end of year	<u>\$ 121,809</u>	<u>\$ 109,392</u>	<u>\$ 231,201</u>	<u>\$ 125,314</u>	<u>\$ 109,968</u>	<u>\$ 235,282</u>

See Accompanying Independent Accountants' Compilation Report.

LAFAYETTE CRIME STOPPERS, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	\$ (4,081)	\$ 20,125
Net Cash Provided By (Used In) Operating Activities	<u>(4,081)</u>	<u>20,125</u>
NET INCREASE (DECREASE) IN CASH	(4,081)	20,125
CASH, BEGINNING OF YEAR	<u>235,282</u>	<u>215,157</u>
CASH, END OF YEAR	<u>\$ 231,201</u>	<u>\$ 235,282</u>

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