

**PARKS COMMUNITY SUPPORT SERVICE, INC.
(A NON-PROFIT ORGANIZATION)**

Parks, Louisiana

Compiled Financial Statements

For the Year Ended
June 30, 2025

PARKS COMMUNITY SUPPORT SERVICE, INC.

Parks, Louisiana

Financial Statements

June 30, 2025

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SOCIETY OF
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

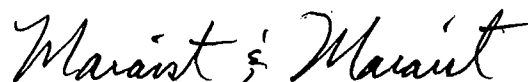
To the Board of Directors of Parks
Community Support Service, Inc.
Parks, Louisiana

Management is responsible for the accompanying financial statements of Parks Community Support Service, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the years then ended 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 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 Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Matters

The *Schedule of Compensation, Benefits, and Other Payments to the Agency Head* on page 8 is presented for purposes of additional analysis and is not a required part of the financial statements. The information is the responsibility of management. The schedule has been subject to our compilation engagement; however, we have not audited or reviewed the schedule and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.


Maraist & Maraist, CPA's

St. Martinville, Louisiana
September 12, 2025

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF FINANCIAL POSITION

As of June 30, 2025

ASSETS

Current Assets:	
Cash in bank	\$ 315,796
Total current assets	<u>\$ 315,796</u>
Fixed Assets:	
Property and equipment	\$ 62,368
Less: accumulated depreciation	<u>(62,368)</u>
Total fixed assets	<u>\$ -0-</u>
TOTAL ASSETS	<u><u>\$ 315,796</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities:	
Accounts payable	\$ 92
Payroll taxes payable	<u>1,552</u>
Total current liabilities/total liabilities	<u>\$ 1,644</u>
Net Assets	
Without donor restrictions	<u>\$ 314,152</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 315,796</u></u>

See accompanying notes and independent accountants' compilation report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

	<u>Unrestricted</u>
<u>SUPPORT AND REVENUE:</u>	
Support:	
Grants and contracts	\$ 198,600
Contributions	10,755
Miscellaneous income	<u>1</u>
TOTAL SUPPORT AND REVENUE	<u>\$ 209,356</u>
 <u>EXPENSES:</u>	
Program services:	
Substance Abuse Free	
Environment Program	\$ 233,476
Management and general	<u>5,075</u>
TOTAL EXPENSES	<u>\$ 238,551</u>
 CHANGE IN NET ASSETS	 \$ (29,195)
NET ASSETS, BEGINNING OF YEAR	<u>343,347</u>
NET ASSETS, END OF YEAR	<u><u>\$ 314,152</u></u>

See accompanying notes and independent accountants' compilation report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (29,194)
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	3,424
Increase/ (decrease) in operating liabilities:	
Decrease in accrued payables	<u>(823)</u>
Net Cash Provided/(Used) by Operating Activities	<u>\$ (26,593)</u>

<u>CASH FLOWS USED FOR INVESTING ACTIVITIES:</u>	<u>\$ -</u>
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<u>CASH FLOWS USED FOR FINANCING ACTIVITIES:</u>	<u>\$ -</u>
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NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (26,593)
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CASH AND CASH EQUIVALENTS – Beginning of Year	<u>342,389</u>
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CASH AND CASH EQUIVALENTS – End of Year	<u>\$ 315,796</u>
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See accompanying notes and independent accountants' compilation report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2025

	Program <u>Services</u>	Management and <u>General</u>	<u>Total</u>
<u>FUNCTIONAL EXPENSES:</u>			
Salaries and wages	\$ 60,000	-	\$ 60,000
Payroll taxes	4,465	-	4,465
Total salaries and related expenses	\$ 64,465	-	\$ 64,465
Repairs & maintenance	960		960
Program operating expenses	19,460	\$ 1,651	21,111
Contractual services	103,700	-	103,700
Travel & meetings	3,723	-	3,723
Operating supplies	41,168	-	41,168
Total expenses before depreciation	\$ 233,476	\$ 1,651	\$ 235,127
Depreciation	-	3,424	3,424
Total expenses	\$ 233,476	\$ 5,075	\$ 238,551

See accompanying notes and independent accountants' compilation report.

Parks Community Support Service, Inc.

Schedule of Compensation, Benefits, and Other Payments
To Agency Head or Chief Executive

For the Year Ended June 30, 2025

Agency Head Name: Roger Wiltz(Project Administrator)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 40,800
Benefits-insurance	
Benefits-social security	3,121
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	1,878
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Meals	<u>--</u>
Total	<u>\$ 45,799</u>

See accompanying notes and independent accountants' compilation report.