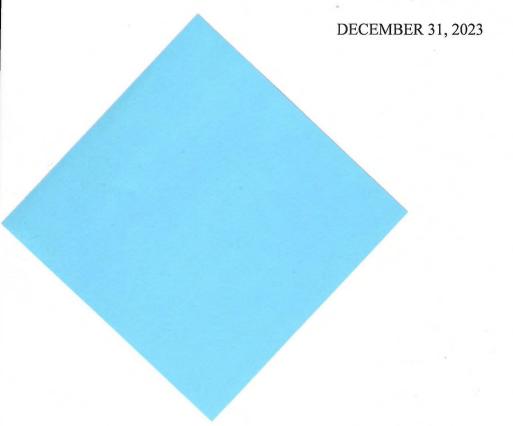
FINANCIAL REPORT (Compiled)



HILL, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation
701 East Madison Avenue • Bastrop, Louisiana 71220
Telephone 318-281-4492 • Fax 318-281-4087 • E-mail hillinzina@bellsouth.net

CONTENTS

	Page(s)
ACCOUNTANT'S COMPILATION REPORT	1 and 2
BASIC FINANCIAL STATEMENTS	
Government-wide financial statements:	3
Statement of net position - governmental activities - general fund Statement of activities - governmental activities - general fund	4
Fund financial statements:	
Balance sheet - governmental fund - general fund Statement of revenues, expenditures, and changes in fund balance -	5
governmental fund - general fund Reconciliation of governmental fund balance sheet to government-wide	6
statement of net position	7
Reconciliation of governmental fund statement of revenues, expenditures, and changes in fund balance to government-wide statement of activities	8
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule:	
Schedule of revenues, expenditures, and changes in fund balance - budget and actual - governmental fund - general fund	9
OTHER SUPPLEMENTARY INFORMATION	
Schedule of compensation, benefits, and other payments to agency head	10

HILL, INZINA & COMPANY

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana Mer Rouge, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana (the "District") (a component unit of Morehouse Parish), 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 American Institute of Certified Public Accountants. 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 form of assurance on these financial statements.

The District's 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 District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Management of the District has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by GASB who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. The information was subjected to our compilation engagement; however, we have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

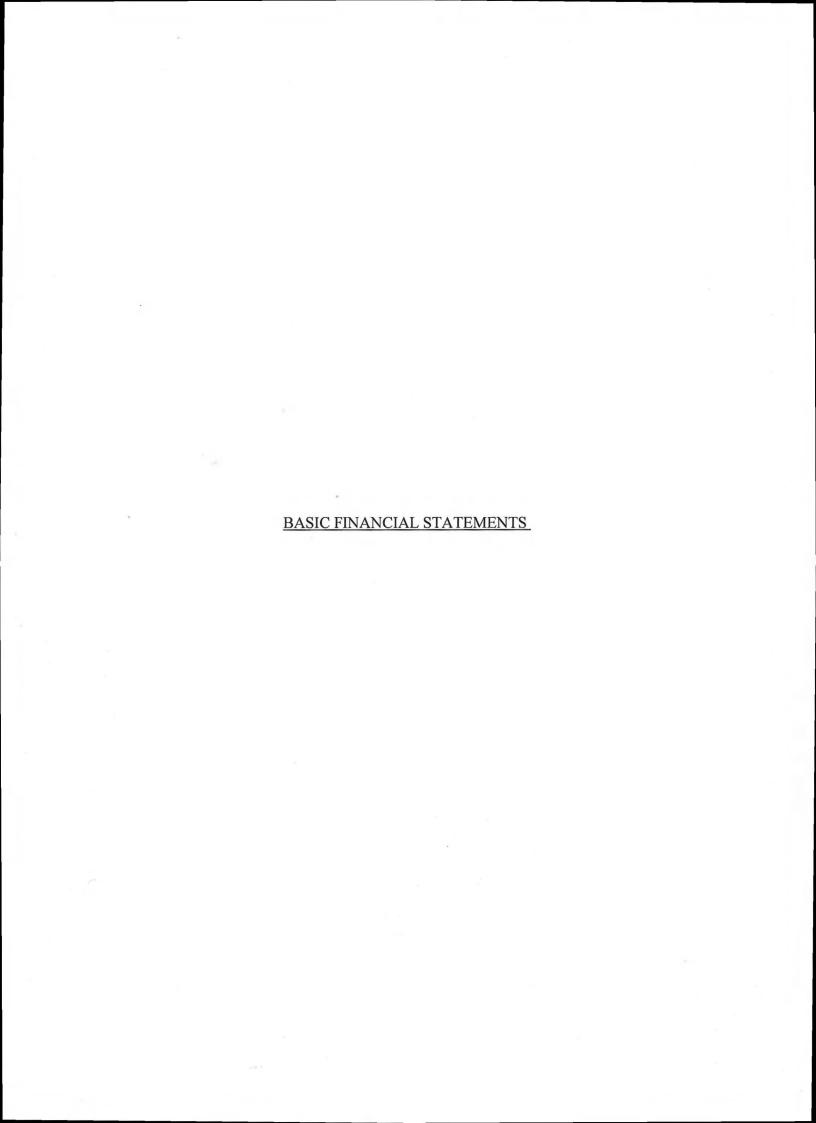
Other Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subjected to our compilation engagement but we have not audited or reviewed the other supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to the District.

