

**Woodlawn Estates Crime
Prevention and
Improvement District**

Baton Rouge, Louisiana

Year Ended December 31, 2025

*Compiled Financial Statements
and Supplementary Information*

William D. Mercer, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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William D. Mercer, APAC
CERTIFIED PUBLIC ACCOUNTANT

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

To the Board of Commissioners
Woodlawn Estates Crime Prevention District
Baton Rouge, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Woodlawn Estates Crime Prevention District as of and for the year ended December 31, 2025, 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 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.

Management has elected to omit certain required supplementary information, such as management's discussion and analysis and budgetary comparison information, that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, 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 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 15 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.

We are not independent with respect to Woodlawn Estates Crime Prevention District.

William D. Mercer, CPA (APAC)

Baton Rouge, Louisiana

April 20, 2026

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2025

<u>ASSETS</u>	
Cash and equivalents	\$ 51,690
Certificates of deposit	40,451
Due from other governments	71,726
Capital assets, net of depreciation	<u>8,498</u>
 TOTAL ASSETS	 <u>172,365</u>
 <u>LIABILITIES</u>	
Accrued expenses	<u>-</u>
 <u>NET POSITION</u>	
Investment in capital assets	8,498
Unrestricted	<u>163,867</u>
TOTAL NET POSITION	\$ <u><u>172,365</u></u>

See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2025

	Expenses	Charges For Services	Total
Functions/programs:			
Public safety/crime prevention	\$ 88,470	\$ -	\$(88,470)
Depreciation	<u>3,290</u>	<u>-</u>	<u>(3,290)</u>
Total governmental activities	<u>91,760</u>	<u>-</u>	<u>(91,760)</u>
General revenues:			
Parcel fees			78,678
Interest			<u>733</u>
Total General Revenues:			<u>79,411</u>
Change in net position			(12,349)
Net position , beginning of year			<u>184,714</u>
Net position , end of year			\$ <u>172,365</u>

See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND

December 31, 2025

ASSETS

Cash and equivalents	\$	51,690
Certificates of deposit		40,451
Due from other governments		<u>71,726</u>

TOTAL ASSETS		<u>163,867</u>
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LIABILITIES

Accrued expenses		<u>-</u>
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FUND BALANCE

Unassigned	\$	<u><u>163,867</u></u>
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See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2025

Fund balance – governmental fund	\$ 163,867
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund. These assets consist of:	
Cost of capital assets	32,896
Accumulated depreciation	(<u>24,398</u>)
Net position of governmental activity	\$ <u><u>172,365</u></u>

See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2025

REVENUES

General revenues:

Parcel fees \$ 78,678

Miscellaneous revenue:

Interest earned 733

Total Revenues 79,411

EXPENDITURES

Current operations:

General government:

Legal and professional fees 662

Public safety:

Assessor fees 533

Cameras 13,433

Collection expense 787

Contracted security services 58,320

Insurance -

Landscaping and improvements 13,246

Miscellaneous 307

Postage 360

Storage 683

Supplies 139

Website -

Total public safety 87,808

Capital outlay:

Improvements -

Total Expenditures 88,470

See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
(continued)
Year Ended December 31, 2025

Excess (deficiency) of revenue over expenditures	(<u>9,059</u>)
OTHER FINANCING SOURCES (USES)	
Capital lease related debt incurred	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>
Net Change in Fund Balance	(9,059)
FUND BALANCE , beginning of year	<u>172,926</u>
FUND BALANCE , end of year	\$ <u><u>163,867</u></u>

See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2025

Net change in fund balance –governmental fund	\$(9,059)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay	-
Depreciation expense	(3,290)
Change in net position of governmental activity	\$(12,349)

See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2025

There were no findings for the year ended December 31, 2025.

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Year Ended December 31, 2025

There were no findings disclosed in the prior accountant's compilation report dated April 1, 2025, for the year ended December 31, 2024.

SUPPLEMENTARY INFORMATION

WOODLAWN ESTATES CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2025

Agency Head: Susan Albus, 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.