FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF ST. MARY

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2025

FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF ST. MARY

CONTENTS

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

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To the Board of Commissioners
Fire Protection District No. 1 of the Parish of St. Mary
Cypremort Point, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Fire Protection District No. 1 of the Parish of St. Mary (hereinafter "District"), a component unit of the Parish of St. Mary, 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 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 District 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.

The District has omitted the management's discussion and analysis and the budgetary comparison schedule 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 the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historic context.

The supplementary information contained in the Schedule of Per Diem Paid to Board Members and Compensation Paid to Chief Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The 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 supplementary information.

We are not independent with respect to the Fire Protection District No. 1 of the Parish of St. Mary.

Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC
WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, L.L.C.
Certified Public Accountants

June 5, 2026
Lafayette, Louisiana

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY

STATEMENT OF NET POSITION

DECEMBER 31, 2025

ASSETS

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 156,300
Investments	946,095
Ad valorem taxes receivable	51,757
Capital assets, net of accumulated depreciation	248,908
TOTAL ASSETS	$ 1,403,060

LIABILITIES AND NET POSITION

LIABILITIES	
Accounts payable	$ 3,882
NET POSITION	
Net investment in capital assets	248,908
Unrestricted	1,150,270
Total Net Position	$ 1,399,178
TOTAL LIABILITIES AND NET POSITION	$ 1,403,060

See Accountants' Compilation Report.

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2025

	Governmental Activities
PROGRAM EXPENSES	
General government	$ 73,926
Public safety - fire protection	43,542
Total Program Expenses	117,468
GENERAL REVENUES	
Ad valorem tax revenue	45,425
Investment earnings	39,925
Grant revenue	8,000
Other income	2,198
Total General Revenues	95,548
Change In Net Position	(21,920)
NET POSITION, BEGINNING OF YEAR	1,421,098
NET POSITION, END OF YEAR	$ 1,399,178

FUND FINANCIAL STATEMENTS

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY

BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2025

ASSETS

	General Fund
ASSETS	
Cash and cash equivalents	$ 156,300
Investments	946,095
Ad valorem taxes receivable	51,757
TOTAL ASSETS	$ 1,154,152

LIABILITIES AND FUND BALANCE

LIABILITIES	
Accounts payable	$ 3,882
FUND BALANCE	
Unassigned	1,150,270
TOTAL LIABILITIES AND FUND BALANCE	$ 1,154,152

(continued)

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY

BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2025

RECONCILIATION OF BALANCE SHEET TO THE STATEMENT OF NET POSITION

Total fund balance - governmental fund	$ 1,150,270
Cost of capital assets, net of accumulated depreciation	248,908
Net position	$ 1,399,178

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2025

	General Fund
REVENUES	
Ad valorem tax revenue	$ 45,425
Investment earnings	39,925
Grant Revenue	8,000
Other income	2,198
Total Revenue	95,548
EXPENDITURES	
Current	
General government	30,742
Public safety	43,542
Total Expenditures	74,284
Net Change in Fund Balance	21,264
FUND BALANCE, BEGINNING OF YEAR	1,129,006
FUND BALANCE, END OF YEAR	$ 1,150,270

(continued)

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUND YEAR ENDED DECEMBER 31, 2025

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

Net change in fund balance - governmental fund	$ 21,264
Amounts reported for governmental activities in the statement of activities are different as follows:	
Depreciation expense	(43,184)
Change in net position of governmental activities	$ (21,920)

See Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY

SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS

YEAR ENDED DECEMBER 31, 2025

BOARD MEMBER	Per Diem
Vicky Frederick	$ 210
Dawn Schouest	180
Carolyn Simon	210
Kim Simon	180
Michael Trosclair	180
	$ 960

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY
Compensation Paid to Chief Officer
For the Year Ended December 31, 2025

Act 706 of the 2014 Legislative Session amended R.S. 24:513A requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. With the exception of per diem, no other payments which would require disclosure were made to the District's chief officer. For the year ended December 31, 2025, the District's chief officer, Carolyn Simon, received $210 in per diem payments.