

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

**Component Unit Financial Statements  
As of December 31, 2022 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, 2022  
With Supplemental Information Schedules

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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, 2022, 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 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 and 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 engagement. 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. The 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 17, 2023

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

Statement of Net Position

December 31, 2022

|  | <u>GOVERNMENTAL<br/>ACTIVITIES</u> |
|--|------------------------------------|
| <b>ASSETS</b>                                      |                                    |
| Cash and cash equivalents                          | \$204,445                          |
| Receivables (net of allowances for uncollectibles) | 77,098                             |
| Capital assets:                                    |                                    |
| Non-Depreciable                                    | 12,929                             |
| Depreciable  | <u>386,699</u>                     |
| <b>TOTAL ASSETS</b>                                | <u><u>\$681,171</u></u>            |
| <b>LIABILITIES</b>                                 |                                    |
| Accounts, salaries and other payables              | \$400                              |
| Long-term liabilities:                             |                                    |
| Due Within One Year                                | 21,201                             |
| Due Within More Than One Year                      | <u>104,384</u>                     |
| <b>TOTAL LIABILITIES</b>                           | <u><u>\$125,985</u></u>            |
| <b>NET POSITION</b>                                |                                    |
| Net Investment in Capital Assets                   | \$274,043                          |
| Net Position - Unrestricted                        | 281,143                            |
| <b>TOTAL NET POSITION</b>                          | <u><u>\$555,186</u></u>            |

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

**Statement of Activities  
 For the Year Ended December 31, 2022**

|                                 | <u>Governmental<br/>Activities</u> |
|---------------------------------|------------------------------------|
| <b>EXPENSES:</b>                |                                    |
| Public Safety - Fire Protection | <u>117,212</u>                     |
| <b>GENERAL REVENUES:</b>        |                                    |
| Parcel fees                     | 83,303                             |
| State fire insurance rebate     | 17,217                             |
| Grants and contributions        | 0                                  |
| Interest earnings               | 801                                |
| Other revenues                  | 1,210                              |
| Total general revenues          | <u>102,531</u>                     |
| <b>CHANGE IN NET POSITIONS</b>  | (14,681)                           |
| <b>NET POSITION, BEGINNING</b>  | <u>569,867</u>                     |
| <b>NET POSITION, ENDING</b>     | <u><u>555,186</u></u>              |

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

**Balance Sheet, Governmental Funds  
December 31, 2022**

**ASSETS**

Current Assets

|  |                                |
|--|--------------------------------|
| Cash and cash equivalents                          | \$204,445                      |
| Receivables (net of allowances for uncollectibles) | <u>77,098</u>                  |
| <b>TOTAL ASSETS</b>                                | <b><u><u>\$281,543</u></u></b> |

**LIABILITIES AND FUND BALANCES**

Liabilities

|                                       |                     |
|---------------------------------------|---------------------|
| Accounts, salaries and other payables | <u>\$400</u>        |
| <b>TOTAL LIABILITIES</b>              | <b><u>\$400</u></b> |

Fund Balances

|  |                                |
|--|--------------------------------|
| Unassigned                                 | <u>281,143</u>                 |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <b><u><u>\$281,543</u></u></b> |

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

|                                       |           |
|---------------------------------------|-----------|
| Fund Balance-total governmental funds | \$281,143 |
|---------------------------------------|-----------|

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   | 1,193,054                       |
| Less accumulated depreciation | <u>(793,426)</u> <u>399,628</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>(125,585)</u> <u>(125,585)</u> |
|---------------------|-----------------------------------|

|   |                                |
|---|--------------------------------|
| Net position of governmental activities | <b><u><u>\$555,186</u></u></b> |
|---|--------------------------------|

**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, 2022**

**OPERATING REVENUE**

|                             |                |
|-----------------------------|----------------|
| Parcel fees                 | \$83,303       |
| Intergovernmental revenues: |                |
| Fire insurance rebate       | 17,217         |
| Grant                       | 0              |
| Other general revenues      | 1,210          |
| Total Operating Revenues    | <u>101,730</u> |

