

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

**Component Unit Financial Statements
As of December 31, 2021 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, 2021
With Supplemental Information Schedules**

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

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, 2021, 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 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary 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 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. 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 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.

A handwritten signature in blue ink that reads "Karen M. Hollis CPA (APAC)". The signature is written in a cursive style.

Karen M. Hollis, CPA (APAC)
Rayville, Louisiana
May 26, 2022

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

Statement of Net Position

December 31, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$211,493
Receivables (net of allowances for uncollectibles)	66,599
Capital assets:	
Non-Depreciable	12,929
Depreciable	<u>420,368</u>
TOTAL ASSETS	<u><u>\$711,389</u></u>
LIABILITIES	
Accounts, salaries and other payables	\$865
Long-term liabilities:	
Due Within One Year	21,201
Due Within More Than One Year	<u>119,456</u>
TOTAL LIABILITIES	<u><u>\$141,522</u></u>
NET POSITION	
Net Investment in Capital Assets	\$291,775
Net Position - Unrestricted	278,092
TOTAL NET POSITION	<u><u>\$569,867</u></u>

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

**Statement of Activities
 For the Year Ended December 31, 2021**

	Governmental Activities
EXPENSES:	
Public Safety - Fire Protection	111,825
GENERAL REVENUES:	
Parcel fees	89,383
State fire insurance rebate	9,197
Grants and contributions	16,399
Interest earnings	1,188
Other revenues	18,699
Total general revenues	134,866
CHANGE IN NET POSITIONS	23,041
NET POSITION, BEGINNING	546,826
NET POSITION, ENDING	569,867

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

**Balance Sheet, Governmental Funds
December 31, 2021**

ASSETS

Current Assets

Cash and cash equivalents	\$211,493
Receivables (net of allowances for uncollectibles)	66,599
TOTAL ASSETS	<u><u>\$278,092</u></u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts, salaries and other payables	\$865
TOTAL LIABILITIES	<u><u>\$865</u></u>

Fund Balances

Unassigned	277,227
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TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$278,092</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	\$277,227
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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	1,193,054
Less accumulated depreciation	<u>(759,757)</u> 433,297

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	<u>(140,657)</u> (140,657)
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Net position of governmental activities	<u><u>\$569,867</u></u>
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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, 2021

OPERATING REVENUE

Parcel fees	\$89,383
Intergovernmental revenues:	
Fire insurance rebate	9,197
Grant	16,399
Other general revenues	18,699
Total Operating Revenues	133,678

OPERATING EXPENSES

Dues and Subscriptions	397
Fuel	617
Insurance	22,893
Legal and Accounting	10,319
Refunds	0
Repairs and Maintenance	19,850
Supplies	8,183
Telephone & Internet	2,685
Uniforms	2,700
Utilities	2,474
Capital Outlay	19,907
Debt Principle	14,443
Debt Interest	6,758
Total Operating Expenses	111,226

OPERATING INCOME 22,452

NON-OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	1,188
Total Non-Operating Revenues (Expenses)	1,188

CHANGE IN FUND BALANCE 23,640

FUND BALANCES, BEGINNING 253,587

FUND BALANCES, ENDING \$277,227

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, 2021

Net change in fund balances - total governmental funds \$23,640

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	19,907	
Less current year depreciation	<u>(34,949)</u>	<u>(15,042)</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>14,443</u>	<u>14,443</u>

Change in net position of governmental activities. \$23,041

**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, 2021**

Required Supplemental Information

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with final budget Over (Under)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Parcel fees	\$95,000	\$95,000	\$89,383	(\$5,617)
Intergovernmental revenues;				
Fire insurance rebates	9,300	9,300	9,197	(103)
Grants	0	0	16,399	16,399
Other general revenues	0	0	0	0
Other revenues	0	9,900	18,699	8,799
Interest and dividend earnings	500	500	1,188	688
Total Revenues	<u>104,800</u>	<u>114,700</u>	<u>134,866</u>	<u>20,166</u>
EXPENDITURES				
Dues and Subscriptions	500	530	397	133
Fuel	1,000	750	617	133
Insurance	27,000	25,000	22,893	2,107
Legal and Accounting	5,200	13,100	10,319	2,781
Refunds	0	0	0	0
Repairs and Maintenance	7,500	20,000	19,850	150
Supplies	6,700	7,000	8,183	(1,183)
Telephone	3,100	3,100	2,685	415
Uniforms	0	0	2,700	(2,700)
Utilities	1,700	2,500	2,474	26
Capital Outlay	0	21,000	19,907	1,093
Debt Principle	14,000	14,443	14,443	0
Debt Interest	7,400	6,758	6,758	0
Total Expenditures	<u>74,100</u>	<u>114,181</u>	<u>111,226</u>	<u>2,955</u>
Net Change in Fund Balance	30,700	519	23,640	23,121
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>253,587</u>	<u>253,587</u>	<u>253,587</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>284,287</u>	<u>254,106</u>	<u>277,227</u>	<u>23,121</u>

**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, 2021**

<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		140
Nathan Adcox	Director	0		
Brian Adcox	Director	0		
Dustin Simmons	Director	0		
Mitchell Stokes	Director	0		
Ricky Goodman	Fire Chief			573

*Directors receive no compensation or benefits for their services.

**No one receives Per Diems as of 12/31/21

***Reimbursements were for supplies and parts for trucks and fuel for trucks.