

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

Component Unit Financial Statements  
As of December 31, 2021 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, 2021  
 With Supplemental Information Schedule

**CONTENTS**

	<b>Statement\Schedule</b>	<b>Page</b>
Accountant's Compilation Report		2
<u>Component Unit 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
Reconciliation of the Governmental Funds Balance Sheet To the Government-Wide Financial Statement of Position	C	6
Statement of Revenues, Expenses And Changes in Fund Balance	D	7
Reconciliation of the Statement of Revenues, Expenses, And Changes in Fund Balance of Governmental Funds To the Statement of Activities	D	8
Required Supplemental Information		
Budget Comparison Schedule	1	9
<u>Other Supplemental Schedules</u>		
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer	2	10
<u>Compliance Reporting</u>		
Schedule of Findings and Questioned Costs	3	11
Status of Prior Year Findings	4	12



**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, 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 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

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 McHelle CPA (APAC)*

June 30, 2022  
Rayville, Louisiana

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

**Statement of Net Position**

**December 31, 2021**

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$120,122
Receivables	63,100
Capital Assets:	
Non-Depreciable	4,632
Depreciable	148,462
<b>TOTAL ASSETS</b>	<u><u>\$336,316</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$3,682
Long-Term Liabilities:	
Due Within One Year	\$9,257
Due in More Than One Year	\$19,492
<b>TOTAL LIABILITIES</b>	<u><u>\$32,431</u></u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$119,713
Net Position - Unrestricted	184,172
<b>TOTAL NET POSITION</b>	<u><u>\$303,885</u></u>

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

**Statement of Activities  
 For the Year Ended December 31, 2021**

	Governmental Activities
<b>EXPENSES:</b>	
Public Safety-fire protection	\$94,482
<b>GENERAL REVENUES:</b>	
Parcel fees	62,712
State fire insurance rebate 2%	9,197
Grant and contributions	0
Interest earnings	1,116
Other revenues	0
Total general revenues	73,025
<b>CHANGE IN NET POSITION</b>	(21,457)
<b>NET POSITION, BEGINNING</b>	325,342
<b>NET POSITION, ENDING</b>	\$303,885

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

**Balance Sheet, Governmental Funds  
December 31, 2021**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$120,122
Receivables (net of allowances for uncollectibles)	63,100
<b>TOTAL ASSETS</b>	<b><u><u>\$183,222</u></u></b>

**LIABILITIES AND FUND BALANCES**

**Liabilities:**

Accounts payable	\$3,682
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**Fund Balances:**

Unassigned	<u>179,540</u>
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<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u><u>\$183,222</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	\$179,540
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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>(1,077,481)</u> <u>153,094</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>(28,749)</u> <u>(28,749)</u>
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Net Position of governmental activities	<b><u><u>\$303,885</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, 2021**

Operating Revenue

Parcel fees	\$62,712
Intergovernmental revenues:	
State fire insurance rebate 2%	9,197
Total Operating Revenues	71,909

Operating Expenses

Dues and Subscriptions	330
Fuel	2,035
Insurance	19,786
Legal and Accounting	7,500
Repairs and Maintenance	15,958
Small Tools & Equipment	0
Supplies	15,251
Telephone & Internet	3,982
Training	1,187
Uniforms	304
Utilities	5,797
Debt Principal	8,879
Debt Interest	1,623
Capital Outlay	0
Total Operating Expenses	82,632

Operating Income

(10,723)

Non-Operating Revenues (Expenses)

Interest and Dividend Income	1,116
Other Income	0
Total Non-Operating Revenues (Expenses)	1,116

Change in Fund Balance

(9,607)

FUND BALANCES, BEGINNING

189,147

FUND BALANCES, ENDING

\$179,540



**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, 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 (\$9,607)

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	(20,729)		(20,729)

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	8,879		8,879

Change in nets assets of governmental activities.			(\$21,457)
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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, 2021**

*Required Supplemental Information*

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with final budget GAAP Basis
	Original	Final		
<b>REVENUES</b>				
Parcel fees	\$66,500	\$66,500	\$62,712	(\$3,788)
Intergovernmental revenues; Fire insurance rebates	9,000	9,000	9,197	197
Interest and dividend earnings	0	0	1,116	1,116
Other revenues	0	0	0	0
Total Revenues	<u>75,500</u>	<u>75,500</u>	<u>73,025</u>	<u>(2,475)</u>
<b>EXPENDITURES</b>				
Dues and Subscriptions	350	350	330	20
Fuel	1,700	1,700	2,035	(335)
Insurance	21,100	21,100	19,786	1,314
Legal and Accounting	7,000	7,000	7,500	(500)
Repairs and Maintenance	15,750	15,750	15,958	(208)
Small Tools & Equipment	0	10,500	0	10,500
Supplies	17,400	17,400	15,251	2,149
Telephone & Internet	2,700	2,700	3,982	(1,282)
Training & Travel	500	500	1,187	(687)
Uniforms	0	0	304	(304)
Utilities	6,000	6,000	5,797	203
Debt Principle	8,500	0	8,879	(8,879)
Debt Interest	2,000	0	1,623	(1,623)
Capital Outlay	0	0	0	0
Total Expenditures	<u>83,000</u>	<u>83,000</u>	<u>82,632</u>	<u>368</u>
<b>CHANGE IN FUND BALANCE</b>	(7,500)	(7,500)	(9,607)	(2,107)
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan Proceeds	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCE</b>	(7,500)	(7,500)	(9,607)	(2,107)
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>189,147</u>	<u>189,147</u>	<u>189,147</u>	<u>0</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>181,647</u>	<u>181,647</u>	<u>179,540</u>	<u>(2,107)</u>

**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, 2021**

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
Marcus McKinney	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 12/31/21

\*\*\*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, 2021**

Section I - Financial Statement Findings

No findings were reported under this section.

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, 2021**

**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.