

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

Component Unit Financial Statements
As of December 31, 2016 and for the Year Then Ended

Karen M. Hollis, CPA
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
 Rayville, Louisiana**

Component Unit Financial Statements
 As of and for the Year Ended December 31, 2016
 With Supplemental Information Schedule

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KAREN M. HOLLIS, CPA

Accountant's Compilation Report

To the Board of Commissioners
Start-Girard Fire Protection District
Rayville, 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, 2016, 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.

Supplementary 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.

Required Supplementary Information

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.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America 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

827 Julia Street
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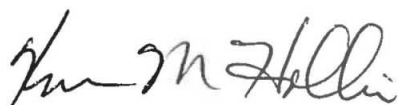
Phone: 318-728-6588

Fax: 318-728-6580

Email: hollis5998@bellsouth.net

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.

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.

A handwritten signature in cursive script, appearing to read "James M. Hill".

June 20, 2017
Rayville, Louisiana

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

Statement of Net Position

December 31, 2016

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash	\$115,834
Receivables (Net of Allowances for Uncollectibles)	55,877
Capital Assets:	
Non-Depreciable	11,000
Depreciable	221,841
TOTAL ASSETS	<u><u>\$404,552</u></u>
LIABILITIES	
Accounts Payable	\$2,108
General Obligation Bonds Payable	0
TOTAL LIABILITIES	<u><u>\$2,108</u></u>
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$232,841
Restricted for Debt Service	0
Net Position - Unrestricted	169,603
TOTAL NET POSITION	<u><u>\$402,444</u></u>

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

Statement of Activities
 For the Year Ended December 31, 2016

	Program Revenues				Net (Expenses)/ Revenue	Net (Expenses) Revenues and Change in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions		Governmental Activities	Business-type Activities	
Governmental Activities								
Public Safety	\$124,662	\$	\$20,291	\$0	\$104,371	\$104,371	\$	\$104,371
Total Governmental Activities	\$124,662	\$	\$20,291	\$0	\$104,371	\$104,371	\$	\$104,371
Total Component Unit	\$124,662	\$	\$20,291	\$0	\$104,371	\$104,371	\$	\$104,371
General Revenues:								
Parcel Fees						93,900		93,900
2% Fire Insurance Rebate						8,507		8,507
Investment earnings						519		519
Other general revenues						2,994		2,994
Transfers								0
Total general revenues and transfers						105,920		105,920
Change in Net Position						1,549		1,549
Net Position-Beginning						400,895		400,895
Net Position-Ending						\$402,444	\$	\$402,444

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

**Balance Sheet, Governmental Funds
December 31, 2016**

ASSETS

Current Assets

Cash and Cash Equivalents	\$115,834
Receivables (Net of Allowances for Uncollectibles)	55,877
TOTAL ASSETS	<u>\$171,711</u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts Payable	\$2,108
Total Liabilities	<u>2,108</u>

Fund Balances:

Reserved for Debt Service	0
Unassigned	169,603

TOTAL LIABILITIES AND FUND BALANCES	<u>\$171,711</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	\$169,603
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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	835,180	
Less accumulated depreciation	<u>(602,339)</u>	<u>232,841</u>

Liabilities, including capital leases are not due and payable in the current period and therefore are not reported in the governmental funds:

Bonds payable	<u>0</u>	<u>0</u>
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Net assets of governmental activities	<u>\$402,444</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, 2016

OPERATING REVENUES

Parcel Fees	\$93,900
Intergovernmental Revenues:	
State Fire Insurance Rebate	8,507
LGAP Grants	20,291
Total Operating Revenues	<u>122,698</u>

OPERATING EXPENSES

Equipment Lease	0
Fuel	1,008
Insurance	14,812
Legal and Accounting	10,098
Licenses, Fees, and Subscriptions	100
Repairs and Maintenance	22,237
Supplies	19,476
Telephone	1,587
Training and Travel	4,847
Utilities	6,783
Debt Principal	0
Debt interest	0
Capital Outlay	589
Total Operating Expenses	<u>81,537</u>

OPERATING INCOME 41,161

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	519
Other Income	2,995
Total Non-Operating Revenues (Expenses)	<u>3,514</u>

CHANGE IN FUND BALANCE 44,675

FUND BALANCES, BEGINNING 124,928

FUND BALANCES, ENDING \$169,603

**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 \$44,675

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	589	
Less Current Year Depreciation	<u>(43,715)</u>	<u>(43,126)</u>

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.

Bonds Payable 0 0

Change in Nets Position of Governmental Activities. \$1,549

**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, 2016**

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>		
REVENUES				
Parcel fees	\$89,000	\$89,000	\$93,900	\$4,900
Intergovernmental revenues;				
State Fire Insurance Rebate	4,600	4,600	8,507	3,907
LGAP Grants	0	0	20,291	20,291
Interest and dividend earnings	0	0	519	519
Other revenues	2,700	2,700	2,995	295
Total Revenues	<u>96,300</u>	<u>96,300</u>	<u>126,212</u>	<u>29,912</u>
EXPENDITURES				
Equipment Lease	0	0	0	0
Fuel	2,500	2,500	1,008	1,492
Insurance	16,000	16,000	14,812	1,188
Legal and Accounting	11,000	11,000	10,098	902
Licenses, Fees and Subscriptions	100	100	100	0
Repairs and Maintenance	23,000	23,000	22,237	763
Supplies	21,000	21,000	19,476	1,524
Telephone	2,000	2,000	1,587	413
Training and Travel	5,000	5,000	4,847	153
Utilities	8,000	8,000	6,783	1,217
Debt Principal	0	0	0	0
Debt Interest	0	0	0	0
Capital Outlay	7,700	7,700	589	7,111
Total Expenditures	<u>96,300</u>	<u>96,300</u>	<u>81,537</u>	<u>14,763</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	44,675	44,675
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>124,928</u>	<u>124,928</u>	<u>124,928</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>124,928</u>	<u>124,928</u>	<u>169,603</u>	<u>44,675</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, 2016**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	0	0
Delbert Crow	Secretary	0	0	0
Terry Parker	Director	0	0	0
Johnny Letlow	Fire Chief		280	354.55

*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. 2016 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 and parts for fire district.

**START - GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY**

Schedule 3

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended December 31, 2016

Ref No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
Section I - Internal Control and Compliance Material to the Financial Statements				
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				

**START - GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY**

Schedule 4

Status of Prior Year Findings

For the Year Ended December 31, 2016

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
2015-001	12/31/15	Revenues Failed to Meet Budget	Yes	Revise Budget
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				