

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

Component Unit Financial Statements
As of December 31, 2024 and for the Year Then Ended

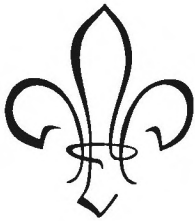
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START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 2024
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, 2024, 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, 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 budget comparison Information 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 accompanying schedule of compensation, reimbursements, benefits, and other payments agency head, political subdivision head or chief executive officer on page 10 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 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.

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

A handwritten signature in black ink that reads "Karen M. Hollis CPA (APAC)". The signature is written in a cursive, flowing style.

Karen M. Hollis, CPA (APAC)
Rayville, Louisiana
May 29, 2025

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

Statement of Net Position

December 31, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and Cash Equivalents	\$162,722
Receivables - Parcel Fees	103,399
Capital Assets:	
Non-Depreciable	11,000
Depreciable	276,968
TOTAL ASSETS	<u><u>\$554,089</u></u>
LIABILITIES	
Accounts Payable	\$17,774
Long Term Liabilities	
Due Within One Year	20,984
Due in More Than One Year	80,427
TOTAL LIABILITIES	<u><u>\$119,185</u></u>
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$186,556
Restricted for Debt Service	0
Net Position - Unrestricted	248,348
TOTAL NET POSITION	<u><u>\$434,904</u></u>

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

**Statement of Activities
For the Year Ended December 31, 2024**

	Governmental Activities
EXPENSES:	
Public Safety-fire protection	<u>\$138,848</u>
GENERAL REVENUES:	
Parcel fees	105,737
State fire insurance rebate 2%	13,041
Grant and contributions	27,087
Interest earnings	2,564
Other revenues	3,600
Total general revenues	<u>152,029</u>
CHANGE IN NET POSITION	13,181
NET POSITION, BEGINNING	421,723
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u><u>\$434,904</u></u>

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

**Balance Sheet, Governmental Funds
December 31, 2024**

ASSETS

Current Assets

Cash and Cash Equivalents	\$162,722
Receivables	103,399
TOTAL ASSETS	<u>\$266,121</u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts Payable	\$17,774
Total Liabilities	<u>17,774</u>

Fund Balances:

Unassigned	<u>248,347</u>
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TOTAL LIABILITIES AND FUND BALANCES	<u>\$266,121</u>
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**Reconciliation of the Balance Sheet of the Governmental Funds
To the Statement of Net Position:**

Fund Balance-total governmental funds	\$248,347
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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	1,205,390	
Less accumulated depreciation	<u>(917,422)</u>	<u>287,968</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>(101,411)</u>	<u>(101,411)</u>
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Net assets of governmental activities	<u>\$434,904</u>
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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, 2024

OPERATING REVENUES

Parcel Fees	\$105,737
State Fire Insurance Rebate	13,041
Ag & Forestry Grant	2,087
LGAP Grant	25,000
Total Operating Revenues	<u>145,865</u>

OPERATING EXPENSES

Advertising	0
Fuel	1,522
Insurance	17,008
Legal and Accounting	6,300
Licenses, Fees, and Subscriptions	82
Medical	0
Repairs and Maintenance	23,291
Small Tools & Equipment	0
Supplies	10,830
Telephone	1,096
Training and Travel	2,717
Uniforms	600
Utilities	6,062
Debt Principal	22,813
Debt interest	5,301
Capital Outlay	80,570
Total Operating Expenses	<u>178,192</u>

OPERATING INCOME (32,327)

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	2,564
Other Income	3,600
Total Non-Operating Revenues (Expenses)	<u>6,164</u>

CHANGE IN FUND BALANCE (26,163)

FUND BALANCES, BEGINNING 274,510

FUND BALANCES, ENDING \$248,347

**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, 2024
(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 (\$26,163)

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	80,570	
Less Current Year Depreciation	<u>(64,039)</u>	16,531

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.		22,813
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Change in Net Position of Governmental Activities.		<u>\$13,181</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, 2024**

Required Supplemental Information

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget Over (Under)</u>
Cash and Cash Equivalents				
Parcel Fees	\$102,000	\$102,000	\$105,737	\$3,737
Intergovernmental revenues;				
State Fire Insurance Rebate	13,000	13,050	13,041	(9)
LGAP Grants	0	25,000	25,000	0
AG & Forestry Grants	0	3,000	2,087	(913)
Total Revenues	<u>115,000</u>	<u>143,050</u>	<u>145,865</u>	<u>2,815</u>
EXPENDITURES				
Advertising	50	50	0	50
Fuel	2,000	1,700	1,522	178
Insurance	15,000	20,000	17,008	2,992
Legal and Accounting	6,000	6,650	6,300	350
Licenses, Fees and Subscriptions	0	100	82	18
Medical	0	0	0	0
Repairs and Maintenance	7,500	22,000	23,291	(1,291)
Small Tools and Equipment			0	0
Supplies	9,250	13,750	10,830	2,920
Telephone	1,600	1,300	1,096	204
Training and Travel	3,000	3,125	2,717	408
Uniforms	0	800	600	200
Utilities	6,500	7,200	6,062	1,138
Debt Principal	22,000	22,000	22,813	(813)
Debt Interest	6,300	6,300	5,301	999
Capital Outlay	0	70,000	80,570	(10,570)
Total Expenditures	<u>79,200</u>	<u>174,975</u>	<u>178,192</u>	<u>(3,217)</u>
Change in Fund Balance	35,800	(31,925)	(32,327)	(402)
<u>NON OPERATING REVENUES (EXPENSES)</u>				
Interest and Dividend Income	0	0	2,564	2,564
Other Income	3,267	3,300	3,600	300
Total Non-Operating Revenues (Expenses)	<u>3,267</u>	<u>3,300</u>	<u>6,164</u>	<u>2,864</u>
Change in Fund Balance	39,067	(28,625)	(26,163)	(2,462)
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>313,577</u>	<u>245,885</u>	<u>248,347</u>	<u>(2,462)</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, 2024**

Name	Office	Director	Volunteer	Reimbursements***
		Fees*	Per Diems**	
Johnny Letlow	Chairman	\$0	\$0	\$0
Delbert Crow	Secretary	0	350	0
Terry Parker	Director	0	95	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. 2024 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