

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

**Component Unit Financial Statements
As of December 31, 2025 and for the Year Then Ended**

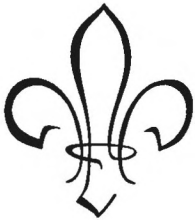
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**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Component Unit Financial Statements
As of and for the Year Ended December 31, 2025
With Supplemental Information Schedules**

CONTENTS

	Statement\Schedule	Page
Accountant's Compilation Report		2 - 3
<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



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, 2025, 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, and results of operations. 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 on page 9 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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. Such information is the responsibility of management. This information was subject to my compilation engagement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The accompanying schedule of compensation, reimbursements, benefits, and other payments agency head, political subdivision head or chief executive officer on page 10 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The information was subject to my compilation engagement. 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 that accounting principles generally accepted in the United States 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 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 cursive, followed by the text "CPA (APAC)".

Karen M. Hollis, CPA (APAC)

Rayville, Louisiana

June 2, 2026

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

Statement of Net Position

December 31, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$196,680
Receivables - Parcel Fees	104,550
Capital Assets:	
Non-Depreciable	11,000
Depreciable	219,434
TOTAL ASSETS	\$531,664
LIABILITIES	
Accounts Payable	\$3,792
Long Term Liabilities	
Due Within One Year	20,984
Due in More Than One Year	56,641
TOTAL LIABILITIES	\$81,417
NET POSITION	
Net Investment in Capital Assets, Net of Related Debt	\$152,809
Restricted for Debt Service	0
Net Position - Unrestricted	297,438
TOTAL NET POSITION	\$450,247

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

**Statement of Activities
For the Year Ended December 31, 2025**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$134,026</u>
GENERAL REVENUES:	
Parcel fees	106,939
State fire insurance rebate 2%	13,525
Grant and contributions	25,000
Interest earnings	605
Other revenues	<u>3,300</u>
Total general revenues	<u>149,369</u>
CHANGE IN NET POSITION	15,343
NET POSITION, BEGINNING	434,904
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u><u>\$450,247</u></u>

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

**Balance Sheet, Governmental Funds
 December 31, 2025**

ASSETS

Current Assets

Cash and Cash Equivalents	\$196,680
Receivables	104,550
TOTAL ASSETS	<u><u>\$301,230</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts Payable	\$3,792
Total Liabilities	<u>3,792</u>

Fund Balances:

Unassigned	<u>297,438</u>
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TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$301,230</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	\$297,438
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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	1,205,390	
Less accumulated depreciation	<u>(974,956)</u>	<u>230,434</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>(77,625)</u>	<u>(77,625)</u>
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Net assets of governmental activities	<u><u>\$450,247</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, 2025

OPERATING REVENUES

Parcel Fees	\$106,939
State Fire Insurance Rebate	13,525
Ag & Forestry Grant	0
LGAP Grant	25,000
Total Operating Revenues	<u>145,464</u>

OPERATING EXPENSES

Advertising	0
Fuel	1,369
Insurance	21,388
Legal and Accounting	6,600
Licenses, Fees, and Subscriptions	4,015
Medical	0
Repairs and Maintenance	19,382
Small Tools & Equipment	0
Supplies	8,981
Telephone	1,164
Training and Travel	1,420
Uniforms	185
Utilities	7,661
Debt Principal	23,786
Debt interest	4,327
Capital Outlay	0
Total Operating Expenses	<u>100,278</u>

OPERATING INCOME 45,186

NON OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	605
Other Income	3,300
Total Non-Operating Revenues (Expenses)	<u>3,905</u>

CHANGE IN FUND BALANCE 49,091

FUND BALANCES, BEGINNING 248,347

FUND BALANCES, ENDING \$297,438

**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, 2025
(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		\$49,091
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>(57,534)</u>	(57,534)
<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>		
		23,786
Change in Net Position of Governmental Activities.		<u>\$15,343</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, 2025**

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	\$104,100	\$104,600	\$106,939	\$2,339
Intergovernmental revenues;				
State Fire Insurance Rebate	14,000	13,525	13,525	0
LGAP Grants		25,000	25,000	0
AG & Forestry Grants	0	0	0	0
Total Revenues	<u>118,100</u>	<u>143,125</u>	<u>145,464</u>	<u>2,339</u>
EXPENDITURES				
Advertising	50	50	0	50
Fuel	2,000	1,700	1,369	331
Insurance	20,000	20,000	21,388	(1,388)
Legal and Accounting	7,000	7,000	6,600	400
Licenses, Fees and Subscriptions	50	200	4,015	(3,815)
Medical			0	0
Repairs and Maintenance	7,500	26,000	19,382	6,618
Small Tools and Equipment			0	0
Supplies	9,250	9,250	8,981	269
Telephone	1,300	1,300	1,164	136
Training and Travel	3,125	1,625	1,420	205
Uniforms	800	500	185	315
Utilities	7,200	7,800	7,661	139
Debt Principal	22,000	22,000	23,786	(1,786)
Debt Interest	6,300	6,300	4,327	1,973
Capital Outlay	0	15,500	0	15,500
Total Expenditures	<u>86,575</u>	<u>119,225</u>	<u>100,278</u>	<u>18,947</u>
Change in Fund Balance	31,525	23,900	45,186	(21,286)
<u>NON OPERATING REVENUES (EXPENSES)</u>				
Interest and Dividend Income	0	0	605	(605)
Other Income	3,267	3,300	3,300	0
Total Non-Operating Revenues (Expenses)	<u>3,267</u>	<u>3,300</u>	<u>3,905</u>	<u>(605)</u>
Change in Fund Balance	34,792	27,200	49,091	(21,891)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>248,347</u>	<u>248,347</u>	<u>248,347</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>283,139</u>	<u>275,547</u>	<u>297,438</u>	<u>(21,891)</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, 2025**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Johnny Letlow	Chairman	\$0	\$0	\$0
Delbert Crow	Secretary	0	230	17
Terry Parker	Director	0	135	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. 2025 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