

**LAKE VISTA CRIME  
PREVENTION DISTRICT  
COMPILED FINANCIAL STATEMENTS**

*December 31, 2021*

# LAKE VISTA CRIME PREVENTION DISTRICT

## TABLE OF CONTENTS

December 31, 2021

	<i>PAGE</i>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT .....	1
FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION .....	2
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION .....	3
SUPPLEMENTARY INFORMATION	
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD OR CHIEF EXECUTIVE OFFICER.....	5

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners  
Lake Vista Crime Prevention District  
New Orleans, Louisiana

Management is responsible for the accompanying financial statements of Lake Vista Crime Prevention District (the District), which comprise the statement of net position as of December 31, 2021, and the related statement of revenues, expenditures and changes in net position for the year 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all 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 net position and changes in net position. Accordingly, the financial statements are not designed for those who are not informed about such matters.

As provided for under the requirements of Louisiana Revised Statute 24:513, the District has not adopted the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2021. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

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 supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
March 23, 2022

**LAKE VISTA CRIME PREVENTION DISTRICT**  
STATEMENT OF NET POSITION  
December 31, 2021

ASSETS

Cash \$ 271,800

TOTAL CURRENT ASSETS \$ 271,800

LIABILITIES

Accounts payable \$ 5,014

TOTAL CURRENT LIABILITIES 5,014

NET POSITION - UNRESTRICTED 266,786

TOTAL LIABILITIES AND NET POSITION \$ 271,800

**LAKE VISTA CRIME PREVENTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN NET POSITION**  
For The Year Ended December 31, 2021

REVENUES

City of New Orleans parcel tax	\$ <u>154,935</u>
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TOTAL REVENUES	154,935
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EXPENDITURES

Security	130,275
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Insurance	806
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Accounting	2,206
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Cameras	3,825
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Office supplies and software	<u>415</u>
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TOTAL EXPENDITURES	<u>137,527</u>
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INCREASE IN NET POSITION	17,408
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NET POSITION AT BEGINNING OF YEAR	<u>249,378</u>
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NET POSITION AT END OF YEAR	<u>\$ 266,786</u>
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## **SUPPLEMENTARY INFORMATION**

## **LAKE VISTA CRIME PREVENTION DISTRICT**

### **SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD OR CHIEF EXECUTIVE OFFICER December 31, 2021**

Mr. Charles Blanchard was the agency head during 2021. No compensation, reimbursements, benefits or other payments were provided to him for the year ended December 31, 2021.