**OPERATING EXPENSES**

|                          |               |
|--------------------------|---------------|
| Dues and Subscriptions   | 755           |
| Fuel                     | 4,144         |
| Insurance                | 24,800        |
| Legal and Accounting     | 4,112         |
| Refunds                  | 0             |
| Repairs and Maintenance  | 26,635        |
| Supplies                 | 12,210        |
| Telephone & Internet     | 2,697         |
| Uniforms                 |               |
| Utilities                | 2,062         |
| Capital Outlay           | 0             |
| Debt Principle           | 15,072        |
| Debt Interest            | 6,128         |
| Total Operating Expenses | <u>98,615</u> |

**OPERATING INCOME** 3,115

**NON-OPERATING REVENUES (EXPENSES)**

|   |            |
|---|------------|
| Interest and Dividend Income            | 801        |
| Total Non-Operating Revenues (Expenses) | <u>801</u> |

**CHANGE IN FUND BALANCE** 3,916

**FUND BALANCES, BEGINNING** 277,227

**FUND BALANCES, ENDING** \$281,143



**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, 2022**

|  |  |         |
|--|--|---------|
| Net change in fund balances - total governmental funds |  | \$3,916 |
|--|--|---------|

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  | (33,669) |  | (33,669) |

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            | 15,072 |  | 15,072 |

|  |  |            |
|--|--|------------|
| Change in net position of governmental activities. |  | (\$14,681) |
|--|--|------------|

**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, 2022**

*Required Supplemental Information*

|  | Budgeted Amounts |                | Actual Amounts<br>Budgetary Basis | Variance with<br>final budget<br>Over (Under) |
|--|------------------|----------------|-----------------------------------|---|
|  | Original         | Final          |                                   |   |
| <b>REVENUES</b>                                    |                  |                |                                   |   |
| Parcel fees  | \$95,000         | \$88,000       | \$83,303                          | (\$4,697)                                     |
| Intergovernmental revenues;                        |                  |                |                                   |   |
| Fire insurance rebates                             | 9,300            | 17,500         | 17,217                            | (283)   |
| Grants   | 0                | 0              | 0                                 | 0   |
| Other general revenues                             | 0                | 0              | 0                                 | 0   |
| Other revenues                                     | 0                | 2,100          | 1,210                             | (890)   |
| Interest and dividend earnings                     | 500              | 500            | 801                               | 301   |
| Total Revenues                                     | <u>104,800</u>   | <u>108,100</u> | <u>102,531</u>                    | <u>(5,569)</u>                                |
| <b>EXPENDITURES</b>                                |                  |                |                                   |   |
| Dues and Subscriptions                             | 530              | 530            | 755                               | (225)   |
| Fuel   | 750              | 6,000          | 4,144                             | 1,856   |
| Insurance  | 25,000           | 25,000         | 24,800                            | 200   |
| Legal and Accounting                               | 5,600            | 5,600          | 4,112                             | 1,488   |
| Refunds  | 0                | 0              | 0                                 | 0   |
| Repairs and Maintenance                            | 7,500            | 30,000         | 26,635                            | 3,365   |
| Supplies   | 7,000            | 13,000         | 12,210                            | 790   |
| Telephone & Internet                               | 3,100            | 3,100          | 2,697                             | 403   |
| Uniforms   | 0                | 0              | 0                                 | 0   |
| Utilities  | 2,500            | 3,500          | 2,062                             | 1,438   |
| Capital Outlay                                     | 0                | 0              | 0                                 | 0   |
| Debt Principle                                     | 14,443           | 15,100         | 15,072                            | 28  |
| Debt Interest                                      | 6,758            | 6,200          | 6,128                             | 72  |
| Total Expenditures                                 | <u>73,181</u>    | <u>108,030</u> | <u>98,615</u>                     | <u>9,415</u>                                  |
| <b>Net Change in Fund Balance</b>                  | 31,619           | 70             | 3,916                             | 3,846   |
| <b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b> | <u>277,227</u>   | <u>277,227</u> | <u>277,227</u>                    | <u>0</u>                                      |
| <b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>       | <u>308,846</u>   | <u>277,297</u> | <u>281,143</u>                    | <u>3,846</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, 2022

| <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    |                       |                              | 1,302                    |

\*Directors receive no compensation or benefits for their services.

\*\*No one receives Per Diems as of 12/31/22

\*\*\*Reimbursements were for supplies and parts for trucks and fuel for trucks.