

**Jefferson Place/Bocage Crime Prevention  
and Improvement District  
Baton Rouge, Louisiana  
December 31, 2017**

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**HAWTHORN  
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Certified Public Accountants

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### **Accountant's Compilation Report**

To the Board of Directors  
Jefferson Place/Bocage Crime Prevention  
and Improvement District  
Baton Rouge, Louisiana

Management is responsible for the accompanying governmental fund financial statements of Jefferson Place/Bocage Crime Prevention and Improvement District (the District), which comprise the governmental fund balance sheet as of December 31, 2017, and the related governmental fund statement of revenues, expenditures, and change in fund balance 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. 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 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 entity's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The financial statements present the governmental fund financial statements of the District and do not present the government-wide financial position and changes in financial position of the District in accordance with accounting principles generally accepted in the United States of America. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

Management has omitted certain required supplementary information, such as management's discussion and analysis and budgetary comparison information that the Government Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained in the schedule of compensation, benefits and other payments to agency head or chief executive officer on page 7 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.

*Hawthorn, Waymouth & Carroll, L.L.P.*

June 15, 2018

**Jefferson Place/Bocage Crime Prevention and Improvement District**  
**Governmental Fund - Balance Sheet**  
**December 31, 2017**  
**(See Accountant's Compilation Report)**

**Assets**

<b>Assets</b>		
Cash		\$ 129,510
Certificates of deposit		100,815
		<hr/>
Total assets		\$ 230,325
		<hr/> <hr/>

**Liabilities and Fund Balance**

<b>Liabilities</b>		\$ -
<b>Fund Balance</b>		
Unrestricted (including Board designation of \$5,978)		230,325
		<hr/>
Total liabilities and fund balance		\$ 230,325
		<hr/> <hr/>

**Jefferson Place/Bocage Crime Prevention and Improvement District**  
**Governmental Fund - Statement of Revenues, Expenditures, and**  
**Change in Fund Balance**  
**Year Ended December 31, 2017**  
**(See Accountant's Compilation Report)**

<b>Revenue and Support</b>	
Fees received, net of commission	\$ 188,345
Donations	6,615
Interest income	721
	195,681
<b>Expenditures</b>	
Fees	378
Landscaping	32,926
Office	49
Postage	53
Professional fees	975
Security	111,115
Utilities	711
	146,207
Total revenue and support	195,681
Total expenditures	146,207
<b>Net Change in Fund Balance</b>	49,474
<b>Fund Balance, beginning of year</b>	180,851
<b>Fund Balance, end of year</b>	\$ 230,325

## **Supplementary Information**

**Jefferson Place/Bocage Crime Prevention and Improvement District**  
**Schedule of Compensation, Benefits and Other**  
**Payments to Agency Head or Chief Executive Officer**  
**Year Ended December 31, 2017**  
**(See Accountant's Compilation Report)**

**Agency Head Name: Kirk Patrick, Board President**

Salary	\$	0
Benefits-insurance		0
Benefits-retirement		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 fees		0
Housing		0
Unvouchered expenses		0
Special meals		0
		<hr/>
Total compensation	\$	<u>0</u>