

BIENVILLE PARISH HOSPITAL
SERVICE DISTRICT NO. 1
Bienville Parish Police Jury

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2021

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
Bienville Parish Police Jury
Ringgold, Louisiana

Financial Statements
As of and for the year ended December 31, 2021

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To the Management of the Bienville Parish
Hospital Service District No. 1
Ringgold, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Bienville Parish Hospital Service District No. 1, a component unit of the Bienville 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. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Service Committee of the American Institute of Certified Public Accountants. 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.

Supplementary information

The accompanying schedule of compensation paid board members and schedule of compensation, benefits and other payments to the agency head 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 our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 11 through page 12 be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

Such information is presented for purposes of 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. This information is the representation of management. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis 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 required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting and 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.

We are not independent with respect to the Bienville Parish Hospital Service District No. 1.

Wise Martin & Cole LLC

Minden, Louisiana
September 12, 2022

BASIC FINANCIAL STATEMENTS

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Statement of Net Position
December 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 172,793
Investments	738,687
Accounts receivable	6,283
Prepaid assets	3,142
Capital assets:	
Land	32,437
Depreciable capital assets, net of depreciation	<u>357,601</u>
TOTAL ASSETS	<u>1,310,943</u>
 LIABILITIES	
Accounts payable	<u>112</u>
TOTAL LIABILITIES	<u>112</u>
 NET POSITION	
Net investment in capital assets	390,038
Restricted	149,781
Unrestricted	<u>771,012</u>
TOTAL NET POSITION	<u>\$ 1,310,831</u>

See accountants' report

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury

Ringgold, Louisiana

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

<u>Functions/programs</u>	<u>Expenses</u>	<u>Program revenues</u>	<u>Governmental activities:</u>
		Charges for services	Net (expenses)/ revenue
Governmental activities:			
Health services	\$ 60,484	\$ 36,000	\$ (24,484)
General revenues:			
Oil and gas royalties			41,477
Interest income			8,019
Total general revenues			<u>49,496</u>
Change in net position			25,012
Net position - beginning			<u>1,285,819</u>
Net position - ending			<u>\$ 1,310,831</u>

See accountants' report

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury

Ringgold, Louisiana

Balance Sheet - Governmental Funds

December 31, 2021

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash	\$ 172,793	\$ -	\$ 172,793
Investments	588,906	149,781	738,687
Accounts receivable	6,283	-	6,283
TOTAL ASSETS	<u>\$ 767,982</u>	<u>\$ 149,781</u>	<u>\$ 917,763</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 112	\$ -	\$ 112
FUND BALANCES			
Restricted	-	149,781	149,781
Unassigned	767,870	-	767,870
TOTAL FUND BALANCES	<u>767,870</u>	<u>149,781</u>	<u>917,651</u>
TOTAL LIABILITES AND FUND BALANCES	<u>\$ 767,982</u>	<u>\$ 149,781</u>	<u>\$ 917,763</u>

See accountants' report

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury

Ringgold, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position

December 31, 2021

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 917,651
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	390,038
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds	<u>3,142</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 1,310,831</u>

See accountants' report

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2021

	General Fund	Special Revenue Fund	Total Governmental Funds
REVENUES			
Lease income	\$ 36,000	\$ -	\$ 36,000
Royalties	41,477	-	41,477
Interest income	6,244	1,774	8,018
TOTAL REVENUES	<u>83,721</u>	<u>1,774</u>	<u>85,495</u>
EXPENDITURES			
Current:			
Accounting & legal	2,750	-	2,750
Insurance	5,223	-	5,223
Office expense	232	-	232
Per diem	680	-	680
Repairs & maintenance	23,003	-	23,003
Secretary expense	7,200	-	7,200
Utilities	39	-	39
Royalty deductions	55	-	55
TOTAL EXPENDITURES	<u>39,182</u>	<u>-</u>	<u>39,182</u>
Excess of revenues over expenditure:	44,539	1,774	46,313
Fund balance at beginning of year	<u>723,331</u>	<u>148,007</u>	<u>871,338</u>
Fund balance at end of year	<u>\$ 767,870</u>	<u>\$ 149,781</u>	<u>\$ 917,651</u>

