

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

Component Unit Financial Statements
As of June 30, 2026 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, 2026
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, 2026, 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 and 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 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. This 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 Mangham Fire Protection District No. 4.

Karen M. Hollis CPA (APAC)

Karen M. Hollis CPA (APAC)

September 22, 2026

Rayville, Louisiana

Statement A

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

**Statement of Net Position
June 30, 2026**

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$105,438
Accounts Receivable	13,052
Capital Assets:	
Non-Depreciable	17,181
Depreciable	<u>286,329</u>
TOTAL ASSETS	<u><u>\$422,000</u></u>
LIABILITIES	
Accounts, salaries, and other payables	\$1,319
Long-Term Liabilities:	
Due Within One Year	21,937
Due in More Than One Year	<u>166,206</u>
TOTAL LIABILITIES	<u><u>\$189,462</u></u>
NET POSITION	
Net investment in capital assets	\$115,367
Net Position - Unrestricted	<u>117,171</u>
TOTAL NET POSITION	<u><u>\$232,538</u></u>

See the Accountant's Report

Statement B

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

**Statement of Activities
6/30/2026**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$108,929</u>
GENERAL REVENUES:	
Parcel fees	102,765
State fire insurance rebate	13,052
Grant and contributions	4,050
Interest earnings	0
Other revenues	<u>950</u>
Total general revenues	<u>120,817</u>
CHANGE IN NET POSITION	11,888
NET POSITION, BEGINNING	220,650
Prior Period Adjustment	<u>0</u>
NET POSITION, ENDING	<u><u>\$232,538</u></u>

See the Accountant's Report

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

**Balance Sheet, Governmental Funds
June 30, 2026**

	<u>GENERAL FUND</u>
ASSETS	
Cash and cash equivalents	\$105,438
Accounts Receivable	<u>13,052</u>
TOTAL ASSETS	<u>\$118,490</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	<u>\$1,319</u>
Total Liabilities	<u>1,319</u>
Fund balances:	
Unassigned	<u>117,171</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$118,490</u>

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

Fund Balance-total governmental funds \$117,171

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>(1,058,827)</u>	303,510

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: (188,143)

Net position of governmental activities \$232,538

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, 2026

	<u>GENERAL FUND</u>
REVENUES	
Parcel fees	\$102,765
Intergovernmental revenues:	
LGAP Grant	4,050
Intergovernmental grant	0
Fire insurance rebate	13,052
Interest earnings	0
Other revenues	950
Total Revenues	<u>120,817</u>
EXPENDITURES	
Bank Fees	0
Dues and Subscriptions	95
Fuel	1,690
Insurance	29,670
Legal and Accounting	6,765
Licenses & Fees	0
Office Supplies	5,802
Repairs and Maintenance	10,007
Supplies	2,227
Telephone	1,164
Training	1,370
Travel	0
Uniforms	1,896
Utilities	8,918
Capital Outlay	0
Debt Interest	7,842
Debt Principle	21,226
Total Expenditures	<u>98,672</u>
CHANGE IN FUND BALANCE	22,145
Other Financing Sources (Uses)	
Loan Proceeds	0
Total Other Financing Sources (Uses)	<u>0</u>
NET CHANGE IN FUND BALANCE	22,145
FUND BALANCES, BEGINNING	<u>95,026</u>
FUND BALANCES, ENDING	<u><u>\$117,171</u></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, 2026 (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 \$22,145

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>(31,483)</u>	(31,483)

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>21,226</u>	<u>21,226</u>

Change in net position of governmental activities.		<u><u>\$11,888</u></u>
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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-

General Fund (and All Major Governmental Funds)
For the Year Ended June 30, 2026

Required Supplemental Information

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>final budget</u> <u>GAAP Basis</u>
REVENUES				
Parcel fees	\$97,900	\$103,000	\$102,765	(\$235)
Intergovernmental revenues:				
Fire insurance rebates	12,500	12,940	13,052	112
Grants	0	4,050	4,050	0
Interest earnings	200	200	0	(200)
Other revenues	500	1,000	950	(50)
Total Revenues	<u>111,100</u>	<u>121,190</u>	<u>120,817</u>	<u>(373)</u>
EXPENDITURES				
Advertising	0	0	0	0
Bank Fees	0	0	0	0
Dues and Subscriptions	125	125	95	30
Fuel	1,800	1,800	1,690	110
Insurance	29,000	31,000	29,670	1,330
Legal and Accounting	6,800	7,165	6,765	400
Licenses and Fees	0	0	0	0
Office Supplies	6,500	6,500	5,802	698
Repairs and Maintenance	15,000	12,000	10,007	1,993
Supplies	4,500	3,200	2,227	973
Telephone	1,000	1,300	1,164	136
Training	1,500	1,500	1,370	130
Travel	0	0	0	0
Uniforms	0	2,500	1,896	604
Utilities	9,000	9,500	8,918	582
Capital Outlay	0	0	0	0
Debt Principle	21,000	22,000	21,226	774
Debt Interest	8,500	8,000	7,842	158
Total Expenditures	<u>104,725</u>	<u>106,590</u>	<u>98,672</u>	<u>7,918</u>
CHANGE IN FUND BALANCE	<u>6,375</u>	<u>14,600</u>	<u>22,145</u>	<u>(7,545)</u>
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>6,375</u>	<u>14,600</u>	<u>22,145</u>	<u>(7,545)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>95,026</u>	<u>95,026</u>	<u>95,026</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>101,401</u>	<u>109,626</u>	<u>117,171</u>	<u>(7,545)</u>

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, 2026**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements</u>
John Landers	Director	0	70	0
Samuel Duchesne	Director	0	0	0
Eugene Free	Director	0	0	0
Neal Harwell	Director	0	0	0
Gary Piro	Chairman	0	130	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