

Melrose Place Crime Prevention District

Baton Rouge, Louisiana

Year Ended December 31, 2024

*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
Melrose Place 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 the Melrose Place Crime Prevention District as of and for the year ended December 31, 2024, 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 Melrose Place Crime Prevention District.

William D. Mercer, CPA (APAC)

Baton Rouge, Louisiana
June 27, 2025

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2024

ASSETS

Cash and equivalents	\$ 63,245
Parcel fees receivable	44,632
Capital assets, net of depreciation	<u>5,453</u>
TOTAL ASSETS	<u>113,330</u>

LIABILITIES

Accrued expenses	<u>4,575</u>
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NET POSITION

Investment in capital assets	5,453
Unrestricted	<u>103,302</u>
TOTAL NET POSITION	<u>\$ 108,755</u>

See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2024

	<u>Expenses</u>	<u>Capital Grants and Contributions</u>	<u>Net Revenue (Expense)</u>
Functions/programs:			
Public safety/crime prevention	\$ 61,928	\$ -	\$ (61,928)
Depreciation	<u>611</u>	<u>9,994</u>	<u>9,383</u>
Total governmental activities	<u>62,539</u>	<u>9,994</u>	<u>(52,545)</u>
General revenues:			
Parcel fees			65,485
Interest			<u>-</u>
Total General Revenues			<u>65,485</u>
Change in net position			12,940
Net position, beginning of year			<u>95,815</u>
Net position, end of year			\$ <u><u>108,755</u></u>

See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND

December 31, 2024

ASSETS

Cash and equivalents \$ 63,245

Parcel fees receivable 44,632

TOTAL ASSETS 107,877

LIABILITIES

Accrued expenses 4,575

FUND BALANCE

Unassigned \$ 103,302

See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2024

Fund balances – governmental fund	\$	103,302
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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	6,064
Accumulated depreciation	(<u>611</u>)

Net position of governmental activity	\$	<u><u>108,755</u></u>
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See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 2024

REVENUES

General revenues:	
Parcel fees	\$ 65,485
Intergovernmental revenues:	
State of Louisiana	9,994
Miscellaneous revenue:	
Interest earned	<u>-</u>
Total Revenues	<u>75,479</u>

EXPENDITURES

Current operations:	
General government:	
Legal and professional fees	<u>600</u>
Public safety:	
Assessor fees	309
Collection expenses	655
Contracted security services	55,488
Landscaping and beautification	2,562
Postage	474
Repairs and maintenance	1,800
Supplies	<u>40</u>
Total public safety	<u>61,328</u>
Capital outlay:	
Security equipment	<u>6,064</u>
Total Expenditures	<u>67,992</u>
Excess (deficiency) of revenues over expenditures	<u>7,487</u>

See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

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

Year Ended December 31, 2024

OTHER FINANCING SOURCES (USES)

Capital lease related debt incurred	-
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Total other financing sources (uses)	-
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Net change in fund balance	7,487
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FUND BALANCE , beginning of year	<u>95,815</u>
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FUND BALANCE , end of year	\$ <u><u>103,302</u></u>
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See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION 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, 2024

Net change in fund balance – governmental fund	\$	7,487
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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	6,064
Depreciation expense	(<u>611</u>)

Change in net position of governmental activity	\$	<u><u>12,940</u></u>
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See accountant's compilation report.

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2024

There were no findings for the year ended December 31, 2024.

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2024

There were no findings noted in the accountant's report dated June 18, 2024, for the year ended December 31, 2023.

SUPPLEMENTARY INFORMATION

MELROSE PLACE CRIME PREVENTION DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2024

Agency Head: Amy Pirtle, 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.