

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

Component Unit Financial Statements  
As of December 31, 2017 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, 2017  
With Supplemental Information Schedule

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**KAREN M. HOLLIS, CPA**  
**(A PROFESSIONAL ACCOUNTING CORPORATION)**

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, 2017, 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. 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 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, 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. This information is the representation of management. This information was subject to my compilation engagement however, 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.

Management has omitted the management's discussion and analysis information 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

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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.

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.



June 28, 2018  
Rayville, Louisiana

Statement A

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

Statement of Net Position

December 31, 2017

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Cash and cash equivalents	\$175,399
Receivables	34,465
Capital Assets:	
Non-Depreciable	4,632
Depreciable	180,353
TOTAL ASSETS	<u><u>\$394,849</u></u>
 <b>LIABILITIES</b>	
Accounts payable	\$763
TOTAL LIABILITIES	<u><u>\$763</u></u>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	\$184,985
Net Position - Unrestricted	209,101
TOTAL NET POSITION	<u><u>\$394,086</u></u>

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

Statement of Activities  
 For the Year Ended December 31, 2017

	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
<b>Governmental Activities</b>								
Public Safety	\$144,422	\$0	\$0	\$0	(\$144,422)	(\$144,422)	\$	(\$144,422)
Total Governmental Activities	<u>\$144,422</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$144,422)</u>	<u>(\$144,422)</u>		<u>(\$144,422)</u>
Total Component Unit	<u>\$144,422</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$144,422)</u>	<u>(\$144,422)</u>	\$	<u>(\$144,422)</u>
General Revenues:								
Parcel Fees						60,300		60,300
2% Fire Insurance Rebate						10,244		10,244
Investment earnings						2,385		2,385
Other general revenues						5		5
Transfers								0
Total general revenues and transfers						<u>72,934</u>		<u>72,934</u>
Change in Net Position						<u>(71,488)</u>		<u>(71,488)</u>
Net position-beginning						465,574		465,574
Net position-ending						<u>\$394,086</u>	\$	<u>\$394,086</u>

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

Balance Sheet, Governmental Funds  
December 31, 2017

ASSETS

Current Assets

Cash and cash equivalents	\$175,399
Receivables (net of allowances for uncollectibles)	34,465
<u>TOTAL ASSETS</u>	<u>\$209,864</u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable	\$763
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Fund Balances:

Unassigned	<u>209,101</u>
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<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$209,864</u>
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**Reconciliation of the Balance Sheet of the Governmental Funds  
To the Statement of Net Position:**

Fund Balance-total governmental funds	\$209,101
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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	1,142,731	
Less accumulated depreciation	<u>(957,746)</u>	<u>184,985</u>

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

Bonds payable	<u>0</u>	<u>0</u>
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Net Position of governmental activities	<u>\$394,086</u>
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**RICHLAND PARISH FIRE DISTRICT NO. 8  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

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

**For the Year Ended December 31, 2017**

<u>Operating Revenue</u>	
Parcel fees	\$60,300
Intergovernmental revenues:	
Fire insurance rebate	10,244
Total Operating Revenues	<u>70,544</u>
<u>Operating Expenses</u>	
Dues and Subscriptions	0
Fuel	2,020
Insurance	15,467
Legal and Accounting	7,500
Repairs and Maintenance	7,744
Supplies	5,060
Telephone & Internet	1,540
Training	312
Uniforms	17,937
Utilities	5,575
Capital Outlay	0
Total Operating Expenses	<u>63,155</u>
<u>Operating Income</u>	<u>7,389</u>
<u>Non-Operating Revenues (Expenses)</u>	
Interest and Dividend Income	2,385
Other Income	5
Total Non-Operating Revenues (Expenses)	<u>2,390</u>
Change in Fund Balance	9,779
<u>FUND BALANCES, BEGINNING</u>	<u>199,322</u>
<u>FUND BALANCES, ENDING</u>	<u>\$209,101</u>

**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 \$9,779

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>(81,267)</u>	<u>(81,267)</u>
Change in nets assets of governmental activities.		<u>(\$71,488)</u>

**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, 2017**

*Required Supplemental Information*

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget GAAP Basis
	Original	Final		
<b>REVENUES</b>				
Parcel fees	\$56,000	\$56,000	\$60,300	\$4,300
Intergovernmental revenues; Fire insurance rebates	9,500	9,500	10,244	744
Interest and dividend earnings	2,000	2,000	2,385	385
Other revenues	0	0	5	5
Total Revenues	<u>67,500</u>	<u>67,500</u>	<u>72,934</u>	<u>5,434</u>
<b>EXPENDITURES</b>				
Dues and Subscriptions	350	350	0	350
Fuel	1,800	1,800	2,020	(220)
Insurance	15,700	15,700	15,467	233
Legal and Accounting	8,000	8,000	7,500	500
Repairs and Maintenance	11,350	11,350	7,744	3,606
Supplies	4,100	4,100	5,060	(960)
Telephone & Internet	1,600	1,600	1,540	60
Training & Travel	2,000	2,000	312	1,688
Uniforms	17,000	17,000	17,937	(937)
Utilities	6,000	6,000	5,575	425
Capital Outlay	0	0	0	0
Total Expenditures	<u>67,900</u>	<u>67,900</u>	<u>63,155</u>	<u>4,745</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(400)	(400)	9,779	10,179
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>199,322</u>	<u>199,322</u>	<u>199,322</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u><u>198,922</u></u>	<u><u>198,922</u></u>	<u><u>209,101</u></u>	<u><u>10,179</u></u>

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

Schedule 2

**Schedule of Compensation, Reimbursements, Benefits,  
and Other Payments to Agency Head, Political Subdivision Head  
or Chief Executive Officer**

**For the Year Ended December 31, 2017**

<u>Name</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements***</u>
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
Joseph Moore	Fire Chief	0	0	0

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

\*\*No one receives Per Diems as of 12/31/17

\*\*\*No reimbursements to the above members.

**RICHLAND PARISH FIRE DISTRICT NO. 8  
RICHLAND PARISH POLICE JURY**

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended December 31, 2017

Ref No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
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				

**RICHLAND PARISH FIRE DISTRICT NO. 8  
RICHLAND PARISH POLICE JURY**

Schedule 4

Status of Prior Year Findings

For the Year Ended December 31, 2017

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:				
2016-001	12/31/16	Actual Expenses Exceeded Budgeted	Yes	Amend Budget
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				