

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

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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, 2022, 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

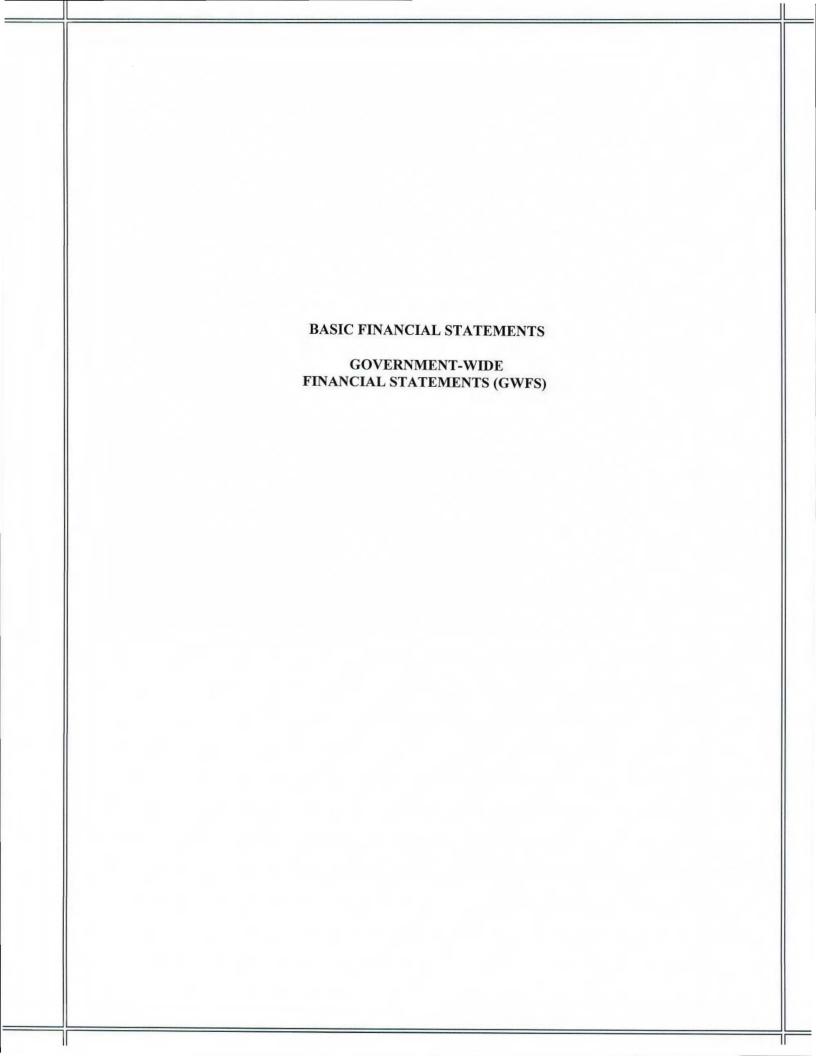
Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 8, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting 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

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Monroe, Louisiana January 31, 2023

