

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

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
DECEMBER 31, 2019

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1  
RINGGOLD, LOUISIANA / BIENVILLE PARISH

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) June 25 2020

Ms. Gayle Fransen  
Engagement Manager  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended DECEMBER 31, 2019. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the GASB GAAP basis of accounting.

Sincerely,



Officer's Signature

Lisa P. Bethea

Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/18

Affidavit and Revenue Certification

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

BIENVILLE PARISH  
RINGGOLD, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, [Signature] (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1 as of DECEMBER 31, 2019, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Lisa Bethea (officer name), who, duly sworn, deposes and says that BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1 received \$75,000 or less in revenues and other sources for the year ended DECEMBER 31, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

[Signature]  
Officer's Signature

Sworn to and subscribed before me this 25 day of June, 2020.

[Signature]  
NOTARY PUBLIC SIGNATURE & SEAL  
Susan Reeves

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date <u>11-04-2020</u>

Please Complete This Section
Officer's Name <u>Lisa Bethea</u>
Officer's Title <u>Chairman</u>
Address <u>Po Box 1071</u>
City, Zip <u>Ringgold LA 71068</u>
Ph: Cell/Land <u>318-894-2174</u>
E-mail _____

## BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury  
Ringgold, Louisiana

Statement of Net Position  
December 31, 2019

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 115,109
Investments	723,795
Accounts receivable	15,726
Prepaid assets	2,045
Capital assets (net)	436,618
<b>TOTAL ASSETS</b>	<u>1,293,293</u>
 <b>LIABILITIES</b>	
Accounts payable	<u>662</u>
<b>TOTAL LIABILITIES</b>	<u>662</u>
 <b>NET POSITION</b>	
Net investment in capital assets	436,618
Restricted	152,248
Unrestricted	703,765
<b>TOTAL NET POSITION</b>	<u>\$ 1,292,631</u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

## BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury

Ringgold, Louisiana

Statement of Net Activities  
For the Year Ended December 31, 2019

Functions/programs	Expenses	Program revenues	Governmental activities:
		Charges for services	Net (expenses)/ revenue
Governmental activities:			
Health services	\$ 86,894	\$ 36,000	\$ (50,894)
General revenues:			
Oil and gas royalties			26,439
Interest income			7,740
Other revenues			658
Total general revenues			<u>34,837</u>
Change in net position			(16,057)
Net position - beginning			<u>1,308,688</u>
Net position - ending			<u>\$ 1,292,631</u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

**BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1**

Bienville Parish Police Jury

Ringgold, Louisiana

Balance Sheet - Governmental Funds

December 31, 2019

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 115,109	\$ -	\$ 115,109
Investments	577,549	146,246	723,795
Accounts receivable	15,726	-	15,726
<b>TOTAL ASSETS</b>	<u>\$ 708,384</u>	<u>\$ 146,246</u>	<u>\$ 854,630</u>
 <b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 662	\$ -	\$ 662
 <b>FUND BALANCES</b>			
Restricted	-	146,246	146,246
Unassigned	707,722	-	707,722
<b>TOTAL FUND BALANCES</b>	<u>707,722</u>	<u>146,246</u>	<u>853,968</u>
 <b>TOTAL LIABILITES AND FUND BALANCES</b>	<u>\$ 708,384</u>	<u>\$ 146,246</u>	<u>\$ 854,630</u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

**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, 2019

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

Fund Balance, Total Governmental Fund (Statement C)	\$ 853,968
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	436,618
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds	<u>2,045</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 1,292,631</u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

