

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

Component Unit Financial Statements
As of June 30, 2020 and for the Year Then Ended

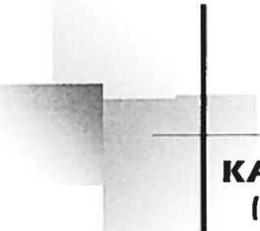
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MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana

Component Unit Financial Statements
As of and for the Year Ended June 30, 2020
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
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, 2020, 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, 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.

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.

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

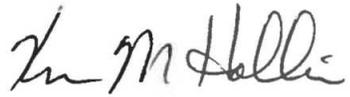
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considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

A handwritten signature in cursive script, appearing to read "L. M. Hill".

November 3, 2020
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, 2020

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$75,505
Accounts Receivable	2,418
Capital Assets:	
Non-Depreciable	17,181
Depreciable	<u>476,565</u>
TOTAL ASSETS	<u><u>\$571,669</u></u>
LIABILITIES	
Accounts, salaries, and other payables	\$1,991
Long-Term Liabilities:	
Due Within One Year	31,502
Due in More Than One Year	<u>314,110</u>
TOTAL LIABILITIES	<u><u>\$347,603</u></u>
NET POSITION	
Net investment in capital assets	\$148,134
Net Position - Unrestricted	<u>75,932</u>
TOTAL NET POSITION	<u><u>\$224,066</u></u>

See the Accountant's Report

Statement B

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

**Statement of Activities
For the Year Ended June 30, 2020**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$127,582</u>
GENERAL REVENUES:	
Parcel fees	94,157
State fire insurance rebate	7,737
Grant and contributions	5,000
Interest earnings	5
Other revenues	<u>3,300</u>
Total general revenues	<u>110,199</u>
CHANGE IN NET POSITION	(17,383)
NET POSITION, BEGINNING	241,449
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u><u>\$224,066</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, 2020**

	GENERAL FUND
ASSETS	
Cash and cash equivalents	\$75,510
Accounts Receivable	2,413
TOTAL ASSETS	\$77,923
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$1,991
Total Liabilities	1,991
Fund balances:	
Unassigned	75,932
TOTAL LIABILITIES AND FUND BALANCES	\$77,923

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

Fund Balance-total governmental funds	\$75,932
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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	1,342,817	
Less accumulated depreciation	(849,071)	493,746

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:

	(345,612)
Net position of governmental activities	\$224,066

See the Accountant's Report

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

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

For the Year Ended June 30, 2020

	GENERAL FUND
REVENUES	
Parcel fees	\$94,157
Intergovernmental revenues:	
LGAP Grant	5,000
Intergovernmental grant	0
Fire insurance rebate	7,737
Interest earnings	5
Other revenues	3,300
Total Revenues	110,199
EXPENDITURES	
Bank Fees	0
Dues and Subscriptions	108
Fuel	1,362
Insurance	28,559
Legal and Accounting	8,715
Licenses & Fees	0
Office Supplies	5,026
Repairs and Maintenance	8,906
Supplies	10,977
Telephone	1,641
Training	4,688
Uniforms	0
Utilities	5,285
Capital Outlay	0
Debt Interest	12,315
Debt Principle	31,664
Total Expenditures	119,246
CHANGE IN FUND BALANCE	(9,047)
Other Financing Sources (Uses)	
Loan Proceeds	0
Total Other Financing Sources (Uses)	0
NET CHANGE IN FUND BALANCE	(9,047)
FUND BALANCES, BEGINNING	84,979
FUND BALANCES, ENDING	\$75,932

See the Accountant's Report

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

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

For the Year Ended June 30, 2020 (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 (\$9,047)

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>(40,000)</u>	(40,000)

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>31,664</u>	<u>31,664</u>

Change in net position of governmental activities.		<u><u>(\$17,383)</u></u>
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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-
Budget and Actual
General Fund (and All Major Governmental Funds)
For the Year Ended June 30, 2020

Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget GAAP Basis
	Original	Final		
REVENUES				
Parcel fees	\$95,300	\$95,300	\$94,157	(\$1,143)
Intergovernmental revenues;				
Fire insurance rebates	7,800	7,800	7,737	(63)
Grants	0	5,000	5,000	0
Interest earnings	200	200	5	(195)
Other revenues	1,000	3,300	3,300	0
Total Revenues	<u>104,300</u>	<u>111,600</u>	<u>110,199</u>	<u>(1,401)</u>
EXPENDITURES				
Advertising	0	0	0	0
Bank Fees	0	0	0	0
Dues and Subscriptions	100	125	108	17
Fuel	1,000	1,300	1,362	(62)
Insurance	27,000	29,000	28,559	441
Legal and Accounting	5,500	9,200	8,715	485
Licenses and Fees	0	0	0	0
Office Supplies	6,000	5,300	5,026	274
Repairs and Maintenance	7,500	10,100	8,906	1,194
Supplies	5,000	10,800	10,977	(177)
Telephone	2,000	1,700	1,641	59
Training	3,000	4,700	4,688	12
Uniforms	1,000	0	0	0
Utilities	5,500	5,400	5,285	115
Capital Outlay	0	0	0	0
Debt Principle	20,350	31,664	31,664	0
Debt Interest	20,350	12,315	12,315	0
Total Expenditures	<u>104,300</u>	<u>121,604</u>	<u>119,246</u>	<u>2,358</u>
CHANGE IN FUND BALANCE	<u>0</u>	<u>(10,004)</u>	<u>(9,047)</u>	<u>(957)</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>0</u>	<u>(10,004)</u>	<u>(9,047)</u>	<u>(957)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>84,979</u>	<u>84,979</u>	<u>84,979</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>84,979</u>	<u>74,975</u>	<u>75,932</u>	<u>(957)</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,
and Other Payments to Agency Head, Political Subdivision Head
or Chief Executive Officer
For the Year Ended June 30, 2020**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements</u>
John Landers	Chairman	0	400	20
Samuel Duchesne	Director	0	0	0
Eugene Free	Director	0	0	0
Neal Harwell	Director	0	0	0
Gary Piro	Fire Chief	0	380	0

*Directors receive no compensation or benefits for their services.

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

Reimbursement was for Oil for a Truck.

See the Accountant's Report

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

Schedule 3

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2019

Section I - Internal Control and Compliance Material to the Financial Statements:

No findings were reported under this section.

Section II - Internal Control and Compliance Material to Federal Awards:

No findings were reported under this section.

Section III - Management Letter:

No management letter was issued.

See the Accountant's Report

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

Schedule 4

Status of Prior Year Findings

For the Year Ended June 30, 2019

Section I - Internal Control and Compliance Material to the Financial Statements:

This section is not applicable for this entity.

Section II - Internal Control and Compliance Material to Federal Awards:

This section is not applicable for this entity.

Section III - Management Letter:

This section is not applicable for this entity.

See the Accountant's Report