

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024

## TABLE OF CONTENTS

	<u>PAGE</u>
Accountant's Compilation Report	1
Statement of Assets, Liabilities, and Fund Balance – Cash Basis	2
Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis	3
<u>Other Supplementary Information</u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	4

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942 - 2019  
Harold Dupre, CPA - 1931-2019

Retired

Dwight Ledoux, CPA - 1998  
Joel Lanclous, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

The Board of Commissioners  
Fire Protection District No. Seven  
of St. Landry Parish  
Morrow, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Fire Protection District No. Seven of St. Landry Parish, a component unit of the St. Landry Parish Government, which are comprised of the Statement of Assets, Liabilities, and Fund Balance – Cash Basis, as of June 30, 2024 and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended in accordance with the cash basis of accounting, 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. We do not express an opinion, a conclusion, nor provide any 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 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 District's assets, liabilities, fund equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

#### **Other Supplementary Information**

The other supplementary information presented on page 4, although not a part of the basic financial statements is required by Louisiana Revised Statute 24:513 to supplement the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

A handwritten signature in cursive script that reads "John S. Dowling &amp; Company".

Opelousas, Louisiana  
October 16, 2024

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE – CASH BASIS  
JUNE 30, 2024

	General
<u>ASSETS</u>	
Cash and cash equivalents	\$ 181,750
<u>Total assets</u>	181,750
 <u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
<u>Total liabilities</u>	\$ -
 <u>FUND BALANCE</u>	
Unassigned	181,750
<u>Total fund balance</u>	181,750
<u>Total liabilities and fund balance</u>	181,750

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE – CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2024

	General
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 129,370
Intergovernmental	
Insurance rebate	7,821
Other revenue	
Interest earnings	1
<u>Total revenues</u>	137,192
<u>EXPENDITURES</u>	
Public safety	
Current	
Office supplies	3,491
Utilities	11,988
Insurance	24,313
Miscellaneous expense	11,891
Callout Pay	4,700
Firefighting equipment	2,046
Fuel and oil	2,232
Repairs and maintenance	34,600
Training	1,604
Legal	1,600
Debt service	
Principal	25,212
Interest	20,485
<u>Total expenditures</u>	144,162
Net change in fund balance	(6,970)
<u>FUND BALANCE</u> , beginning of year	188,720
<u>FUND BALANCE</u> , end of year	181,750

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
JUNE 30, 2024

**Agency Head Name: Robert A. Carter, Chairman**

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountant's compilation report.