

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

**Component Unit Financial Statements
As of December 31, 2019 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, 2019
 With Supplemental Information Schedules

CONTENTS

	Statement\Schedule	Page
Accountant's Compilation Report		2
<u>Component Unit Financial Statements</u>		
Government Wide Financial Statements:		
Statement of Net Position	A	4
Statement of Activities	B	5
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C	6
Reconciliation of the Governmental Funds Balance Sheet To the Government-Wide Financial Statement of Position	C	6
Statement of Revenues, Expenses And Changes in Fund Balance	D	7
Reconciliation of the Statement of Revenues, Expenses, And Changes in Fund Balance of Governmental Funds To the Statement of Activities	D	8
Required Supplemental Information		
Budget Comparison Schedule	1	9
<u>Other Supplemental Schedules</u>		
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer	2	10
<u>Compliance Reporting</u>		
Schedule of Findings and Questioned Costs	3	11
Schedule of Prior Year Findings	4	12

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, 2019, and related notes to the financial statements, 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.

827 Julia Street
PO Box 397
Rayville, LA 71269

Phone: 318-728-6588
Fax: 318-728-6580

Email: hollis5998@bellsouth.net

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.

Tim M. Hollis, CPA (APAC)

June 29, 2020

Rayville, Louisiana

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

Statement of Net Position

December 31, 2019

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$205,671
Receivables - Parcel Fees	38,665
Capital Assets:	
Non-Depreciable	11,000
Depreciable	346,782
TOTAL ASSETS	\$602,118
LIABILITIES	
Accounts Payable	\$898
Long Term Liabilities	
Due Within One Year	19,301
Due in More Than One Year	187,213
TOTAL LIABILITIES	\$207,412
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$151,268
Restricted for Debt Service	0
Net Position - Unrestricted	243,438
TOTAL NET POSITION	\$394,706

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

**Statement of Activities
For the Year Ended December 31, 2019**

	Governmental <u>Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$124,210</u>
GENERAL REVENUES:	
Parcel fees	98,100
State fire insurance rebate 2%	8,079
Grant and contributions	2,364
Interest earnings	603
Other revenues	3,261
Total general revenues	<u>112,407</u>
CHANGE IN NET POSITION	(11,803)
NET POSITION, BEGINNING	406,509
NET POSITION, ENDING	<u><u>\$394,706</u></u>

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

**Balance Sheet, Governmental Funds
December 31, 2019**

ASSETS

Current Assets

Cash and Cash Equivalents	\$205,671
Receivables	38,665
TOTAL ASSETS	<u>\$244,336</u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts Payable	\$898
Total Liabilities	<u>898</u>

Fund Balances:

Unassigned	243,438
------------	---------

TOTAL LIABILITIES AND FUND BALANCES	<u>\$244,336</u>
--	-------------------------

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

Fund Balance-total governmental funds	\$243,438
---------------------------------------	-----------

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	1,071,743	
Less accumulated depreciation	<u>(713,961)</u>	<u>357,782</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>(206,514)</u>	<u>(206,514)</u>
-----------------------	------------------	------------------

Net assets of governmental activities	<u>\$394,706</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, 2019

OPERATING REVENUES

Parcel Fees	\$98,100
State Fire Insurance Rebate	8,079
Forestry Grant	2,364
Total Operating Revenues	<u>108,543</u>

OPERATING EXPENSES

Fuel	1,153
Insurance	14,692
Legal and Accounting	7,300
Licenses, Fees, and Subscriptions	0
Medical	3,284
Repairs and Maintenance	2,584
Small Tools & Equipment	5,381
Supplies	7,889
Telephone	2,035
Training and Travel	1,438
Uniforms	363
Utilities	5,762
Debt Principal	18,486
Debt interest	9,628
Capital Outlay	11,302
Total Operating Expenses	<u>91,297</u>

OPERATING INCOME 17,246

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	603
Other Income	3,261
Total Non-Operating Revenues (Expenses)	<u>3,864</u>

CHANGE IN FUND BALANCE 21,110

FUND BALANCES, BEGINNING 222,328

FUND BALANCES, ENDING \$243,438

**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, 2019
(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	\$21,110
--	----------

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	11,302	
Less Current Year Depreciation	<u>(62,701)</u>	(51,399)

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.	18,486
--	--------

Change in Net Position of Governmental Activities.	<u>(\$11,803)</u>
--	-------------------

**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, 2019**

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	\$94,000	\$94,000	\$98,100	\$4,100
Intergovernmental revenues:				
State Fire Insurance Rebate	5,000	5,000	8,079	3,079
Forestry Grants	5,000	5,000	2,364	(2,636)
FEMA Grants	0	0	0	0
Total Revenues	<u>104,000</u>	<u>104,000</u>	<u>108,543</u>	<u>4,543</u>
EXPENDITURES				
Equipment Lease	0	0	0	0
Fuel	1,200	1,200	1,153	47
Insurance	15,000	15,000	14,692	308
Legal and Accounting	5,000	5,000	7,300	(2,300)
Licenses, Fees and Subscriptions	100	100	0	100
Medical	0	0	3,284	(3,284)
Repairs and Maintenance	21,200	21,200	2,584	18,616
Small Tools and Equipment	6,000	6,000	5,381	619
Supplies	18,200	18,200	7,889	10,311
Telephone	1,000	1,000	2,035	(1,035)
Training and Travel	2,000	2,000	1,438	562
Uniforms	1,000	1,000	363	637
Utilities	8,000	8,000	5,762	2,238
Debt Principal	18,500	18,500	18,486	14
Debt Interest	9,500	9,500	9,628	(128)
Capital Outlay	0	0	11,302	(11,302)
Total Expenditures	<u>106,700</u>	<u>106,700</u>	<u>91,297</u>	<u>15,403</u>
Change in Fund Balance	(2,700)	(2,700)	17,246	(19,946)
<u>NON OPERATING REVENUES (EXPENSES)</u>				
Interest and Dividend Income	0	0	603	(603)
Other Income	2,700	2,700	3,261	(561)
Total Non-Operating Revenues (Expenses)	<u>2,700</u>	<u>2,700</u>	<u>3,864</u>	<u>(1,164)</u>
Change in Fund Balance	0	0	21,110	(21,110)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>222,328</u>	<u>222,328</u>	<u>222,328</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>222,328</u>	<u>222,328</u>	<u>243,438</u>	<u>(21,110)</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, 2019**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	0	525
Delbert Crow	Secretary	0	210	452
Terry Parker	Director	0	25	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. 2019 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, training

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

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2019

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, 2019

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.