

**Woodlawn Estates Crime  
Prevention and  
Improvement 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  
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, 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 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 1, 2025

WOODLAWN ESTATES CRIME PREVENTION  
AND IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2024

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**ASSETS**

Cash and equivalents	\$ 100,091
Due from other governments	72,835
Capital assets, net of depreciation	<u>11,788</u>

TOTAL ASSETS	<u>184,714</u>
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**LIABILITIES**

Accrued expenses	<u>-</u>
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**NET POSITION**

Investment in capital assets	11,788
Unrestricted	<u>172,926</u>

TOTAL NET POSITION	\$ <u><u>184,714</u></u>
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See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION  
AND IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2024

	<u>Expenses</u>	<u>Charges For Services</u>	<u>Total</u>
Functions/programs:			
Public safety/crime prevention	\$ 78,484	\$ -	\$( 78,484)
Depreciation	<u>3,290</u>	<u>-</u>	<u>( 3,290)</u>
Total governmental activities	<u>81,774</u>	<u>-</u>	<u>( 81,774)</u>
General revenues:			
Parcel fees			85,721
Interest			<u>217</u>
Total General Revenues:			<u>85,938</u>
Change in net position			4,164
Net position, beginning of year			<u>180,550</u>
Net position, end of year			\$ <u><u>184,714</u></u>

See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION  
AND IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND

December 31, 2024

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**ASSETS**

Cash and equivalents	\$ 100,091
Due from other governments	<u>72,835</u>

TOTAL ASSETS	<u>172,926</u>
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**LIABILITIES**

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

Unassigned	\$ <u>172,926</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, 2024

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Fund balance – Governmental Fund	\$	172,926
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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:

Cost of capital assets		32,896
Accumulated depreciation	(	<u>21,108)</u>

Net position of governmental activity	\$	<u><u>184,714</u></u>
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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, 2024

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**REVENUES**

General revenues:	
Parcel fees	\$ 85,721
Miscellaneous revenue:	
Interest earned	<u>217</u>
Total Revenues	<u>85,938</u>

**EXPENDITURES**

Current operations:	
General government:	
Legal and professional fees	<u>4,654</u>
Public safety:	
Assessor fees	532
Cameras	233
Collection expense	858
Contracted security services	56,300
Insurance	1,712
Landscaping and improvements	12,490
Miscellaneous	14
Storage	581
Supplies	484
Website	<u>626</u>
Total public safety	<u>73,830</u>
Capital outlay:	
Improvements	<u>-</u>
Total Expenditures	<u>78,484</u>
Excess (deficiency) of revenue over expenditures	<u>7,454</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  
(continued)  
Year Ended December 31, 2024

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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	7,454
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<b>FUND BALANCE</b> , beginning of year	<u>165,472</u>
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<b>FUND BALANCE</b> , end of year	\$ <u><u>172,926</u></u>
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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, 2024

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Net change in fund balance –governmental fund	\$	7,454
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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	(	<u>3,290)</u>

Change in net position of governmental activity	\$	<u><u>4,164</u></u>
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See accountant's compilation report.

WOODLAWN ESTATES CRIME PREVENTION  
AND IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2024

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

WOODLAWN ESTATES CRIME PREVENTION  
AND IMPROVEMENT DISTRICT  
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Year Ended December 31, 2024

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There were no findings disclosed in the prior accountant's compilation report dated June 10, 2024, for the year ended December 31, 2023.

## 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, 2024

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Agency Head: Susan Albus, 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	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.