

**Broadmoor Crime Prevention and Improvement District
Baton Rouge, Louisiana
December 31, 2018**

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**HAWTHORN
WAYMOUTH
& CARROLL, L.L.P.**
Certified Public Accountants

Louis C. McKnight, III, CPA
Charles R. Pevey, Jr., CPA
David J. Broussard, CPA
Neal D. King, CPA
Brittany B. Thames, CPA
Kevin M. Rodriguez, CPA
Blaine M. Crochet, CPA

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, 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

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

Assets

Assets		
Cash		\$ 177,003
Parcel fee receivable		173,775

Total assets		\$ 350,778

Liabilities and Fund Balance

Liabilities		\$ -
Fund Balance		
Unrestricted (including Board designated of \$25,000)		350,778

Total liabilities and fund balance		\$ 350,778

**Broadmoor 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)**

Revenues	
Fees received, net of commission	\$ 187,631
Interest	13
	187,644
Expenditures	
Administrative fees	6,642
BR City Police patrol	108,070
Communications	715
D&O and general liability insurance	5,907
EBR Parish Assessor tax collection fees	1,910
Improvements	16,383
Legal fees	455
Other charges	513
Professional fees	750
Utilities	944
	142,289
Total expenditures	142,289
Net Change in Fund Balance	45,355
Fund Balance, beginning of year	305,423
	350,778
Fund Balance, end of year	\$ 350,778
	350,778

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, 2018
(See Accountant's Compilation Report)**

Agency Head: Marcelle DeSoto, Chairperson

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 chairperson from public funds.