

MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana

Component Unit Financial Statements
As of June 30, 2023 and for the Year Then Ended

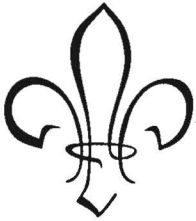
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MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana

Component Unit Financial Statements
As of and for the Year Ended June 30, 2023
With Supplemental Information Schedules

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To the Board of Commissioners
Mangham Fire Protection District No. 4
Mangham, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Mangham Fire Protection District No. 4, a component unit of the Richland Parish Police Jury, as of and for the year ended June 30, 2023, 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, results of operations, and cash flows. 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 Budget Comparison Information, Schedule I, on page 9 be presented to supplement the basic financial statements. Such information is presented for 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. 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, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The supplementary information contained in Schedules II is presented for purposes of additional analysis and are 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 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.

I am not independent with respect to Mangham Fire Protection District No. 4.

Lu M Halli CPA (APAC)

October 16, 2023
Rayville, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement A

MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana

Statement of Net Position
June 30, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$70,660
Accounts Receivable	12,263
Capital Assets:	
Non-Depreciable	17,181
Depreciable	<u>376,979</u>
TOTAL ASSETS	<u><u>\$477,083</u></u>
LIABILITIES	
Accounts, salaries, and other payables	\$788
Long-Term Liabilities:	
Due Within One Year	20,583
Due in More Than One Year	<u>229,595</u>
TOTAL LIABILITIES	<u><u>\$250,966</u></u>
NET POSITION	
Net investment in capital assets	\$143,982
Net Position - Unrestricted	<u>82,135</u>
TOTAL NET POSITION	<u><u>\$226,117</u></u>

See the Accountant's Report

Statement B

**MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana**

**Statement of Activities
6/30/2023**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$108,380</u>
GENERAL REVENUES:	
Parcel fees	98,117
State fire insurance rebate	12,263
Grant and contributions	0
Interest earnings	0
Other revenues	400
Total general revenues	<u>110,780</u>
CHANGE IN NET POSITION	2,400
NET POSITION, BEGINNING	223,717
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u><u>\$226,117</u></u>

See the Accountant's Report

COMPONENT UNIT FINANCIAL STATEMENTS

FUND FINANCIAL STATEMENTS

**MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana**

**Balance Sheet, Governmental Funds
June 30, 2023**

	GENERAL FUND
ASSETS	
Cash and cash equivalents	\$70,660
Accounts Receivable	12,263
TOTAL ASSETS	\$82,923
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$788
Total Liabilities	788
Fund balances:	
Unassigned	82,135
TOTAL LIABILITIES AND FUND BALANCES	\$82,923

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

Fund Balance-total governmental funds	\$82,135
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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	1,354,238	
Less accumulated depreciation	(960,078)	394,160

Long-term liabilities, including capital leases and bonds payable are not due and payable in the current period and therefore are not reported in the governmental funds:

	(250,178)	
Net position of governmental activities	\$226,117	

See the Accountant's Report

**MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana**

**Statement of Revenues, Expenditures and
Governmental Funds**

For the Year Ended June 30, 2023

	GENERAL FUND
REVENUES	
Parcel fees	\$98,117
Intergovernmental revenues:	
LGAP Grant	0
Intergovernmental grant	0
Fire insurance rebate	12,263
Interest earnings	0
Other revenues	400
Total Revenues	110,780
EXPENDITURES	
Bank Fees	0
Dues and Subscriptions	94
Fuel	1,754
Insurance	27,281
Legal and Accounting	5,830
Licenses & Fees	0
Office Supplies	5,245
Repairs and Maintenance	5,555
Supplies	5,736
Telephone	966
Training	3,850
Uniforms	0
Utilities	6,913
Capital Outlay	0
Debt Interest	10,234
Debt Principle	33,730
Total Expenditures	107,188
CHANGE IN FUND BALANCE	3,592
Other Financing Sources (Uses)	
Loan Proceeds	0
Total Other Financing Sources (Uses)	0
NET CHANGE IN FUND BALANCE	3,592
FUND BALANCES, BEGINNING	78,543
FUND BALANCES, ENDING	\$82,135

See the Accountant's Report

**MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana**

Statement of Revenues, Expenses

Governmental Funds

For the Year Ended June 30, 2023 (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 \$3,592

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>(34,922)</u>	(34,922)

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	<u>33,730</u>	<u>33,730</u>

Change in net position of governmental activities.		<u><u>\$2,400</u></u>
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See the Accountant's Report

**REQUIRED SUPPLEMENTAL INFORMATION (PART B)
BUDGETARY COMPARISON SCHEDULES**

**MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana**

Statement of Revenues, Expenditures, and Changes in Fund Balances-

**General Fund (and All Major Governmental Funds)
For the Year Ended June 30, 2023**

Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget GAAP Basis
	Original	Final		
REVENUES				
Parcel fees	\$92,900	\$95,100	\$98,117	\$3,017
Intergovernmental revenues; Fire insurance rebates	8,000	14,275	12,263	(2,012)
Grants	0	0	0	0
Interest earnings	200	200	0	(200)
Other revenues	1,000	300	400	100
Total Revenues	<u>102,100</u>	<u>109,875</u>	<u>110,780</u>	<u>905</u>
EXPENDITURES				
Advertising	0	0	0	0
Bank Fees	0	0	0	0
Dues and Subscriptions	100	100	94	6
Fuel	2,500	2,500	1,754	746
Insurance	28,000	28,000	27,281	719
Legal and Accounting	6,000	6,155	5,830	325
Licenses and Fees	0	0	0	0
Office Supplies	5,500	5,500	5,245	255
Repairs and Maintenance	10,000	5,000	5,555	(555)
Supplies	5,000	6,100	5,736	364
Telephone	1,500	1,000	966	34
Training	3,500	3,900	3,850	50
Uniforms	500	500	0	500
Utilities	6,000	8,000	6,913	1,087
Capital Outlay	0	0	0	0
Debt Principle	32,800	34,800	33,730	1,070
Debt Interest	11,200	9,300	10,234	(934)
Total Expenditures	<u>112,600</u>	<u>110,855</u>	<u>107,188</u>	<u>3,667</u>
CHANGE IN FUND BALANCE	<u>(10,500)</u>	<u>(980)</u>	<u>3,592</u>	<u>(4,572)</u>
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>(10,500)</u>	<u>(980)</u>	<u>3,592</u>	<u>(4,572)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>78,543</u>	<u>78,543</u>	<u>78,543</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>68,043</u>	<u>77,563</u>	<u>82,135</u>	<u>(4,572)</u>

See the Accountant's Report

OTHER SUPPLEMENTAL SCHEDULES

**MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana**

**Schedule of Compensation, Reimbursements, Benefits,
or Chief Executive Officer
For the Year Ended June 30, 2023**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements</u>
John Landers	Director	0	220	0
Samuel Duchesne	Director	0	0	0
Eugene Free	Director	0	0	0
Neal Harwell	Director	0	0	0
Gary Piro	Chairman	0	340	0

*Directors receive no compensation or benefits for their services.

**Volunteers are paid \$10 for each fire meeting and fires attended during the year

See the Accountant's Report