

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

Component Unit Financial Statements  
As of December 31, 2019 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, 2019  
With Supplemental Information Schedule

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

Accountant's Compilation Report

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, 2019, 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 budgetary comparison information 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 do not express an opinion, a conclusion, nor provide any 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. 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

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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.

*Lu McHelli, CPA (APAC)*

June 25, 2020  
Rayville, Louisiana

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

**Statement of Net Position**

**December 31, 2019**

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$125,183
Receivables	54,498
Capital Assets:	
Non-Depreciable	4,632
Depreciable	193,357
 TOTAL ASSETS	 <u><u>\$377,670</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$2,601
Long-Term Liabilities:	
Due Within One Year	\$10,036
Due in More Than One Year	\$37,664
 TOTAL LIABILITIES	 <u><u>\$50,301</u></u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$150,289
Net Position - Unrestricted	177,080
 TOTAL NET POSITION	 <u><u>\$327,369</u></u>

**Statement B**

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

**Statement of Activities  
For the Year Ended December 31, 2019**

	<u>Governmental Activities</u>
<b>EXPENSES:</b>	
Public Safety-fire protection	<u>\$117,155</u>
<b>GENERAL REVENUES:</b>	
Parcel fees	62,310
State fire insurance rebate 2%	9,263
Grant and contributions	0
Interest earnings	642
Other revenues	0
Total general revenues	<u>72,215</u>
<b>CHANGE IN NET POSITION</b>	(44,940)
<b>NET POSITION, BEGINNING</b>	372,309
<b>NET POSITION, ENDING</b>	<u><u>\$327,369</u></u>

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

**Balance Sheet, Governmental Funds  
December 31, 2019**

**ASSETS**

Current Assets

Cash and cash equivalents	\$125,183
Receivables (net of allowances for uncollectibles)	54,498
<b>TOTAL ASSETS</b>	<b><u><u>\$179,681</u></u></b>

**LIABILITIES AND FUND BALANCES**

Liabilities:

Accounts payable	\$2,601
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Fund Balances:

Unassigned	<u>177,080</u>
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TOTAL LIABILITIES AND FUND BALANCES	<b><u><u>\$179,681</u></u></b>
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**Reconciliation of the Balance Sheet of the Governmental Funds  
To the Statement of Net Position:**

Fund Balance-total governmental funds	\$177,080
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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	1,230,575
Less accumulated depreciation	<u>(1,032,586)</u> <u>197,989</u>

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

Lease payable	<u>(47,700)</u> <u>(47,700)</u>
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Net Position of governmental activities	<b><u><u>\$327,369</u></u></b>
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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, 2019**

Operating Revenue

Parcel fees	\$62,309
Intergovernmental revenues:	
State fire insurance rebate 2%	9,263
Total Operating Revenues	71,572

Operating Expenses

Dues and Subscriptions	247
Fuel	2,225
Insurance	15,770
Legal and Accounting	8,401
Repairs and Maintenance	29,895
Small Tools & Equipment	1,485
Supplies	10,118
Telephone & Internet	2,701
Training	4,500
Uniforms	6,305
Utilities	9,843
Capital Outlay	82,655
Total Operating Expenses	174,145

Operating Income

(102,573)

Non-Operating Revenues (Expenses)

Interest and Dividend Income	642
Other Income	47,700
Total Non-Operating Revenues (Expenses)	48,342

Change in Fund Balance

(54,231)

FUND BALANCES, BEGINNING

231,311

FUND BALANCES, ENDING

\$177,080



**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, 2019  
(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 (\$54,231)

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	82,655	
Less current year depreciation	<u>(25,664)</u>	<u>56,991</u>

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	(47,700)	
Principal payments	<u>0</u>	<u>(47,700)</u>

Change in nets assets of governmental activities.		<u><u>(\$44,940)</u></u>
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**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, 2019**

*Required Supplemental Information*

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget
	Original	Final		GAAP Basis
<b>REVENUES</b>				
Parcel fees	\$82,000	\$82,000	\$62,309	(\$19,691)
Intergovernmental revenues; Fire insurance rebates	9,000	9,000	9,263	263
Interest and dividend earnings	250	250	642	392
Other revenues	0	0	0	0
Total Revenues	<u>91,250</u>	<u>91,250</u>	<u>72,214</u>	<u>(19,036)</u>
<b>EXPENDITURES</b>				
Dues and Subscriptions	200	200	247	(47)
Fuel	2,000	2,000	2,225	(225)
Insurance	17,100	17,100	15,770	1,330
Legal and Accounting	8,700	8,700	8,401	299
Repairs and Maintenance	31,100	31,100	29,895	1,205
Small Tools & Equipment	1,500	1,500	1,485	15
Supplies	48,185	48,185	10,118	38,067
Telephone & Internet	1,100	1,100	2,701	(1,601)
Training & Travel	5,500	5,500	4,500	1,000
Uniforms	0	0	6,305	(6,305)
Utilities	11,000	11,000	9,843	1,157
Capital Outlay	0	0	82,655	(82,655)
Total Expenditures	<u>126,385</u>	<u>126,385</u>	<u>174,145</u>	<u>(47,760)</u>
<b>CHANGE IN FUND BALANCE</b>	<b>(35,135)</b>	<b>(35,135)</b>	<b>(101,931)</b>	<b>(66,796)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan Proceeds	0	0	47,700	(47,700)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>47,700</u>	<u>(47,700)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(35,135)</b>	<b>(35,135)</b>	<b>(54,231)</b>	<b>(19,096)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>231,311</b>	<b>231,311</b>	<b>231,311</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b><u>196,176</u></b>	<b><u>196,176</u></b>	<b><u>177,080</u></b>	<b><u>(19,096)</u></b>

**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, 2019**

Name	Office	Director Fees*	Volunteer Per Diems**	Reimbursements***
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 12/31/19

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

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

**Schedule of Findings and Questioned Costs**

**For the Year Ended December 31, 2019**

Section I - Financial Statement Findings

19-1 Condition:

Board adopted a budget in October 2018 but failed to amend the budget prior to end of 2019.

Criteria:

Board required to adopt a budget and amend if a variance of more than 5%.

Effect:

Board failed to adopt amended budget when variances are more than 5%.

Recommendation:

I recommend the board review the income and expenses prior to year end and adopt an amended budget if variances are more than 5%.

Response:

Board will review income and expenses prior to year end and adopt an amended budget in the future.

Section II - Federal Awards Findings:

No findings were reported under this section.

Section III - Management Letter:

No management letter was issued.

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

**Status of Prior Year Findings**

**For the Year Ended December 31, 2019**

Section I - Financial Statement Findings:

This section is not applicable for this entity.

Section II - Federal Awards Findings:

This section is not applicable for this entity.

Section III - Management Letter:

This section is not applicable for this entity.