Broadmoor Crime Prevention
and Improvement District
Baton Rouge, Louisiana

Compiled Financial Statements
and Supplementary Information

Year Ended December 31, 2014

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION
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INDEPENDENT ACCOUNTANT’S COMPILATION REPORT

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

I have compiled the accompanying financial statements of the governmental activity of Broadmoor Crime Prevention and Improvement District as of and for the year ended December 31, 2014, which collectively comprise the District’s basic financial statements as listed in the table of contents. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of Broadmoor Crime Prevention and Improvement District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to aid management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 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, results of activities, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that management’s discussion and analysis on page 5 be presented to supplement the basic financial statements. Such 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. Such information has been compiled by me without audit or review and, accordingly, I do not express an opinion or provide any assurance on it.
The supplementary information contained on page 11 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

July 15, 2015

[Signature]

William A. Mercer, CPA (ARAC)
During the year ended December 31, 2014, the District recognized revenues from property assessments in the amount of $158,024. At December 31, 2014, revenues which had been assessed but not yet collected totaled $135,274. Cash receipts for property assessments totaled $157,708 for the year ended December 31, 2014. Investment income, consisting of interest received on checking account deposits plus interest collected on overdue property assessments, totaled $52 for the year ended December 31, 2014.

During the year ended December 31, 2014, the District recognized program and administrative expenses in the amount of $112,089. At December 31, 2014, expenses which had been incurred but not yet paid totaled $6,087. Cash disbursements for the year ended December 31, 2013, totaled $112,075.

See accountant's compilation report.
ASSETS

CURRENT:
  Cash and cash equivalents $ 45,685
  Due from other government units 165,274

TOTAL ASSETS 180,959

LIABILITIES

Due to other government units 6,087

FUND EQUITY

Fund balance - unassigned $ 174,872

See accountant's compilation report.
BROADMOOR CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2014

REVENUES:
Taxes:
   Parcel fees $ 158,024
Miscellaneous revenue:
   Interest earned 52
Total Revenues 158,076

EXPENDITURES:
General government:
   Administrative services 5,000
   Legal and professional 650
   Postage 46
   Total general government 5,696

Crime prevention and improvements:
   Assessor tax roll fees 1,652
   Contracted services 82,410
   Improvements 19,964
   Miscellaneous 1,819
   Telephone 548
   Total crime prevention and improvements 106,393

Total Expenditures 112,089

Excess of revenues over expenditures 45,987

FUND BALANCE, beginning of year 128,865

FUND BALANCE, end of year $ 174,872

See accountant’s compilation report.
FINDING NO. 2014-001 – FINANCIAL STATEMENTS

Condition: The District did not submit compiled financial statements to the Louisiana Legislative Auditor within the period prescribed by applicable regulations. The submission of these statements will meet those requirements.

Criteria: Compiled financial statements should be submitted to the Louisiana Legislative Auditor within six months of the end of the agency’s fiscal year.

Effect: The District is responsible for compliance with financial statement reporting requirements and is not in compliance with those requirements.

Recommendation: The submission of these financial statements will satisfy the reporting requirements for the year ended December 31, 2014. The District should make arrangements with an accounting firm to perform the needed financial statement preparation in a timely manner to make that such services are scheduled in advance to ensure timely submission of future reports.
This is the first financial statement prepared for the District, so no prior year findings or questioned costs have been previously reported.
SUPPLEMENTARY INFORMATION
BROADMOOR CRIME PREVENTION AND IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD  
Year Ended December 31, 2014

Agency Head: Gary Littlefield, Chairperson

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Amount:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>None</td>
</tr>
<tr>
<td>Benefits – insurance</td>
<td>None</td>
</tr>
<tr>
<td>Benefits – retirement</td>
<td>None</td>
</tr>
<tr>
<td>Benefits – other</td>
<td>None</td>
</tr>
<tr>
<td>Car allowance</td>
<td>None</td>
</tr>
<tr>
<td>Vehicle provided by government</td>
<td>None</td>
</tr>
<tr>
<td>Per diem</td>
<td>None</td>
</tr>
<tr>
<td>Reimbursements</td>
<td>None</td>
</tr>
<tr>
<td>Travel</td>
<td>None</td>
</tr>
<tr>
<td>Registration fees</td>
<td>None</td>
</tr>
<tr>
<td>Conference travel</td>
<td>None</td>
</tr>
<tr>
<td>Continuing professional education fees</td>
<td>None</td>
</tr>
<tr>
<td>Housing</td>
<td>None</td>
</tr>
<tr>
<td>Unvouchered expenses</td>
<td>None</td>
</tr>
<tr>
<td>Special needs</td>
<td>None</td>
</tr>
</tbody>
</table>

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

See accountant’s compilation report.
July 15, 2015

The Honorable Daryl Purpera  
Louisiana Legislative Auditor  
P O Box 94397  
Baton Rouge, LA  70804  

RE:  Compilation Engagement of Broadmoor Crime Prevention & Improvement District  
(10927 SP)  

Dear Mr. Purpera:

The Broadmoor Crime Prevention & Improvement District engaged the services of William Mercer, CPA to prepare the required Compilation Report for the District. We received a draft of the report on June 23rd, and emailed Mr. Mercer to tell him that a figure had been left blank on “page 2” of the report. He emailed back that he was not in his office, but would take care of it. We assumed the report had been corrected and filed prior to June 30th.

Upon receiving your letter of July 6th, we contacted Mr. Mercer to see why the report had not been filed, and he said he had tried repeatedly to reach us by email to clarify what number was missing. Though we do not have any record of receiving these emails, we understand that this is our responsibility and adequate steps must be taken to assure this does not happen again.

The following corrective action has been taken:

1) The Broadmoor Crime Prevention & Improvement District will begin the process of submitting their financial records to the CPA no later than May 31st of each year.
2) We will include language in the engagement letter of our CPA that all communication between the District and the CPA should be responded to within 24 hours, and that if a response has not been received from either party within that period of time by email, a telephone call will be made to follow up on the issue.

Since this is the first time our district has been required to submit this financial report, we ask for your patience as we correct these issues.

Sincerely,

Gary Littlefield, Chairman  
Broadmoor Crime Prevention & Improvement District

/Ba