

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

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 1904-1984  
 John Newton Stout, CPA  
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 Chizal S. Fontenot, CPA  
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Van L. Auld, CPA

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Harold Dupre, CPA  
 1996  
 Dwight Ledoux, CPA  
 1998  
 Joel Lanclos, Jr., CPA  
 2003  
 Russell J. Stelly, CPA  
 2005

### INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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, as of and for the year ended June 30, 2019, which collectively comprise the Fire 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.

Management has elected to omit substantially all 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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted 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 historical context.

#### **Other Supplementary Information**

The other supplementary information presented on page 8, 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.

Opelousas, Louisiana  
 September 18, 2019

FINANCIAL SECTION

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2019

GOVERNMENTAL ACTIVITIES

ASSETS

Cash and cash equivalents	\$ 40,919
Capital assets, net	419,665
<u>Total assets</u>	<u>460,584</u>

LIABILITIES

Long-term liabilities	
Due within one year	21,000
Due in more than one year	43,000
<u>Total liabilities</u>	<u>64,000</u>

NET POSITION

Net investment in capital assets	355,665
Unrestricted	40,919
<u>Total net position</u>	<u>396,584</u>

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019

<u>ACTIVITIES</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	<u>NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION GOVERNMENTAL ACTIVITIES</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>		
<u>Governmental Activities</u>					
Public safety - fire	\$ 108,093	\$ -	\$ 100,096	\$ -	\$ (7,997)
<u>Total governmental activities</u>	<u>108,093</u>	<u>-</u>	<u>100,096</u>	<u>-</u>	<u>(7,997)</u>
General revenues					
Property taxes					83,681
Intergovernmental					5,075
Interest and investment earnings					23
Miscellaneous					317
<u>Total general revenues</u>					<u>89,096</u>
Change in net position					81,099
Net position – July 1, 2018					<u>315,485</u>
Net position – June 30, 2019					<u>396,584</u>

See accountant's compilation report.

FUND FINANCIAL STATEMENTS

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2019

	<u>General</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 40,919
<u>Total assets</u>	40,919
 <u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
<u>Total liabilities</u>	\$ -
 <u>FUND BALANCE</u>	
Unassigned	40,919
<u>Total fund balance</u>	40,919
<u>Total liabilities and fund balance</u>	40,919

See accountant's compilation report.

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2019

Total fund balance for the governmental fund at June 30, 2019		\$ 40,919
Cost of capital assets at June 30, 2019	\$ 618,259	
Less: Accumulated depreciation as of June 30, 2019	<u>(198,594)</u>	419,665
Long-term liabilities, including bonds and notes payable are not due and payable in the current period and, therefore, are not reportable in the funds: Bonds payable		<u>(64,000)</u>
Net position at June 30, 2019		<u><u>396,584</u></u>

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 - GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	General
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 83,681
Intergovernmental	
Insurance rebate	5,075
Other revenue	
Grant income	100,096
Interest earnings	23
Miscellaneous	317
<u>Total revenues</u>	189,192
<u>EXPENDITURES</u>	
Public safety	
Current	
Office supplies	1,672
Utilities	6,049
Insurance	13,221
Miscellaneous expense	7,114
Firefighting equipment	5,039
Fuel and oil	1,602
Repairs and maintenance	32,456
Training	1,890
Legal	1,100
Grant expense	500
Debt service	28,331
Capital Outlay	
Machinery & equipment	109,842
<u>Total expenditures</u>	208,816
<u>Excess (deficiency) of revenues</u> <u>over (under) expenditures</u>	(19,624)
Net change in fund balance	(19,624)
<u>FUND BALANCE</u> , beginning of year	60,543
<u>FUND BALANCE</u> , end of year	40,919

FIRE PROTECTION DISTRICT NO. SEVEN  
OF ST. LANDRY PARISH  
MORROW, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2019

Total net change in fund balance for the year ended June 30, 2019 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ (19,624)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$109,842	
Depreciation expense for year ended June 30, 2019	<u>(35,313)</u>	74,529
Repayment of long-term debt (e.g., bonds, leases) principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		<u>26,194</u>
Total change in net position for the year ended June 30, 2019 per Statement of Activities		<u><u>81,099</u></u>

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

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, 2019

**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.