

START-GIRARD FIRE PROTECTION DISTRICT
A Component Unit of the
Richland Parish Police Jury
START, LOUISIANA

*Component Unit Financial Statements
For the Year Ended December 31, 2018*

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

Component Unit Financial Statements
 As of and for the Year Ended December 31, 2018
 With Supplemental Information Schedules

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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, 2018
With Supplemental Information Schedules

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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

I have reviewed 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 December 31, 2018, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the District's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such 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. The information is the representation of management. I have not audited or reviewed such required supplementary information and, accordingly, I do not express an opinion, conclusion, nor provide any assurance on it.

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

Other Supplementary Information

The other supplementary information is presented for purposes of additional analysis and also is not a required part of the basic financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the other supplementary information and, accordingly, I do not express an opinion on such information.

Report on Agreed-Upon Procedures

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated August 28, 2019, on the results of the agreed-upon procedures.

David M. Hart, CPA (APAC)

West Monro, Louisiana
August 28, 2019

**REQUIRED SUPPLEMENTAL INFORMATION (PART A)
MANAGEMENT'S DISCUSSION AND ANALYSIS**

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
 Start, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Our discussion and analysis of the Start-Girard Fire Protection District (the District) financial statements provides an overview of its activities for the year ended December 31, 2018. Please read it in conjunction with the District's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector entities. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and liabilities) measure the District's financial position. Increase or decreases in the District's net position are an indicator of whether its financial position is improving or not.

The District as a Whole

For the years ended December 31, 2018 and 2017, net position changed as follows:

	2018	2017
Beginning net position	\$ 395,000	\$ 402,444
Increase (decrease) in net position	11,509	(7,444)
Ending net position	\$ 406,509	\$ 395,000

The District's Funds

The following schedule presents a summary of revenues and expenses for the years ended December 31, 2018 and 2017:

Revenues	2018	Percent of Total	2017	Percent of Total
Parcel Fees	\$ 97,400	27.58%	\$ 95,200	86.42%
State Fire Insurance Rebate	8,140	2.30%	8,924	8.10%
Grants & Miscellaneous	247,602	70.12%	6,031	5.48%
Total Revenues	\$ 353,142	100.00%	\$ 110,155	100.00%

Expenditures	2018	Percent of Total	2017	Percent of Total
Public Safety-Fire Protection	\$ 336,227	100.00%	\$ 79,319	100.00%

BUDGETARY HIGHLIGHTS

The District’s total revenues in 2018 were under the allowed 5% variance of the final budgeted revenue. Actual expenditures in 2018 were within the allowed 5% variance of the final budgeted expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2018, the District had \$1,092,363 invested in capital assets (\$409,181, net of accumulated depreciation) including machinery, equipment and vehicles.

Assets	12/31/2017	Additions	Disposals	12/31/18
Land	\$ 11,000			\$ 11,000
Vehicles	321,674	280,354	(24,400)	577,628
Buildings	179,604			179,604
Equipment	322,903	1,228		324,131
Total at Cost	835,181	281,582	(24,400)	1,092,363
Less: Accumulated Depreciation:				
Vehicles	(247,368)	(37,957)	24,400	(260,925)
Buildings	(104,533)	(4,589)		(109,122)
Equipment	(293,693)	(19,442)		(313,135)
Capital assets, net	\$ 189,587	\$ 219,594	\$ 0	\$ 409,181

Debt

A tanker truck was purchased by the District with a capital lease. The following is a summary of the capital lease:

December 31, 2017	\$ 0
Additions	225,000
December 31, 2018	<u>\$ 225,000</u>

The capital lease is for a period of 10 years with payments made annually in June.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

The District’s revenues are derived mainly from parcel fees and state fire insurance rebates and small grants. The District expects to receive approximately the same amount in grants for the coming year as was received in this year. The District must continue to monitor its limited resources to fit the needs of the citizens of Richland Parish and be aware of other funding opportunities that may present themselves.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District’s finances and to show the District’s accountability for the funds received by it. If you have any questions about this report or need additional financial information, contact: Johnny Letlow PO Box 120 Start, LA 71279.

