

**Jefferson Place/Bocage Crime Prevention
And Improvement District
Baton Rouge, Louisiana
December 31, 2022**

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**HAWTHORN
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Accountant's Compilation Report

To the Board of Commissioners
Jefferson Place/Bocage Crime Prevention and Improvement District
Baton Rouge, Louisiana

Management is responsible for the accompanying governmental fund financial statements of Jefferson Place/Bocage Crime Prevention and Improvement District (the District), which comprise the governmental fund balance sheet as of December 31, 2022, 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. We do not express an opinion, a conclusion, nor provide any 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 District'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 19, 2023

Jefferson Place/Bocage Crime Prevention and Improvement District
Governmental Fund – Balance Sheet
December 31, 2022
(See Accountant’s Compilation Report)

Assets

Assets

| | |
|------------------------|------------------------------|
| Cash | \$ 218,290 |
| Parcel fees receivable | <u>195,546</u> |
| Total assets | <u><u>\$ 413,836</u></u> |

Liabilities and Fund Balance

Liabilities

\$ -

Fund Balance

| | |
|--|------------------------------|
| Unrestricted | <u>413,836</u> |
| Total liabilities and fund balance | <u><u>\$ 413,836</u></u> |

Jefferson Place/Bocage Crime Prevention and Improvement District
Governmental Fund – Statement of Revenues, Expenditures, and
Change in Fund Balance
Year Ended December 31, 2022
(See Accountant’s Compilation Report)

Revenue and Support

| | |
|--------------------|--------------|
| Fees received, net | \$ 197,637 |
| Donations | 9,100 |
| Interest | <u>1,099</u> |

| | |
|---------------------------|----------------|
| Total revenue and support | <u>207,836</u> |
|---------------------------|----------------|

Expenditures

| | |
|----------------------|--------------|
| Fees | 390 |
| Landscaping | 66,350 |
| Postage and delivery | 35 |
| Professional fees | 1,435 |
| Security | 117,239 |
| Utilities | <u>1,397</u> |

| | |
|--------------------|----------------|
| Total expenditures | <u>186,846</u> |
|--------------------|----------------|

| | |
|-----------------------------------|---------------|
| Net Change in Fund Balance | 20,990 |
|-----------------------------------|---------------|

| | |
|--|-----------------------|
| Fund Balance, beginning of year | <u>392,846</u> |
|--|-----------------------|

| | |
|----------------------------------|---------------------------------|
| Fund Balance, end of year | <u><u>\$ 413,836</u></u> |
|----------------------------------|---------------------------------|

Supplementary Information

**Jefferson Place/Bocage Crime Prevention and Improvement District
Schedule of Compensation, Benefits, and Other Payments to
Agency Head or Chief Executive Officer
Year Ended December 31, 2022
(See Accountant's Compilation Report)**

Agency Head: Liz Guerry, Board Treasurer

| 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 | - |
| | <hr/> |
| Total compensation | <u><u>\$ -</u></u> |

No payments were made to the agency head from public funds.