

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

Component Unit Financial Statements
As of June 30, 2025 and for the Year Then Ended

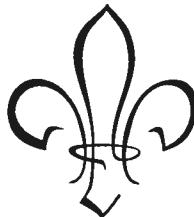
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MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana

Component Unit Financial Statements
As of and for the Year Ended June 30, 2025
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, 2025, 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.

K. M. Hollie CPA (APAC)

November 20, 2025
Rayville, Louisiana

Statement A

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

**Statement of Net Position
June 30, 2025**

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$83,044
Accounts Receivable	12,937
Capital Assets:	
Non-Depreciable	17,181
Depreciable	<u>317,812</u>
TOTAL ASSETS	<u>\$430,974</u>
LIABILITIES	
Accounts, salaries, and other payables	\$955
Long-Term Liabilities:	
Due Within One Year	21,226
Due in More Than One Year	<u>188,143</u>
TOTAL LIABILITIES	<u>\$210,324</u>
NET POSITION	
Net investment in capital assets	\$125,624
Net Position - Unrestricted	<u>95,026</u>
TOTAL NET POSITION	<u>\$220,650</u>

See the Accountant's Report

Statement B

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

**Statement of Activities
6/30/2025**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$129,236</u>
GENERAL REVENUES:	
Parcel fees	99,926
State fire insurance rebate	12,937
Grant and contributions	3,600
Interest earnings	0
Other revenues	300
Total general revenues	<u>116,763</u>
CHANGE IN NET POSITION	(12,473)
NET POSITION, BEGINNING	233,123
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u>\$220,650</u>

See the Accountant's Report

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

Balance Sheet, Governmental Funds
June 30, 2025

	GENERAL FUND
ASSETS	
Cash and cash equivalents	\$83,044
Accounts Receivable	12,937
TOTAL ASSETS	<u>\$95,981</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$955
Total Liabilities	<u>955</u>
Fund balances:	
Unassigned	<u>95,026</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$95,981</u>

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

Fund Balance-total governmental funds	\$95,026
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	1,362,337
Less accumulated depreciation	<u>(1,027,344)</u>
	334,993
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:	<u>(209,369)</u>
Net position of governmental activities	<u><u>\$220,650</u></u>

See the Accountant's Report

Statement D

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, 2025

	GENERAL FUND
REVENUES	
Parcel fees	\$99,926
Intergovernmental revenues:	
LGAP Grant	3,600
Intergovernmental grant	0
Fire insurance rebate	12,937
Interest earnings	0
Other revenues	300
Total Revenues	<u>116,763</u>
EXPENDITURES	
Bank Fees	0
Dues and Subscriptions	105
Fuel	1,078
Insurance	28,362
Legal and Accounting	6,485
Licenses & Fees	0
Office Supplies	5,571
Repairs and Maintenance	30,583
Supplies	3,751
Telephone	972
Training	1,160
Travel	636
Uniforms	0
Utilities	8,711
Capital Outlay	3,150
Debt Interest	8,283
Debt Principle	20,785
Total Expenditures	<u>119,632</u>
CHANGE IN FUND BALANCE	(2,869)
Other Financing Sources (Uses)	
Loan Proceeds	0
Total Other Financing Sources (Uses)	<u>0</u>
NET CHANGE IN FUND BALANCE	(2,869)
FUND BALANCES, BEGINNING	<u>97,895</u>
FUND BALANCES, ENDING	<u>\$95,026</u>

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, 2025 (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	(\$2,869)
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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	3,150
Less current year depreciation	<u>(33,539)</u>
	(30,389)

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>20,785</u>
	20,785

Change in net position of governmental activities.	<u>(\$12,473)</u>
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See the Accountant's Report

Schedule 1

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, 2025

Required Supplemental Information

	Budgeted Amounts	Actual Amounts	Variance with
	Original	Final	final budget
		Budgetary Basis	GAAP Basis
REVENUES			
Parcel fees	\$96,400	\$100,000	\$99,926 (\$74)
Intergovernmental revenues:			
Fire insurance rebates	12,000	12,500	12,937 437
Grants	0	3,600	3,600 0
Interest earnings	200	200	0 (200)
Other revenues	500	325	300 (25)
Total Revenues	109,100	116,625	116,763 138
EXPENDITURES			
Advertising	0	0	0 0
Bank Fees	0	0	0 0
Dues and Subscriptions	125	150	105 45
Fuel	1,800	1,300	1,078 222
Insurance	28,000	30,000	28,362 1,638
Legal and Accounting	6,500	6,900	6,485 415
Licenses and Fees	0		0 0
Office Supplies	6,000	6,000	5,571 429
Repairs and Maintenance	10,000	33,500	30,583 2,917
Supplies	2,000	4,500	3,751 749
Telephone	1,000	1,000	972 28
Training	1,500	1,250	1,160 90
Travel	0	700	636 64
Uniforms	0	0	0 0
Utilities	8,000	8,500	8,711 (211)
Capital Outlay	0	3,200	3,150 50
Debt Principle	21,000	21,000	20,785 215
Debt Interest	8,500	8,500	8,283 217
Total Expenditures	94,425	126,500	119,632 6,868
CHANGE IN FUND BALANCE	14,675	(9,875)	(2,869) (7,006)
OTHER FINANCING SOURCES (USES)			
Loan Proceeds	0	0	0 0
Total Other Financing Sources (Uses)	0	0	0 0
NET CHANGE IN FUND BALANCE	14,675	(9,875)	(2,869) (7,006)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	97,895	97,895	97,895 0
FUND BALANCE (DEFICIT) AT END OF YEAR	112,570	88,020	95,026 (7,006)

See the Accountant's Report

Schedule 2

**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, 2025**

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