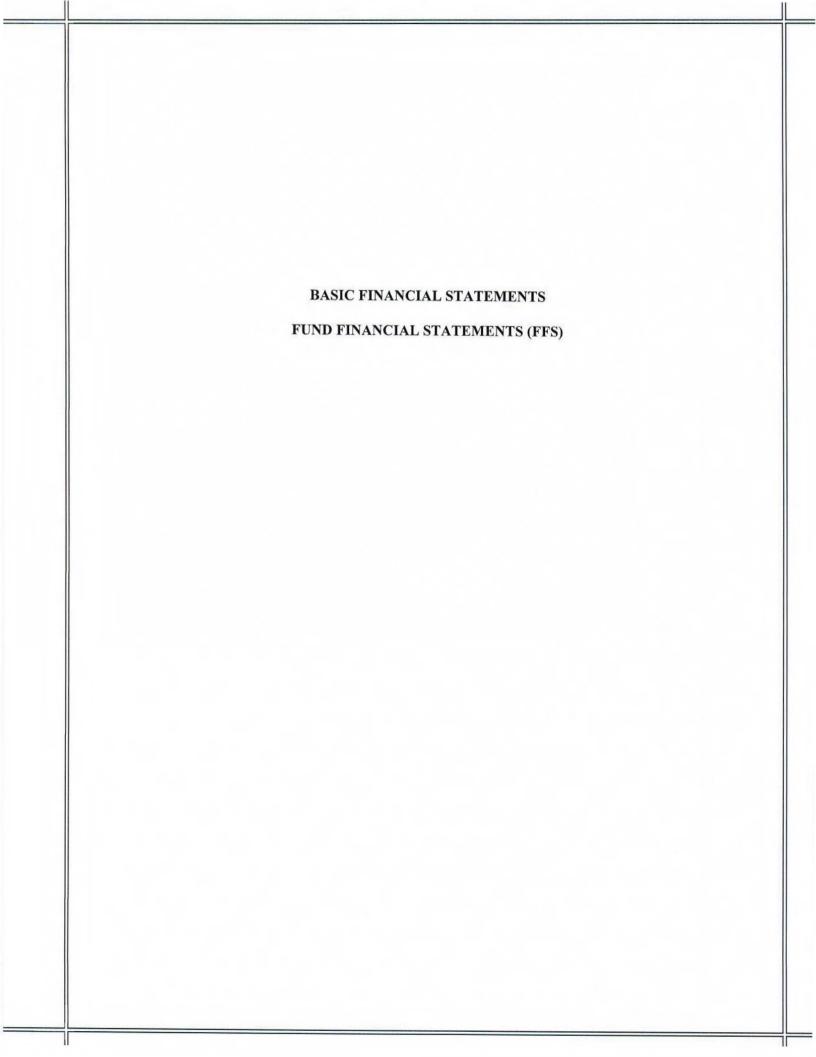


BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA STATEMENT OF NET POSITION DECEMBER 31, 2022

ASSETS	
Cash & Cash Equivalents	\$232,719
Capital Assets (net of accumulated depreciation)	62,892
TOTAL ASSETS	<u>\$295,611</u>
LIABILITIES	\$ 0
NET POSITION	
Invested in Capital Assets	62,892
Unrestricted	_232,719
TOTAL NET POSITION	\$295,611

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2022

		Program Revenues		Net (Expenses) Revenues and
		Operating	Capital	Changes in
	Expenses	Grants	Grants	Net Position
Functions/Programs:				
Governmental Activities				
Public Safety	\$116,985	\$0	\$0	\$(116,985)
General Administrative	1,450	_0	_0	(1,450)
Total Program Expenses	<u>\$118,435</u>	<u>0</u> <u>\$0</u>	<u>\$0</u>	(118,435)
General Revenues				
Ad Valorem Tax & Insurance Rebate				103,757
Interest				107
Total General Revenues				103,864
Change in Net Position				(14,571)
Net Position, Beginning				310,182
Net Position, Ending				\$ 295,611



BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA GOVERNMENTAL FUNDS BALANCE SHEET DECEMBER 31, 2022

Assets Cash and Cash Equivalents	General <u>Fund</u> \$232,719
Total Assets	<u>\$232,719</u>
<u>Liabilities and Fund Balance</u> Liabilities	\$ 0
Fund Balance:	
Unassigned	_232,719
Total Fund Balance	_232,719
Total Liabilities and Fund Balance	<u>\$232,719</u>

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, 2022

Total Fund Balance at December 31, 2022 - Governmental Funds		General Fund \$232,719
Cost of Capital Assets at December 31, 2022	443,909	
Less: Accumulated Depreciation at December 31, 2022	381,017	62,892
Net Position at December 31, 2022		\$295,611

BERNICE AREA FIRE PROTECTION DISTRICT BERNICE LOUISIANA STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund
Revenues	
Ad Valorem Taxes & Insurance Rebate	\$103,757
Interest	107_
Total Revenues	103,864
Expenditures	
Public Safety	112,344
General Administrative	1,450
Total Expenditures	_113,794
Excess of Expenditures Over Revenues	(9,930)
Fund Balance - Beginning	242,649
Fund Balance - Ending	<u>\$232,719</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, 2022

Net Change in Fund Balance - Governmental Funds

\$ (9,930)

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

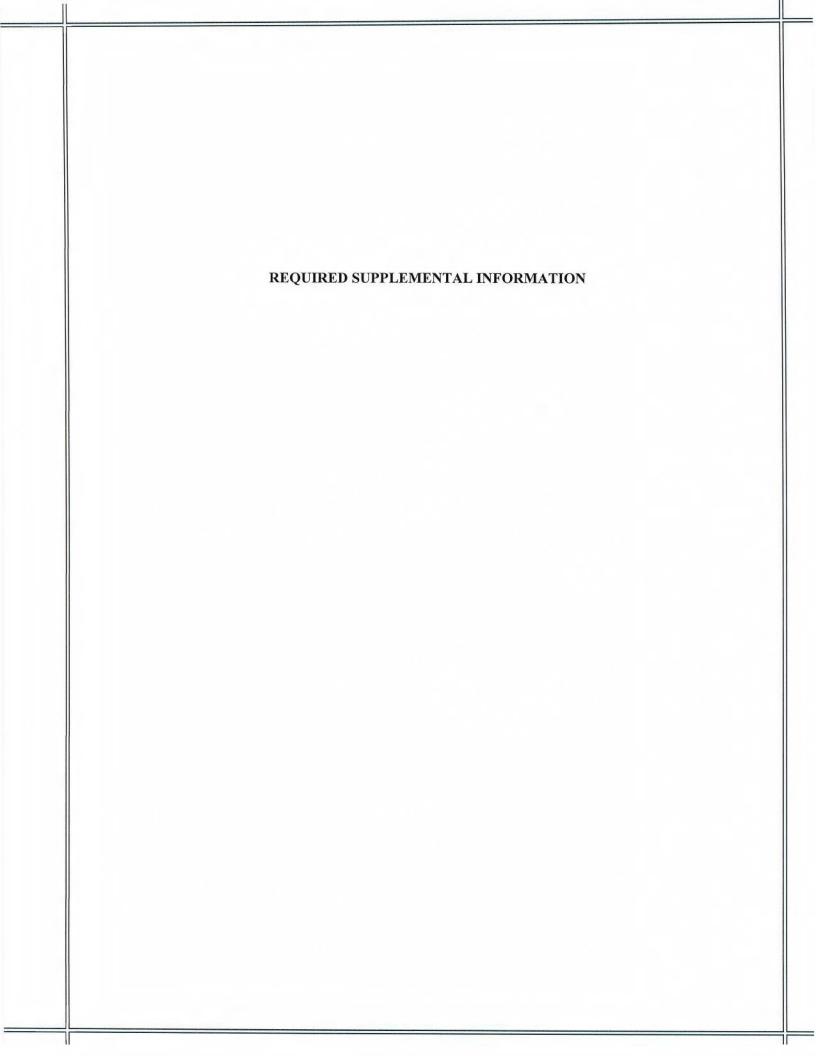
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Current Year Depreciation Expense

