SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

FINANCIAL REPORT
(Compiled)

DECEMBER 31, 2025

HILL, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation
701 East Madison Avenue • Bastrop, Louisiana 71220
Telephone 318-669-3009 • E-mail cihaynes@bellsouth.net

C O N T E N T S

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, 2025, 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.

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

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.*

June 22, 2026

BASIC FINANCIAL STATEMENTS

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES - GENERAL FUND
December 31, 2025

ASSETS

Cash	$	40,536
Certificate of deposit		571,270
Ad valorem taxes receivable		184,177
Capital assets:		
Land		25,000
Other capital assets, net of depreciation		124,215
Total assets	$	945,198

DEFERRED INFLOWS OF RESOURCES

Property taxes	$	189,696

NET POSITION

Invested in capital assets	$	149,215
Unrestricted		606,287
Total net position	$	755,502
Total liabilities, deferred inflows of resources, and net position	$	945,198

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL FUND
As of and for the Year Ended December 31, 2025

Expenses:		
Governmental activities:		
Public safety:		
Depreciation	$	29,557
Dues		881
Insurance		21,191
Legal and accounting		2,430
Maintenance and repairs		26,629
Office supplies		4,282
Pension cost		5,423
Salaries		18,636
Taxes - payroll		1,425
Training		211
Utilities		9,373
Total expenses	$	120,038
General revenues:		
Ad valorem taxes	$	175,511
State revenue sharing		-
Fire insurance rebate		-
Interest and miscellaneous		19,239
Total general revenues	$	194,750
Change in net position	$	74,712
Net position - beginning		680,790
Net position - ending	$	755,502

See accountant’s compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL FUND
December 31, 2025

ASSETS	
Cash	$ 40,536
Certificates of deposit	571,270
Ad valorem taxes receivable	184,177
Total assets	$ 795,983
DEFERRED INFLOWS OF RESOURCES	
Property taxes	$ 189,696
FUND BALANCE	
Fund balance - unassigned	$ 606,287
Total deferred inflows of resources and fund balance	$ 795,983

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND - GENERAL FUND
As of and for the Year Ended December 31, 2025

Revenues:		
Ad valorem taxes	$	175,511
State revenue sharing		-
Fire insurance rebate		-
Interest and miscellaneous		19,239
Total revenues	$	194,750
Expenditures:		
Current:		
Public safety:		
Dues	$	881
Insurance		21,191
Legal and accounting		2,430
Maintenance and repairs		26,629
Office supplies		4,282
Pension cost		5,423
Salaries		18,636
Taxes - payroll		1,425
Training		211
Utilities		9,373
Capital outlay		8,476
Total expenditures	$	98,957
Net change in fund balance	$	95,793
Fund balance - beginning		510,494
Fund balance - ending	$	606,287

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2025

Total fund balance - governmental fund balance sheet	$	606,287
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.		149,215
Total net position of governmental activities - government-wide statement of net position	$	755,502

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
December 31, 2025

Net change in fund balance - governmental fund	$ 95,793
Amounts reported for governmental activities in statement of activities are different because:	
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 expense ($29,557) exceeded capital outlay ($8,476) in the current period.	(21,081)
Changes in net position of governmental activities - government-wide statement of activities	$ 74,712

See accountant's compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

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, 2025

	Budgeted Amounts			Variance with Final Budget - Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
Ad valorem taxes	$ 170,000	$ 170,000	$ 175,511	$ 5,511
State revenue sharing	1,000	1,000	-	(1,000)
Fire insurance rebate	17,000	-	-	-
Interest and miscellaneous	17,400	17,400	19,239	1,839
Total revenues	$ 205,400	$ 188,400	$ 194,750	$ 6,350
Expenditures:				
Current:				
Public safety:				
Dues	$ 1,000	$ 1,000	$ 881	$ 119
Insurance	26,500	26,500	21,191	5,309
Legal and accounting	3,200	3,200	2,430	770
Maintenance and repairs	79,500	79,500	26,629	52,871
Office supplies	6,000	6,000	4,282	1,718
Pension cost	6,200	6,200	5,423	777
Salaries	18,650	18,650	18,636	14
Taxes - payroll	1,500	1,500	1,425	75
Training	2,000	2,000	211	1,789
Utilities	12,500	12,500	9,373	3,127
Capital outlay	10,000	10,000	8,476	1,524
Total expenditures	$ 167,050	$ 167,050	$ 98,957	$ 68,093
Net change in fund balance	$ 38,350	$ 21,350	$ 95,793	$ 74,443
Fund balance - beginning	-	-	510,494	510,494
Fund balance - ending	$ 38,350	$ 21,350	$ 606,287	$ 584,937

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
As of and for the Year Ended December 31, 2025

The District paid no compensation, benefits, or other payments to an agency head during the year ended December 31, 2025.

See accountant's compilation report.