

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Component Unit Financial Statements
As of December 31, 2023 and for the Year Then Ended**

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**START-GIRARD FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Start, Louisiana**

Component Unit Financial Statements
 As of and for the Year Ended December 31, 2023
 With Supplemental Information Schedules

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KAREN M. HOLLIS, CPA
(A PROFESSIONAL ACCOUNTING CORPORATION)

Accountant's Compilation Report

To the Board of Commissioners
Start-Girard Fire Protection District
Start, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Start-Girard Fire Protection District, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 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. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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.

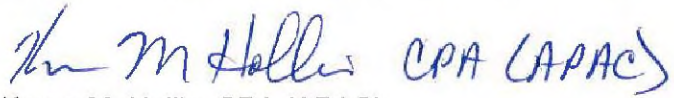
Accounting principles generally accepted in the United States of America require that the budget comparison Information, Schedule I, on page 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental 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. This information is the representation of management. This information was subject to my compilation engagement however, I have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The supplementary information contained in Schedule II is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to my compilation engagement however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Management has omitted the management's discussion and analysis information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

I am not independent with respect to Start Girard Fire Protection District.



Karen M. Hollis, CPA (APAC)
Rayville, Louisiana
May 21, 2024

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

Statement of Net Position

December 31, 2023

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$182,818
Receivables - Parcel Fees	94,897
Capital Assets:	
Non-Depreciable	11,000
Depreciable	260,437
TOTAL ASSETS	\$549,152
LIABILITIES	
Accounts Payable	\$3,205
Long Term Liabilities	
Due Within One Year	20,984
Due in More Than One Year	103,240
TOTAL LIABILITIES	\$127,429
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$147,213
Restricted for Debt Service	0
Net Position - Unrestricted	274,510
TOTAL NET POSITION	\$421,723

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Statement of Activities
For the Year Ended December 31, 2023**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$145,180</u>
GENERAL REVENUES:	
Parcel fees	105,057
State fire insurance rebate 2%	12,819
Grant and contributions	3,295
Interest earnings	161
Other revenues	<u>3,267</u>
Total general revenues	<u>124,599</u>
CHANGE IN NET POSITION	(20,581)
NET POSITION, BEGINNING	441,750
Prior Period Adjustment	<u>554</u>
NET POSITION, ENDING	<u><u>\$421,723</u></u>

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Balance Sheet, Governmental Funds
December 31, 2023**

ASSETS

Current Assets

Cash and Cash Equivalents	\$182,818
Receivables	94,897
TOTAL ASSETS	\$277,715

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts Payable	\$3,205
Total Liabilities	3,205

Fund Balances:

Unassigned	274,510
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TOTAL LIABILITIES AND FUND BALANCES	\$277,715
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**Reconciliation of the Balance Sheet of the Governmental Funds
To the Statement of Net Position:**

Fund Balance-total governmental funds	\$274,510
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:

Governmental capital assets	1,191,484	
Less accumulated depreciation	(920,047)	271,437

Liabilities, including capital leases are not due and payable in the current period and therefore are not reported in the governmental funds:

Long term liabilities	(124,224)	(124,224)
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Net assets of governmental activities	\$421,723
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**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Statement of Revenues, Expenses
and Changes in Fund Balances
Governmental Funds**

For the Year Ended December 31, 2023

OPERATING REVENUES

Parcel Fees	\$105,057
State Fire Insurance Rebate	12,819
LGAP Grant	3,295
Total Operating Revenues	<u>121,171</u>

OPERATING EXPENSES

Advertising	
Fuel	1,777
Insurance	16,268
Legal and Accounting	5,700
Licenses, Fees, and Subscriptions	0
Medical	0
Repairs and Maintenance	10,826
Small Tools & Equipment	0
Supplies	9,882
Telephone	1,508
Training and Travel	2,920
Uniforms	33,385
Utilities	6,493
Debt Principal	21,879
Debt interest	6,235
Capital Outlay	2,999
Total Operating Expenses	<u>119,872</u>

OPERATING INCOME 1,299

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	161
Other Income	3,267
Total Non-Operating Revenues (Expenses)	<u>3,428</u>