/s/ Hill, Inzina & Co.

February 26, 2024



STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES - GENERAL FUND December 31, 2023

ASSETS

Cash		\$	142,144
Certificate of deposit	t	Ψ	387,631
Ad valorem taxes rec			147,090
Capital assets:			,
Land			25,000
	, net of depreciation		141,749
Total assets		\$	843,614
DI	EFERRED INFLOWS OF RESOURCES		
Property taxes		\$	162,385
	NET POSITION		
Invested in capital as	ssets	\$	166,749
Unrestricted			514,480
Total net position		\$	681,229
Total deferred infl	ows of resources and net position	\$	843,614

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL FUND As of and for the Year Ended December 31, 2023

Expenses:		
Governmental activities:		
Public safety:		
Depreciation	\$	32,787
Dues		2,048
Insurance and surety bond premiums		19,845
Legal and accounting		1,935
Maintenance and repairs		40,318
Office supplies		4,577
Pension cost		4,435
Salaries		16,392
Taxes - payroll		1,346
Utilities		11,566
Total expenses	\$	135,249
General revenues:		
Ad valorem taxes	\$	157,948
State revenue sharing	Ψ	996
Fire insurance rebate		16,962
Interest and miscellaneous		8,896
Special item:		0,000
Donation of capital asset		4,000
Total general revenues	\$	188,802
	<u> </u>	100,002
Change in net position	\$	53,553
Net position - beginning		627,676
Net position - ending	<u>\$</u>	681,229

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL FUND December 31, 2023

ASSETS

Cash	\$ 142,144
Certificates of deposit	387,631
Ad valorem taxes receivable	 147,090
Total assets	\$ 676,865
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Property taxes	\$ 162,385
Fund balance - unassigned	 514,480
Total deferred inflows of resources and fund balance	\$ 676,865

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUND - GENERAL FUND As of and for the Year Ended December 31, 2023

