

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

Component Unit Financial Statements
As of June 30, 2021 and for the Year Then Ended

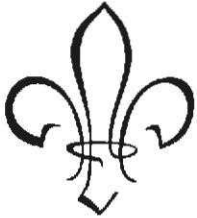
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MANGHAM FIRE PROTECTION DISTRICT NO. 4
RICHLAND PARISH POLICE JURY
Mangham, Louisiana

Component Unit Financial Statements
As of and for the Year Ended June 30, 2021
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, 2021, 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.

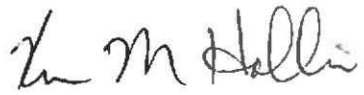
Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, 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.

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

September 1, 2021
Rayville, Louisiana

Statement A

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

Statement of Net Position
June 30, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$62,521
Accounts Receivable	7,687
Capital Assets:	
Non-Depreciable	17,181
Depreciable	<u>445,515</u>
TOTAL ASSETS	<u><u>\$532,904</u></u>
LIABILITIES	
Accounts, salaries, and other payables	\$621
Long-Term Liabilities:	
Due Within One Year	32,234
Due in More Than One Year	<u>282,675</u>
TOTAL LIABILITIES	<u><u>\$315,530</u></u>
NET POSITION	
Net investment in capital assets	\$147,787
Net Position - Unrestricted	<u>69,587</u>
TOTAL NET POSITION	<u><u>\$217,374</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, 2021**

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$115,932</u>
GENERAL REVENUES:	
Parcel fees	94,408
State fire insurance rebate	7,687
Grant and contributions	8,600
Interest earnings	0
Other revenues	710
Total general revenues	<u>111,405</u>
CHANGE IN NET POSITION	(4,527)
NET POSITION, BEGINNING	224,066
Prior Period Adjustment	<u>(2,165)</u>
NET POSITION, ENDING	<u><u>\$217,374</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, 2021**

	GENERAL FUND
ASSETS	
Cash and cash equivalents	\$62,521
Accounts Receivable	7,687
TOTAL ASSETS	\$70,208
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$621
Total Liabilities	621
Fund balances:	
Unassigned	69,587
TOTAL LIABILITIES AND FUND BALANCES	\$70,208

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

Fund Balance-total governmental funds	\$69,587
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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	1,351,597	
Less accumulated depreciation	(888,901)	462,696

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:

(314,909)

Net position of governmental activities

\$217,374

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, 2021

	GENERAL FUND
REVENUES	
Parcel fees	\$94,408
Intergovernmental revenues:	
LGAP Grant	0
Intergovernmental grant	8,600
Fire insurance rebate	7,687
Interest earnings	0
Other revenues	710
Total Revenues	111,405
EXPENDITURES	
Bank Fees	0
Dues and Subscriptions	94
Fuel	1,777
Insurance	25,345
Legal and Accounting	5,170
Licenses & Fees	0
Office Supplies	4,963
Repairs and Maintenance	11,433
Supplies	5,368
Telephone	1,663
Training	2,789
Uniforms	0
Utilities	6,391
Capital Outlay	8,779
Debt Interest	11,109
Debt Principle	32,869
Total Expenditures	117,750
CHANGE IN FUND BALANCE	(6,345)
Other Financing Sources (Uses)	
Loan Proceeds	0
Total Other Financing Sources (Uses)	0
NET CHANGE IN FUND BALANCE	(6,345)
FUND BALANCES, BEGINNING	75,932
FUND BALANCES, ENDING	\$69,587

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, 2021 (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	(\$6,345)
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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	8,779	
Less current year depreciation	<u>(39,830)</u>	(31,051)

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>32,869</u>	<u>32,869</u>

Change in net position of governmental activities.	<u><u>(\$4,527)</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-
Budget and Actual
General Fund (and All Major Governmental Funds)
For the Year Ended June 30, 2021**

Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget GAAP Basis
	Original	Final		
REVENUES				
Parcel fees	\$95,300	\$95,300	\$94,408	(\$892)
Intergovernmental revenues;				
Fire insurance rebates	8,000	8,000	7,687	(313)
Grants	0	8,600	8,600	0
Interest earnings	200	200	0	(200)
Other revenues	1,000	1,000	710	(290)
Total Revenues	<u>104,500</u>	<u>113,100</u>	<u>111,405</u>	<u>(1,695)</u>
EXPENDITURES				
Advertising			0	0
Bank Fees			0	0
Dues and Subscriptions	100	100	94	6
Fuel	1,000	1,700	1,777	(77)
Insurance	29,000	27,000	25,345	1,655
Legal and Accounting	5,500	5,500	5,170	330
Licenses and Fees			0	0
Office Supplies	6,000	5,300	4,963	337
Repairs and Maintenance	7,500	13,200	11,433	1,767
Supplies	5,000	5,700	5,368	332
Telephone	2,000	2,000	1,663	337
Training	4,500	3,000	2,789	211
Uniforms	1,000	500	0	500
Utilities	5,500	6,700	6,391	309
Capital Outlay	0	8,800	8,779	21
Debt Principle	32,000	32,800	32,869	(69)
Debt Interest	12,000	11,200	11,109	91
Total Expenditures	<u>111,100</u>	<u>123,500</u>	<u>117,750</u>	<u>5,750</u>
CHANGE IN FUND BALANCE	<u>(6,600)</u>	<u>(10,400)</u>	<u>(6,345)</u>	<u>(4,055)</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>(6,600)</u>	<u>(10,400)</u>	<u>(6,345)</u>	<u>(4,055)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>75,932</u>	<u>75,932</u>	<u>75,932</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>69,332</u>	<u>65,532</u>	<u>69,587</u>	<u>(4,055)</u>

**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, 2021**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements</u>
John Landers	Director	0	250	0
Samuel Duchesne	Director	0	0	0
Eugene Free	Director	0	360	0
Neal Harwell	Director	0	0	0
Gary Piro	Chairman	0	290	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, 2021

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, 2021

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