

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

**Component Unit Financial Statements
As of December 31, 2022 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, 2022
 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, 2022, 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.

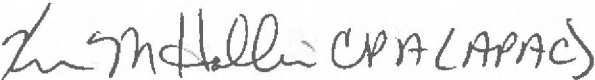
Accounting principles generally accepted in the United States of America require that the budget comparison Information, Schedule I, on page 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental 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.

Handwritten signature of Karen M. Hollis in black ink, including the text "CPA (APAC)" written in a cursive style.

Karen M. Hollis, CPA (APAC)
Rayville, Louisiana
May 17, 2023

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

Statement of Net Position

December 31, 2022

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$177,688
Receivables - Parcel Fees	94,997
Capital Assets:	
Non-Depreciable	11,000
Depreciable	307,071
TOTAL ASSETS	\$590,756
LIABILITIES	
Accounts Payable	\$2,902
Long Term Liabilities	
Due Within One Year	20,984
Due in More Than One Year	125,120
TOTAL LIABILITIES	\$149,006
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$171,967
Restricted for Debt Service	0
Net Position - Unrestricted	269,783
TOTAL NET POSITION	\$441,750

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

**Statement of Activities
For the Year Ended December 31, 2022**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$118,493</u>
GENERAL REVENUES:	
Parcel fees	104,629
State fire insurance rebate 2%	14,926
Grant and contributions	5,595
Interest earnings	160
Other revenues	3,267
Total general revenues	<u>128,577</u>
CHANGE IN NET POSITION	10,084
NET POSITION, BEGINNING	431,666
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u><u>\$441,750</u></u>

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

**Balance Sheet, Governmental Funds
December 31, 2022**

ASSETS

Current Assets

Cash and Cash Equivalents	\$177,688
Receivables	94,997
TOTAL ASSETS	<u><u>\$272,685</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts Payable	\$2,902
Total Liabilities	<u><u>2,902</u></u>

Fund Balances:

Unassigned	<u>269,783</u>
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TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$272,685</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	\$269,783
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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>(870,414)</u>	<u>318,071</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>(146,104)</u>	<u>(146,104)</u>
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Net assets of governmental activities	<u><u>\$441,750</u></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, 2022

OPERATING REVENUES

Parcel Fees	\$104,629
State Fire Insurance Rebate	14,926
LGAP Grant	5,595
Total Operating Revenues	<u>125,150</u>

OPERATING EXPENSES

Advertising	0
Fuel	2,153
Insurance	13,505
Legal and Accounting	5,450
Licenses, Fees, and Subscriptions	
Medical	
Repairs and Maintenance	7,761
Small Tools & Equipment	
Supplies	9,097
Telephone	1,414
Training and Travel	2,725
Uniforms	10,682
Utilities	7,467
Debt Principal	20,984
Debt interest	7,130
Capital Outlay	0
Total Operating Expenses	<u>88,368</u>

OPERATING INCOME 36,782

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	160
Other Income	3,267
Total Non-Operating Revenues (Expenses)	<u>3,427</u>

CHANGE IN FUND BALANCE 40,209

FUND BALANCES, BEGINNING 229,574

FUND BALANCES, ENDING \$269,783

**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, 2022
(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		\$40,209
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
<p style="margin-left: 40px;">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.</p>		
Expenditures for Capital Assets	0	
Less Current Year Depreciation	<u>(51,109)</u>	(51,109)
<p style="margin-left: 40px;">Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.</p>		
		0
<p style="margin-left: 40px;">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.</p>		
		20,984
Change in Net Position of Governmental Activities.		<u>\$10,084</u>

**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, 2022**

Required Supplemental Information

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>	<u>Variance With</u> <u>Final Budget</u> <u>Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Cash and Cash Equivalents				
Parcel Fees	\$100,000	\$100,000	\$104,629	\$4,629
Intergovernmental revenues; State Fire Insurance Rebate	8,100	15,000	14,926	(74)
LGAP Grants	0	5,600	5,595	(5)
Total Revenues	<u>108,100</u>	<u>120,600</u>	<u>125,150</u>	<u>4,550</u>
EXPENDITURES				
Advertising	100	50	0	50
Fuel	1,200	2,000	2,153	(153)
Insurance	17,000	17,000	13,505	3,495
Legal and Accounting	5,200	5,750	5,450	300
Licenses, Fees and Subscriptions	0	0	0	0
Medical	0	0	0	0
Repairs and Maintenance	20,000	7,500	7,761	(261)
Small Tools and Equipment	0	0	0	0
Supplies	7,500	10,250	9,097	1,153
Telephone	1,500	2,000	1,414	586
Training and Travel	2,500	3,000	2,725	275
Uniforms	0	11,000	10,682	318
Utilities	7,500	7,500	7,467	33
Debt Principal	19,302	21,000	20,984	16
Debt Interest	8,813	7,200	7,130	70
Capital Outlay	0	0	0	0
Total Expenditures	<u>90,615</u>	<u>94,250</u>	<u>88,368</u>	<u>5,882</u>
Change in Fund Balance	17,485	26,350	36,782	(10,432)
<u>NON OPERATING REVENUES (EXPENSES)</u>				
Interest and Dividend Income	0	0	160	(160)
Other Income	3,267	3,267	3,267	0
Total Non-Operating Revenues (Expenses)	<u>3,267</u>	<u>3,267</u>	<u>3,427</u>	<u>(160)</u>
Change in Fund Balance	20,752	29,617	40,209	(10,592)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>229,574</u>	<u>229,574</u>	<u>229,574</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>250,326</u>	<u>259,191</u>	<u>269,783</u>	<u>(10,592)</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, 2022**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	\$0	\$0
Delbert Crow	Secretary	0	355	0
Terry Parker	Director	0	150	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. 2022 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