

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

June 30, 2021

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

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Accountant's Compilation Report

To the Board of Directors
Lone Pine Fire Protection District
Saint 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, 2021, 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, results of operations, and cash flows. 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.

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.

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or 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.

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

Oestriecher & Company

Oestriecher & Company
Certified Public Accountants
Alexandria, Louisiana

December 30, 2021

Lone Pine Fire Protection District
Governmental Fund Balance Sheet and Statement of Net Position
June 30, 2021

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 99,813	\$ -	\$ 99,813
Accounts receivable	43,762	-	43,762
Land	-	1,000	1,000
Other capital assets, net of accumulated depreciation	-	105,238	105,238
Operating lease right-of-use asset net of amortization	-	261,944	261,944
Total assets	\$ 143,575	368,182	\$ 511,757
 LIABILITIES			
Accounts payable	\$ 504	-	\$ 504
Lease liability	-	233,035	233,035
Total liabilities	504	233,035	233,539
 FUND BALANCE/NET POSITION			
Unassigned	143,071	(143,071)	-
Total fund balance	143,071	(143,071)	-
 Total liabilities and fund balance	 \$ 143,575		
 Net position:			
Net investment in capital assets		135,147	135,147
Unrestricted		143,071	143,071
Total net position		\$ 278,218	\$ 278,218

See Accountant's Compilation Report

Lone Pine Fire Protection District
Statement of Activities
Year Ended June 30, 2021

Expenses:	
Public safety-fire protection:	
Amortization of right of use assets	\$ 19,284
Depreciation expense	15,774
Materials and services	<u>42,672</u>
Total program expenses	77,730
General revenues:	
Ad valorem taxes	101,021
Grants	3,358
Miscellaneous	<u>9,922</u>
Total general revenues	<u>114,301</u>
Increase in net position	36,571
Net position-beginning of the year	<u>241,647</u>
 Net position-end of the year	 <u>\$ 278,218</u>

**Lone Pine Fire Protection District
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended June 30, 2021**

	Jessica Ortego
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	400
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, 2021**

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Ad valorem taxes	\$ 53,000	\$ 101,000	\$ 101,021	\$ 21
Grants	-	3,400	3,358	(42)
Insurance rebate	2,000	2,000	2,037	37
Miscellaneous	400	4,500	4,825	325
Revenue sharing	<u>3,300</u>	<u>3,100</u>	<u>3,060</u>	<u>(40)</u>
TOTAL REVENUES	58,700	114,000	114,301	301
EXPENDITURES				
Public safety				
Capital outlay	-	7,500	7,450	50
Communication assessment	1,000	2,300	2,302	(2)
Election expenses	-	2,000	2,027	(27)
Firefighter reimbursements	2,300	1,500	1,464	36
Insurance	12,000	10,000	9,917	83
Interest expense	10,289	10,289	10,289	-
Office and safety supplies	1,100	2,000	2,090	(90)
Repairs	3,000	4,000	3,886	114
Truck fuel and maintenance	1,300	1,300	1,978	(678)
Utilities	<u>1,400</u>	<u>1,400</u>	<u>1,269</u>	<u>131</u>
TOTAL EXPENDITURES	<u>32,389</u>	<u>42,289</u>	<u>42,672</u>	<u>(383)</u>
CHANGE IN FUND BALANCE	26,311	71,711	71,629	684
FUND BALANCE, BEGINNING OF YEAR	<u>71,442</u>	<u>71,442</u>	<u>71,442</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 97,753</u>	<u>\$ 143,153</u>	<u>\$ 143,071</u>	<u>\$ 684</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	\$ 42,672
Adjustments:	
Amortization of right of use assets	19,284
Depreciation expense	<u>15,774</u>
Total expenditures as reposted on the statement of activities	<u>\$ 77,730</u>