

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

**Component Unit Financial Statements
As of December 31, 2020 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, 2020
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, 2020, 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.

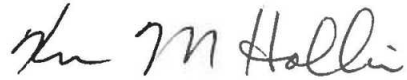
Accounting principles generally accepted in the United States of America require that the budget comparison Information, Schedule I, on page 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental 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.

A handwritten signature in cursive script that reads "Duane M. Hallie".

May 26, 2021
Rayville, Louisiana

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

Statement of Net Position

December 31, 2020

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$191,273
Receivables - Parcel Fees	49,010
Capital Assets:	
Non-Depreciable	11,000
Depreciable	339,734
TOTAL ASSETS	\$591,017
LIABILITIES	
Accounts Payable	\$2,578
Long Term Liabilities	
Due Within One Year	19,301
Due in More Than One Year	167,912
TOTAL LIABILITIES	\$189,791
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$163,251
Restricted for Debt Service	0
Net Position - Unrestricted	237,975
TOTAL NET POSITION	\$401,226

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

**Statement of Activities
For the Year Ended December 31, 2020**

	Governmental Activities
EXPENSES:	
Public Safety-fire protection	<u>\$125,017</u>
GENERAL REVENUES:	
Parcel fees	104,600
State fire insurance rebate 2%	8,074
Grant and contributions	0
Interest earnings	898
Other revenues	3,267
Total general revenues	<u>116,839</u>
CHANGE IN NET POSITION	(8,178)
NET POSITION, BEGINNING	394,706
Prior Period Adjustment	<u>14,698</u>
NET POSITION, ENDING	<u><u>\$401,226</u></u>

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

**Balance Sheet, Governmental Funds
December 31, 2020**

ASSETS

<u>Current Assets</u>	
Cash and Cash Equivalents	\$191,273
Receivables	49,010
TOTAL ASSETS	<u><u>\$240,283</u></u>

LIABILITIES AND FUND BALANCES

<u>Liabilities:</u>	
Accounts Payable	\$2,578
Total Liabilities	<u>2,578</u>

<u>Fund Balances:</u>	
Unassigned	<u>237,705</u>

TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$240,283</u></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	\$237,705
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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	1,101,365	
Less accumulated depreciation	<u>(750,631)</u>	<u>350,734</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>(187,213)</u>	<u>(187,213)</u>
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Net assets of governmental activities		<u><u>\$401,226</u></u>
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STATEMENT D

**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, 2020

OPERATING REVENUES

Parcel Fees	\$104,600
State Fire Insurance Rebate	8,074
Forestry Grant	0
Total Operating Revenues	<u>112,674</u>

OPERATING EXPENSES

Advertising	37
Fuel	1,030
Insurance	14,996
Legal and Accounting	3,300
Licenses, Fees, and Subscriptions	0
Medical	0
Repairs and Maintenance	23,278
Small Tools & Equipment	0
Supplies	10,983
Telephone	3,305
Training and Travel	1,972
Uniforms	0
Utilities	5,935
Debt Principal	19,301
Debt interest	8,812
Capital Outlay	29,622
Total Operating Expenses	<u>122,571</u>

OPERATING INCOME (9,897)

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	898
Other Income	3,267
Total Non-Operating Revenues (Expenses)	<u>4,165</u>

CHANGE IN FUND BALANCE (5,732)

FUND BALANCES, BEGINNING 243,438

FUND BALANCES, ENDING \$237,706

STATEMENT D

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, 2020
(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 (\$5,732)

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	29,622	
Less Current Year Depreciation	<u>(51,369)</u>	(21,747)

Loan proceeds provide current financial resources to
governmental funds, but issuing debt increases long-term
liabilities in the statement of net assets. 0

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. 19,301

Change in Net Position of Governmental Activities. (\$8,178)

**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, 2020**

Required Supplemental Information

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Cash and Cash Equivalents				
Parcel Fees	\$100,000	\$100,000	\$104,600	\$4,600
Intergovernmental revenues; State Fire Insurance Rebate	8,000	8,075	8,074	(1)
Forestry Grants	0	0	0	0
FEMA Grants	0	0	0	0
Total Revenues	<u>108,000</u>	<u>108,075</u>	<u>112,674</u>	<u>4,599</u>
EXPENDITURES				
Advertising	100	100	37	63
Fuel	2,000	1,100	1,030	70
Insurance	17,000	17,000	14,996	2,004
Legal and Accounting	7,300	3,500	3,300	200
Licenses, Fees and Subscriptions	100	100	0	100
Medical	0	0	0	0
Repairs and Maintenance	15,000	30,000	23,278	6,722
Small Tools and Equipment	1,000	1,000	0	1,000
Supplies	10,000	15,000	10,983	4,017
Telephone	2,000	4,000	3,305	695
Training and Travel	5,000	2,200	1,972	228
Uniforms	1,000	0	0	0
Utilities	5,000	7,500	5,935	1,565
Debt Principal	20,000	19,302	19,301	1
Debt Interest	5,000	8,813	8,812	1
Capital Outlay	20,700	35,875	29,622	6,253
Total Expenditures	<u>111,200</u>	<u>145,490</u>	<u>122,571</u>	<u>22,919</u>
Change in Fund Balance	(3,200)	(37,415)	(9,897)	(27,518)
<u>NON OPERATING REVENUES (EXPENSES)</u>				
Interest and Dividend Income	0	0	898	(898)
Other Income	3,200	3,267	3,267	0
Total Non-Operating Revenues (Expenses)	<u>3,200</u>	<u>3,267</u>	<u>4,165</u>	<u>(898)</u>
Change in Fund Balance	0	(34,148)	(5,732)	(28,416)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>243,438</u>	<u>243,438</u>	<u>243,438</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>243,438</u>	<u>209,290</u>	<u>237,706</u>	<u>(28,416)</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, 2020**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	70	26
Delbert Crow	Secretary	0	270	0
Terry Parker	Director	0	100	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. 2020 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, 2020

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, 2020

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.