**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, 2019

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>REVENUES</b>			
Lease income	\$ 36,000	\$ -	\$ 36,000
Royalties	26,439	-	26,439
Interest income	6,002	1,738	7,740
Miscellaneous income	657	-	657
<b>TOTAL REVENUES</b>	<u>69,098</u>	<u>1,738</u>	<u>70,836</u>
<b>EXPENDITURES</b>			
Current:			
Accounting & legal	2,500	-	2,500
Insurance	3,393	-	3,393
Office expense	852	-	852
Per diem	1,600	-	1,600
Repairs & maintenance	42,287	-	42,287
Secretary expense	6,600	-	6,600
Utilities	996	-	996
Miscellaneous	1,977	-	1,977
<b>TOTAL EXPENDITURES</b>	<u>60,205</u>	<u>-</u>	<u>60,205</u>
Excess of revenues over expenditures	8,893	1,738	10,631
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	25,566	-	25,566
Transfers out	-	(25,566)	(25,566)
Total other financing sources (uses)	<u>25,566</u>	<u>(25,566)</u>	<u>-</u>
Net change in fund balances	34,459	(23,828)	10,631
Fund balance at beginning of year	<u>673,263</u>	<u>170,074</u>	<u>843,337</u>
Fund balance at end of year	<u>\$ 707,722</u>	<u>\$ 146,246</u>	<u>\$ 853,968</u>

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**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, 2019

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 10,631
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.	(24,449)
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.	(621)
Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the funds	<u>(1,618)</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ (16,057)</u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

## 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, 2019

	Budgeted Amounts		Actual (Cash basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Lease income	\$ 36,000	\$ 36,000	\$ 36,000	\$ -
Interest income	300	300	6,002	5,702
Oil & gas royalties	2,500	2,500	9,950	7,450
Miscellaneous income	-	-	657	657
<b>TOTAL REVENUES</b>	<b>38,800</b>	<b>38,800</b>	<b>52,609</b>	<b>13,809</b>
<b>EXPENDITURES</b>				
Ambulance service	51,996	51,996	-	51,996
Accounting & legal	2,400	2,400	2,500	(100)
Insurance	5,327	5,327	3,393	1,934
Office expense	150	150	545	(395)
Per diem	1,400	1,400	1,600	(200)
Repairs & maintenance	16,500	16,500	43,402	(26,902)
Secretary expense	7,200	7,200	7,200	-
Utilities	2,000	2,000	1,031	969
Miscellaneous	500	500	653	(153)
<b>TOTAL EXPENDITURES</b>	<b>87,473</b>	<b>87,473</b>	<b>60,324</b>	<b>27,149</b>
Excess of revenues over expenditures	(48,673)	(48,673)	(7,715)	40,958
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	25,566	25,566
Total other financing sources	-	-	25,566	25,566
Net change in fund balance	(48,673)	(48,673)	17,851	66,524
Fund balance at beginning of year	674,806	674,806	674,806	-
Fund balance at end of year	<u>\$ 626,133</u>	<u>\$ 626,133</u>	<u>\$ 692,657</u>	<u>\$ 66,524</u>

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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, 2018

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Cash basis)</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
REVENUES				
Interest income	\$ 6,500	\$ 6,500	\$ 1,738	\$ (4,762)
TOTAL REVENUES	<u>6,500</u>	<u>6,500</u>	<u>1,738</u>	<u>(4,762)</u>
Excess of revenues over expenditures	6,500	6,500	1,738	(4,762)
OTHER FINANCING USES				
Transfers out	-	-	(25,566)	(25,566)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(25,566)</u>	<u>(25,566)</u>
Net change in fund balance	6,500	6,500	(23,828)	(30,328)
Fund balance at beginning of year	<u>170,074</u>	<u>170,074</u>	<u>170,074</u>	<u>-</u>
Fund balance at end of year	<u>\$ 176,574</u>	<u>\$ 176,574</u>	<u>\$ 146,246</u>	<u>\$ (30,328)</u>

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**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, 2019

The Bienville Parish Hospital District No. 1, paid the following amounts to the chairman and members of the board as of December 31, 2019:

	<u>Compensation</u>
Chairman -	
Cathy Edwards	\$        200
Board	
Patricia Wilson	240
Larry Loudd	280
Lisa Bethea	240
Mattie Mingo	200
Melinda Hennigan	160
Robert Mitchell	<u>280</u>
	<u>\$        1,600</u>

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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, 2019

Agency Head Name: Cathy Edwards, Chairman

	<u>Cathy Edwards</u>
Per diem	\$ 200

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