PARK FOREST CRIME PREVENTION AND IMPROVEMENT DISTRICT
BATON ROUGE, LA

FINANCIAL STATEMENTS AND
ACCOUNTANTS' COMPILATION REPORT

YEAR ENDING DECEMBER 31, 2025

PARK FOREST CRIME PREVENTION AND
IMPROVEMENT DISTRICT

December 31, 2024

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners
Park Forest Crime Prevention and Improvement District
Baton Rouge, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Park Forest Crime Prevention and Improvement District, a political subdivision of the state of Louisiana, 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.

Required Supplementary Information

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of American 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 Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, historical content.

Supplementary Information

The supplementary schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion or provide any assurance on such supplementary information.

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 users' conclusions about the District's financial position and changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

GARRETY & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

As provided for under requirements of Louisiana Revised Statute 24:513, Park Forest Crime Prevention and Improvement District has not adopted the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2025. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

Garrety & Associates, LLC

Garrety & Associates, LLC
Baton Rouge, LA
June 17, 2026

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PARK FOREST CRIME PREVENTION AND
IMPROVEMENT DISTRICT
BALANCE SHEET
DECEMBER 31, 2025

ASSETS

ASSETS:	
Cash and cash equivalents	$ 43,233
TOTAL ASSETS	$ 43,233

LIABILITIES AND FUND BALANCE

LIABILITIES:	
Total Liabilities	$ -
Fund Balance - Unrestricted	43,223
TOTAL LIABILITIES AND FUND BALANCE	$ 43,223

PARK FOREST CRIME PREVENTION AND
IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
FOR THE YEAR ENDED DECEMBER 31, 2025

REVENUES:	
City of Baton Rouge, parcel tax	$ 144,045
TOTAL REVENUES	144,045
EXPENDITURES:	
Capital Expenditures	77,448
Community Activities	8,911
Insurance	1,335
Landscape Services & Repairs	-
Office Supplies	25
Other	3,685
Professional Fees	2,753
Utilities	7,535
Security Patrol	73,789
TOTAL EXPENDITURES	175,481
NET CHANGE IN FUND BALANCE	(31,436)
FUND BALANCE, beginning of year	74,659
FUND BALANCE, end of year	$ 43,223

See independent accountants' compilation report.

PARK FOREST CRIME PREVENTION AND
IMPROVEMENT DISTRICT
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, REIMBURSEMENT, BENEFITS AND OTHER PAYMENTS
TO THE AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

Purpose	**Amount**
Salary	$0.00
Benefits-insurance	$0.00
Benefits-retirement	$0.00
Car Allowance	$0.00
Vehicle provided by government	$0.00
Per diem	$0.00
Reimbursements	$0.00
Travel	$0.00
Registration fees	$0.00
Conference travel	$0.00
Continuing professional education fees	$0.00
Housing	$0.00
Special meals	$0.00

See independent accountants' compilation report.