

**Capital Heights Crime Prevention
and Improvement District**

Baton Rouge, Louisiana

Year Ended December 31, 2022

*Compiled Financial Statements
and Supplementary Information*

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

CONTENTS

	<u>Page</u>
Accountants' Compilation Report	3 – 4
Basic financial statements:	
<i>Government-wide financial statements</i>	
Statement of Net Position	5
Statement of Activities	6
Schedule of Findings	7
Schedule of Prior Year Findings	8
Supplementary Information:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	10

William D. Mercer, APAC
CERTIFIED PUBLIC ACCOUNTANT

MEMBER OF:
AMERICAN INSTITUTE
AND SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Capital Heights Crime Prevention and Improvement District as of and for the year ended December 31, 2022, 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. 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 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 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, 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 10 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 our compilation engagement; however, we 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 (APAC)

Baton Rouge, Louisiana
June 12, 2023

CAPITAL HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2022

ASSETS

Cash and equivalents	\$	173,906
Due from other governments		<u>74,018</u>

TOTAL ASSETS		<u>247,924</u>
--------------	--	----------------

LIABILITIES

Accrued expenses		4,550
Due to bank		<u>2,526</u>

TOTAL LIABILITIES		<u>7,076</u>
-------------------	--	--------------

NET POSITION

Unrestricted		<u>240,848</u>
--------------	--	----------------

TOTAL NET POSITION	\$	<u>240,848</u>
--------------------	----	----------------

See accountant's compilation report.

CAPITAL HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2022

	Expenses	Charges For Services	Total
Functions/programs:			
Public safety/crime prevention	\$ 53,406	\$ -	\$(53,406)
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>53,406</u>	<u>-</u>	<u>(53,406)</u>
General revenues:			
Parcel fees			<u>92,118</u>
Change in net position			38,712
Net position, beginning of year			<u>202,136</u>
Net position, end of year			\$ <u><u>240,848</u></u>

See accountant's compilation report.

CAPITAL HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2022

There were no findings for the year ended December 31, 2022.

CAPTIAL HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2022

Findings for the year ended December 31, 2021, as noted in the accountant's report dated September 22, 2022, were as follows.

Finding No. 2021-001 – Report Submission

The District did not submit compiled financial statements to the Louisiana Legislative Auditor within the period prescribed by applicable regulations. The District's outside accountant experienced delays in completing its required peer review, which delayed the acceptance of the engagement with the Legislative Auditor's office. On behalf of the District, the accountant requested an extension of time to complete the engagement, which was originally approved, but subsequently denied after the submission deadline had passed. The submission of the prior year financial statements should satisfy the reporting requirements for the prior year. The delay in submitting the required financial statements was considered beyond the control of management. No future issues were anticipated related to this matter, and no further recommendations were considered necessary. No similar finding was noted in the current period (see Schedule of Findings).

SUPPLEMENTARY INFORMATION

CAPTIAL HEIGHT CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2022

Agency Head: John Haines, 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.