

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

June 30, 2023

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

Table of Contents

	Page
Accountant’s Compilation Report.....	1
Fund Financial Statements-Governmental Fund:	
Governmental Fund Balance Sheet and Statement of Net Position	3
Statement of Activities.....	4
Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer	5
Budgetary Comparison Schedule.....	6



**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, 2023, which collectively comprise the 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 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

November 1, 2023

Lone Pine Fire Protection District
Governmental Fund Balance Sheet and Statement of Net Position
June 30, 2023

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 63,576	\$ -	\$ 63,576
Accounts receivable	47,190	-	47,190
Land	-	1,000	1,000
Other capital assets, net of accumulated depreciation	-	374,656	374,656
Total assets	\$ 110,766	375,656	\$ 486,422
 LIABILITIES			
Current liabilities			
Accounts payable	\$ 649	-	\$ 649
Notes payable	-	51,396	51,396
Total current liabilities	649	51,396	52,045
 Noncurrent liabilities			
Note payable	-	154,084	154,084
Total liabilities	649	205,480	206,129
 FUND BALANCE/NET POSITION			
Unassigned	110,117	(110,117)	-
Total fund balance	110,117	(110,117)	-
Total liabilities and fund balance	\$ 110,766		
 Net position:			
Net investment in capital assets		170,176	170,176
Unrestricted		110,117	110,117
Total net position		\$ 280,293	\$ 280,293

See Accountant's Compilation Report

**Lone Pine Fire Protection District
Statement of Activities
Year Ended June 30, 2023**

Expenses:	
Public safety-fire protection:	
Depreciation expense	\$ 36,584
Materials and services	<u>48,755</u>
Total program expenses	85,339
General revenues:	
Ad valorem taxes	87,058
Grants	1,284
Miscellaneous	<u>6,783</u>
Total general revenues	<u>95,125</u>
Increase in net position	9,786
Net position-beginning of the year	<u>270,507</u>
 Net position-end of the year	 <u><u>\$ 280,293</u></u>

See Accountant's Compilation Report

**Lone Pine Fire Protection District
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended June 30, 2023**

	Bobby Guilbeau
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Board fees	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
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, 2023**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
REVENUES				
Ad valorem taxes	\$ 72,000	\$ 87,000	\$ 87,058	\$ 58
Grants	3,400	1,300	1,284	(16)
Insurance rebate	3,100	3,000	2,790	(210)
Miscellaneous	200	200	245	45
Revenue sharing	3,000	3,800	3,747	(53)
TOTAL REVENUES	81,700	95,300	95,124	(176)
EXPENDITURES				
Public safety				
Capital outlay	3,400	1,300	-	1,300
Communication assessment	1,000	1,200	1,186	14
Insurance	10,300	16,000	15,838	162
Interest expense	10,002	10,002	10,030	(28)
Office and safety supplies	4,300	1,700	1,684	16
Payments on notes payable	72,612	72,612	72,612	-
Repairs	1,200	14,400	14,400	-
Truck fuel and maintenance	4,100	3,800	3,622	178
Utilities	1,600	2,000	1,995	5
TOTAL EXPENDITURES	108,514	123,014	121,367	1,647
CHANGE IN FUND BALANCE	(26,814)	(27,714)	(26,243)	(1,823)
FUND BALANCE, BEGINNING OF YEAR	137,644	137,644	137,644	-
FUND BALANCE, END OF YEAR	\$ 110,830	\$ 109,930	\$ 111,401	\$ (1,823)

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	\$ 121,367
Adjustments:	
Depreciation expense	36,584
Payments on notes payable	(72,612)
Total expenditures as reported on the statement of activities	\$ 85,339