

**Hodge Fire Protection District**  
A Component Unit of the Jackson Parish Police Jury  
Hodge, Louisiana

Annual Financial Statements  
and Accountant's Compilation Report

As of and For the Year Ended  
August 31, 2025  
with Supplemental Information Schedules

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Hodge Fire Protection District  
Hodge, Louisiana

Annual Financial Statements  
As of and for the year ended August 31, 2025

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**Accountant's Compilation Report**

Hodge Fire Protection District  
Hodge, Louisiana

Management is responsible for the accompanying financial statements of the General Fund of the Hodge Fire Protection District, a component unit of the Jackson Parish Police Jury, which comprise the balance sheet as of August 31, 2025, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we 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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has elected to omit the management's discussion and analysis that accounting principles generally accepted in the United States of America 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, 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 our compilation agreement, however, we 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.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head, as listed in the table of contents, to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana state law which 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 was not audited, reviewed, or compiled by us, and we do not express an opinion or provide any assurance on it.

We are not independent with respect to the Hodge Fire Protection District.

*Kenneth D. Folden & Co., CPAs, LLC*

Jonesboro, Louisiana  
February 24, 2026

# **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

Hodge Fire Protection District  
Hodge, Louisiana

Statement of Net Position  
As of August 31, 2025

	Governmental Activities
<b>Assets</b>	
Cash and equivalents	\$ 37,254
Accounts receivable	88,255
Capital assets (net of accumulated depreciation)	<u>84,997</u>
<b>Total Assets</b>	<u>210,506</u>
<b>Liabilities</b>	
Accounts payable	<u>235</u>
<b>Total Liabilities</b>	<u>235</u>
<b>Deferred Inflows of Resources</b>	
<b>Net Position</b>	
Net investment in capital assets	84,997
Unrestricted	<u>125,273</u>
<b>Total Net Position</b>	<u><u>\$ 210,270</u></u>

See accountant's compilation report.

Hodge Fire Protection District  
Hodge, Louisiana

Statement of Activities  
For the Year Ended August 31, 2025

	Major Funds			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Functions/Programs</u>					
Primary government					
Governmental activities					
Fire	\$ 85,388	\$ 51,336	\$ 5,000	\$ -	(29,052)
Total governmental activities	<u>\$ 85,388</u>	<u>\$ 51,336</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>(29,052)</u>
General Revenues					
Intergovernmental					13,164
Investment earnings					23
Other revenue					<u>2,086</u>
Total general revenues and transfers					<u>15,273</u>
Change in net position					(13,779)
Prior period adjustment - donation of equipment					10,000
Net position - August 31, 2024					<u>214,050</u>
Net position - August 31, 2025					<u>\$ 210,271</u>

See accountant's compilation report.

# **FUND FINANCIAL STATEMENTS**

Hodge Fire Protection District  
Hodge, Louisiana

Balance Sheet - Governmental Funds  
As of August 31, 2025

	Governmental Funds	
<b>Assets</b>		
Cash and equivalents	\$	37,254
Accounts receivable		88,255
<b>Total Assets</b>	<b>\$</b>	<b>125,509</b>
<b>Liabilities and Fund Balances</b>		
Liabilities:		
Accounts payable	\$	235
<b>Total Liabilities</b>		<b>235</b>
Fund balances:		
Unassigned, reported in:		
General revenue fund		125,273
<b>Total Fund Balances</b>		<b>125,273</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$</b>	<b>125,508</b>

See accountant's compilation report.

Hodge Fire Protection District  
Hodge, Louisiana

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
As of August 31, 2025

Total Fund Balances at August 31, 2025 - Governmental Funds (Statement C)	\$	125,273
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Total Net Position reported for governmental activities in the Statement of Net Position (Statement A) are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds, net of depreciation.		<u>84,997</u>
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Net Position at August 31, 2025	\$	<u><u>210,270</u></u>
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Hodge Fire Protection District  
Hodge, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
For the Year Ended August 31, 2025

