

HIDEAWAY ROAD SEWERAGE DISTRICT

(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)

WEST MONROE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2025

HIDEAWAY ROAD SEWERAGE DISTRICT
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)
DECEMBER 31, 2025

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Hideaway Road Sewer District
West Monroe, Louisiana

Management is responsible for the accompanying financial statements of the business-type activities of Hideaway Road Sewer District for the year ended December 31, 2025, which collectively comprise the basic financial statements as listed in the table of contents, 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 and managements' discussion and analysis 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 government'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 omitted the Management's Discussion and Analysis and Budgetary Comparison Schedule 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 financial reporting and for placing the basic

financial statements in an appropriate operational, economic, or historical context.

Required Supplementary Information

Louisiana Revised Statutes require that the Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer on page 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana Revised Statutes, who consider 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. This information was subject to our compilation engagement; 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.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
January 12, 2026

HIDEAWAY ROAD SEWERAGE DISTRICT
 (A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)
 BALANCE SHEET - ALL FUND TYPES
 AS OF DECEMBER 31, 2025

ASSETS

Cash and Cash Equivalents on Hand	\$	44,238
Accounts Receivable		5,705
General Fixed Assets		<u>224,965</u>
 <u>TOTAL ASSETS</u>	 \$	 <u><u>274,908</u></u>

LIABILITIES AND NET POSITION

Liabilities		
Current Liabilities		
Accounts Payable	\$	<u>379</u>
Total Current Liabilities		379
 Total Liabilities		 <u>379</u>
 Net Position		 <u>274,529</u>
 <u>TOTAL LIABILITIES AND NET POSITION</u>	 \$	 <u><u>274,908</u></u>

See Independent Accountants' Compilation Report.

HIDEAWAY ROAD SEWERAGE DISTRICT
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION -
ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2025

<u>REVENUES</u>	
Service Income	\$ 43,706
Interest Income	54
	54
<u>TOTAL REVENUES</u>	43,760
 <u>EXPENDITURES</u>	
Bank Service Charges	66
Electrical Expense	2,200
Depreciation Expense	11,234
Office Expense	-
Insurance Expense	572
Repairs and Maintenance	14,900
Supervision	18,195
Landscaping	4,500
Legal and Professional	1,040
	1,040
<u>TOTAL EXPENDITURES</u>	52,707
Change in Net Position	(8,947)
Net Position at Beginning of Year	283,476
Net Position at End of Year	\$ 274,529

See Independent Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

HIDEAWAY ROAD SEWERAGE DISTRICT
 (A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
 AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2025

AGENCY HEAD NAME/TITLE: JEFF MCNEW - SECRETARY/TREASURER

<u>Purpose</u>	<u>Amount</u>
Salary	-0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

No compensation or other benefits were received by Mr. McNew or any of the other board members.

See Independent Accountants' Compilation Report.