FIRE PROTECTION DISTRICT NO. SEVEN
OF ST. LANDRY PARISH
MORROW, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

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James L. Nicholson, Jr., CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA
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Van L. Auld, CPA

JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
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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 Lanclos, 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, 2025 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.

John S. Dowling & Co.

Opelousas, Louisiana
October 29, 2025

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FIRE PROTECTION DISTRICT NO. SEVEN
OF ST. LANDRY PARISH
MORROW, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE – CASH BASIS
JUNE 30, 2025

	General
ASSETS	
Cash and cash equivalents	$ 170,657
Total assets	170,657
LIABILITIES AND FUND EQUITY	
LIABILITIES	
Total liabilities	$ -
FUND BALANCE	
Unassigned	170,657
Total fund balance	170,657
Total liabilities and fund balance	170,657

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, 2025

	General
REVENUES	
Taxes	
Property taxes	$ 127,881
Intergovernmental	
Insurance rebate	7,982
Other revenue	
Interest earnings	26
Total revenues	135,889
EXPENDITURES	
Public safety	
Current	
Office supplies	342
Utilities	10,497
Insurance	26,707
Miscellaneous expense	15,045
Callout Pay	4,900
Firefighting equipment	16,219
Fuel and oil	3,164
Repairs and maintenance	42,232
Training	1,343
Legal	1,800
Debt service	
Principal	36,097
Interest	9,599
Total expenditures	167,945
Net change in fund balance	(32,056)
FUND BALANCE, beginning of year	202,713
FUND BALANCE, end of year	170,657

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, 2025

Agency Head Name: Robert A. Carter, Chairman

Purpose	**Amount**
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.