See accountants' report

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities

For the Year Ended December 31, 2021

Amounts reported for governmental activities in the Statement of Activities
are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 46,313
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The amount by which depreciation exceeded capital outlays in the current period.	(22,270)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore are not reported as expenditures in governmental funds. The amount by which prepaid expenses changed in the current period.	<u>969</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 25,012</u>

See accountants' report

REQUIRED SUPPLEMENTARY INFORMATION

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury

Ringgold, Louisiana

Governmental Fund Type - General Fund

Budgetary Comparison Schedule

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual (Cash basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Lease income	\$ 36,000	\$ 36,000	\$ 36,000	\$ -
Interest income	500	547	6,245	5,698
Oil & gas royalties	10,000	41,068	41,485	417
TOTAL REVENUES	46,500	77,615	83,730	6,115
EXPENDITURES				
Accounting & legal	2,500	2,750	2,750	-
Insurance	4,000	5,223	5,223	-
Office expense	200	56	232	(176)
Per diem	1,400	480	680	(200)
Repairs & maintenance	16,500	21,952	23,003	(1,051)
Secretary expense	7,200	7,200	7,200	-
Utilities	1,200	715	-	715
Miscellaneous	500	-	-	-
TOTAL EXPENDITURES	33,500	38,376	39,088	(712)
Excess of revenues over expenditures	13,000	39,239	44,642	5,403
Fund balance at beginning of year	-	-	717,056	(717,056)
Fund balance at end of year	<u>\$ 13,000</u>	<u>\$ 39,239</u>	<u>\$ 761,698</u>	<u>\$ (711,653)</u>

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury
Ringgold, Louisiana

Governmental Fund Type - Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		Actual (Cash basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest income	\$ 9,500	\$ 8,065	\$ 1,774	\$ (6,291)
TOTAL REVENUES	<u>9,500</u>	<u>8,065</u>	<u>1,774</u>	<u>(6,291)</u>
EXPENDITURES				
Bank fees	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	9,500	8,065	1,774	(6,291)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>148,007</u>	<u>148,007</u>
Fund balance at end of year	<u>\$ 9,500</u>	<u>\$ 8,065</u>	<u>\$ 149,781</u>	<u>\$ 141,716</u>

SUPPLEMENTARY INFORMATION

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
 A Component Unit of the Bienville Parish Police Jury
 Ringgold, Louisiana

Schedule of Compensation Paid Board Members

For the Year Ended December 31, 2021

The Bienville Parish Hospital District No. 1, paid the following amounts to the chairman and members of the board as of December 31, 2021:

	<u>Compensation</u>
Chairman -	
Lisa Bethea	\$ 120
Board	
David Wilson	120
Larry Loudd	120
Mattie Mingo	80
Melinda Hennigan	120
Robert Mitchell	120
Robert Harper	-
	<hr/>
	<u>\$ 680</u>

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury
Ringgold, Louisiana

Schedule of Compensation, Benefits and Other Payments
to the Agency Head

For the Year Ended December 31, 2021

Agency Head Name: Lisa Bethea, Chairman

	<u>Lisa Bethea</u>	
Per diem	\$	120

SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
Bienville Parish Police Jury
Ringgold, Louisiana

Schedule of Prior Year Findings
As of and for the Year Ended December 31, 2021

There are no findings required to be reported in the prior year.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
Bienville Parish Police Jury
Ringgold, Louisiana

Schedule of Current Year Findings
As of and for the Year Ended December 31, 2021

2021-01 Late filing

Condition: Report is late, being filed after June 30, 2022.

Criteria: Louisiana Revised Statute R.S. 24:513 requires agencies to report to the Louisiana Legislative Auditor six months of the close of the District's fiscal year.

Cause: Records were not provided to accountant until June 23, 2022.

Effect: Accountant not able to prepare compilation for submission by June 30, 2022.

Recommendations: We recommend that the District bookkeeper work with the fee accountant to provide records according to agreed upon schedule, which will allow a compilation to be completed for submission by the due date.

Response: Bookkeeper will provide records to accountant according to agreed-upon schedule to ensure report able to be filed timely.