

**Lone Pine  
Fire Protection District  
Evangeline Parish Police Jury**

**June 30, 2022**

**Lone Pine Fire Protection District  
Evangeline Parish Police Jury**

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**OESTRIECHER  
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*Beyond the Numbers*

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## **Accountant's Compilation Report**

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

Management is responsible for the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lone Pine Fire Protection District, as of and for the year ended June 30, 2022, which collectively comprise the District's basic financial statements 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 and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 6 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying schedule of compensation, benefits, and other payments to the chief executive officer on page 5 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 omitted the management's discussion and analysis that accounting principles generally accepted in the United States 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.

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

## *Oestriecher & Company*

Oestriecher & Company  
Certified Public Accountants  
Alexandria, Louisiana

December 7, 2022

**Lone Pine Fire Protection District**  
**Governmental Fund Balance Sheet and Statement of Net Position**  
**June 30, 2022**

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 102,833	\$ -	\$ 102,833
Accounts receivable	35,215	-	35,215
Land	-	1,000	1,000
Other capital assets, net of accumulated depreciation	-	96,946	96,946
Operating lease right-of-use asset net of amortization	-	242,660	242,660
<b>Total assets</b>	<b>\$ 138,048</b>	<b>340,606</b>	<b>\$ 478,654</b>
 <b>LIABILITIES</b>			
Current liabilities			
Accounts payable	\$ 404	-	\$ 404
Lease liability	-	26,304	26,304
<b>Total current liabilities</b>	<b>404</b>	<b>26,304</b>	<b>26,708</b>
Noncurrent liabilities			
Lease liability	-	181,439	181,439
<b>Total liabilities</b>	<b>404</b>	<b>207,743</b>	<b>208,147</b>
 <b>FUND BALANCE/NET POSITION</b>			
Unassigned	68,304	(68,304)	-
Restricted	69,340	(69,340)	-
<b>Total fund balance</b>	<b>137,644</b>	<b>(137,644)</b>	<b>-</b>
<b>Total liabilities and fund balance</b>	<b>\$ 138,048</b>		
 Net position:			
Net investment in capital assets		132,863	132,863
Unrestricted		68,304	68,304
Restricted		69,340	69,340
<b>Total net position</b>		<b>\$ 270,507</b>	<b>\$ 270,507</b>

See Accountant's Compilation Report

**Lone Pine Fire Protection District  
Statement of Activities  
Year Ended June 30, 2022**

Expenses:	
Public safety-fire protection:	
Amortization of right of use assets	\$ 19,284
Depreciation expense	15,667
Materials and services	<u>37,984</u>
Total program expenses	72,935
General revenues:	
Ad valorem taxes	55,393
Grants	3,411
Miscellaneous	<u>6,420</u>
Total general revenues	<u>65,224</u>
Decrease in net position	(7,711)
Net position-beginning of the year	<u>278,218</u>
Net position-end of the year	<u><u>\$ 270,507</u></u>

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**Lone Pine Fire Protection District**  
**Schedule of Compensation, Benefits, and Other Payments to**  
**Chief Executive Officer**  
**Year Ended June 30, 2022**

	<b>Jessica Ortego</b>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Board fees	180
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	1,000
Travel	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expense	-
Special meals	-

**See Accountant's Compilation Report**

**Lone Pine Fire Protection District  
Budgetary Comparison Schedule  
Year Ended June 30, 2022**

	<u>Budget</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>REVENUES</b>				
Ad valorem taxes	\$ 68,000	\$ 55,000	\$ 55,393	\$ 393
Grants	3,400	3,400	3,411	11
Insurance rebate	2,000	3,000	3,157	157
Miscellaneous	500	200	200	-
Revenue sharing	<u>3,300</u>	<u>3,000</u>	<u>3,063</u>	<u>63</u>
<b>TOTAL REVENUES</b>	77,200	64,600	65,224	624
<b>EXPENDITURES</b>				
Public safety				
Capital outlay	31,000	7,500	7,375	125
Communication assessment	1,000	1,000	1,024	(24)
Election expenses	-	2,000	2,157	(157)
Firefighter reimbursements	4,000	5,500	5,485	15
Insurance	11,000	10,300	10,302	(2)
Interest expense	9,400	9,400	9,317	83
Office and safety supplies	2,000	2,700	2,675	25
Payment on lease payable	25,292	25,292	25,292	-
Repairs	3,000	1,200	1,338	(138)
Truck fuel and maintenance	1,500	4,100	4,104	(4)
Utilities	<u>1,400</u>	<u>1,600</u>	<u>1,582</u>	<u>18</u>
<b>TOTAL EXPENDITURES</b>	<u>89,592</u>	<u>70,592</u>	<u>70,651</u>	<u>(59)</u>
<b>CHANGE IN FUND BALANCE</b>	(12,392)	(5,992)	(5,427)	683
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>143,071</u>	<u>143,071</u>	<u>143,071</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 130,679</u>	<u>\$ 137,079</u>	<u>\$ 137,644</u>	<u>\$ 683</u>

**Note A-Explanation of difference between expenditures for the general fund on a budgetary basis and General Fund on a GAAP basis.**

Actual (budgetary basis) expenditure from the budgetary comparison schedule	\$ 70,651
Adjustments:	
Amortization of right of use assets	19,284
Depreciation expense	15,667
Capital outlay	(7,375)
Payment on lease payable	<u>(25,292)</u>
Total expenditures as reposted on the statement of activities	<u>\$ 72,935</u>