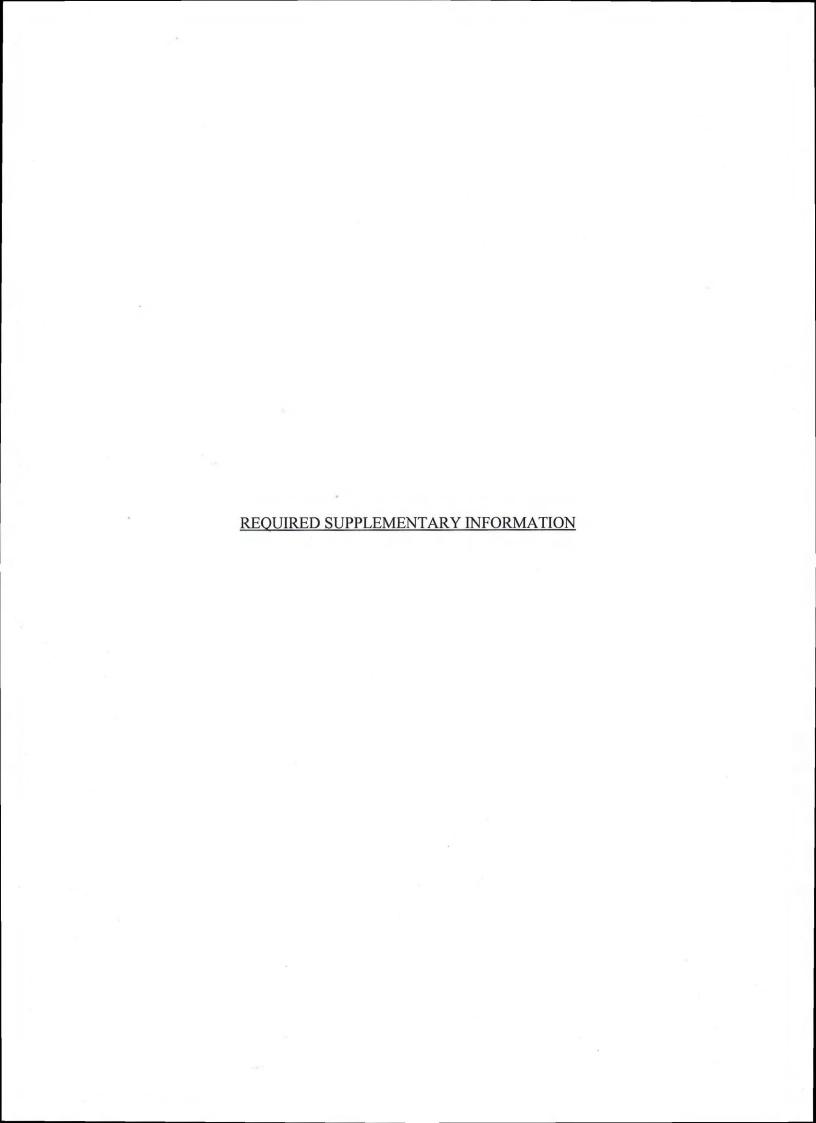
Revenues:		
Ad valorem taxes	\$	157,948
State revenue sharing		996
Fire insurance rebate		16,962
Interest and miscellaneous		8,896
Total revenues	\$	184,802
Evpanditures		
Expenditures: Current:		
Public safety: Dues	\$	2,048
	Ф	
Insurance and surety bond premiums		19,845
Legal and accounting		1,935
Maintenance and repairs		40,318
Office supplies		4,577
Pension cost		4,435
Salaries		16,392
Taxes - payroll		1,346
Utilities		11,566
Capital outlay		8,750
Total expenditures	\$	111,212
Net change in fund balance	\$	73,590
Fund balance - beginning		440,890
Fund balance - ending	\$	514,480

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET TO GOVERNMENT-WIDE STATEMENT OF NET POSITION December 31, 2023

Total fund balance - governmental fund balance sheet	\$	514,480
Amounts reported for governmental activities in statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.		166,749
Total net position of governmental activities - government-wide statement of net position	<u>\$</u>	681,229

