

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

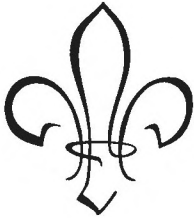
Component Unit Financial Statements
As of December 31, 2025 and for the Year Then Ended

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

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

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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, 2025, 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 and 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 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. This 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.

Karen M. Hollis CPA (APAC)

Karen M. Hollis, CPA (APAC)
Rayville, Louisiana
May 4, 2026

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

Statement of Net Position

December 31, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$234,615
Receivables (net of allowances for uncollectibles)	83,786
Capital assets:	
Non-Depreciable	12,929
Depreciable	<u>300,199</u>
TOTAL ASSETS	<u><u>\$631,529</u></u>
LIABILITIES	
Accounts, salaries and other payables	\$1,262
Long-term liabilities:	
Due Within One Year	21,201
Due Within More Than One Year	<u>55,112</u>
TOTAL LIABILITIES	<u><u>\$77,575</u></u>
NET POSITION	
Net Investment in Capital Assets	\$236,815
Net Position - Unrestricted	317,139
TOTAL NET POSITION	<u><u>\$553,954</u></u>

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

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

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety - Fire Protection	<u>134,769</u>
GENERAL REVENUES:	
Parcel fees	85,386
State fire insurance rebate	15,589
Grants and contributions	0
Interest earnings	5,755
Other revenues	200
Total general revenues	<u>106,930</u>
CHANGE IN NET POSITIONS	(27,839)
NET POSITION, BEGINNING	<u>581,793</u>
NET POSITION, ENDING	<u><u>553,954</u></u>

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

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

ASSETS

Current Assets

Cash and cash equivalents	\$234,615
Receivables (net of allowances for uncollectibles)	<u>83,786</u>
TOTAL ASSETS	<u><u>\$318,401</u></u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts, salaries and other payables	<u>\$1,262</u>
TOTAL LIABILITIES	<u>\$1,262</u>

Fund Balances

Unassigned	<u>317,139</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$318,401</u></u>

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

Fund Balance-total governmental funds	\$317,139
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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	1,207,480
Less accumulated depreciation	<u>(894,352)</u>
	<u>313,128</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 Liability	<u>(76,313)</u>	<u>(76,313)</u>
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Net position of governmental activities	<u><u>\$553,954</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, 2025

OPERATING REVENUE

Parcel fees	\$85,386
Intergovernmental revenues:	
Fire insurance rebate	15,589
Grant	0
Other general revenues	200
Total Operating Revenues	<u>101,175</u>

OPERATING EXPENSES

Dues and Subscriptions	555
Fuel	5,055
Insurance	28,611
Legal and Accounting	5,325
Refunds	0
Repairs and Maintenance	39,179
Supplies	15,911
Telephone & Internet	1,120
Uniforms	0
Utilities	1,709
Medical	0
Capital Outlay	0
Debt Principle	17,129
Debt Interest	4,071
Total Operating Expenses	<u>118,665</u>

OPERATING INCOME (17,490)

NON-OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	<u>5,755</u>
Total Non-Operating Revenues (Expenses)	<u>5,755</u>

CHANGE IN FUND BALANCE (11,735)

FUND BALANCES, BEGINNING 328,874

FUND BALANCES, ENDING \$317,139

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, 2025

Net change in fund balances - total governmental funds (\$11,735)

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	0	
Less current year depreciation	<u>(33,233)</u>	<u>(33,233)</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>17,129</u>	<u>17,129</u>

Change in net position of governmental activities. (\$27,839)

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, 2025

Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget Over (Under)
	Original	Final		
REVENUES				
Parcel fees	\$95,000	\$95,000	\$85,386	(\$9,614)
Intergovernmental revenues;				
Fire insurance rebates	15,000	15,500	15,589	89
Grants	0	0	0	0
Other general revenues	0	0	0	0
Other revenues	1,000	325	200	(125)
Interest and dividend earnings	500	500	5,755	5,255
Total Revenues	<u>111,500</u>	<u>111,325</u>	<u>106,930</u>	<u>(4,395)</u>
EXPENDITURES				
Dues and Subscriptions	400	400	555	(155)
Fuel	2,000	7,500	5,055	2,445
Insurance	26,000	30,000	28,611	1,389
Legal and Accounting	4,900	5,900	5,325	575
Refunds	0	0	0	0
Repairs and Maintenance	12,000	50,000	39,179	10,821
Supplies	8,600	15,100	15,911	(811)
Telephone & Internet	2,400	2,400	1,120	1,280
Uniforms	1,000	1,000	0	1,000
Utilities	2,200	2,200	1,709	491
Medical	0	0	0	0
Capital Outlay	0	0	0	0
Debt Principle	16,500	17,200	17,129	71
Debt Interest	4,800	4,000	4,071	(71)
Total Expenditures	<u>80,800</u>	<u>135,700</u>	<u>118,665</u>	<u>17,035</u>
Net Change in Fund Balance	30,700	(24,375)	(11,735)	12,640
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>317,139</u>	<u>317,139</u>	<u>317,139</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>347,839</u>	<u>292,764</u>	<u>305,404</u>	<u>12,640</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, 2025

<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 recieves Per Diems as of 12/31/25