

**HOLLY RIDGE FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana

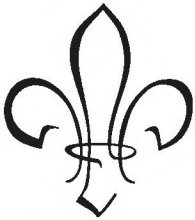
Component Unit Financial Statements  
As of December 31, 2024 and for the Year Then Ended

**HOLLY RIDGE FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana

Component Unit Financial Statements  
As of and for the Year Ended December 31, 2024  
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



**Accountant's Compilation Report**

To the Board of Commissioners  
Holly Ridge Fire Protection District  
Rayville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Holly Ridge Fire Protection District, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2024, as listed in the table of contents, which collectively comprise the District's basic financial statements 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 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 budgetary comparison information 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 accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive office 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 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 Holly Ridge Fire Protection District.

*Karen M. Hollis CPA (APAC)*

Karen M. Hollis, CPA (APAC)  
Rayville, Louisiana  
June 20, 2025

**Statement A**

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Statement of Net Position**

**December 31, 2024**

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$245,326
Receivables (net of allowances for uncollectibles)	83,900
Capital assets:	
Non-Depreciable	12,929
Depreciable	<u>333,432</u>
<b>TOTAL ASSETS</b>	<u><u>\$675,587</u></u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	\$352
Long-term liabilities:	
Due Within One Year	21,201
Due Within More Than One Year	<u>72,241</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$93,794</u></u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$252,919
Net Position - Unrestricted	328,874
<b>TOTAL NET POSITION</b>	<u><u>\$581,793</u></u>

**Statement B**

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Statement of Activities  
For the Year Ended December 31, 2024**

	<u>Governmental Activities</u>
<b>EXPENSES:</b>	
Public Safety - Fire Protection	<u>94,786</u>
<b>GENERAL REVENUES:</b>	
Parcel fees	84,694
State fire insurance rebate	15,026
Grants and contributions	0
Interest earnings	5,340
Other revenues	<u>9,012</u>
Total general revenues	<u>114,072</u>
<b>CHANGE IN NET POSITIONS</b>	19,286
<b>NET POSITION, BEGINNING</b>	<u>562,507</u>
<b>NET POSITION, ENDING</b>	<u><u>581,793</u></u>

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Balance Sheet, Governmental Funds  
December 31, 2024**

**ASSETS**

Current Assets

Cash and cash equivalents	\$245,326
Receivables (net of allowances for uncollectibles)	83,900
<b>TOTAL ASSETS</b>	<b>\$329,226</b>

**LIABILITIES AND FUND BALANCES**

Liabilities

Accounts, salaries and other payables	\$352
<b>TOTAL LIABILITIES</b>	<b>\$352</b>

Fund Balances

Unassigned	328,874
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$329,226</b>

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

Fund Balance-total governmental funds	\$328,874
---------------------------------------	-----------

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	1,207,480	
Less accumulated depreciation	(861,119)	346,361

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

Long Term Liability	(93,442)	(93,442)
---------------------	----------	----------

Net position of governmental activities	<b>\$581,793</b>
---	------------------

**STATEMENT D**

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Statement of Revenues, Expenses and  
and Changes in Fund Balances  
Governmental Funds**

**For the Year Ended December 31, 2024**

**OPERATING REVENUE**

Parcel fees	\$84,694
Intergovernmental revenues:	
Fire insurance rebate	15,026
Grant	0
Other general revenues	9,012
Total Operating Revenues	<u>108,732</u>

**OPERATING EXPENSES**

Dues and Subscriptions	255
Fuel	958
Insurance	26,769
Legal and Accounting	5,445
Legal Advertising	10
Refunds	0
Repairs and Maintenance	8,193
Supplies	6,831
Telephone & Internet	2,895
Uniforms	2,471
Utilities	1,700
Medical	0
Capital Outlay	14,425
Debt Principle	16,414
Debt Interest	4,786
Total Operating Expenses	<u>91,152</u>

