

**Goodwood Homesites Crime  
Prevention and Neighborhood  
Improvement District**

Baton Rouge, Louisiana

Year Ended December 31, 2019

*Compiled Financial Statements  
and Supplementary Information*

William D. Mercer, CPA  
A PROFESSIONAL ACCOUNTING CORPORATION

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# WILLIAM D. MERCER, CPA

A PROFESSIONAL ACCOUNTING  
CORPORATION

To the Board of Commissioners  
Goodwood Homesites Crime Prevention and Neighborhood 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 Goodwood Homesites Crime Prevention and Neighborhood Improvement District as of and for the year ended December 31, 2019, 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. 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 AICPA. 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.

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 the management's discussion and analysis and the budgetary comparison analysis that accounting principles generally accepted in the United States of America require 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 14 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 my compilation engagement; however, I 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.

I am not independent with respect to Goodwood Homesites Crime Prevention and Neighborhood Improvement District.

*William D. Mercer, CPA (APR)*

Baton Rouge, Louisiana  
September 22, 2020

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GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2019

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<u>ASSETS</u>	
Cash and equivalents	\$ 42,694
Due from other governments	38,981
Capital assets, net of depreciation	<u>17,016</u>
 TOTAL ASSETS	 <u>98,691</u>
 <u>LIABILITIES</u>	
Accrued expenses	<u>2,700</u>
 <u>NET POSITION</u>	
Investment in capital assets	17,016
Unrestricted	<u>78,975</u>
 TOTAL NET POSITION	 \$ <u><u>95,991</u></u>

See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2019

	Expenses	Charges For Services	Net Revenue (Expense)
Functions/programs:			
Public safety/crime prevention	\$ 29,743	\$ -	\$( 29,743)
Depreciation	3,231	-	( 3,231)
Total governmental activities	32,974	-	( 32,974)
General revenues:			
Parcel fees			46,638
Interest			51
Total General Revenues			46,689
Change in net position			13,715
Net position, beginning of year			82,276
Net position, end of year			\$ 95,991

See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND

December 31, 2019

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ASSETS

Cash	\$ 42,694
Due from other governments	<u>38,981</u>

TOTAL ASSETS	<u>81,675</u>
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LIABILITIES

Accrued expenses	<u>2,700</u>
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FUND BALANCE

Unrestricted	\$ <u><u>78,975</u></u>
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See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO  
THE STATEMENT OF NET POSITION  
December 31, 2019

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Fund balances – Governmental Fund	\$	78,975
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:		
Costs of capital assets		21,932
Accumulated depreciation		<u>( 4,916)</u>
NET POSITION OF GOVERNMENTAL ACTIVITY	\$	<u>95,991</u>

See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2019

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REVENUES:

General revenues:

Parcel fees	\$ 46,638
Total general revenues	<u>46,638</u>

Miscellaneous revenue:

Interest earned	<u>51</u>
Total miscellaneous revenue	<u>51</u>

Total Revenues	<u>46,689</u>
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EXPENDITURES:

Current operations:

General government:

Advertising	319
Legal and professional fees	850
Office expense	<u>452</u>
Total general government	<u>1,621</u>

Public safety:

Contracted security services	27,240
Landscaping and improvements	-
Postage	-
Supplies	220
Utilities	<u>662</u>
Total public safety	<u>28,122</u>

Capital outlay:

Security equipment	<u>9,299</u>
Total capital outlay	<u>9,299</u>

Total Expenditures	<u>39,042</u>
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Excess (deficiency) of revenues over expenditures	7,647
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See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)

Year Ended December 31, 2019

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OTHER FINANCING SOURCES (USES):	
Capital lease related debt incurred	<u>-</u>
Total other financing sources (uses)	<u>-</u>
Net change in fund balance	7,647
FUND BALANCE, beginning of year	<u>71,328</u>
FUND BALANCE, end of year	\$ <u><u>78,975</u></u>

See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
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, 2019

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Net change in fund balance – governmental fund \$ 7,647

Amounts reported for governmental activity in the statement of activities  
is 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	9,299
Depreciation expense	( <u>3,231</u> )

Change in net position of governmental activity \$ 13,715

See accountant's compilation report.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2019

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There were no findings for the year ended December 31, 2019.

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Year Ended December 31, 2019

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There were no findings noted for the prior year ended December 31, 2018, in the accountant's report dated June 18, 2019.

SUPPLEMENTARY INFORMATION

GOODWOOD HOMESITES CRIME PREVENTION AND NEIGHBORHOOD  
IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD  
Year Ended December 31, 2019

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Agency Head: Daryl Blacher, Chairperson

<b>Purpose:</b>	<b>Amount:</b>
Salary	None
Benefits – insurance	None
Benefits – retirement	None
Benefits – other	None
Car allowance	None
Vehicle provided by government	None
Per diem	None
Reimbursements	\$ 72
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.