

**Mayfair Park / Park East / Heights
Crime Prevention and
Improvement District**

Baton Rouge, Louisiana

Year Ended December 31, 2023

*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
Mayfair Park Park East/Heights Crime Prevention and 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 Mayfair Park Park East/Heights Crime Prevention and Improvement District as of and for the year ended December 31, 2023, 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 and 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 10 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 Mayfair Park Park East Heights Crime Prevention and Improvement District.

William D. Mercer, CPA (APAC)

Baton Rouge, Louisiana

April 4, 2024

MAYFAIR PARK/PARK EAST/HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF NET POSITION

December 31, 2023

ASSETS

Cash and equivalents	\$	68,364
Due from other governments		<u>42,561</u>

TOTAL ASSETS

110,925

LIABILITIES

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

Unrestricted	\$	<u>110,925</u>
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See accountant's compilation report.

MAYFAIR PARK/PARK EAST/HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

STATEMENT OF ACTIVITIES

Year Ended December 31, 2023

	Expenses	Charges For Services	Total
Functions/programs:			
Public safety/crime prevention	\$ <u>54,289</u>	\$ <u>-</u>	\$(<u>54,289</u>)
General revenues:			
Parcel fees			58,884
Other revenues			<u>348</u>
Total General Revenues:			<u>59,232</u>
Change in net position			4,943
Net position, beginning of year			<u>105,982</u>
Net position, end of year			\$ <u><u>110,925</u></u>

See accountant's compilation report.

MAYFAIR PARK/PARK EAST/HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS

Year Ended December 31, 2023

There were no findings for the year ended December 31, 2023.

MAYFAIR PARK/PARK EAST/HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2023

There were no findings disclosed in the accountant's report dated March 15, 2023, for the year ended December 31, 2022.

SUPPLEMENTARY INFORMATION

MAYFAIR PARK/PARK EAST/HEIGHTS CRIME PREVENTION
AND IMPROVEMENT DISTRICT
Baton Rouge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD
Year Ended December 31, 2023

Agency Head: Carolyn Holmes, President

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.