<b>OPERATING INCOME</b>	<b>17,580</b>
-------------------------	---------------

**NON-OPERATING REVENUES (EXPENSES)**

Interest and Dividend Income	5,340
Total Non-Operating Revenues (Expenses)	<u>5,340</u>

<b>CHANGE IN FUND BALANCE</b>	<b>22,920</b>
-------------------------------	---------------

<b>FUND BALANCES, BEGINNING</b>	<b><u>305,954</u></b>
---------------------------------	-----------------------

<b>FUND BALANCES, ENDING</b>	<b><u><u>\$328,874</u></u></b>
------------------------------	--------------------------------



**STATEMENT D**

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Reconciliation of the Statement of Revenues, Expenses, and  
Changes in Fund Balance of Governmental Fund to the  
Statement of Activities**

**For the Year Ended December 31, 2024**

Net change in fund balances - total governmental funds \$22,920

Amounts reported for governmental activities in the statement of  
activities are different because:

Governmental funds report capital outlays as expenditures.  
However, in the statement of activities, the cost of those  
assets is depreciated over their estimated useful lives.

Expenditures for capital assets	14,426	
Less current year depreciation	<u>(34,474)</u>	<u>(20,048)</u>

Payment of a capital lease is an expenditure in the  
governmental funds, but the repayment reduces  
liabilities in the statement of net position. This is the amount by  
which proceeds exceeded repayments.

Loan, bond and lease proceeds	0	
Principle payments	<u>16,414</u>	<u>16,414</u>

Change in net position of governmental activities.		<u><u>\$19,286</u></u>
--	--	------------------------

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances-  
Budget to Actual  
General Fund  
For the Year Ended December 31, 2024**

*Required Supplemental Information*

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	Budgetary Basis	final budget Over (Under)
<b>REVENUES</b>				
Parcel fees	\$95,000	\$86,000	\$84,694	(\$1,306)
Intergovernmental revenues;				
Fire insurance rebates	15,000	15,000	15,026	26
Grants	0	3,300	0	(3,300)
Other general revenues	0	0	0	0
Other revenues	1,000	10,000	9,012	(988)
Interest and dividend earnings	500	5,000	5,340	340
Total Revenues	<u>111,500</u>	<u>119,300</u>	<u>114,072</u>	<u>(5,228)</u>
<b>EXPENDITURES</b>				
Dues and Subscriptions	400	400	255	145
Fuel	3,500	2,000	958	1,042
Insurance	26,000	27,000	26,769	231
Legal and Accounting	5,400	5,500	5,445	55
Legal Advertising	200	100	10	90
Refunds	0	0	0	0
Repairs and Maintenance	12,000	9,000	8,193	807
Supplies	7,500	7,000	6,831	169
Telephone & Internet	2,800	3,000	2,895	105
Uniforms	0	3,000	2,471	529
Utilities	2,500	2,200	1,700	500
Medical	0	0	0	0
Capital Outlay	0	15,000	14,425	575
Debt Principle	15,800	16,500	16,414	86
Debt Interest	5,500	4,800	4,786	14
Total Expenditures	<u>81,600</u>	<u>95,500</u>	<u>91,152</u>	<u>4,348</u>
<b>Net Change in Fund Balance</b>	<b>29,900</b>	<b>23,800</b>	<b>22,920</b>	<b>(880)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>305,954</b>	<b>305,954</b>	<b>305,954</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>335,854</b>	<b>329,754</b>	<b>328,874</b>	<b>(880)</b>

**HOLLY RIDGE FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, 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, 2024**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements***</u>
Bendel Clack	Chairman	0		
Lannie Thompson	Sec\Treas	0		
Gary Branch	Director	0		
Nathan Adcox	Director	0		
Brian Adcox	Director	0		
Dustin Simmons	Director	0		
Mitchell Stokes	Director	0		
Ricky Goodman	Fire Chief	0		

\*Directors receive no compensation or benefits for their services.

\*\*No one receives Per Diems as of 12/31/24