

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

Component Unit Financial Statements
As of June 30, 2022 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, 2022
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, 2022, 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 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.

Kim McHale, CPA (APAC)

October 20, 2022
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, 2022

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$66,135
Accounts Receivable	14,273
Capital Assets:	
Non-Depreciable	17,181
Depreciable	<u>411,901</u>
TOTAL ASSETS	<u><u>\$509,490</u></u>
LIABILITIES	
Accounts, salaries, and other payables	\$1,865
Long-Term Liabilities:	
Due Within One Year	34,742
Due in More Than One Year	<u>249,166</u>
TOTAL LIABILITIES	<u><u>\$285,773</u></u>
NET POSITION	
Net investment in capital assets	\$145,173
Net Position - Unrestricted	<u>78,544</u>
TOTAL NET POSITION	<u><u>\$223,717</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, 2022

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$115,178</u>
GENERAL REVENUES:	
Parcel fees	103,920
State fire insurance rebate	14,273
Grant and contributions	2,727
Interest earnings	0
Other revenues	601
Total general revenues	<u>121,521</u>
CHANGE IN NET POSITION	6,343
NET POSITION, BEGINNING	217,374
Prior Period Adjustment	<u> </u>
NET POSITION, ENDING	<u><u>\$223,717</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, 2022**

	GENERAL FUND
ASSETS	
Cash and cash equivalents	\$66,135
Accounts Receivable	14,273
TOTAL ASSETS	\$80,408
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$1,865
Total Liabilities	1,865
Fund balances:	
Unassigned	78,543
TOTAL LIABILITIES AND FUND BALANCES	\$80,408

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

Fund Balance-total governmental funds	\$78,543
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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	(925,156)	429,082

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:

	(283,908)
Net position of governmental activities	\$223,717

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, 2022

	GENERAL FUND
REVENUES	
Parcel fees	\$103,920
Intergovernmental revenues:	
LGAP Grant	2,727
Intergovernmental grant	0
Fire insurance rebate	14,273
Interest earnings	0
Other revenues	600
Total Revenues	121,520
EXPENDITURES	
Bank Fees	0
Dues and Subscriptions	94
Fuel	2,917
Insurance	26,377
Legal and Accounting	5,525
Licenses & Fees	0
Office Supplies	5,023
Repairs and Maintenance	9,689
Supplies	4,741
Telephone	1,436
Training	3,460
Uniforms	0
Utilities	6,683
Capital Outlay	2,641
Debt Interest	12,977
Debt Principle	31,001
Total Expenditures	112,564
CHANGE IN FUND BALANCE	8,956
Other Financing Sources (Uses)	
Loan Proceeds	0
Total Other Financing Sources (Uses)	0
NET CHANGE IN FUND BALANCE	8,956
FUND BALANCES, BEGINNING	69,587
FUND BALANCES, ENDING	\$78,543

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, 2022 (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 \$8,956

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	2,641	
Less current year depreciation	<u>(36,255)</u>	(33,614)

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>31,001</u>	<u>31,001</u>

Change in net position of governmental activities.		<u><u>\$6,343</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, 2022

Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget GAAP Basis
	Original	Final		
REVENUES				
Parcel fees	\$92,900	\$97,100	\$103,920	\$6,820
Intergovernmental revenues.				
Fire insurance rebates	8,000	8,000	14,273	6,273
Grants	0	2,800	2,727	(73)
Interest earnings	200	200	0	(200)
Other revenues	1,000	1,000	600	(400)
Total Revenues	<u>102,100</u>	<u>109,100</u>	<u>121,520</u>	<u>12,420</u>
EXPENDITURES				
Advertising	0	0	0	0
Bank Fees	0	0	0	0
Dues and Subscriptions	100	100	94	6
Fuel	1,600	2,500	2,917	(417)
Insurance	28,000	29,000	26,377	2,623
Legal and Accounting	5,700	5,700	5,525	175
Licenses and Fees			0	0
Office Supplies	5,500	5,500	5,023	477
Repairs and Maintenance	12,000	10,000	9,689	311
Supplies	5,000	5,000	4,741	259
Telephone	2,000	2,000	1,436	564
Training	3,000	3,500	3,460	40
Uniforms	1,000	1,000	0	1,000
Utilities	6,700	6,700	6,683	17
Capital Outlay	0	2,800	2,641	159
Debt Principle	32,800	32,800	31,001	1,799
Debt Interest	11,200	11,200	12,977	(1,777)
Total Expenditures	<u>114,600</u>	<u>117,800</u>	<u>112,564</u>	<u>5,236</u>
CHANGE IN FUND BALANCE	<u>(12,500)</u>	<u>(8,700)</u>	<u>8,956</u>	<u>(17,656)</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>(12,500)</u>	<u>(8,700)</u>	<u>8,956</u>	<u>(17,656)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>69,587</u>	<u>69,587</u>	<u>69,587</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>57,087</u>	<u>60,887</u>	<u>78,543</u>	<u>(17,656)</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, 2022**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements</u>
John Landers	Director	0	290	0
Samuel Duchesne	Director	0	0	0
Eugene Free	Director	0	450	0
Neal Harwell	Director	0	0	0
Gary Piro	Chairman	0	310	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

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, 2022

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, 2022

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