

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

**Component Unit Financial Statements
As of December 31, 2021 and for the Year Then Ended**

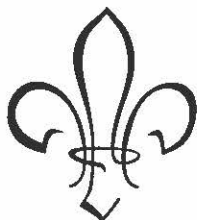
Karen M. Hollis, CPA
A Professional Accounting Corporation
827 Julia Street
PO Box 397
Rayville, LA 71269
318-728-6588 Fax 318-728-6580

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

**Component Unit Financial Statements
As of and for the Year Ended December 31, 2021
With Supplemental Information Schedules**

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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, 2021, 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 Schedules II, III, and IV are presented for purposes of additional analysis and are 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.

Tim M. Hallow, CPA (APAC)

June 26, 2022
Rayville, Louisiana

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

Statement of Net Position

December 31, 2021

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$146,533
Receivables - Parcel Fees	84,499
Capital Assets:	
Non-Depreciable	11,000
Depreciable	358,179
TOTAL ASSETS	\$600,211
LIABILITIES	
Accounts Payable	\$1,458
Long Term Liabilities	
Due Within One Year	20,984
Due in More Than One Year	146,103
TOTAL LIABILITIES	\$168,545
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt Restricted for Debt Service	\$202,091 0
Net Position - Unrestricted	229,575
TOTAL NET POSITION	\$431,666

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

**Statement of Activities
For the Year Ended December 31, 2021**

	Governmental <u>Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$141,711</u>
GENERAL REVENUES:	
Parcel fees	145,081
State fire insurance rebate 2%	8,022
Grant and contributions	15,765
Interest earnings	273
Other revenues	3,010
Total general revenues	<u>172,151</u>
CHANGE IN NET POSITION	30,440
NET POSITION, BEGINNING	401,226
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u><u>\$431,666</u></u>

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

**Balance Sheet, Governmental Funds
December 31, 2021**

ASSETS

<u>Current Assets</u>	
Cash and Cash Equivalents	\$146,533
Receivables	84,499
TOTAL ASSETS	<u>\$231,032</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities:</u>	
Accounts Payable	<u>\$1,458</u>
Total Liabilities	<u>1,458</u>
 <u>Fund Balances:</u>	
Unassigned	<u>229,574</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$231,032</u>

**Reconciliation of the Balance Sheet of the Governmental Funds
To the Statement of Net Position:**

Fund Balance-total governmental funds	\$229,574
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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	1,188,485	
Less accumulated depreciation	<u>(819,306)</u>	<u>369,179</u>

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	<u>(167,087)</u>	<u>(167,087)</u>
Net assets of governmental activities		<u>\$431,666</u>

**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, 2021

OPERATING REVENUES

Parcel Fees	\$145,081
State Fire Insurance Rebate	8,022
LGAP Grant	15,765
Total Operating Revenues	<u>168,868</u>

OPERATING EXPENSES

Advertising	22
Fuel	1,413
Insurance	14,633
Legal and Accounting	5,170
Licenses, Fees, and Subscriptions	0
Medical	0
Repairs and Maintenance	17,593
Small Tools & Equipment	0
Supplies	11,563
Telephone	1,835
Training and Travel	2,885
Uniforms	3,732
Utilities	6,203
Debt Principal	20,125
Debt interest	7,989
Capital Outlay	87,120
Total Operating Expenses	<u>180,283</u>

OPERATING INCOME (11,415)

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	273
Other Income	3,010
Total Non-Operating Revenues (Expenses)	<u>3,283</u>

CHANGE IN FUND BALANCE (8,132)

FUND BALANCES, BEGINNING 237,706

FUND BALANCES, ENDING \$229,574

**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, 2021
(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 (\$8,132)

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	87,120	
Less Current Year Depreciation	<u>(68,673)</u>	18,447

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.		20,125
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Change in Net Position of Governmental Activities.		<u>\$30,440</u>
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**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

Schedule 1

**Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget to Actual
General Fund
For the Year Ended December 31, 2021**

Required Supplemental Information

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Cash and Cash Equivalents				
Parcel Fees	\$100,000	\$140,000	\$145,081	\$5,081
Intergovernmental revenues:				
State Fire Insurance Rebate	8,100	8,075	8,022	(53)
LGAP Grants	0	15,000	15,765	765
Total Revenues	<u>108,100</u>	<u>163,075</u>	<u>168,868</u>	<u>5,793</u>
EXPENDITURES				
Advertising	100	50	22	28
Fuel	1,000	1,500	1,413	87
Insurance	17,000	17,000	14,633	2,367
Legal and Accounting	5,100	5,200	5,170	30
Licenses, Fees and Subscriptions	0	0	0	0
Medical	0	0	0	0
Repairs and Maintenance	20,000	25,000	17,593	7,407
Small Tools and Equipment	0	0	0	0
Supplies	7,500	12,325	11,563	762
Telephone	4,000	2,000	1,835	165
Training and Travel	2,500	2,500	2,885	(385)
Uniforms	0	5,000	3,732	1,268
Utilities	5,500	7,500	6,203	1,297
Debt Principal	19,302	19,302	20,125	(823)
Debt Interest	8,813	8,813	7,989	824
Capital Outlay	70,000	90,000	87,120	2,880
Total Expenditures	<u>160,815</u>	<u>196,190</u>	<u>180,283</u>	<u>15,907</u>
Change in Fund Balance	(52,715)	(33,115)	(11,415)	(21,700)
NON OPERATING REVENUES (EXPENSES)				
Interest and Dividend Income	0	0	273	(273)
Other Income	3,267	3,317	3,010	307
Total Non-Operating Revenues (Expenses)	<u>3,267</u>	<u>3,317</u>	<u>3,283</u>	<u>34</u>
Change in Fund Balance	(49,448)	(29,798)	(8,132)	(21,666)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>237,706</u>	<u>237,706</u>	<u>237,706</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>188,258</u>	<u>207,908</u>	<u>229,574</u>	<u>(21,666)</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, 2021**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	\$0	\$0
Delbert Crow	Secretary	0	400	0
Terry Parker	Director	0	140	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. 2021 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

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

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2021

Section I - Financial Statement Findings:

No findings were reported under this section.

Section II - Federal Awards Findings:

No findings were reported under this section.

Section III - Management Letter:

No management letter was issued.

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

Status of Prior Year Findings

For the Year Ended December 31, 2021

Section I - Financial Statement Findings:

This section is not applicable for this entity.

Section II - Federal Award Findings:

This section is not applicable for this entity.

Section III - Management Letter:

This section is not applicable for this entity.