

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

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MEMBER
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CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

To Board Members Bernice Area Fire Protection District Bernice, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Bernice Area Fire Protection District for the year ended December 31, 2021, which collectively comprise the Fire 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.

We 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.

We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we 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 Fire District's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule 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 our compilation engagement, however, we 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.

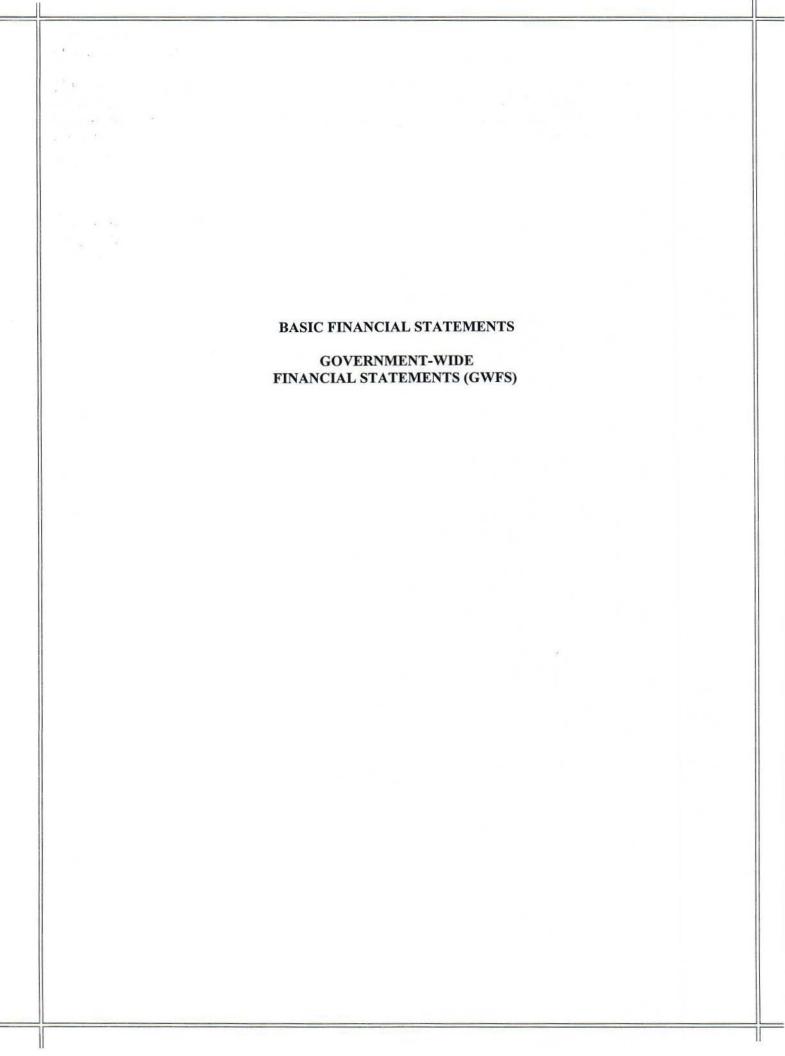
The schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Marcus, Robinson and Hassell

Marens Robinson a Hawde

Monroe, Louisiana

April 26, 2022



BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA STATEMENT OF NET POSITION DECEMBER 31, 2021

ASSETS Cash & Cash Equivalents Capital Assets (net of accumulated depreciation)	\$242,649 67,533
TOTAL ASSETS	<u>\$310,182</u>
<u>LIABILITIES</u>	\$ 0
NET POSITION Invested in Capital Assets Unrestricted	67,533 242,649
TOTAL NET POSITION	\$310,182

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2021

		Program Revenues		Net (Expenses) Revenues and
		Operating	Capital	Changes in
	Expenses	Grants	Grants	Net Position
Functions/Programs:				
Governmental Activities			20	2021 2020
Public Safety	\$71,310	\$0	\$0	\$(71,310)
General Administrative	1,450	<u>0</u> <u>\$0</u>	<u>0</u> <u>\$0</u>	(1,450)
Total Program Expenses	<u>\$72,760</u>	<u>\$0</u>	<u>\$0</u>	(72,760)
General Revenues				700000000000000000000000000000000000000
Ad Valorem Tax & Insurance Rebate				90,551
Other Revenue				1,401
Interest				90
Total General Revenues				92,042
Change in Net Position				19,282
Net Position, Beginning				290,900
Net Position, Ending				\$310,182



BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA GOVERNMENTAL FUNDS BALANCE SHEET DECEMBER 31, 2021

Assets Cash and Cash Equivalents	General <u>Fund</u> \$242,649
Total Assets	<u>\$242,649</u>
<u>Liabilities and Fund Balance</u> <u>Liabilities</u>	\$ 0
Fund Balance: Unassigned	_242,649
Total Fund Balance	242,649
Total Liabilities and Fund Balance	\$242,649

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION FOR THE YEAR ENDED DECEMBER 31, 2021

Total Fund Balance at December 31, 2021 - Governmental Funds		General Fund \$242,649
Cost of Capital Assets at December 31, 2021	443,909	
Less: Accumulated Depreciation at December 31, 2021	376,376	67,533
Net Position at December 31, 2021		\$310,182

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE LOUISIANA STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund
Revenues	
Ad Valorem Taxes & Insurance Rebate	\$ 90,551
Other Income	1,401
Interest	90
Total Revenues	92,042
Expenditures	
Public Safety	53,880
General Administrative	1,450_
Total Expenditures	55,330
Excess of Revenues Over Expenditures	36,712
Fund Balance - Beginning	205,937
Fund Balance - Ending	<u>\$242,649</u>

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF POSITION FOR THE YEAR ENDED DECEMBER 31, 2021

Net Change in Fund Balance - Governmental Funds

\$36,712

Amounts reported for governmental activities in statement of activities are different because:

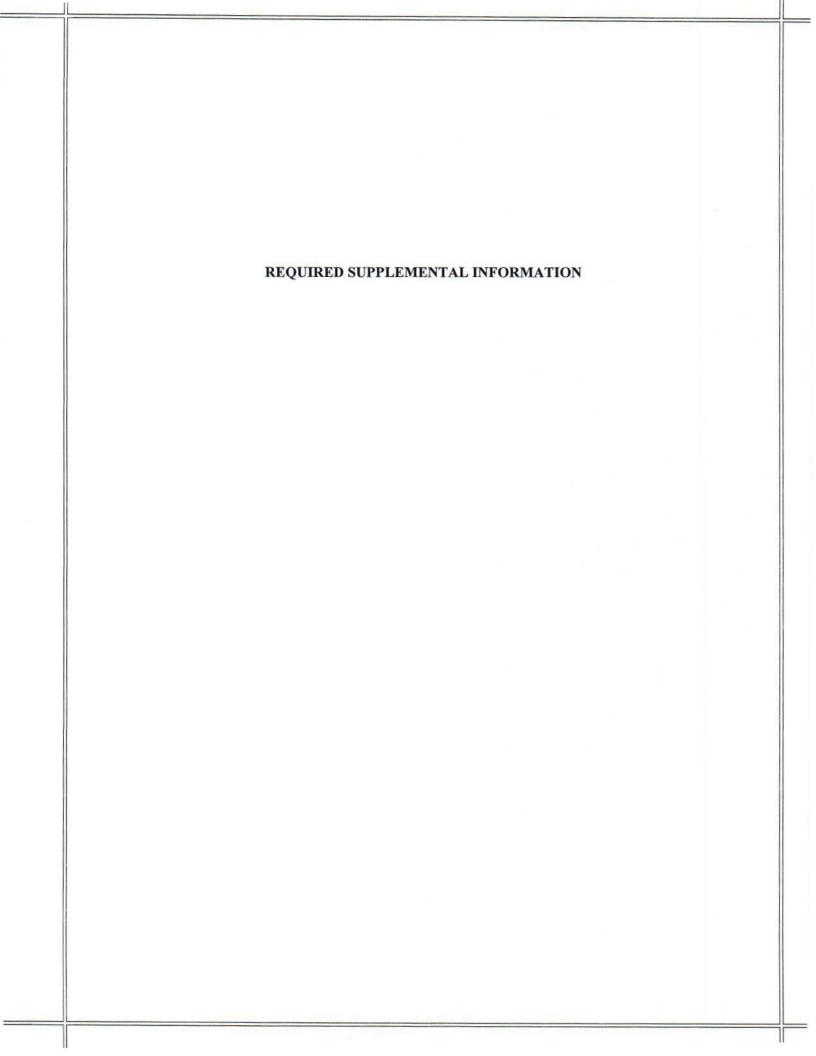
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Current Year Depreciation Expense

