

Goodwood Homesites Crime Prevention and Neighborhood Improvement District

Baton Rouge, Louisiana

*Compiled Financial Statements
and Supplementary Information*

Year Ended December 31, 2017

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING
CORPORATION

To the Board of Commissioners
Goodwood Homesites Crime Prevention and Neighborhood Improvement District
Baton Rouge, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Goodwood Homesites Crime Prevention and Neighborhood Improvement District as of and for the year ended December 31, 2017, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Management has elected to omit the management's discussion and analysis that accounting principles generally accepted in the United States of America require 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, which 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.

Supplementary Information

The schedule of compensation, benefits, and other payments to agency head on page 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to my compilation engagement; however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

William D. Mercer, CPA (MAA)

Baton Rouge, Louisiana
June 25, 2018

3535 S. SHERWOOD FOREST BLVD., SUITE 201
BATON ROUGE, LA 70816
PHONE (225) 291-1411
FAX (888) 224-0358
WMERCERCPA@COX.NET

GOODWOOD HOMESITES CRIME PREVENTION
AND NEIGHBORHOOD IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2017

ASSETS

| | |
|----------------------------|---------------|
| Cash and equivalents | \$ 32,605 |
| Due from other governments | <u>37,679</u> |

| | |
|--------------|---------------|
| TOTAL ASSETS | <u>70,284</u> |
|--------------|---------------|

LIABILITIES

| | |
|------------------|--------------|
| Accrued expenses | <u>3,278</u> |
|------------------|--------------|

NET POSITION

| | |
|--------------|-------------------------|
| Unrestricted | \$ <u><u>67,006</u></u> |
|--------------|-------------------------|

See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION
AND NEIGHBORHOOD IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2017

| | <u>Expenses</u> | <u>Charges For Services</u> | <u>Net Revenue (Expense)</u> |
|---------------------------------|------------------|-------------------------------------|--------------------------------------|
| Functions/programs: | | | |
| Public safety/crime prevention | \$ <u>32,022</u> | \$ <u>-</u> | \$(<u>32,022</u>) |
| General revenues: | | | |
| Parcel fees | | | 37,331 |
| Interest | | | <u>14</u> |
| Total general revenues | | | <u>37,345</u> |
| Change in net position | | | 5,323 |
| Net position, beginning of year | | | <u>61,683</u> |
| Net position, end of year | | | \$ <u><u>67,006</u></u> |

See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION
AND NEIGHBORHOOD IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2017

There were no findings for the year ended December 31, 2017.

GOODWOOD HOMESITES CRIME PREVENTION
AND NEIGHBORHOOD IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Year Ended December 31, 2017

There were no findings noted in the prior year ended December 31, 2016, as noted in the accountant's report dated June 28, 2017.

SUPPLEMENTARY INFORMATION

GOODWOOD HOMESITES CRIME PREVENTION
AND NEIGHBORHOOD IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2017

Agency Head: Daryl Blacher, Chairperson

| Purpose: | Amount: |
|--|----------------|
| Salary | None |
| Benefits – insurance | None |
| Benefits – retirement | None |
| Benefits – other | None |
| Car allowance | None |
| Vehicle provided by government | None |
| Per diem | None |
| Reimbursements | None |
| Travel | None |
| Registration fees | None |
| Conference travel | None |
| Continuing professional education fees | None |
| Housing | None |
| Unvouchered expenses | None |
| Special needs | None |

The agency is managed by a board of commissioners, all of whom serve without compensation.

See accountant's compilation report.