CHANGE IN FUND BALANCE 4,727

FUND BALANCES, BEGINNING 269,783

FUND BALANCES, ENDING \$274,510

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Statement of Revenues, Expenses
and Changes in Fund Balances
Governmental Funds**

**For the Year Ended December 31, 2023
(Continued)**

**Reconciliation of the Statement of Revenues, Expenses, and
Changes in Fund Balance of Governmental Fund to the
Statement of Activities:**

Net Change in Fund Balances - Total Governmental Funds	\$4,727
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Amounts Reported for Governmental Activities in the Statement of
Activities are Different Because:

Governmental Funds Report Capital Outlays as Expenses.
However, in the Statement of Activities, the Cost of Those
Assets is Depreciated Over Their Estimated Useful Lives.

Expenditures for Capital Assets	2,999	
Less Current Year Depreciation	<u>(50,186)</u>	(47,187)

Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.	0
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Payment of a Capital Lease is an Expense in the Governmental Funds, But the Repayment Reduces Liabilities in the Statement of Net Position. This is the Amount by Which Proceeds Exceeded Repayments.	21,879
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Change in Net Position of Governmental Activities.	<u>(\$20,581)</u>
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**START-GIRARD FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Start, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances-
 Budget to Actual
 General Fund
 For the Year Ended December 31, 2023**

Required Supplemental Information

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> Budgetary Basis	<u>Variance With</u> Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Cash and Cash Equivalents				
Parcel Fees	\$100,000	\$102,000	\$105,057	\$3,057
Intergovernmental revenues; State Fire Insurance Rebate	15,000	12,820	12,819	(1)
LGAP Grants	0	3,295	3,295	0
Total Revenues	<u>115,000</u>	<u>118,115</u>	<u>121,171</u>	<u>3,056</u>
EXPENDITURES				
Advertising	50	50	0	50
Fuel	2,000	2,000	1,777	223
Insurance	17,000	15,000	16,268	(1,268)
Legal and Accounting	5,750	6,000	5,700	300
Licenses, Fees and Subscriptions	0	0	0	0
Medical	0	0	0	0
Repairs and Maintenance	7,500	14,000	10,826	3,174
Small Tools and Equipment	0	0	0	0
Supplies	9,250	10,250	9,882	368
Telephone	1,600	1,600	1,508	92
Training and Travel	2,500	3,000	2,920	80
Uniforms	0	36,000	33,385	2,615
Utilities	7,500	6,500	6,493	7
Debt Principal	21,000	22,000	21,879	121
Debt Interest	7,200	6,300	6,235	65
Capital Outlay	0	3,000	2,999	1
Total Expenditures	<u>81,350</u>	<u>125,700</u>	<u>119,872</u>	<u>5,828</u>
Change in Fund Balance	33,650	(7,585)	1,299	(8,884)
<u>NON OPERATING REVENUES (EXPENSES)</u>				
Interest and Dividend Income	0	0	161	(161)
Other Income	3,267	3,267	3,267	0
Total Non-Operating Revenues (Expenses)	<u>3,267</u>	<u>3,267</u>	<u>3,428</u>	<u>(161)</u>
Change in Fund Balance	36,917	(4,318)	4,727	(9,045)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>274,510</u>	<u>274,510</u>	<u>274,510</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>311,427</u>	<u>270,192</u>	<u>279,237</u>	<u>(9,045)</u>

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Schedule of Compensation, Reimbursements, Benefits,
and Other Payments to Agency Head, Political Subdivision Head
or Chief Executive Officer
For the Year Ended December 31, 2023**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	\$0	\$582
Delbert Crow	Secretary	0	400	0
Terry Parker	Director	0	115	0

*Directors receive no compensation or benefits for their services.

**Per Diems are set annually and paid on a per emergency event and per training or meeting activity. 2023 Per Diems were \$25 per structure fires and \$5 per training or meeting activity and other emergency calls. Also \$25 paid for HazMat Awareness training and \$150 for assisting with flooding.

***Reimbursements are for supplies , parts