JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

AND

AGREED-UPON PROCEDURES

DECEMBER 31, 2025

WITH

INDEPENDENT ACCOUNTANT'S REVIEW REPORTS

HoganTaylor

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HoganTaylor

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners
Jefferson Place/Bocage Crime Prevention and Improvement District

We have reviewed the accompanying financial statements of the governmental activities and the major fund of Jefferson Place/Bocage Crime Prevention and Improvement District (the District) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with U.S. GAAP. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with U.S. GAAP.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 12 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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 for placing the financial statements in an appropriate operational, economic, or historical context. Management has omitted management's discussion and analysis 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Supplementary Information

The accompanying 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 and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Other Required Reporting

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have also issued our report dated June 25, 2026, on the performance of agreed-upon procedures on compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire.

Hogan Taylor LLP

Baton Rouge, Louisiana
June 25, 2026

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

STATEMENT OF NET POSITION

December 31, 2025

	Governmental Activities
Assets	
Cash	$ 151,991
Parcel fees receivable	216,259
Utility deposits	150
Total assets	368,400
Liabilities	
Accrued expenses	-
Net Position	
Unrestricted	$ 368,400

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

STATEMENT OF ACTIVITIES

Year ended December 31, 2025

		Program Revenues		Net Revenue
	Expenses	Charges for Services	Operating Grants and Contributions	(Expenses) and Change in Net Position
Function/Program				
Governmental activities:				
Public safety/crime prevention	$ 265,934	$ -	$ -	$ (265,934)
Total governmental activities	$ 265,934	$ -	$ -	(265,934)
	General Revenues			
	Parcel fees (assessments)			219,421
	Donations			6,235
	Interest			3,382
	Total general revenues			229,038
	Change in net position			(36,896)
	Net position, beginning of year			405,296
	Net position, end of year			$ 368,400

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

GOVERNMENTAL FUND – BALANCE SHEET

December 31, 2025

Assets	
Cash	$ 151,991
Parcel fees receivable	216,259
Utility deposits	150
Total assets	$ 368,400
Liabilities	
Accrued expenses	$ -
Fund Balance	
Unassigned	368,400
Total liabilities and fund balance	$ 368,400

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

GOVERNMENTAL FUND – STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

Year ended December 31, 2025

	General Fund
Revenue and support:	
Parcel fees, net of collection fees	$ 219,421
Donations	6,235
Interest	3,382
Total revenue and support	229,038
Expenditures:	
Fees	715
Landscaping	132,924
Office	19
Professional fees	1,500
Security	128,123
Utilities	2,653
Total expenditures	265,934
Net change in fund balance	(36,896)
Fund balance, beginning of year	405,296
Fund balance, end of year	$ 368,400

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

Note 1 – Summary of Significant Accounting Policies

Basis of presentation

The accompanying basic financial statements of the Jefferson Place/Bocage Crime Prevention and Improvement District (the District) have been prepared in conformity with accounting principles generally accepted in the United States as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

Reporting entity

The District was created by Louisiana Revised Statute 33:9097.12 and is a political subdivision as defined in the Constitution of the State of Louisiana. The purpose of the District is to aid in crime prevention, add to the security of the residents by providing for an increase in the presence of law enforcement personnel in the District, and to serve the needs of the residents of the District by funding beautification and improvements for the overall betterment of the District.

For financial reporting purposes, in conformity with GASB Codification of Governmental Accounting and Financial Reporting Standards, the District includes all funds and account groups that are controlled by the District.

Basic financial statements – government-wide statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major fund). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District's public safety/crime prevention services are classified as governmental type activities.

In the government-wide statement of net position, the business-type column is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The net costs by function are normally covered by general revenues.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Basic financial statements – fund financial statements

The financial transactions of the District are reported in individual funds in the financial statements. Each fund is accounted for by providing a separate set of self-balancing accounting that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The fund presented in the financial statements is described as follows:

Governmental Fund

General Fund

This fund accounts for all of the operations of the District. The focus of the governmental fund's measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of current financial resources) rather than upon net income. Expendable assets are assigned to funds according to the purpose for which they may be used. Current liabilities are assigned to funds from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as a fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period operations of the District's office.

The general fund is the principal fund of the District and accounts for all financial resources, except those required to be accounted for in other funds. The general fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policies.

The District has no capital assets, long-term obligations, or other reconciling items; therefore, no reconciliation between the government-wide statements and fund financial statements is required.

Basis of accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual – Business-type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual – The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenditures during the reporting period. Actual results could differ from these estimates.