4,641

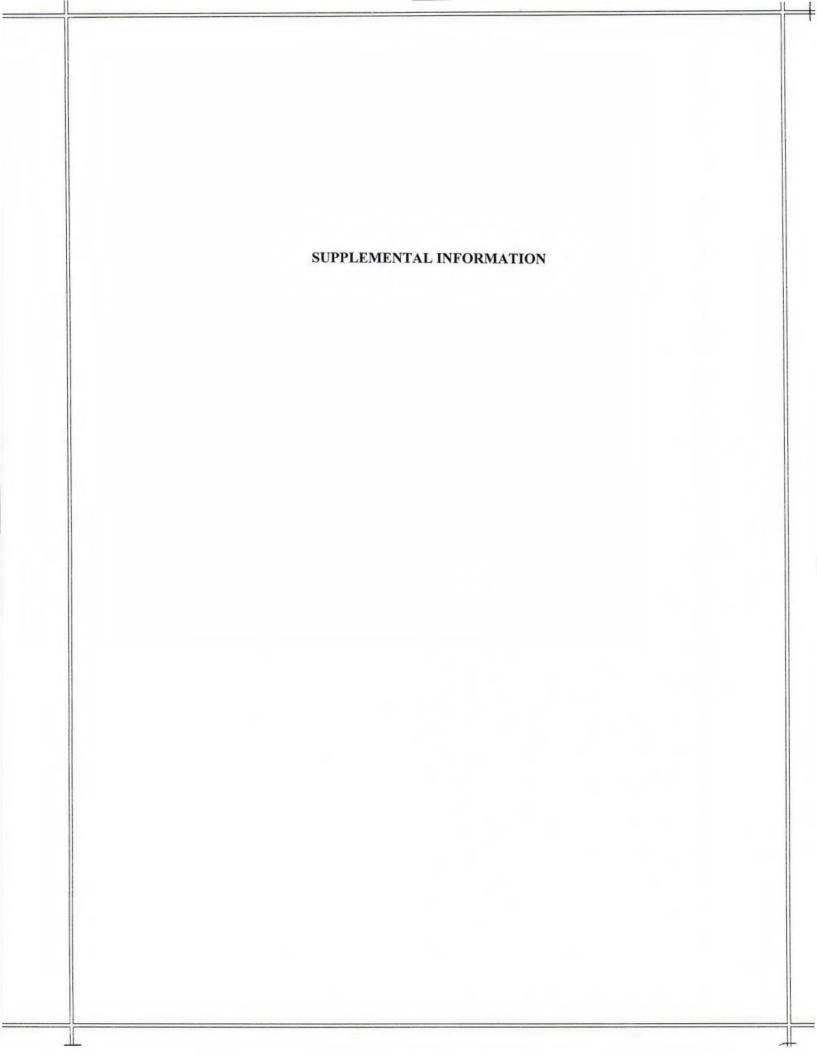
Change in Net Position of Governmental Activities

\$(14,571)



BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA BUDGETARY COMPARISON SCHEDULE GOVERNMENTAL FUND FOR THE YEAR ENDED DECEMBER 31, 2022

	Original	Final		Variance Favorable
	Budget	Budget	Actual	(Unfavorable)
Revenues				***
Ad Valorem Taxes & Insurance Rebate	\$ 86,435	\$ 87,374	\$103,757	\$16,383
Interest	90	62	107	45
Total Revenues	86,525	87,436	103,864	16,428
Expenditures				
Public Safety	113,150	114,888	112,344	2,544
General Administrative	1,450	1,450	1,450	0
Total Expenditures	114,600	116,338	113,794	2,544
Excess of Expenditures Over Revenues	(28,075)	(28,902)	(9,930)	18,972
Fund Balance, Beginning	242,649	242,649	242,649	0
Fund Balance, Ending	\$214,574	\$213,747	\$232,719	\$18,972



BERNICE AREA FIRE PROTECTION DISTRICT BERNICE, LOUISIANA SUPPLEMENTAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2022

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	_279	
Total	\$279	