	Governmental Funds
<b>Revenues</b>	
Operating grant	5,000
Intergovernmental	13,164
Charges for services	51,336
<b>Total revenues</b>	69,500
<b>Expenditures</b>	
Current:	
Public safety	
Personnel services	3,600
Supplies	7,800
Utilities	6,753
Repairs and maintenance	3,939
Miscellaneous	3,109
Insurance	15,146
Legal and accounting	9,905
Office	15,647
Capital outlay	5,000
<b>Total expenditures</b>	70,899
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(1,399)
<b>Other financing sources (uses)</b>	
Interest earnings	23
Miscellaneous	2,086
<b>Total other financing sources (uses)</b>	2,109
<b>Net changes in fund balances</b>	710
<b>Fund balances - August 31, 2024</b>	124,562
<b>Fund balances - August 31, 2025</b>	\$ 125,272

See accountant's compilation report.

Hodge Fire Protection District  
Hodge, Louisiana

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Funds Balances to the Statement of Activities  
For the Year Ended August 31, 2025

Total net change in Fund Balances - Governmental Funds (Statement E)	\$	711
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay differs from depreciation for the period.

Depreciation		(19,491)
Capital outlay		<u>5,000</u>
Change in net position of governmental activities (Statement B)	\$	<u><u>(13,780)</u></u>

See accountant's compilation report.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

Hodge Fire Protection District  
Hodge, Louisiana

Budgetary Comparison Schedule - General Fund  
For the Year Ended August 31, 2025

	Budget - Original	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions	-	5,000	5,000
Intergovernmental	12,000	13,164	1,164
Charges for services	51,250	51,336	86
<b>Total revenues</b>	<u>63,250</u>	<u>69,500</u>	<u>6,250</u>
<b>Expenditures</b>			
Current:			
Public safety			
Personnel services	3,600	3,600	-
Supplies	4,500	7,800	(3,300)
Utilities	6,700	6,753	(53)
Repairs and maintenance	6,000	3,939	2,061
Contractual services	1,000	-	1,000
Miscellaneous	3,300	3,109	191
Insurance	15,000	15,146	(146)
Legal and accounting	6,000	9,905	(3,905)
Office	11,100	15,647	(4,547)
Capital outlay	5,000	5,000	-
<b>Total expenditures</b>	<u>62,200</u>	<u>70,899</u>	<u>(8,699)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,050</u>	<u>(1,399)</u>	<u>(2,449)</u>
<b>Other financing sources (uses)</b>			
Interest earnings	10	23	13
Miscellaneous	-	2,086	2,086
<b>Total other financing sources (uses)</b>	<u>10</u>	<u>2,109</u>	<u>2,099</u>
<b>Net changes in fund balances</b>	1,060	710	(350)
<b>Fund balances - August 31, 2024</b>	<u>124,562</u>	<u>124,562</u>	<u>-</u>
<b>Fund balances - August 31, 2025</b>	<u>\$ 125,622</u>	<u>\$ 125,272</u>	<u>\$ (350)</u>

See accountant's compilation report.

# **SUPPLEMENTAL INFORMATION**

Hodge Fire Protection District  
Hodge, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the year ended August 31, 2025

Michael Heard Fire Chief	
Contract services	\$ 1,800
Reimbursement for call-out	<u>250</u>
	<u>\$ 2,050</u>



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Alayna C. Huckaby, CPA  
ahuckaby@foldencpa.com

February 24, 2026

Fire Chief  
and Board of Commissioners  
Hodge Fire Protection District  
P.O. Box 352  
Hodge, LA 71247

RE: Management Letter  
Compilation Report -- For the Year Ended August 31, 2025

We have performed our compilation of the Hodge Fire Protection District. As part of those procedures, we have the following information to report to you.

- 1) The Hodge Fire Protection District did not adopt an amended budget for the General Fund for the year ended August 31, 2025. Louisiana Revised Statute 39:1311 requires that a public entity whose actual expenditures are above budgeted revenues by 5% amend the budget in the same manner the budget was first adopted..

Management's Response: The Hodge Fire Protection District will implement procedures to ensure that state law is followed with respect to budgetary procedures.

Sincerely,

*Kenneth D. Folden & Co., CPAs, LLC*

Kenneth D. Folden & Co., CPAs, LLC