Budget practices

A proposed operating budget for the General Fund, prepared on the modified accrual basis of accounting, is approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The proposed operating budget is legally adopted and amended, as necessary, by the District. All appropriations lapse at year-end.

Formal budget integration is employed as a management control device. Budget amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments, if any.

Cash and cash equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. The District has defined cash and cash equivalents to include cash on hand, demand deposits, and time deposits with original maturities of 90 days or less. Under Louisiana Revised Statutes 39:1271 and 33:2955, the District may deposit funds in demand deposits, interest-bearing demand deposits, or certificates of deposit with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Capital assets

The District had no capital assets as of December 31, 2025.

Encumbrances

Encumbrance accounting, under which contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of that appropriation, is not employed by the District.

Fund balance

In the governmental fund financial statements, fund balances are classified as follows:

- *Nonspendable* – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- *Restricted* – Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors or creditors.
- *Committed* – Amounts that can only be used for specific purposes determined by a formal action of the District. These amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.
- *Assigned* – Amounts that are designated as committed by the District but are not spendable until a budget ordinance is passed.
- *Unassigned* – All amounts not included in other spendable classifications. The District has not adopted a policy to maintain the general fund's unassigned fund balance above a certain minimum level.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally, unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

At December 31, 2025, the District only had an unassigned fund balance.

Net position

In the governmental-wide financial statements, net position is classified as follows:

- *Net investment in capital assets* – Consists of net capital assets reduced by the outstanding balance of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets, if applicable.
- *Restricted net position* – Net position is considered restricted if its use is constrained to a particular purpose. Restrictions can be imposed by either external organizations, such as creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets, if applicable.
- *Unrestricted net position* – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use for a particular project or purpose, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Note 2 – Cash

Cash includes amounts in demand deposit accounts. These deposits are stated at cost, which approximates market. Under state law, deposits or the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of December 31, 2025, none of the District's deposits were exposed to custodial credit risk because all deposits were insured by the Federal Deposit Insurance Corporation.

Note 3 – Parcel Fees Receivable

The District assesses an annual parcel fee on each parcel of land within its boundaries as authorized by its enabling legislation. The parcel fee is billed and collected by the Sheriff's Office, the parish's tax collector, and remitted to the District.

As of December 31, 2025, the District recorded parcel fees receivable of $216,259, representing amounts assessed but not yet remitted by the Sheriff's Office.

Because the parcel fee is secured by the property and collected in the same manner as ad valorem taxes, the District considers the receivable to be fully collectible; therefore, no allowance for uncollectible amounts has been recorded.

Note 4 – Utility Deposits

The District maintains utility service accounts that require refundable deposits with the related service providers. As of December 31, 2025, the District had $150 in refundable deposits held by service providers. The deposits are expected to remain on account for the duration of the service agreement and is refundable upon termination or at the discretion of the provider. No allowance for uncollectible amounts has been recorded, as the District considers the deposit to be fully recoverable.

Note 5 – Compensation Paid to Board Members

The following is a list of board members appointed for the year ended December 31, 2025. The board members did not receive any compensation for their service on the board of the District during the year ended December 31, 2025.

Constance Abboud
Kathy Adamek
Robert Belk
Lizabeth Guerry
Rebecca Klar
Harry Robert II, Board President
Caroline Ross

Note 6 – Subsequent Events

The District evaluated all subsequent events through June 25, 2026, the date the financial statements were available to be issued. As a result, the District noted no subsequent events that require adjustments to, or disclosure in, these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

GOVERNMENTAL FUND - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

Year ended December 31, 2025

	Budgeted Amounts		Actual	Final Variance
	Original	Final	(Budgetary Basis)	Favorable (Unfavorable)
Revenue:				
Parcel fees	$ 187,110	$ 187,110	$ 200,958	$ 13,848
Donations	-	-	6,235	6,235
Interest	-	-	3,382	3,382
Total revenue	187,110	187,110	210,575	23,465
Expenditures:				
Fees	678	678	715	(37)
Landscaping	129,100	133,313	132,924	389
Office	50	50	19	31
Postage and delivery	75	75	-	75
Professional fees	1,500	21,500	1,500	20,000
Security	161,774	161,774	128,123	33,651
Utilities	2,519	2,780	2,653	127
Total expenditures	295,696	320,170	265,934	54,236
Change in fund balance	(108,586)	(133,060)	(55,359)	77,701
Fund balance, beginning of year	405,296	405,296	405,296	-
Fund balance, end of year	$ 296,710	$ 272,236	$ 349,937	$ 77,701

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, 2025

Agency Head: Harry Robert II, 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 agency head from public funds.

