

10863

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July 20, 2018

Louisiana Legislative Auditor

Re: Melrose East Crime Prevention District (10863-SP)
Revised report 12/31/17

Dear LLA,

A revised report is being submitted for the above entity. There is one change in the report:

Page 4 – Schedule of Compensation

The original report included a note that certain administration fees were paid to an entity owned by the District's President. This note was inaccurate and has been removed in the revised report.

There were no financial or other changes to the reporting package.

If you need any additional information please contact me.

Sincerely,


Kevin F. Caire, CPA

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 JUL 25 2018

REISSUE

MELROSE EAST CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

COMPILED FINANCIAL STATEMENTS
and Supplementary Information

DECEMBER 31, 2017

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KEVIN F. CAIRE, CPA
A Professional Accounting Corporation

To the Board of Commissioners of Melrose East Crime Prevention District:

Independent Accountant's Compilation Report

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, and the single fund information of Melrose East Crime Prevention District, as of and for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America. I 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 American Institute of Certified Public Accountants. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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 District'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.



Kevin F. Caire CPA (APAC)

Baton Rouge, Louisiana

June 12, 2018

MELROSE EAST CRIME PREVENTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
AS OF DECEMBER 31, 2017

ASSETS

ASSETS:

| | |
|---------------------------|-------------------------|
| Cash and cash equivalents | \$ <u>21,142</u> |
| TOTAL ASSETS | \$ <u><u>21,142</u></u> |

LIABILITIES AND FUND BALANCE

LIABILITIES:

| | |
|--|-------------------------|
| Total Liabilities | \$ <u>-</u> |
| Fund Balance - unreserved and undesignated | <u>21,142</u> |
| TOTAL LIABILITIES AND FUND BALANCE | \$ <u><u>21,142</u></u> |

See independent accountant's compilation report.

MELROSE EAST CRIME PREVENTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2017

| | |
|--|------------------|
| REVENUES: | |
| City of Baton Rouge property tax assessments | \$ 93,529 |
| Total revenues | <u>93,529</u> |
| EXPENDITURES: | |
| Professional Fees | 700 |
| Insurance | 1,109 |
| Other expenses | 484 |
| Security - patrol | 59,689 |
| Security - administrative | 9,600 |
| Melrose groundskeeper expense | <u>17,472</u> |
| Total Expenditures | <u>89,054</u> |
| NET CHANGE IN FUND BALANCE | 4,475 |
| FUND BALANCE AT BEGINNING OF YEAR | <u>16,667</u> |
| FUND BALANCE AT END OF YEAR | <u>\$ 21,142</u> |

See independent accountant's compilation report.

SUPPLEMENTARY INFORMATION

MELROSE EAST CRIMEPREVENTION DISTRICT
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2017

Agency Head Name: George L. Dill

| Purpose | Amount |
|--|--------|
| Salary | \$ 0 |
| Benefits-insurance | 0 |
| Benefits-retirement | 0 |
| Benefits-list any other here | 0 |
| Car allowance | 0 |
| Vehicle provided by government | 0 |
| Per diem | 0 |
| Reimbursements | 0 |
| Travel | 0 |
| Registration fees | 0 |
| Conference travel | 0 |
| Continuing professional education dues | 0 |
| Housing | 0 |
| Special meals | 0 |
| | 0 |

George L. Dill, President, served as the Agency Head for Melrose East Crime Prevention District for the entire year. He did not receive any compensation, reimbursements or benefits of any kind during the year for his services.

See independent accountant's compilation report.