

PARK FOREST CRIME PREVENTION AND IMPROVEMENT DISTRICT  
BATON ROUGE, LA

FINANCIAL STATEMENTS AND  
ACCOUNTANTS' COMPILATION REPORT

YEAR ENDING DECEMBER 31, 2017



PARK FOREST CRIME PREVENTION AND  
IMPROVEMENT DISTRICT

December 31, 2017

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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, 2017, 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 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, 2017. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

# GARRETY & ASSOCIATES, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

As provided for under requirements of Louisiana Revised Statute (LSA-RS 24:513(5)(a), the financial statements of Park Forest Crime Prevention and Improvement District are to be completed within six months of the close of the entity's fiscal year. The financial statements were not timely filed with the Louisiana Legislative Auditor.



Garrety & Associates, LLC  
Baton Rouge, LA  
August 8, 2018

PARK FOREST CRIME PREVENTION AND  
IMPROVEMENT DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2017

**ASSETS**

ASSETS:

Cash and cash equivalents \$ 113,335

Non-restricted assets,  
net accumulated depreciation of \$1,725 10,348

TOTAL ASSETS \$ 123,683

**LIABILITIES AND FUND BALANCE**

LIABILITIES:

Total Liabilities \$ -

Fund Balance - Unrestricted 123,683

TOTAL LIABILITIES AND FUND BALANCE \$ 123,683

See independent accountants' compilation report.

PARK FOREST CRIME PREVENTION AND  
IMPROVEMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE -  
FOR THE YEAR ENDED DECEMBER 31, 2017

<b>REVENUES:</b>	
City of Baton Rouge, parcel tax	<u>\$ 121,804</u>
<b>TOTAL REVENUES</b>	<u>121,804</u>
 <b>EXPENDITURES:</b>	
Community Activities	870
Depreciation on non-restricted assets	1,725
Landscape Services	4,208
Office Supplies	4,241
Other Supplies	5,736
Professional Fees	3,162
Telephone	1,028
Securities	<u>72,465</u>
<b>TOTAL EXPENDITURES</b>	<u>93,435</u>
<b>NET CHANGE IN FUND BALANCE</b>	28,369
<b>FUND BALANCE, beginning of year</b>	<u>95,314</u>
<b>FUND BALANCE, end of year</b>	<u><u>\$ 123,683</u></u>

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

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PARK FOREST CRIME PREVENTION AND  
IMPROVEMENT DISTRICT  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2017

<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.