

**Broadmoor Crime Prevention and Improvement District  
Baton Rouge, Louisiana  
December 31, 2017**

## Table of Contents

Accountant's Compilation Report	Page	3
Financial Statements		
Governmental Fund - Balance Sheet	Page	4
Governmental Fund - Statement of Revenues, Expenditures, and Change in Fund Balance	Page	5
Supplementary Information		
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	Page	7



**HAWTHORN  
WAYMOUTH  
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Certified Public Accountants

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### Accountant's Compilation Report

To the Board of Commissioners  
Broadmoor Crime Prevention and Improvement District  
Baton Rouge, Louisiana

Management is responsible for the accompanying governmental fund financial statements of Broadmoor 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 information contained in the supplementary 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 22, 2018

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

**Assets**

<b>Assets</b>		
Cash		\$ 132,561
Due from EBR Sheriff		172,862
		_____
Total assets		\$ 305,423
		_____

**Liabilities and Fund Balance**

<b>Liabilities</b>		\$ -
<b>Fund Balance</b>		
Unrestricted (including Board designated of \$25,000)		305,423
		_____
Total liabilities and fund balance		\$ 305,423
		_____

**Broadmoor 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>Revenues</b>	
Fees received, net of commission	\$ 196,185
Total revenues	196,185
<b>Expenditures</b>	
Administrative fees	6,150
BR City Police patrol	89,259
Communications	780
D&O and general liability insurance	6,221
EBR Parish Assessor tax collection fees	1,940
Improvements	21,279
Legal fees	608
Other charges	312
Professional fees	700
Utilities	951
Total expenditures	128,200
<b>Other Income</b>	
Interest	13
Total other income	13
<b>Net Change in Fund Balance</b>	67,998
<b>Fund Balance, beginning of year</b>	237,425
<b>Fund Balance, end of year</b>	\$ 305,423

**Supplementary Information**

**Broadmoor 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: Marcelle DeSoto, Chairperson**

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	\$	<hr/> <hr/> 0