

**WESTMINSTER PINE PARK CRIME PREVENTION**  
**AND NEIGHBORHOOD IMPROVEMENT DISTRICT**  
**BATON ROUGE, LOUISIANA**  
**DECEMBER 31, 2013**

**TABLE OF CONTENTS**

Accountant's Compilation Report	Page	3
Financial Statements		
Statements of Financial Position	Page	4
Statements of Activities	Page	5
Statements of Cash Flows	Page	6

# Joseph P. Vincent, Jr.

*Certified Public Accountant and Consultant  
A Professional Accounting Corporation*

*Member*

*American Institute of Certified Public Accountants  
Louisiana Society of Certified Public Accountants  
Association of Certified Fraud Examiners*

*13621 Shortridge Ave.  
Baton Rouge, Louisiana 70817  
Telephone (225) 756-0970*

## ACCOUNTANT'S COMPILATION REPORT

To the Governing Board  
Westminster Pine Park Crime Prevention and Neighborhood Improvement District  
Baton Rouge, Louisiana

I have compiled the accompanying statements of financial position of

### WESTMINSTER PINE PARK CRIME PREVENTION AND NEIGHBORHOOD IMPROVEMENT DISTRICT BATON ROUGE, LOUISIANA

as of December 31, 2013, and December 31, 2012, and the related statements of activities and cash flows for the years then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 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, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
May 31, 2014

**WESTMINSTER PINE PARK CRIME PREVENTION AND NEIGHBORHOOD IMPROVEMENT DISTRICT**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2013, AND DECEMBER 31, 2012**  
**SEE ACCOUNTANT'S COMPILATION REPORT**

	<b>DECEMBER 31,</b>	
	<b>2013</b>	<b>2012</b>
<b><u>ASSETS</u></b>		
CURRENT ASSETS		
Cash - Capital One	\$19,105	\$17,456
Accounts Receivable - Parcel Fees	58,689	58,684
Prepaid Expenses	210	210
<b><u>TOTAL CURRENT ASSETS</u></b>	<b>78,004</b>	<b>76,350</b>
PROPERTY AND EQUIPMENT	0	0
<b><u>TOTAL ASSETS</u></b>	<b>78,004</b>	<b>76,350</b>
<b><u>LIABILITIES AND STOCKHOLDERS' EQUITY</u></b>		
CURRENT LIABILITIES		
Advances from Westminster Pine Park Civic Association	9,000	10,000
Accounts Payable and Accrued expenses	0	0
<b><u>TOTAL CURRENT LIABILITIES</u></b>	<b>9,000</b>	<b>10,000</b>
LONG-TERM DEBT, less current maturities	0	0
<b><u>TOTAL LIABILITIES</u></b>	<b>9,000</b>	<b>10,000</b>
NET ASSETS - UNRESTRICTED	<b>69,004</b>	<b>66,350</b>
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	<b>78,004</b>	<b>76,350</b>

**WESTMINSTER PINE PARK CRIME PREVENTION AND NEIGHBORHOOD IMPROVEMENT DISTRICT**  
**STATEMENTS OF ACTIVITIES**  
**YEARS ENDED DECEMBER 31, 2013, AND DECEMBER 31, 2012**  
**SEE ACCOUNTANT'S COMPILATION REPORT**

	<b>YEAR ENDED</b>	
	<b>DECEMBER 31,</b>	
	<b><u>2013</u></b>	<b><u>2012</u></b>
<b><u>REVENUES</u></b>		
Parcel Fees from property taxes assessed by EBR Assessor	\$59,268	\$58,704
<b><u>OPERATING EXPENSES</u></b>		
Crime Prevention		
Security Patrols by EBR Sheriff Deputies	44,601	36,425
Neighborhood Improvement		
Lawn and Landscape Maintenance - Boulevard and FEMA Properties	4,873	2,438
Neighborhood Sign Project	3,787	0
Communications through Newsletter and Phone Tree	2,178	1,904
Assessors Fees for Tax Rolls	596	596
Professional Services	400	0
All Other	<u>266</u>	<u>151</u>
<b><u>TOTAL OPERATING EXPENSES</u></b>	<b><u>56,701</u></b>	<b><u>41,514</u></b>
<b><u>NET OPERATING INCOME</u></b>	<b>2,567</b>	<b>17,190</b>
<b><u>OTHER INCOME</u></b>		
Interest Income	<u>87</u>	<u>88</u>
<b><u>NET INCOME</u></b>	<b>2,654</b>	<b>17,278</b>
<b><u>BEGINNING NET ASSETS - UNRESTRICTED</u></b>	<b><u>66,350</u></b>	<b><u>49,072</u></b>
<b><u>ENDING NET ASSETS - UNRESTRICTED</u></b>	<b><u><u>69,004</u></u></b>	<b><u><u>66,350</u></u></b>

**WESTMINSTER PINE PARK CRIME PREVENTION AND NEIGHBORHOOD IMPROVEMENT DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2013, AND DECEMBER 31, 2012**  
**SEE ACCOUNTANT'S COMPILATION REPORT**

	<b>YEAR ENDED</b>	
	<b>DECEMBER 31,</b>	
	<b>2013</b>	<b>2012</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Net Parcel fees collected from EBR Sheriff	\$59,263	\$59,012
Payments to deputies for security patrols	(44,601)	(36,425)
Payments to vendors for neighborhood improvement expenses	(12,100)	(6,252)
<b><u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u></b>	2,562	16,335
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Receipt of interest earned	87	88
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Net advances to and from Westminster Pine Park Civic Association	(1,000)	(1,000)
<b><u>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</u></b>	1,649	15,423
<b><u>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</u></b>	17,456	2,033
<b><u>CASH AND CASH EQUIVALENTS AT END OF YEAR</u></b>	19,105	17,456
<b><u>RECONCILE NET OPERATING INCOME TO NET CASH PROVIDED BY OPERATIONS</u></b>		
NET OPERATING INCOME	\$2,567	\$17,190
Decrease (Increase) in Accounts Receivable - Parcel Fees	(5)	308
Decrease (Increase) in Prepaid Expenses	0	(210)
Increase (Decrease) in Accounts Payable and Accrued Expenses	0	(953)
<b><u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u></b>	2,562	16,335