

MELROSE EAST CRIME PREVENTION DISTRICT

Baton Rouge, Louisiana

COMPILED FINANCIAL STATEMENTS

and Supplementary Information

DECEMBER 31, 2018

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KEVIN F. CAIRE, CPA
A Professional Accounting Corporation

To the Board of Commissioners of Melrose East Crime Prevention District:

Independent Accountant's Compilation Report

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, and the single fund information of Melrose East Crime Prevention District, as of and for the year ended December 31, 2018, 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 American Institute of Certified Public Accountants. 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink, appearing to read 'Kevin F. Caire CPA', is written over a horizontal line.

Kevin F. Caire CPA (APAC)

Baton Rouge, Louisiana

June 10, 2019

MELROSE EAST CRIME PREVENTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
AS OF DECEMBER 31, 2018

ASSETS

ASSETS:

Cash and cash equivalents \$ 20,267

TOTAL ASSETS \$ 20,267

LIABILITIES AND FUND BALANCE

LIABILITIES:

Total Liabilities \$ -

Fund Balance - unreserved and undesignated 20,267

TOTAL LIABILITIES AND FUND BALANCE \$ 20,267

See independent accountant's compilation report.

MELROSE EAST CRIME PREVENTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2018

REVENUES:

City of Baton Rouge property tax assessments	\$ 90,499
Other revenues	<u>214</u>
Total revenues	<u>90,713</u>

EXPENDITURES:

Security - patrol	70,268
Security - administrative	800
Melrose groundskeeper expense	17,136
Other expenses	<u>3,384</u>
Total Expenditures	<u>91,588</u>

NET CHANGE IN FUND BALANCE	(875)
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FUND BALANCE AT BEGINNING OF YEAR	<u>21,142</u>
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FUND BALANCE AT END OF YEAR	<u><u>\$ 20,267</u></u>
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See independent accountant's compilation report.

SUPPLEMENTARY INFORMATION

MELROSE EAST CRIMEPREVENTION DISTRICT
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2018

Agency Head Name: George L. Dill

Purpose	Amount
Salary	\$ 0
Benefits-insurance	0
Benefits-retirement	0
Benefits-list any other here	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 dues	0
Housing	0
Special meals	0
	0

George L. Dill, President, served as the Agency Head for Melrose East Crime Prevention District for the entire year. He did not receive any compensation, reimbursements or benefits of any kind during the year for his services.

See independent accountant's compilation report.