

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

**June 30, 2018**

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

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# OESTRIECHER & COMPANY

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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, 2018, 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 5 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 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 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.

## *Oestriecher & Company*

Oestriecher & Company  
Certified Public Accountants  
Alexandria, Louisiana

November 14, 2018

**Lone Pine Fire Protection District  
Governmental Fund Balance Sheet and Statement of Net Position  
June 30, 2018**

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 36,037	\$ -	\$ 36,037
Accounts receivable	24,000	-	24,000
Land	-	1,000	1,000
Other capital assets, net of accumulated depreciation	-	138,240	138,240
<b>Total assets</b>	<b>\$ 60,037</b>	<b>139,240</b>	<b>\$ 199,277</b>
 <b>LIABILITIES</b>			
	\$ -	-	\$ -
 <b>FUND BALANCE/NET POSITION</b>			
Unassigned	60,037	(60,037)	-
<b>Total fund balance</b>	<b>60,037</b>	<b>(60,037)</b>	<b>-</b>
 <b>Total liabilities and fund balance</b>	 <b>\$ 60,037</b>		
 Net position:			
Net investment in capital assets		139,240	139,240
Unrestricted		60,037	60,037
<b>Total net position</b>		<b>\$ 199,277</b>	<b>\$ 199,277</b>

See Accountant's Compilation Report

**Lone Pine Fire Protection District  
Statement of Activities  
Year Ended June 30, 2018**

Expenses:	
Public safety-fire protection:	
Depreciation	\$ 15,264
Interest	1,365
Materials and services	<u>97,816</u>
Total program expenses	114,445
General revenues:	
Ad valorem taxes	65,276
Grants	18,179
Miscellaneous	<u>5,361</u>
Total general revenues	<u>88,816</u>
Decrease in net position	(25,629)
Net position-beginning of the year	<u>224,906</u>
 Net position-end of the year	 <u>\$ 199,277</u>

**Lone Pine Fire Protection District  
Schedule of Compensation, Benefits, and Other Payments to  
Chief Executive Officer  
Year Ended June 30, 2018**

	<b>Jessica Ortego</b>
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, 2018**

	<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	\$ 25,000	\$ 65,000	\$ 65,276	\$ 276
Grants	-	18,000	18,179	179
Insurance rebate	2,200	2,000	2,044	44
Miscellaneous	400	200	234	34
Revenue sharing	1,000	3,083	3,083	-
<b>TOTAL REVENUES</b>	<b>28,600</b>	<b>88,283</b>	<b>88,816</b>	<b>533</b>
<b>EXPENDITURES</b>				
Public safety				
Capital outlay	-	38,500	38,313	187
Communication assessment	300	850	844	6
Debt service	7,300	43,500	43,365	135
Dues and subscriptions	200	200	192	8
Firefighter reimbursements	-	1,900	1,873	27
Insurance	9,670	8,000	7,992	8
Postage	100	100	10	90
Repairs	3,000	2,000	2,274	(274)
Supplies	1,300	1,000	809	191
Training	1,000	200	106	94
Truck fuel and maintenance	4,000	2,200	2,090	110
Utilities	1,000	1,500	1,331	169
<b>TOTAL EXPENDITURES</b>	<b>27,870</b>	<b>99,950</b>	<b>99,199</b>	<b>751</b>
<b>CHANGE IN FUND BALANCE</b>	<b>730</b>	<b>(11,667)</b>	<b>(10,383)</b>	<b>(218)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>70,420</b>	<b>70,420</b>	<b>70,420</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 71,150</b>	<b>\$ 58,753</b>	<b>\$ 60,037</b>	<b>\$ (218)</b>