LONE PINE FIRE PROTECTION DISTRICT

Evangeline Parish, Louisiana

Financial Statements

Year Ended June 30, 2016

Lone Pine Fire Protection District
Evangeline Parish

June 30, 2016

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OESTRIECHER & COMPANY
(A PROFESSIONAL ACCOUNTING CORPORATION)
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Accountant's Compilation Report

To the Board of Directors
Lone Pine Fire Protection District
Lone Pine, Louisiana

Management is responsible for the accompanying general purpose financial statements of Lone Pine Fire Protection District, as of and for the year ended June 30, 2016, 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer 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 subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has elected to omit the management discussion and analysis and the statement of budget versus actual that are required 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, 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.

We are not independent with respect to Lone Pine Fire Protection District.

Oestriecher & Company
Oestriecher & Company
Certified Public Accountants
Alexandria, Louisiana

August 26, 2016

LONE PINE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUND TYPE-GENERAL FUND

BALANCE SHEET
JUNE 30, 2016

ASSETS		
Cash and cash equivalents	$	52,189
Accounts receivable		13,235
Utility deposit		350
TOTAL ASSETS	$	65,774
LIABILITIES		
Accounts payable	$	1,949
Accrued interest expense		560
Total liabilities		2,509
FUND BALANCE		
Fund balance-unassigned		63,265
TOTAL LIABILITIES AND FUND BALANCE	$	65,774

See Accountant's Compilation Report

LONE PINE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUND TYPE-GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2016

REVENUES	
Ad valorem taxes	$ 24,803
Grant income	56,949
Insurance rebate	2,078
Oil and gas royalties	9
Rent income	400
State revenue sharing	3,017
TOTAL REVENUES	87,256
EXPENDITURES	
Advertising	70
Building maintenance	1,085
Capital outlay	67,699
Debt service	7,715
Dues	355
Equipment repair	540
Fuel	162
Insurance	5,113
Miscellaneous	45
Office supplies	175
Safety supplies and expense	649
Training	133
Truck maintenance	630
Utilities	819
TOTAL EXPENDITURES	85,190
EXCESS OF REVENUES OVER EXPENDITURES	2,066
FUND BALANCE, BEGINNING OF YEAR	61,199
FUND BALANCE, END OF YEAR	$ 63,265

LONE PINE FIRE PROTECTION DISTRICT
SCHEDULE OF COMPENSATON, BENEFITS, AND OTHER PAYMENTS TO CHIEF EXECUTIVE OFFICER
YEAR ENDED JUNE 30, 2016

		Jessica Ortego
Salary	$	-
Benefits-insurance		-
Benefits-retirement		-
Benefits-other		-
Car allowance		-
Vehicle provided b government		-
Per diem		-
Reimbursements		-
Travel		-
Conference travel		-
Continuing professional education fees		-
Housing		-
Unvouchered expense		-
Special meals		-