

CRIME STOPPERS OF OUACHITA, INC.

MONROE, LOUISIANA

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FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2010

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

3/23/11

# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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"The CPA. Never Underestimate The Value."

**Certified Public Accountants**

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- Accounting & Auditing
  - HUD Audits
  - Non-Profit Organizations
  - Governmental Organizations
- Business & Financial Planning
- Tax Preparation & Planning
  - Individual & Partnership
  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

February 7, 2011

Crime Stoppers of Ouachita, Inc.  
Monroe, Louisiana

We have compiled the accompanying statement of financial position of Crime Stoppers of Ouachita, Inc. (a non-profit) as of December 31, 2010, and the related statement of activities, functional expenses, and cash flows for the year then ended. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary information 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 and supplementary information 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 and supplementary information.

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 and supplementary information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary information.

Management has elected to omit substantially all the disclosures ordinarily included in the financial statements and supplementary information prepared in accordance with generally accepted accounting principles. If the omitted disclosures were included in the financial statements and supplementary information, they might influence the user's conclusions about the corporation's financial position, activities, functional expenses, and cash flows. Accordingly, these statements and supplementary information are not designed for those who are not informed about such matters.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

CRIME STOPPERS OF OUACHITA, INC.  
MONROE, LOUISIANA  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2010

CURRENT ASSETS

Cross Keys Bank, Operating Account	411.66
Cross Keys Bank, Certificate of Deposit	8,870.80
Cross Keys Bank, ACT 50 Operating Account	21,052.25
Cross Keys Bank, ACT 50 Certificate of Deposit	<u>35,739.18</u>

TOTAL CURRENT ASSETS 66,073.89

TOTAL ASSETS 66,073.89

LIABILITIES AND NET ASSETS

LIABILITIES -0-

NET ASSETS 66,073.89

TOTAL LIABILITIES AND NET ASSETS 66,073.89

CRIME STOPPERS OF OUACHITA, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>UNRESTRICTED</u>	<u>TOTALS</u>
<u>REVENUES</u>		
Donations	-	-0-
Court Fees	66,006.04	66,006.04
Interest Income	<u>1,210.14</u>	<u>1,210.14</u>
<u>TOTAL REVENUES</u>	<u>67,216.18</u>	<u>67,216.18</u>
 <u>EXPENSES AND LOSSES</u>		
Program Expenses		
Program	63,975.32	63,975.32
Administration	8,613.96	8,613.96
Fund Raising	<u>-</u>	<u>-</u>
<u>TOTAL EXPENSES AND LOSSES</u>	<u>72,589.28</u>	<u>72,589.28</u>
 <u>CHANGE IN NET ASSETS</u>	 ( 5,373.10)	 ( 5,373.10)
 <u>NET ASSETS - BEGINNING OF YEAR</u>	 <u>71,446.99</u>	 <u>71,446.99</u>
 <u>NET ASSETS - END OF YEAR</u>	 <u>66,073.89</u>	 <u>66,073.89</u>

See Accountants' Report.  
 JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
 CERTIFIED PUBLIC ACCOUNTANTS

CRIME STOPPERS OF OUACHITA, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Program Services	Support Services		<u>Totals</u>
	<u>Crime Stoppers Of Ouachita</u>	<u>Management And General</u>	<u>Fund- Raising</u>	
Accounting	-	275.00	-	275.00
Advertising/Promotion	22,423.32	-	-	22,423.32
Cell Phone	-	2,388.46	-	2,388.46
Memberships And Dues	250.00	-	-	250.00
Office Supplies	-	178.21	-	178.21
Postage and Box Rent	152.00	1,407.94	-	1,559.94
Rewards	41,150.00	-	-	41,150.00
Website	-	2,894.35	-	2,894.35
Answering Service	-	1,470.00	-	1,470.00
<u>Total Functional Expenses</u>	<u>63,975.32</u>	<u>8,613.96</u>	<u>-0-</u>	<u>72,589.28</u>

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CRIME STOPPERS OF OUACHITA, INC.  
MONROE, LOUISIANA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2010

Adjustments to Reconcile Net Income (Loss)  
To Net Cash Provided (Used) By Operating  
Activities:

Net Income (5,373.10)

Net Cash Provided (Used) By Operating  
Activities ( 5,373.10)

Cash Flows From Investing Activities:

Net Cash Provided (Used) By Operating  
Activities -

Cash Flows From Financing Activities:

Net Cash Provided (Used) By Financing  
Activities -

NET INCREASE (DECREASE) IN CASH ( 5,373.10)

CASH AT BEGINNING OF YEAR 71,446.99

CASH AT END OF YEAR 66,073.89

SUPPLEMENTARY INFORMATION

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

CRIME STOPPERS OF OUACHITA, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS—SUPPORTING SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>OPERATING ACCOUNT</u>	<u>ACT 50 ACCOUNT</u>	<u>TOTAL</u>
<u>RECEIPTS</u>			
Donations, Net of Refunds	200.00	-	200.00
ACT 50, Funds:			
City of Monroe Court	-	16,148.00	16,148.00
City of West Monroe Court	-	7,177.23	7,177.23
Town of Sterlington Court	-	2,100.00	2,100.00
Town of Richwood Court	-	886.00	886.00
Fourth Judicial District Court	-	39,494.81	39,494.81
Interest Earned	175.65	1,034.49	1,210.14
<u>TOTAL RECEIPTS</u>	<u>375.65</u>	<u>66,840.53</u>	<u>67,216.18</u>
 <u>DISBURSEMENTS</u>			
Accounting	-	275.00	275.00
Advertising/Promotion	-	22,423.32	22,423.32
Cell Phone	-	2,388.46	2,388.46
Memberships and Dues	250.00	-	250.00
Office Supplies	-	178.21	178.21
Postage and Box Rent	152.00	1,407.94	1,559.94
Rewards	-	41,150.00	41,150.00
Web Site	-	2,894.35	2,894.35
Answering Service	-	1,470.00	1,470.00
<u>TOTAL DISBURSEMENTS</u>	<u>402.00</u>	<u>72,187.28</u>	<u>72,589.28</u>
<u>EXCESS RECEIPTS (DISBURSEMENTS)</u>	<u>( 26.35)</u>	<u>( 5,346.75)</u>	<u>( 5,373.10)</u>

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