RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

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

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RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Component Unit Financial Statements
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)

Accountant's Compilation Report

To the Board of Commissioners
Richland Parish Fire District No. 8
Rayville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Richland Parish Fire District No. 8, 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 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.

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, 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 8 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the responsibility of management. This information was subject to my compilation engagement. I 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.

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 however, 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 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.

Karen M. Hollis, CPA (APAC) Rayville, Louisiana
June 2, 2026

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RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Statement of Net Position

December 31, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	$91,074
Receivables	65,596
Capital Assets:	
Non-Depreciable	4,632
Depreciable	100,709
TOTAL ASSETS	$262,011
LIABILITIES	
Accounts payable	$5,082
Long-Term Liabilities:	
Due Within One Year	$0
Due in More Than One Year	$0
TOTAL LIABILITIES	$5,082
NET POSITION	
Net Investment in Capital Assets	$105,341
Net Position - Unrestricted	151,588
TOTAL NET POSITION	$256,929

See the accountant's report.

RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

	Governmental Activities
EXPENSES:	
Public Safety-fire protection	$125,524
GENERAL REVENUES:	
Parcel fees	68,114
State fire insurance rebate 2%	15,589
Grant and contributions	0
Interest earnings	1,667
Other revenues	0
Total general revenues	85,370
CHANGE IN NET POSITION	(40,154)
NET POSITION, BEGINNING	297,083
NET POSITION, ENDING	$256,929

See the accountant's report.

RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Balance Sheet, Governmental Funds
December 31, 2025

ASSETS

Current Assets	
Cash and cash equivalents	$91,074
Receivables (net of allowances for uncollectibles)	65,596
TOTAL ASSETS	$156,670

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	$5,082
Fund Balances:	
Unassigned	151,588
TOTAL LIABILITIES AND FUND BALANCES	$156,670

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

Fund Balance-total governmental funds		$151,588
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	1,240,020	
Less accumulated depreciation	(1,134,679)	105,341
Liabilities, including capital leases are not due and payable in the current period and therefore are not reported in the governmental funds:		
Lease payable	0	0
Net Position of governmental activities		$256,929

See the accountant's report.

RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For the Year Ended December 31, 2025

Operating Revenue	
Parcel fees	$68,114
Intergovernmental revenues:	
State fire insurance rebate 2%	15,589
Total Operating Revenues	83,703
Operating Expenses	
Dues and Subscriptions	447
Consulting	
Fuel	8,760
Insurance	19,393
Legal and Accounting	7,000
Repairs and Maintenance	24,071
Small Tools & Equipment	4,742
Supplies	24,578
Telephone & Internet	1,046
Training	2,650
Uniforms	11,694
Utilities	6,549
Debt Principal	0
Debt Interest	0
Capital Outlay	5,125
Total Operating Expenses	116,055
Operating Income	(32,352)
Non-Operating Revenues (Expenses)	
Interest and Dividend Income	1,667
Other Income	0
Total Non-Operating Revenues (Expenses)	1,667
Change in Fund Balance	(30,685)
FUND BALANCES, BEGINNING	182,273
FUND BALANCES, ENDING	$151,588

See the accountant's report.

RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For the Year Ended December 31, 2025 (Continued)

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

Net change in fund balances - total governmental funds		($30,685)
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	5,125	
Less current year depreciation	(14,594)	(9,469)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bond and loan proceeds	0	
Principal payments	0	0
Change in net assets of governmental activities.		($40,154)

See the accountant's report.

RICHLAND PARISH FIRE DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual
General Fund (and All Major Governmental Funds)
For the Year Ended December 31, 2025

Required Supplemental Information

	Budgeted Amounts		Actual Amounts	Variance with final budget
	Original	Final	Budgetary Basis	GAAP Basis
REVENUES				
Parcel fees	$68,000	$68,000	$68,114	$114
Intergovernmental revenues;				
Fire insurance rebates	15,000	15,000	15,589	589
Interest and dividend earnings	0	0	1,667	1,667
Other revenues	1,000	1,000	0	(1,000)
Total Revenues	84,000	84,000	85,370	1,370
EXPENDITURES				
Dues and Subscriptions	450	450	447	3
Consulting			0	0
Fuel	3,500	3,500	8,760	(5,260)
Insurance	20,650	20,650	19,393	1,257
Legal and Accounting	9,500	9,500	7,000	2,500
Repairs and Maintenance	34,300	34,300	24,071	10,229
Small Tools & Equipment	2,750	2,750	4,742	(1,992)
Supplies	21,450	21,450	24,578	(3,128)
Telephone & Internet	1,160	1,160	1,046	114
Training & Travel	2,300	2,300	2,650	(350)
Uniforms	13,900	13,900	11,694	2,206
Utilities	6,500	6,500	6,549	(49)
Debt Principle	0	0	0	0
Debt Interest	0	0	0	0
Capital Outlay	0	0	5,125	(5,125)
Total Expenditures	116,460	116,460	116,055	405
CHANGE IN FUND BALANCE	(32,460)	(32,460)	(30,685)	1,775
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
NET CHANGE IN FUND BALANCE	(32,460)	(32,460)	(30,685)	1,775
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	182,273	182,273	182,273	0
FUND BALANCE (DEFICIT) AT END OF YEAR	149,813	149,813	151,588	1,775

See the accountant's report.

RICHLAND PARISH FIRE DISTRICT NO. 8
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

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
Paul McDonald	Chairman	0	0	0
Terry Sims	Sec\Treas	0	0	0
Jason Sharbono	Director	0	0	0
Jeff Smith	Director	0	0	0
Marcus McKinney	Director	0	0	0
Joseph Moore	Fire Chief	0	0	0

*Directors receive no compensation or benefits for their services.

**No one recieves Per Diems as of 12/31/25

***No reimbursements to the above members.

See the accountant's report.