

**Jefferson Place/Bocage Crime Prevention
and Improvement District
Baton Rouge, Louisiana
December 31, 2018**

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**HAWTHORN
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Accountant's Compilation Report

To the Board of Commissioners
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, 2018, 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 Governmental 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 Governmental 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 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 17, 2019

**Jefferson Place/Bocage Crime Prevention and Improvement District
Governmental Fund - Balance Sheet
December 31, 2018
(See Accountant's Compilation Report)**

Assets

Assets	
Cash	\$ 200,654
Certificates of deposit	101,658
Parcel fees receivable	181,670
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Total assets	\$ 483,982
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Liabilities and Fund Balance

Liabilities	\$ -
Fund Balance	
Unrestricted (including Board designation of \$5,978)	483,982
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Total liabilities and fund balance	\$ 483,982
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**Jefferson Place/Bocage Crime Prevention and Improvement District
Governmental Fund - Statement of Revenues, Expenditures, and
Change in Fund Balance
Year Ended December 31, 2018
(See Accountant's Compilation Report)**

Revenue and Support	
Fees received, net of commission	\$ 189,967
Donations	9,840
Interest income	844
	200,651
 Expenditures	
Fees	423
Landscaping	19,639
Office	36
Professional fees	2,378
Security	103,571
Utilities	625
	126,672
Total expenditures	126,672
 Net Change in Fund Balance	 73,979
Fund Balance, beginning of year, as previously reported	230,325
Prior Period Adjustment, correction of an error in recording parcel fees receivable	179,678
Fund Balance, beginning of year, as restated	410,003
 Fund Balance, end of year	 \$ 483,982

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, 2018
(See Accountant's Compilation Report)

Agency Head: Kirk Patrick, Board President

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	-
Total compensation	\$ -
	-

No payments were made to the board president from public funds.