

**LAKE VISTA CRIME
PREVENTION DISTRICT
COMPILED FINANCIAL STATEMENTS**

December 31, 2025

LAKE VISTA CRIME PREVENTION DISTRICT

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners
Lake Vista Crime Prevention District
New Orleans, Louisiana

Management is responsible for the accompanying financial statements of Lake Vista Crime Prevention District (the District), which comprise the statement of net position as of December 31, 2025, and the related statement of revenues, expenditures and changes in net position for the year 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. We do not express an opinion, a conclusion, nor provide any 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 user's conclusions about the District's net position and changes in net position. Accordingly, the financial statements are not designed for those who are not informed about such matters.

As provided for under the requirements of Louisiana Revised Statute 24:513, the 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.

The supplementary information contained on page 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
March 27, 2026

LAKE VISTA CRIME PREVENTION DISTRICT

STATEMENT OF NET POSITION

December 31, 2025

ASSETS

Cash \$ 104,814

TOTAL CURRENT ASSETS \$ 104,814

LIABILITIES

Accounts payable \$ 7,532

TOTAL CURRENT LIABILITIES 7,532

NET POSITION - UNRESTRICTED 97,282

TOTAL LIABILITIES AND NET POSITION \$ 104,814

LAKE VISTA CRIME PREVENTION DISTRICT

STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN NET POSITION

For The Year Ended December 31, 2025

REVENUES

City of New Orleans parcel tax	\$	5,239
Interest income		<u>5,863</u>

TOTAL REVENUES		11,102
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EXPENDITURES

Security		97,834
Accounting and professional		10,978
Insurance		697
Cameras		17,973
Advertising		1,200
Office supplies and software		<u>378</u>

TOTAL EXPENDITURES		<u>129,060</u>
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DECREASE IN NET POSITION		(117,958)
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NET POSITION AT BEGINNING OF YEAR		<u>215,240</u>
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NET POSITION AT END OF YEAR	\$	<u><u>97,282</u></u>
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SUPPLEMENTARY INFORMATION

LAKE VISTA CRIME PREVENTION DISTRICT

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS,
BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD,
POLITICAL SUBDIVISION HEAD OR CHIEF EXECUTIVE OFFICER**

December 31, 2025

Mr. Charles Blanchard was the agency head during 2025. No compensation, reimbursements, benefits or other payments were provided to him for the year ended December 31, 2025.