

PARKS COMMUNITY SUPPORT SERVICE, INC.

Parks, Louisiana

Compiled Financial StatementsAs of and for the Year Ended
June 30, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **MAR 05 2014**

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Parks, Louisiana

Compiled Financial Statements

As of and for the Year Ended June 30, 2013

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MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

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ACCOUNTANTS' COMPILATION REPORT

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

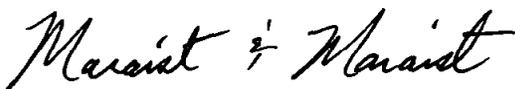
We have compiled the accompanying statement of financial position of Parks Community Support Service, Inc. (a nonprofit organization) as of June 30, 2013, and the related statements of activities, cash flows, and functional expenses for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 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 user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Parks Community Support Service, Inc.



Maraist & Maraist
Certified Public Accountants

December 11, 2013

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF FINANCIAL POSITION
(Unaudited)
June 30, 2013

ASSETS

Current Assets:	
Cash in bank	<u>\$53,044</u>
Total current assets	<u>\$53,044</u>
Fixed Assets:	
Property and equipment	\$67,439
Less: accumulated depreciation	<u>(61,986)</u>
Total fixed assets	<u>\$ 5,453</u>
TOTAL ASSETS	<u>\$58,497</u>

LIABILITIES AND NET ASSETS

Current Liabilities:	
Payroll taxes payable	<u>\$ 1,229</u>
Total current liabilities/total liabilities	<u>\$ 1,229</u>
Net Assets:	
Unrestricted	<u>\$57,268</u>
Total net assets	<u>\$57,268</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$58,497</u>

See accountants' compilation report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF ACTIVITIES
(Unaudited)
Year Ended June 30, 2013

	<u>Unrestricted</u>
<u>SUPPORT AND REVENUE:</u>	
Support:	
Grants and contracts	\$119,020
Program fund raising activities	21,990
Rental income	-0-
	<hr/>
TOTAL SUPPORT AND REVENUE	\$141,010
<u>EXPENSES:</u>	
Program services:	
Substance Abuse Free	
Environment Program	\$ 113,325
Management and general	5,290
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TOTAL EXPENSES	\$ 118,615
CHANGE IN UNRESTRICTED NET ASSETS	\$ 22,395
UNRESTRICTED NET ASSETS, BEGINNING OF YEAR	34,873
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UNRESTRICTED NET ASSETS, END OF YEAR	\$ 57,268
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See accountants' compilation report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF CASH FLOWS
(Unaudited)
Year Ended June 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 22,395
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	579
Increase/ (decrease) in operating liabilities:	
Increase in accrued payables	<u>200</u>
Net Cash Provided by Operating Activities	<u>\$ 23,174</u>

CASH FLOWS USED FOR INVESTING ACTIVITIES:

\$ -

CASH FLOWS USED FOR FINANCING ACTIVITIES:

\$ -

**NET INCREASE/ (DECREASE) IN CASH AND
CASH EQUIVALENTS**

\$ 23,174

CASH AND CASH EQUIVALENTS – Beginning of Year

29,870

CASH AND CASH EQUIVALENTS – End of Year

\$ 53,044

See accountants' compilation report.

PARKS COMMUNITY SUPPORT SERVICE, INC.
Parks, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
(Unaudited)
Year Ended June 30, 2013

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
<u>FUNCTIONAL EXPENSES:</u>			
Salaries and wages	\$ 40,975	-	\$ 40,975
Payroll taxes	3,162	-	3,162
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Total salaries and related expenses	\$ 44,137	-	\$ 44,137
Automotive	2,358	-	2,358
Donations	-	\$ 1,786	1,786
Insurance	3,876	100	3,976
Rent expense	1,700	-	1,700
Repairs & maintenance	505	-	505
Utilities & telephone	2,766	-	2,766
Office expense	706	-	706
Miscellaneous operating expenses	1,984	2,168	4,152
Contractual services	35,152	-	35,152
Travel & meetings	3,024	-	3,024
Operating supplies	17,117	657	17,774
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Total expenses before depreciation	\$ 113,325	4,711	\$ 118,036
Depreciation	-	579	579
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Total expenses	\$ 113,325	\$ 5,290	\$ 118,615
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See accountants' compilation report.