

**Riverbend 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
Riverbend Crime Prevention and Improvement 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 the Riverbend Crime Prevention and Improvement 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 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 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 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 Riverbend Crime Prevention and Improvement District.

William D. Mercer, CPA (APAC)

Baton Rouge, Louisiana
June 29, 2025

RIVERBEND CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2025

ASSETS

Cash and equivalents	\$ 85,470
Due from other governments	63,112
Capital assets, net of depreciation	<u>34,072</u>
TOTAL ASSETS	<u><u>182,654</u></u>

LIABILITIES

Accrued expenses	<u>2,520</u>
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NET POSITION

Investment in capital assets	34,072
Unrestricted	<u>146,062</u>
TOTAL NET POSITION	<u><u>\$ 180,134</u></u>

See accountant's compilation report.

RIVERBEND CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2025

	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Net Revenue (Expense)</u>
Functions/programs:			
Public safety/crime prevention	\$ 48,134	\$ 10,000	\$(38,134)
Depreciation	<u>6,814</u>	<u>-</u>	(6,814)
Total governmental activities	<u>54,948</u>	<u>10,000</u>	(44,948)
General revenues:			
Parcel fees			71,284
Interest			<u>307</u>
Total General Revenues			<u>71,591</u>
Change in net position			26,643
Net position, beginning of year			<u>153,491</u>
Net position, end of year			\$ <u><u>180,134</u></u>

See accountant's compilation report.

RIVERBEND CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND

December 31, 2025

ASSETS

Cash and equivalents \$ 85,470

Due from other governments 63,112

TOTAL ASSETS 148,582

LIABILITIES

Accrued expenses 2,520

FUND BALANCE

Unassigned \$ 146,062

See accountant's compilation report.

RIVERBEND CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO
THE STATEMENT OF NET POSITION

December 31, 2025

Fund balances – governmental fund	\$	146,062
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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		47,700
Accumulated depreciation	(	<u>13,628)</u>

Net position of governmental activity	\$	<u><u>180,134</u></u>
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See accountant's compilation report.

RIVERBEND 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	\$ 71,284
Intergovernmental revenues:	
State of Louisiana	10,000
Miscellaneous revenue:	
Interest earned	<u>307</u>
Total Revenues	<u>81,591</u>

EXPENDITURES

General government:	
Accounting	550
Legal	<u>120</u>
Total general government	<u>670</u>
Current operations:	
Public safety:	
Assessor fees	478
Collection expenses	706
Contracted security services	21,240
Insurance	898
Landscaping and beautification	18,095
Miscellaneous	624
Postage	337
Repairs and maintenance	1,895
Utilities	2,881
Website and communications	<u>310</u>
Total public safety	<u>47,464</u>
Capital outlay:	
Security equipment	<u>-</u>
Total Expenditures	<u>48,134</u>

See accountant's compilation report.

RIVERBEND 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 revenues over expenditures	<u>33,457</u>
OTHER FINANCING SOURCES (USES)	
Capital lease related debt incurred	<u>-</u>
Total other financing sources (uses)	<u>-</u>
Net change in fund balance	33,457
FUND BALANCE , beginning of year	<u>112,605</u>
FUND BALANCE , end of year	\$ <u><u>146,062</u></u>

See accountant's compilation report.

RIVERBEND 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	\$	33,457
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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		-
Depreciation expense	(	<u>6,814)</u>

Change in net position of governmental activity	\$	<u>26,643</u>
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See accountant's compilation report.

RIVERBEND 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.

RIVERBEND CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2025

There were no findings disclosed in the accountant's report dated June 26, 2025, for the year ended December 31, 2024.

SUPPLEMENTARY INFORMATION

RIVERBEND 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: Robert Harper, 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.