Old Jefferson 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
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CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Commissioners
Old Jefferson 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 Old Jefferson 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.

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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 Old Jefferson Crime Prevention and Improvement District.

William D. Mercer, CPA (APAC)

Baton Rouge, Louisiana
July 9, 2026

OLD JEFFERSON CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2025

ASSETS		
Cash and equivalents	$	83,302
Due from other governments		71,976
Capital assets, net of depreciation		17,481
TOTAL ASSETS		172,759
LIABILITIES		
Accrued expenses		-
NET POSITION		
Investment in capital assets		17,481
Unrestricted		155,278
TOTAL NET POSITION	$	172,759

See accountant's compilation report.

OLD JEFFERSON CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2025

	Expenses	Operating Grants and Contributions	Net Revenue (Expense)
Functions/programs:			
Public safety/crime prevention	$ 26,082	$ -	$(26,082)
Depreciation	3,394	-	(3,394)
Total governmental activities	29,476	-	(29,476)
General revenues:			
Parcel fees			80,016
Interest			339
Total General Revenues			80,355
Change in net position			50,879
Net position, beginning of year			121,880
Net position, end of year			$ 172,759

See accountant’s compilation report.

OLD JEFFERSON CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

BALANCE SHEET – GOVERNMENTAL FUND

December 31, 2025

ASSETS		
Cash and equivalents	$	83,302
Due from other governments		71,976
TOTAL ASSETS		155,278
LIABILITIES		
Accrued expenses		-
FUND BALANCE		
Unassigned	$	155,278

See accountant's compilation report.

OLD JEFFERSON 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	$ 155,278
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	23,427
Accumulated depreciation	(5,946)
Net position of governmental activity	$ 172,759

See accountant’s compilation report.

OLD JEFFERSON 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	$ 80,016
Miscellaneous revenue:	
Interest earned	339
Total Revenues	80,355
EXPENDITURES	
Current operations:	
General government:	
Accounting	550
Bank charges	15
Legal and professional fees	1,085
Total general government	1,650
Public safety:	
Assessor fees	854
Collection expenses	798
Contracted security services	17,968
Insurance	4,020
Repairs and maintenance	437
Utilities	130
Website and communications	225
Total public safety	24,432
Capital outlay:	
Security equipment	8,833
Total capital outlay	8,833
Total Expenditures	34,915
Excess (deficiency) of revenues over expenditures	45,440

See accountant’s compilation report.

OLD JEFFERSON CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

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

OTHER FINANCING SOURCES (USES)	
Capital lease related debt incurred	-
Total other financing sources (uses)	-
Net change in fund balance	45,440
FUND BALANCE, beginning of year	109,838
FUND BALANCE, end of year	$ 155,278

See accountant’s compilation report.

OLD JEFFERSON 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	$ 45,440
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	8,833
Depreciation expense	(3,394)
Change in net position of governmental activity	$ 50,879

See accountant's compilation report.

OLD JEFFERSON CRIME PREVENTION AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2025

FINDING NO 2025 – 001 – REPORT SUBMISSION
Condition: The District did not submit compiled financial statements to the Louisiana Legislative Auditor within the period prescribed by applicable regulations. The submission of this report will meet the applicable requirements. No similar finding was noted in the prior report (see Schedule of Prior Year Findings).

Criteria: Financial statements should be submitted to the Louisiana Legislative Auditor within six months of the end of the organization's fiscal year (Louisiana R.S. 24:514).

Cause: The District timely engaged the services of an outside accountant for the compilation services. However, the accountant encountered major medical and health issues, resulting in significant time away from work and an extended hospital stay. The accountant returned to the office immediately prior to the submission deadline but was unable to complete the compilation engagement in time to meet that deadline.

Effect: The District is responsible for compliance with financial statement reporting requirements and is not in compliance with those requirements.

Recommendation: The submission of these financial statements will satisfy the reporting requirements for the year ended December 31, 2025. As discussed above, the delay in submitting the required financial statements was beyond the control of the District's management. Therefore, no recommendations are considered necessary. This finding is also not expected to be repeated in the upcoming fiscal year.

OLD JEFFERSON 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 compilation report dated June 24, 2025, for the years ended December 31, 2024 and 2023.

SUPPLEMENTARY INFORMATION

OLD JEFFERSON 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: Scott Cormier, 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.