COMPONENT UNIT FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

Statement of Net Position

December 31, 2018

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$180,441
Receivables - Parcel Fees	41,971
Capital Assets:	
Non-Depreciable	11,000
Depreciable	398,181
TOTAL ASSETS	\$631,593
LIABILITIES	
Accounts Payable	\$84
Long Term Liabilities	
Due Within One Year	18,486
Due in More Than One Year	206,514
TOTAL LIABILITIES	\$225,084
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$184,181
Restricted for Debt Service	0
Net Position - Unrestricted	222,328
TOTAL NET POSITION	\$406,509

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

**Statement of Activities
For the Year Ended December 31, 2018**

	Expenses	Program Revenues			Net (Expenses)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	
Governmental Activities					
Public Safety	\$116,633	\$	\$4,268	\$0	\$112,365
Total Governmental Activities	\$116,633	\$	\$4,268	\$0	\$112,365
Total Component Unit	<u>\$116,633</u>	<u>\$</u>	<u>\$4,268</u>	<u>\$0</u>	<u>\$112,365</u>
General Revenues:					
Parcel Fees					97,400
2% Fire Insurance Rebate					8,140
Investment earnings					364
Other general revenues					17,970
Transfers					
Total general revenues and transfers					<u>123,874</u>
Change in Net Position					<u>11,509</u>
Net Position-Beginning					395,000
Net Position-Ending					<u>\$406,509</u>

COMPONENT UNIT FINANCIAL STATEMENTS

FUND FINANCIAL STATEMENTS

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

**Balance Sheet, Governmental Funds
December 31, 2018**

ASSETS

<u>Current Assets</u>	
Cash and Cash Equivalents	\$180,441
Receivables	41,971
TOTAL ASSETS	\$222,412

LIABILITIES AND FUND BALANCES

<u>Liabilities:</u>	
Accounts Payable	\$84
Total Liabilities	84
 <u>Fund Balances:</u>	
Unassigned	222,328
TOTAL LIABILITIES AND FUND BALANCES	\$222,412

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

Fund Balance-total governmental funds	\$222,328
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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	1,092,363	
Less accumulated depreciation	(683,182)	409,181

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	(225,000)	(225,000)
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Net assets of governmental activities	\$406,509
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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, 2018

OPERATING REVENUES

Parcel Fees	\$97,400
State Fire Insurance Rebate	8,140
Forestry Grant	4,268
Total Operating Revenues	<u>109,808</u>

OPERATING EXPENSES

Fuel	1,502
Insurance	14,189
Legal and Accounting	3,950
Licenses, Fees, and Subscriptions	52
Repairs and Maintenance	13,093
Supplies	10,756
Telephone	2,183
Training and Travel	3,332
Uniforms	787
Utilities	4,801
Debt Principal	0
Debt interest	0
Capital Outlay	281,582
Total Operating Expenses	<u>336,227</u>

OPERATING INCOME (226,419)

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	364
Other Income	242,970
Total Non-Operating Revenues (Expenses)	<u>243,334</u>

CHANGE IN FUND BALANCE 16,915

FUND BALANCES, BEGINNING 205,413

FUND BALANCES, ENDING \$222,328

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, 2018 (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	\$16,915
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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	281,582	
Less Current Year Depreciation	<u>(61,988)</u>	219,594

Loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.	(225,000)
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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.

Change in Net Position of Governmental Activities.	<u><u>\$11,509</u></u>
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**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

INTRODUCTION

Start-Girard Fire Protection District (the District) was created by resolution of the Richland Parish Police Jury on March 24, 1987, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people included in the district according to boundaries set by Richland Parish Police Jury. The District is governed by a board of commissioners consisting of three members. The Commissioners are appointed by the Richland Parish Police Jury and receive no compensation. The District has no employees.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the District is considered a component unit of the Richland Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

Note 1 – Summary of Significant Accounting Policies

A. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing

of related cash flows. Parcel Fees are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Parcel fees, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund. The District has no proprietary fund.

Private-sector standards of accounting and financial reporting issued prior to December 31, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for the business-type activities and enterprise funds, subject to the same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between government enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

C. CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less

from the date of acquisition. State law and the District's investment policy allow the entity to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the District are reported at fair value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

D. RECEIVABLES AND PAYABLES

Parcel fees are levied on a calendar year basis and become delinquent on January 1 of each year. Parcel fees are \$100 per parcel of land. Delinquent parcel fees are considered fully collectible and therefore no allowance for uncollectible fees is provided.

E. CAPITAL ASSETS

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No construction occurred during the current fiscal year.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	20 - 40 Years
Vehicles	5 - 15 Years
Equipment	5 - 15 Years

F. COMPENSATED ABSENCES

The District is operated by volunteers and therefore has no policy for compensated absences.

G. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. At December 31, 2018, the District had a capital lease in the amount of \$225,000.