17,430

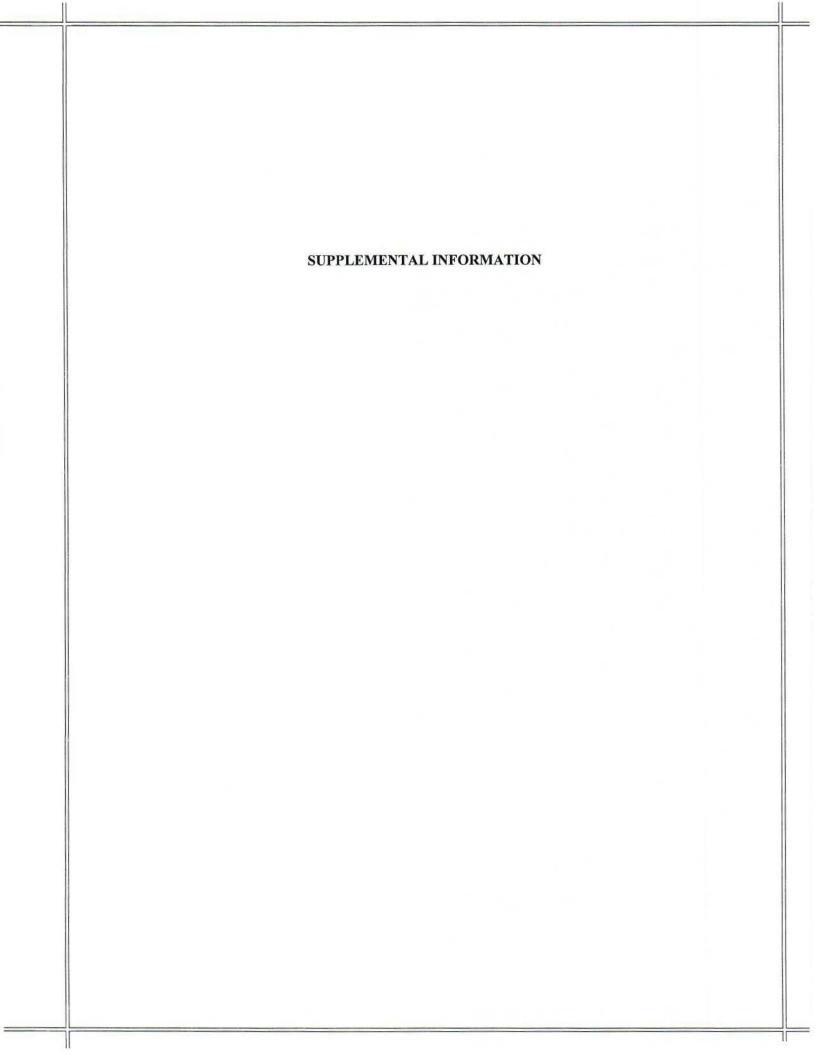
Change in Net Position of Governmental Activities

\$19,282



BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA BUDGETARY COMPARISON SCHEDULE GOVERNMENTAL FUND FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Ad Valorem Taxes & Insurance Rebate	\$ 86,440	\$ 86,435	\$ 90,551	\$4,116
Other Income	0	1,400	1,401	1
Interest	220	90	90	0
Total Revenues	86,660	87,925	92,042	4,117
Expenditures				
Public Safety	60,300	54,264	53,880	384
General Administrative	1,450	1,450	1,450	0
Total Expenditures	61,750	55,714	55,330	384
Excess of Revenues Over Expenditures	24,910	32,211	36,712	4,501
Fund Balance, Beginning	205,937	205,937	205,937	0
Fund Balance, Ending	\$230,847	\$238,148	\$242,649	\$4,501



BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA SUPPLEMENTAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2021

Schedule of Compensation Benefits and Other Payments to Agency Head

Agency Head - Danny Murphy - Fire Chief

Purpose	Amount	
Salary	\$ 0	
Benefits	0	
Per Diem	0	
Reimbursements	_774	
Total	<u>\$774</u>	