

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

Component Unit Financial Statements  
As of June 30, 2017 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, 2017  
 With Supplemental Information Schedules

**CONTENTS**

	<b>Statement</b>	<b>Page</b>
Independent Accountant's Compilation Report		2
<u>Basic Financial Statements</u>		
Government-Wide Financial Statements:		
Statement of Net Position	A	4
Statement of Activities	B	5
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C	6
Statement of Revenues, Expenditures, And Changes in Fund Balance	D	7
	<b>Schedule</b>	<b>Page</b>
Required Supplemental Information:		
Budget Comparison Schedule	1	8
<u>Other Supplemental Schedules</u>		
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer	2	9
Current Year Findings, Recommendations & Corrective Action Plan	3	10
Status of Prior Year Findings	4	11

**KAREN M. HOLLIS, CPA**

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, 2017, 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.

*Supplementary 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.

Accounting principles generally accepted in the United States of America require that the budget comparison information, Schedule I, on page 8 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.

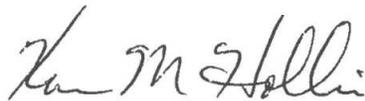
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Management has omitted the Management's Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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.

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.



November 28, 2017  
Rayville, Louisiana

STATEMENT A

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

Statement of Net Position  
June 30, 2017

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$130,755
Receivables (net)	18,303
Capital assets (net)	<u>168,789</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$317,847</u></u></b>
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	\$1,013
Bonds payable	<u>0</u>
<b>TOTAL LIABILITIES</b>	<b><u><u>\$1,013</u></u></b>
<b>NET POSITION</b>	
Net investment in capital assets	\$168,789
Restricted for:	
Debt service	0
Unrestricted	<u>148,045</u>
<b>TOTAL NET POSITION</b>	<b><u><u>\$316,834</u></u></b>

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, 2017

	<u>Governmental Activities</u>
<b>EXPENSES:</b>	
Public Safety-fire protection	<u>\$95,093</u>
<b>GENERAL REVENUES:</b>	
Parcel fees	87,700
State fire insurance rebate	8,547
Grant and contributions	2,943
Interest earnings	247
Other revenues	1,599
Total general revenues	<u>101,036</u>
<b>CHANGE IN NET POSITION</b>	5,943
<b>NET POSITION, BEGINNING</b>	309,191
<b>Prior Period Adjustment</b>	<u>1,700</u>
<b>NET POSITION, ENDING</b>	<u><u>\$316,834</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, 2017**

	<b>ASSETS</b>	<u>GENERAL FUND</u>
Cash and cash equivalents		\$130,755
Receivables (net)		18,303
TOTAL ASSETS		<u>\$149,058</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts, salaries, and other payables		<u>\$1,013</u>
Total Liabilities		<u>1,013</u>
Fund balances:		
Restricted for:		
Debt services		0
Unassigned, reported in:		
General Fund		<u>148,045</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>\$149,058</u>

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

Fund Balance-total governmental funds	\$148,045
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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	898,807	
Less accumulated depreciation	<u>(730,018)</u>	168,789

Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the governmental funds:

Governmental bonds payable	<u>0</u>	<u>0</u>
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Net position of governmental activities	<u>\$316,834</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  
Governmental Funds**

For the Year Ended June 30, 2017

	GENERAL FUND
<b>REVENUES</b>	
Parcel fees	\$87,700
Intergovernmental revenues:	
Federal Grant	0
Intergovernmental grant	2,943
Fire insurance rebate	8,547
Interest earnings	247
Other revenues	1,599
Total Revenues	101,036
<b>EXPENDITURES</b>	
Fuel	1,511
Insurance	24,675
Legal and Accounting	4,654
Licenses & Fees	222
Office Supplies	4,555
Repairs and Maintenance	11,750
Supplies	10,948
Telephone	1,641
Training	3,610
Utilities	5,004
Capital Outlay	2,800
Total Expenditures	71,370
<b>NET CHANGE IN FUND BALANCE</b>	29,666
<b>FUND BALANCES, BEGINNING</b>	118,379
<b>FUND BALANCES, ENDING</b>	\$148,045

**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	\$29,666
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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	2,800	
Less current year depreciation	(26,523)	(23,723)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments.

Bond and loan proceeds	0	
Principal payments	0	0

Change in net position of governmental activities.	\$5,943
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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, 2017**

*Required Supplemental Information*

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget GAAP Basis
	Original	Final		
<b>REVENUES</b>				
Parcel fees	\$79,500	\$91,200	\$87,700	(\$3,500)
Intergovernmental revenues;				
Fire insurance rebates	8,000	8,550	8,547	(3)
Grants	0	3,000	2,943	(57)
Interest earnings	500	100	247	147
Other revenues	0	425	1,599	1,174
Total Revenues	<u>88,000</u>	<u>103,275</u>	<u>101,036</u>	<u>(2,239)</u>
<b>EXPENDITURES</b>				
Fuel	5,000	1,300	1,511	(211)
Insurance	20,000	25,000	24,675	325
Legal and Accounting	0	4,250	4,654	(404)
Licenses and Fees		250	222	28
Office Supplies	3,000	4,800	4,555	245
Repairs and Maintenance	20,000	13,300	11,750	1,550
Supplies	4,000	11,300	10,948	352
Telephone	1,000	1,700	1,641	59
Training	0	3,700	3,610	90
Utilities	5,000	5,400	5,004	396
Capital Outlay	2,500	2,800	2,800	0
Total Expenditures	<u>60,500</u>	<u>73,800</u>	<u>71,370</u>	<u>2,430</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>27,500</u>	<u>29,475</u>	<u>29,666</u>	<u>191</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>118,379</u>	<u>118,379</u>	<u>118,379</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>145,879</u>	<u>147,854</u>	<u>148,045</u>	<u>191</u>

See the accountant's report.

**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, 2017**

<u>NAME</u>	<u>Office</u>	<u>Director Fees*</u>	<u>Volunteer Per Diems**</u>	<u>Reimbursements</u>
John Landers	Chairman	0	450	0
Samuel Duchesne	Director	0	0	0
Fred Douciere	Director	0	0	0
Eugene Free	Director	0	0	0
Gary Piro	Fire Chief	0	360	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

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended June 30, 2017

Ref No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
Section I - Internal Control and Compliance Material to the Financial Statements:				
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter				

There are no current year findings.

**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, 2017

Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
<b>Section I - Internal Control and Compliance Material to the Financial Statements:</b>				
2016-001	2015-2016	Budget variances exceeded 5%	Yes	N/A
<b>Section II - Internal Control and Compliance Material to Federal Awards:</b>				
<b>Section III - Management Letter</b>				