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners
Jefferson Place/Bocage Crime Prevention and Improvement District,
and the Legislative Auditor, State of Louisiana

We have performed the procedures enumerated below on Jefferson Place/Bocage Crime Prevention and Improvement District's (the District) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for the procedures listed below and is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

<u>Public Bid Law</u>

1) Obtain documentation for all expenditures made during the year for material and supplies exceeding $60,000 and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R. S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2111-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   No expenditures for materials and supplies were made during the year that exceeded $60,000, nor were there any expenditures for public works made during the year that exceeded $250,000.

<u>Code of Ethics for Public Officials and Public Employees</u>

2) Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

   Management provided us with the requested information.

3) Obtain a list of all employees paid during the fiscal year.

   Management asserted that the entity had no employees during the year ended December 31, 2025; therefore, this procedure is not applicable.

4) Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

   Management asserted that the entity had no employees during the year ended December 31, 2025; therefore, this procedure is not applicable.

5) Obtain a list of all disbursements made during the year and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

   Management provided the requested information. None of the businesses of the board members or the board members' immediate family members appeared as vendors on the list of disbursements.

<u>Budgeting</u>

6) Obtain a copy of the legally adopted budget and all amendments.

   Management provided the requested information. Management represented that there was one amendment to the budget during the year.

7) Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

   Management provided a copy of the minutes authorizing the adoption of the original budget and amended budget.

8) Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more and whether actual expenditures exceed budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures to determine if actual expenditures exceed budgeted amounts by 10% or more per category or 5% or more in total.)

   Actual revenues did not fail to meet budgeted revenues by 5% or more, and actual expenditures did not exceed budgeted amounts by 5% or more.

<u>Accounting and Reporting</u>

9) Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and

   a. Report whether the six disbursements agree to the amount and payee in the supporting documentation.

      Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

b. Report whether the six disbursements are coded to the correct fund and general ledger account.

   Each of the six selected disbursements was properly coded to the correct fund and general ledger account.

c. Report whether the six disbursements were approved in accordance with management's policies and procedures.

   Documentation supporting each of the six selected disbursements demonstrate approval in accordance with policies and procedures.

<u>Meetings</u>

10) Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meeting law) and report whether there are any exceptions.

    Management provided the requested information. No exceptions noted.

<u>Debt</u>

11) Obtain bank deposits for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

    We scanned copies of all bank deposit slips for the fiscal year and noted no deposits appearing to be proceeds of bank loans, bonds, or like indebtedness.

<u>Advances and Bonuses</u>

12) Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

    Management asserted that the entity had no employees during the year ended December 31, 2025; therefore, this procedure is not applicable.

<u>State Audit Law</u>

13) Report whether the agency provided for a timely report in accordance with R.S. 24:513.

    The District's report was timely submitted in accordance with R.S. 24:513.

14) Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1.A.(2) and that were subject to the public bid law (R.S. 38:2211, et seq.) while the agency was not in compliance with R.S. 24:513 (the audit law).

    Management represented that the District was not on the noncompliance list at any time during the fiscal year. Management further represented that the District did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

15) Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

    The prior year report, dated June 10, 2025, did not include any suggestions, recommendations, or comments.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Jefferson Place/Bocage Crime Prevention and Improvement District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Hogan Taylor LLP

Baton Rouge, Louisiana
June 25, 2026

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

SCHEDULE OF FINDINGS AND RESPONSES

Year ended December 31, 2025

Financial Statement Findings

No current year findings.

JEFFERSON PLACE/BOCAGE CRIME PREVENTION AND IMPROVEMENT DISTRICT

SUMMARY OF PRIOR YEAR FINDINGS

Year ended December 31, 2025

Financial Statement Findings

No prior year findings.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

6/18/2024 (Date Transmitted)

Hogan Taylor LLP (CPA Firm Name)

8545 United Plaza Blvd, Suite 200 (CPA Firm Address)

Baton Rouge, LA 70809-7005 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2025 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [✓] No [ ] N/A [ ]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [✓] No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [✓] No [ ] N/A [ ]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [✓] No [ ] N/A [ ]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [✓] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [✓] No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [✓] No [ ] N/A [

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [ ] No [ ] N/A [✓]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [✓] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [✓]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [✓] No [ ] N/A [ ]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No [ ] N/A [ ]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [ ] No [ ] N/A [✓]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [ ] No [ ] N/A [✓]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [✓] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [ ] No [ ] N/A [✓]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [ ] No [ ] N/A [✓]

The previous responses have been made to the best of our belief and knowledge.

Caroline Foss	Secretary	6/18/26	Date
Elizabeth Guerry	Treasurer	6/18/2026	Date
[illegible] II	President	6/18/2026	Date