H. FUND EQUITY

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form-prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

Restricted Fund Balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Commissioners-the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance – This classification reflects the amounts constrained by the District's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Commissioners and management have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned Fund Balance – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources-committed, assigned and unassigned-in order as needed.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles general accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form-prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

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Restricted Fund Balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Commissioners-the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance – This classification reflects the amounts constrained by the District’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Board of Commissioners and management have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned Fund Balance – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use externally restricted resources first, then unrestricted resources-committed, assigned and unassigned-in order as needed.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles general accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Stewardship, Compliance, and Accountability

Budget Information: Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during November of each year. During December, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is then adopted during the December meeting. All annual appropriations lapse at year end. Encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted budget and no amendments for the year ended December 31, 2018.

Note 3 – Cash and Cash Equivalents

Custodial Credit Risk – deposits. The custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy to ensure there is no exposure to this risk is to require the financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Accordingly, the District had no custodial credit risk related to its deposits at December 31, 2018.

The District has cash and cash equivalents (book balances) totaling \$180,441 at December 31, 2018 as follows:

Demand Deposits	\$128,739
Certificate of Deposit	<u>51,702</u>
Total	<u>\$180,441</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance of the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2018, are secured as follows:

	Non-Interest Bearing	Time and Savings
Bank Balances	\$131,101	\$51,702
FDIC Insurance-Non-Interest Bearing	250,000	
FDIC Insurance-Time & Savings		250,000
Uninsured Amount	<u>\$ 0</u>	<u>\$ 0</u>

The accounts are managed by the District's fiscal agent and consist of securities issued or guaranteed by the US government. Investments are in accordance with LRS 33:2955(A)(1)(e) and are not required to be covered by the pledge of securities owned by the fiscal agent bank.

Note 4 – Accounts Receivable

At December 31, 2018, the District's accounts receivable consisted of the following:

Parcel Fees Receivable	<u>\$41,971</u>
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Note 5 – Property, Plant and Equipment

Capital asset activity for the year ended December 31, 2018 and 2017 is as follows:

	12/31/2017			12/31/2018
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Non-Depreciable Assets:				
Land	\$ 11,000	\$	\$	\$ 11,000
Depreciable Assets:				
Buildings & Improvements	179,604			179,604
Vehicles	321,674	280,354	(24,400)	577,628
Equipment	<u>322,903</u>	<u>1,228</u>	<u>0</u>	<u>324,131</u>
Totals at Historical Cost	835,181	281,582	(24,400)	1,092,363
Less Accumulated Depreciation for:				
Buildings & Improvements	(104,533)	(4,589)		(109,122)
Vehicles	(247,368)	(37,957)	24,400	(260,925)
Equipment	<u>(293,693)</u>	<u>(19,442)</u>	<u>0</u>	<u>(313,135)</u>
Total Accumulated Depreciation	<u>(645,594)</u>	<u>(61,988)</u>	<u>24,400</u>	<u>(683,182)</u>
CAPITAL ASSETS, NET	<u>\$ 189,587</u>	<u>\$219,594</u>	<u>\$ 0</u>	<u>\$ 409,181</u>

Depreciation expense was \$61,988 in 2018. A tanker truck, winch and hard top with doors for a Humvee were purchased during 2018. A 1985 truck was sold.

Note 7 – Debt

The following capital lease is being serviced by – Principle and Interest by the General Fund:

2016 International Tanker, Original financing of \$225,000
at 4.27% payable in 10 annual installments \$225,000

The following is a summary of debt transactions for 2018:

Payable at December 31, 2017	\$ 0
Additions	<u>225,000</u>
Payable at December 31, 2018	<u>\$225,000</u>

The annual requirements to maturity, including principle and interest, as of December 31, 2018, are as follows:

<u>Year Ending December 31</u>	<u>Vehicles</u>
2019	\$28,114
2020	28,114
2021	28,114
2022	28,114
2023	28,114

