

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

Component Unit Financial Statements
As of December 31, 2018 and for the Year Then Ended

Karen M. Hollis, CPA
A Professional Accounting Corporation
827 Julia Street
PO Box 397
Rayville, LA 71269
318-728-6588 Fax 318-728-6580

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

Component Unit Financial Statements
 As of and for the Year Ended December 31, 2018
 With Supplemental Information Schedule

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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, 2018, which collectively comprise the District's basic financial statements as listed in the table of contents, 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.

Supplementary Information

The supplementary information contained in Schedules II, III, and IV are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the representation of management. The information was subject to my compilation engagement. 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 supplementary information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budget comparison information, Schedule I, on page 8 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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. Management has omitted the management's discussion and analysis information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, 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 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. I have

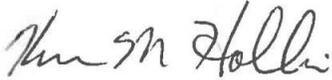
827 Julia Street
PO Box 397
Rayville, LA 71269

Phone: 318-728-6588
Fax: 318-728-6580
Email: hollis5998@bellsouth.net

not audited or reviewed the required supplementary information and 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, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Holly Ridge Fire Protection District.

A handwritten signature in black ink, appearing to read "Kevin M. Hollie".

June 5, 2019
Rayville, Louisiana

Statement A

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

Statement of Net Position

December 31, 2018

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$281,220
Receivables (net of allowances for uncollectibles)	71,928
Capital assets	164,430
TOTAL ASSETS	<u><u>\$517,578</u></u>
LIABILITIES	
Accounts payable	\$146
General obligation bonds payable	0
TOTAL LIABILITIES	<u><u>\$146</u></u>
NET POSITION	
Net Investment in Capital Assets	\$164,430
Net Position - Unrestricted	353,002
TOTAL NET POSITION	<u><u>\$517,432</u></u>

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

Statement of Activities
 For the Year Ended December 31, 2018

	Program Revenues				Net (Expenses)/ Revenue	Net (Expenses) Revenues and Change in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions		Governmental Activities	Business-type Activities	Total
Governmental Activities								
Public Safety	\$73,446	\$	\$	\$0	(\$73,446)	(\$73,446)	\$	(\$73,446)
Total Governmental Activities	\$73,446	\$0	\$0	\$0	(\$73,446)	(\$73,446)		(\$73,446)
Total Component Unit	<u>\$73,446</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$73,446)</u>	<u>(\$73,446)</u>	<u>\$</u>	<u>(\$73,446)</u>
General Revenues:								
Parcel Fees						93,184		93,184
2% Fire Insurance Rebate						9,334		9,334
Investment Earnings						1,610		1,610
Other General Revenues						4,850		4,850
Total General Revenues						<u>108,978</u>		<u>108,978</u>
Change in Net Position						<u>35,532</u>		<u>35,532</u>
Net Position-Beginning						<u>481,900</u>		<u>481,900</u>
Net Position-Ending						<u>\$517,432</u>	<u>\$</u>	<u>\$517,432</u>

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

**Balance Sheet, Governmental Funds
December 31, 2018**

ASSETS

Current Assets

Cash and cash equivalents	\$281,220
Receivables (net of allowances for uncollectibles)	71,928
TOTAL ASSETS	\$353,148

LIABILITIES AND FUND BALANCES

Liabilities

Accounts payable	\$146
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Fund Balances

Unassigned	353,002
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TOTAL LIABILITIES AND FUND BALANCES	\$353,148
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**Reconciliation of the Balance Sheet of the Governmental Funds
To the Statement of Net Position:**

Fund Balance-total governmental funds	\$353,002
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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	841,426
Less accumulated depreciation	(676,996) 164,430

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

Bonds payable	0 0
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Net position of governmental activities	\$517,432
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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, 2018

OPERATING REVENUE

Parcel fees	\$93,184
Intergovernmental revenues:	
Fire insurance rebate	9,334
Grant	4,850
Other general revenues	<u>0</u>
Total Operating Revenues	<u>107,368</u>

OPERATING EXPENSES

Dues and Subscriptions	395
Fuel	2,317
Insurance	25,643
Legal and Accounting	1,609
Refunds	0
Repairs and Maintenance	11,597
Supplies	9,202
Telephone	1,583
Uniforms	0
Utilities	1,789
Capital Outlay	<u>0</u>
Total Operating Expenses	<u>54,135</u>

OPERATING INCOME 53,233

NON-OPERATING REVENUES (EXPENSES)

Interest and Dividend Income	<u>1,610</u>
Total Non-Operating Revenues (Expenses)	<u>1,610</u>

CHANGE IN FUND BALANCE 54,843

FUND BALANCES, BEGINNING 298,159

FUND BALANCES, ENDING \$353,002

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

Net change in fund balances - total governmental funds \$54,843

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>(19,311)</u>	<u>(19,311)</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.

Bonds payable 0 0

Change in net position of governmental activities. \$35,532

**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, 2018**

Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget Over (Under)
	Original	Final		
REVENUES				
Parcel fees	\$79,200	\$79,200	\$93,184	\$13,984
Intergovernmental revenues;				
Fire insurance rebates	10,200	9,400	9,334	(66)
Grants	0	5,000	4,850	(150)
Other general revenues	0	0	0	0
Interest and dividend earnings	500	500	1,610	1,110
Total Revenues	<u>89,900</u>	<u>94,100</u>	<u>108,978</u>	<u>14,878</u>
EXPENDITURES				
Dues and Subscriptions	200	500	395	105
Fuel	1,500	3,100	2,317	783
Insurance	27,000	27,000	25,643	1,357
Legal and Accounting	2,750	2,100	1,609	491
Refunds	0	0	0	0
Repairs and Maintenance	9,500	10,500	11,597	(1,097)
Supplies	5,700	8,600	9,202	(602)
Telephone	700	700	1,583	(883)
Uniforms	0	0	0	0
Utilities	1,700	2,600	1,789	811
Capital Outlay	1,500	0	0	0
Total Expenditures	<u>50,550</u>	<u>55,100</u>	<u>54,135</u>	<u>965</u>
Net Change in Fund Balance	39,350	39,000	54,843	15,843
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>298,159</u>	<u>298,159</u>	<u>298,159</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>337,509</u>	<u>337,159</u>	<u>353,002</u>	<u>15,843</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, 2018

<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		13
David Rawls	Director	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			1,702

*Directors receive no compensation or benefits for their services.

**No one receives Per Diems as of 12/31/18

***Reimbursements were for postage, supplies and parts for trucks.

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

Schedule 3

Current Year Findings, Recommendations and Corrective Action Plan
For the Year Ended December 31, 2018

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				

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

Schedule 4

Status of Prior Year Findings

For the Year Ended December 31, 2018

Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
Section I - Internal Control and Compliance Material to the Financial Statements:				
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				