

PARK FOREST CRIME PREVENTION AND IMPROVEMENT DISTRICT  
BATON ROUGE, LA

FINANCIAL STATEMENTS AND  
ACCOUNTANTS' COMPILATION REPORT

YEAR ENDING DECEMBER 31, 2023



PARK FOREST CRIME PREVENTION AND  
IMPROVEMENT DISTRICT

December 31, 2023

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# GARRETY & ASSOCIATES, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

### 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, 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 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.

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 or provide any assurance on such supplementary information.

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, 2023. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.



Garrety & Associates, LLC  
Baton Rouge, LA  
May 9, 2024

PARK FOREST CRIME PREVENTION AND  
IMPROVEMENT DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2023

**ASSETS**

ASSETS:

Cash and cash equivalents \$ 94,224

TOTAL ASSETS \$ 94,224

**LIABILITIES AND FUND BALANCE**

LIABILITIES:

Total Liabilities \$ -

Fund Balance - Unrestricted 94,224

TOTAL LIABILITIES AND FUND BALANCE \$ 94,224

See independent accountants' compilation report.

PARK FOREST CRIME PREVENTION AND  
IMPROVEMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
FOR THE YEAR ENDED DECEMBER 31, 2023

**REVENUES:**

City of Baton Rouge, parcel tax	\$ 120,299
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TOTAL REVENUES	120,299
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**EXPENDITURES:**

Community Activities	-
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Capital Expenditures	-
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Insurance	3,488
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Landscape Services & Repairs	28,779
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Office Supplies	3,878
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Other Supplies	18,741
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Professional Fees	3,263
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Utilities	7,170
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Security Patrol	78,390
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TOTAL EXPENDITURES	143,708
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NET CHANGE IN FUND BALANCE	(23,409)
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FUND BALANCE, beginning of year	117,633
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FUND BALANCE, end of year	\$ 94,224
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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, 2023

<b>Purpose</b>	<b>Amount</b>
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.