McNeill Street Pumping Station Preservation Society
Shreveport, Louisiana

Compiled Financial Statements – Cash Basis

As of and For the Year Ended December 31, 2025

McNeill Street Pumping Station Preservation Society
Shreveport, Louisiana

Table of Contents

	Page No.
Accountant's Compilation Report	1
Cash Basis Financial Statements:	
Statement of Assets, Liabilities, and Net Assets – Cash Basis	2
Statement of Revenues, Expenses, and Changes in Net Assets – Cash Basis	3
Schedule of Compensation, Benefits, and Other Payments to Agency Head	4
Schedule of Current Year Audit Findings for Louisiana Legislative Auditor	5

COOK & MOREHART,
Certified Public Accountants, LLC

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TELEPHONE (318) 222-5415 FAX (318) 222-5441

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA
STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
McNeill Street Pumping Station Preservation Society
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of McNeill Street Pumping Station Preservation Society (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – cash basis as of December 31, 2025, and the related statement of revenues, expenses, and changes in net assets – cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, revenues, expenses, and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information shown on page 4 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such supplementary information is the responsibility of management. The supplementary information was subjected to our compilation engagement; however, we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to McNeill Street Pumping Station Preservation Society.

Cook & Morehart

Cook & Morehart,
Certified Public Accountants, LLC
November 3, 2026

McNeill Street Pumping Station Preservation Society
Shreveport, Louisiana
Statement of Assets, Liabilities, and Net Assets - Cash Basis
December 31, 2025

Assets		
Current assets:		
Cash and investments	$	185,915
Total current assets		185,915
Other assets		842
Total assets	$	186,757
Net Assets		
Net assets:		
Without donor restriction	$	186,757
Total net assets		186,757
Total Net Assets	$	186,757

See Accountants' Compilation Report

McNeill Street Pumping Station Preservation Society
Shreveport, Louisiana
Statement of Revenues, Expenses, and Changes in Net Assets - Cash Basis
For the Year Ended December 31, 2025

	Unrestricted
Revenues and Other Support:	
Grant - State of Louisiana	$ 100,000
Other contributions	13,411
Member dues	11,564
Interest income	4,391
Other	3,692
Total revenues and other support	133,058
Expenses:	
Program services:	
Wages and payroll taxes	19,814
Occupancy	19,023
Printing, publication and postage	2,022
Improvements to station	82,832
Other	2,626
Total program services	126,317
Supporting services:	
Professional fees	125
Occupancy	1,001
Printing, publications and postage	368
Other	1,198
Total supporting services	2,692
Total expenses	129,009
Change in net assets	4,049
Net assets as of January 1, 2025	182,708
Net assets as of December 31, 2025	$ 186,757

See Accountants' Compilation Report

McNeill Street Pumping Station Preservation Society
Shreveport, Louisiana
Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2025

Agency Head: Dale E. Ward, Executive Director

There were no payments made from public funds.

See Accountants' Compilation Report

McNeill Street Pumping Station Preservation Society
Shreveport, Louisiana
Schedule of Current Year Audit Findings
For Louisiana Legislative Auditor
December 31, 2025

There was one finding in the current report for the year ended December 31, 2025, as noted below:

2025-001 – Late Filing

Criteria: Louisiana Revised Statute 24:513 requires the report of the Organization to be submitted to the Louisiana Legislative Auditor (LLA) no later than six months after the Organization's year end.

Condition: The Organization did not file its annual report for the year ended December 31, 2025, by the due date.

Cause: The Organization was unaware of the reporting requirement.

Effect: Noncompliance with the requirements of Louisiana Revised Statute 24:513.

Recommendation: We recommend that the Organization engage timely for its' reporting requirement in the future so that reports may be completed in accordance with the statutory due date.

Management's Response: The Organization will file future reports in accordance with Louisiana Revised Statute 24:513.