

**HOSPITAL SERVICE DISTRICT NO. 1C  
OF THE PARISH OF RICHLAND**  
Richland Parish Police Jury  
STATE OF LOUISIANA  
Mangham, Louisiana

Component Unit Financial Statements  
(Without Notes)

For the Year Ending December 31, 2025

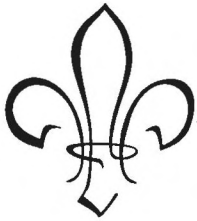
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HOSPITAL SERVICE DISTRICT NO. 1C  
OF THE PARISH OF RICHLAND  
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Component Unit Financial Statements  
(Without Notes)  
As of and for the Year Ended December 31, 2025  
With Supplemental Information Schedule

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**KAREN M. HOLLIS, CPA**  
**(A PROFESSIONAL ACCOUNTING CORPORATION)**

To the Board of Commissioners  
Hospital Service District No. 1C  
Mangham, Louisiana

Management is responsible for the accompanying financial statements of the business-type activities of Hospital Service District No. 1C, 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 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.

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement; but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

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, these financial statements are not designed for those who are not informed about such matters.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

*Karen M. Hollis, CPA (APAC)*

March 30, 2026  
Rayville, Louisiana

STATEMENT A

HOSPITAL SERVICE DISTRICT NO. 1C  
OF THE PARISH OF RICHLAND  
Richland Parish Police Jury  
STATE OF LOUISIANA

Mangham, Louisiana

Statement of Net Position

December 31, 2025

<b>ASSETS</b>	
Cash and cash equivalents	\$81,691
Accounts receivable	0
Capital assets (net)	<u>9,643</u>
<b>TOTAL ASSETS</b>	<u><u>\$91,334</u></u>
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	0
Lease Payable	0
Other liabilities	0
Loans payable	0
Bonds payable	<u>0</u>
<b>TOTAL LIABILITIES</b>	<u>0</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	9,643
Restricted for:	
Capital projects	0
Debt service	0
Other purposes	0
Unrestricted	<u>81,691</u>
<b>TOTAL NET POSITION</b>	<u><u>\$91,334</u></u>

See the accountant's report.

**STATEMENT B**

**HOSPITAL SERVICE DISTRICT NO. 1C  
OF THE PARISH OF RICHLAND  
Richland Parish Police Jury  
STATE OF LOUISIANA**

**Statement of Revenues, Expenses and Changes in Net Position**

**For the Year Ended December 31, 2025**

<b>Revenues:</b>	
Rental	\$11,400
Other services	0
Total Operating Revenues	<u>11,400</u>
<b>Operating Expenses</b>	
Insurance	4,736
Repairs	4,617
Other operating	675
Depreciation	1,394
Total Operating Expenses	<u>11,422</u>
<b>Operating Income</b>	<u>(22)</u>
<b>Nonoperating Revenues (Expenses)</b>	
Interest earnings	1,663
Gain\Loss on equipment	0
Total Nonoperating Revenues (Expenses)	<u>1,663</u>
<b>Change in Net Position</b>	1,641
Total Net Position-Beginning	<u>89,693</u>
Total Net Position-Ending	<u><u>\$91,334</u></u>

See the accountant's report.

**HOSPITAL SERVICE DISTRICT NO. 1C  
OF THE PARISH OF RICHLAND  
Richland Parish Police Jury  
STATE OF LOUISIANA**

**Statement of Cash Flows**

**For the Year Ended December 31, 2025**

**Cash Flows From Operating Activities**

Receipts from customers and users	\$11,400
Payments to suppliers	(10,028)
Net Cash Provided by Operating Activities	<u>1,372</u>

**Cash Flows From NonCapital Financing Activities**

Net Cash Provided (used) by Noncapital Financing Activities	<u>0</u>
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**Cash Flows From Capital and Related Financing Activities**

Gain\Loss on Equipment	0
Capital contributions	0
Purchases of capital assets	0
Payments on capital lease	0
Net Cash Provided (used) by Capital and Related Financing Activities	<u>0</u>

**Cash Flows From Investing Activities**

Interest and dividends received	1,663
Other Income	0
Net Cash Provided (used) by Investing Activities	<u>1,663</u>

Net Increase in Cash and Cash Equivalents	3,035
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Cash and Cash Equivalents, Beginning of Year	<u>78,656</u>
Cash and Cash Equivalents, End of Year	<u><u>\$81,691</u></u>

**Reconciliation of Operating Income to Net Cash Provided (used)  
by Operating Activities**

Operating income	(\$22)
Depreciation expense	1,394
(Increase) decrease in accounts receivable	0
Increase (decrease) in accounts payable	0
Total Adjustments	<u>1,394</u>

Net Cash Provided by Operating Activities	<u><u>\$1,372</u></u>
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See the accountant's report.

**HOSPITAL SERVICE DISTRICT NO. 1C  
OF THE PARISH OF RICHLAND  
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STATE OF LOUISIANA**

**Schedule of Compensation, Benefits, and Other  
Payments to Agency Head, or Chief Executive Officer  
For the Year Ended December 31, 2025**

<u>NAME</u>	Office	Director Fees*	Reimbursements**
Taylor Hipp	Director	0	0
Jerry Gandy	Director	0	0
William Nash	Director	0	0
Jamey Jones	Chairman	0	0

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

\*\*No reimbursements were made for 2025



### Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Richland Parish Hospital Serv Dist 1C

Address: PO BOX 970, WINNSBORO, LA 71295

Telephone: 318-334-4844

Email: jjones@bankonwsb.com

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

#### AFFIDAVIT

Personally came and appeared before the undersigned authority, Jamey Jones (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Richland Parish Hospital Serv Dist 1C (entity's name) as of 2025 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: none

Complete if Applicable: In addition, Jamey Jones (officer's name), who duly sworn, deposes, and says that Richland Parish Hosp Serv Dist 1C (entity's name) received \$75,000 or less in revenues and other sources for the year ended 2025 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Jamey Jones  
OFFICER'S SIGNATURE

Chairman  
OFFICER'S TITLE

Sworn to and subscribed before me, this 21<sup>st</sup> day of January, 2026

Janice W. Holloway  
NOTARY PUBLIC SIGNATURE