REQUIRED SUPPLEMENTAL INFORMATION (PART B)
BUDGETARY COMPARISON SCHEDULES

**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, 2018**

Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Cash and Cash Equivalents				
Parcel Fees	\$92,500	\$92,500	\$97,400	\$4,900
Intergovernmental revenues; State Fire Insurance Rebate	5,000	5,000	8,140	3,140
Forestry Grants	5,000	5,000	4,268	(732)
FEMA Grants	0	0	0	0
Total Revenues	<u>102,500</u>	<u>102,500</u>	<u>109,808</u>	<u>7,308</u>
EXPENDITURES				
Equipment Lease	500	500	0	500
Fuel	2,000	2,000	1,502	498
Insurance	16,000	16,000	14,189	1,811
Legal and Accounting	5,000	5,000	3,950	1,050
Licenses, Fees and Subscriptions	100	100	52	48
Repairs and Maintenance	33,800	33,800	13,093	20,707
Supplies	33,800	33,800	10,756	23,044
Telephone	3,000	3,000	2,183	817
Training and Travel	5,000	5,000	3,332	1,668
Uniforms	1,000	1,000	787	213
Utilities	5,000	5,000	4,801	199
Debt Principal	0	0	0	0
Debt Interest	0	0	0	0
Capital Outlay	275,000	275,000	281,582	(6,582)
Total Expenditures	<u>380,200</u>	<u>380,200</u>	<u>336,227</u>	<u>43,973</u>
Change in Fund Balance	(277,700)	(277,700)	(226,419)	(51,281)
NON OPERATING REVENUES (EXPENSES)				
Interest and Dividend Income	0	0	364	(364)
Other Income	275,000	275,000	242,970	32,030
Total Non-Operating Revenues (Expenses)	<u>275,000</u>	<u>275,000</u>	<u>243,334</u>	<u>31,666</u>
Change in Fund Balance	(2,700)	(2,700)	16,915	(19,615)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>205,414</u>	<u>205,414</u>	<u>205,414</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u><u>202,714</u></u>	<u><u>202,714</u></u>	<u><u>222,329</u></u>	<u><u>(19,615)</u></u>

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana
NOTES TO BUDGET COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during the last quarter of each year. During November or December, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is then adopted at the last meeting prior to the end of the calendar year. All annual appropriations lapse at year end. Encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted budget and no amendments for the year ended December 31, 2018.

OTHER SUPPLEMENTAL SCHEDULES

**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, 2018**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	60	194
Delbert Crow	Secretary	0	290	301
Terry Parker	Director	0	65	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. 2018 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

COMPLIANCE REPORTING

START-GIRARD FIRE PROTECTION DISTRICT
START, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

Section I - Financial Statement Findings

18-1

Condition:

During the year, the Start-Girard Fire Protection District filed its financial statements with the Legislative Auditor after the six month deadline for reporting.

Criteria:

The audit law (Louisiana Revised Statute (R.S.) 24:513 and 24:514 establish that audit, review/attestation and compilation reports are due to the Legislative Auditor no later than six months after the local auditee's fiscal year end.

Effect:

Not filing the report timely puts the entity in violation of the Louisiana Audit Law.

Recommendation:

I recommend that the Board and management have its records ready to be compiled or reviewed with enough time to get the report filed timely.

Response:

The Board and management are aware of the Audit Law violation and will follow all parts of the Louisiana law in the future.

START-GIRARD FIRE PROTECTION DISTRICT
START, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

Section I - Financial Statement Findings

No findings were reported under this section.

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the Start-Girard Fire Protection District and
the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by the Start-Girard Fire Protection District and the Louisiana Legislative Auditor (the specified parties), on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

One expenditure was made during the year for materials and supplies exceeding \$30,000, and no expenditures were made for public works exceeding \$154,450. This expenditure was made under State contract for a lease agreement to purchase a new fire truck.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided me with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided me with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. Management represented that there were no amendments to the budget during the year.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

I traced adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on November 21, 2017. Management represented that there was one amendment to the budget during the year.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All of the disbursements were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

The District does not have a policy to approve all disbursements, but the checks are signed by a board member and documentation is reviewed then.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. The District complied with this requirement.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

I scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. The District did enter into a lease agreement for the purchase of a new fire truck. The agreement was entered into under State contract.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

There are no payroll payments made. I found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The District's report was not submitted timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the District entered into one contract during the fiscal year that was subject to the public bid law, but was purchased under State contract so bids were not required.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

This is the first year the District was required to have a review. There were no prior year exceptions or recommendations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

West Monroe, Louisiana
August 28, 2019

David M. Hard, CPA (APAE)

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

August 15, 2019

David M. Hartt, CPA (APAC)
PO Box 1332
West Monroe, LA 71294

In connection with your review of our financial statements as of December 31, 2018 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of August 15, 2019

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [X] No []

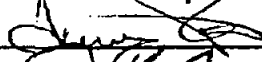


Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

	Secretary	<u>8-26-19</u>	Date
	Treasurer	<u>8-26-19</u>	Date
	President		Date