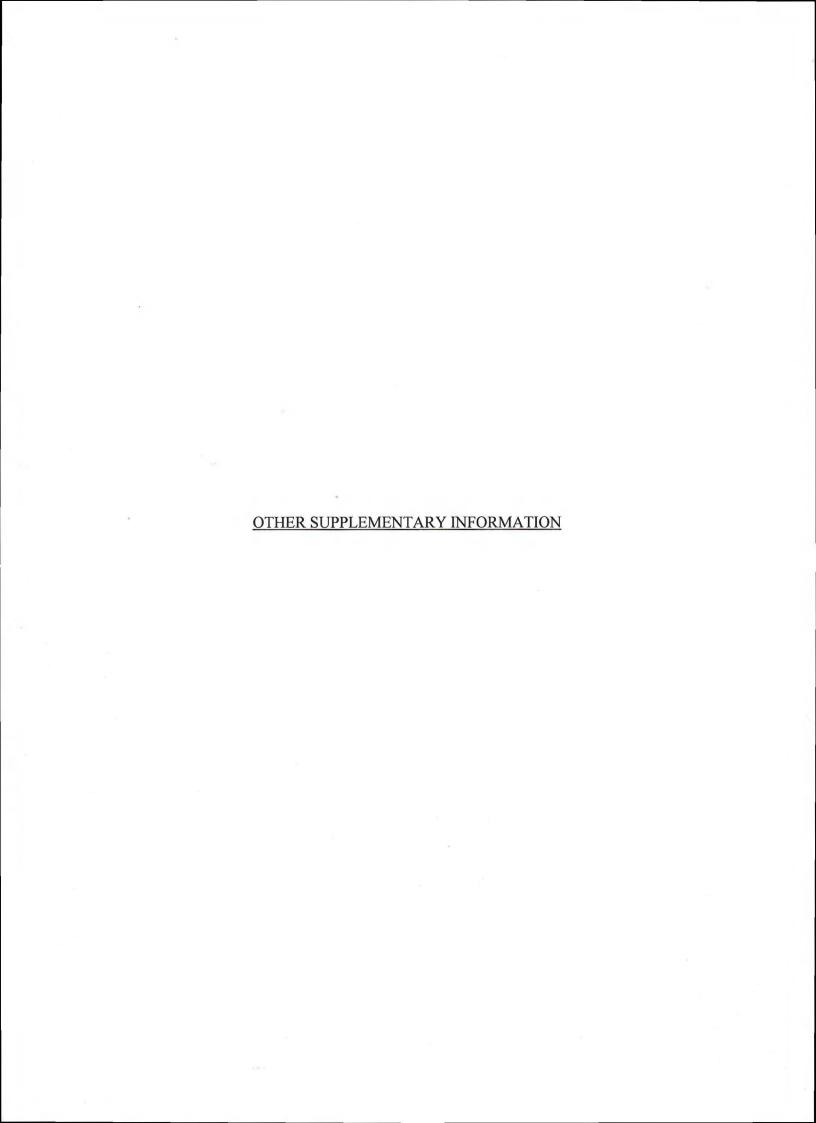
RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES December 31, 2023

Net change in fund balance - governmental fund	\$	73,590
Amounts reported for governmental activities in statement of activities are different becau		
The estimated current market value of an asset donated to the District was recorded in the statement of activities.		4,000
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$32,787) exceeded capital outlay		
(\$8,750) in the current period.	(24,037)
Changes in net position of governmental activities - government-wide statement of activities	<u>\$</u>	53,553



SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GOVERNMENTAL FUND - GENERAL FUND As of and for the Year Ended December 31, 2023

		Budgeted	Δm	ounts			Fina	iance with l Budget -
	(Driginal	Alli	Final		Actual		favorable)
Revenues:	2	Jigillai		<u>I IIIuI</u>		rictual	<u>ton</u>	iavorabic)
Ad valorem taxes	\$	140,000	\$	147,000	\$	157,948	\$	10,948
State revenue sharing	Ψ	1,000	Ψ	1,000	Ψ	996		4)
Fire insurance rebate		10,500		16,900		16,962	-	62
Interest and miscellaneous		500		8,500		8,896		396
Total revenues	\$	152,000	\$	173,400	\$	184,802		11,402
Total Tovellads	Ψ	132,000	Ψ	175,400	Ψ	104,002	Ψ	11,402
Expenditures:								
Current:								
Public safety:	*							
Dues	\$	3,000	\$	3,000	\$	2,048	\$	952
Insurance	-	21,700	4	21,700	4	19,845	4	1,855
Legal and accounting		8,000		8,000		1,935		6,065
Maintenance and repairs		65,200		41,700		40,318		1,382
Office supplies		5,500		6,172		4,577		1,595
Pension cost		4,500		4,500		4,435		65
Salaries		16,392		16,392		16,392		-
Taxes - payroll		1,400		1,400		1,346		54
Travel and training		5,000		5,000		-,		5,000
Utilities		12,500		12,500		11,566		934
Capital outlay		8,808		8,808		8,750		58
Total expenditures	\$	152,000	\$	129,172	\$	111,212	\$	17,960
Net change in fund balance	\$	-	\$	44,228	\$	73,590	\$	29,362
Fund balance - beginning	-		_		_	440,910		440,910
Fund balance - ending	\$	-	\$	44,228	\$	514,500	\$	470,272
					-			



SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD As of and for the Year Ended December 31, 2023

The District paid no compensation, benefits, or other payments to an agency head during the year ended December 31, 2023.