

Bienville Parish Communications District

Annual Financial Statements

For the Year Then Ended December 31, 2018

**WADE & PERRY**  
Certified Public Accountants  
A Professional Accounting Corporation  
Members: AICPA/ Society of LCPA's

Accountant's Compilation Report

Bienville Parish Communications District  
Arcadia, LA

Management is responsible for the accompanying financial statements of the governmental activities of the Bienville Parish Communications District, as of and for the year ended December 31, 2018, which collectively comprise the Bienville Parish Communications District's basic financial statements 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 and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flow 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.

Bienville Parish Communications District did not adopt the provisions of the Governmental Accounting Standards Board Statement No. 34 for the period ended December 31, 2018. The effects of this departure from generally accepted accounting principles has not been determined.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana state law which 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 was not audited, reviewed, or compiled by us, and we do not express an opinion or provide any assurance on it.

*Wade & Perry*  
Ruston, Louisiana  
January 24, 2019

**Bienville Parish Communications District**  
**Balance Sheet**  
As of December 31, 2018

	Dec 31, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
FNB - 6 Month CD	167,270.79
FNB - 6 Month CD #2	56,555.81
Gibsland Bank & Trust	237,382.90
<b>Total Checking/Savings</b>	<b>461,209.50</b>
Accounts Receivable	
Accounts receivable	8,886.65
<b>Total Accounts Receivable</b>	<b>8,886.65</b>
<b>Total Current Assets</b>	<b>470,096.15</b>
<b>TOTAL ASSETS</b>	<b>470,096.15</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	7,331.49
Payroll Liabilities	235.81
<b>Total Other Current Liabilities</b>	<b>7,567.30</b>
<b>Total Current Liabilities</b>	<b>7,567.30</b>
<b>Total Other Current Liabilities</b>	<b>7,567.30</b>
<b>Total Current Liabilities</b>	<b>7,567.30</b>
<b>Total Liabilities</b>	<b>7,567.30</b>
Equity	
Fund Balance	407,121.92
Net Income	55,406.93
<b>Total Equity</b>	<b>462,528.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>470,096.15</b>

**Bienville Parish Communications District**  
**Profit & Loss**  
January through December 2018

	Jan - Dec 18
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
911 Wireless Fees	111,513.10
911 Wireline Fees	37,618.85
Interest	1,100.28
Phone Card Tax Refund	37,091.75
	187,323.98
<b>Expense</b>	
Bienville Parish Sheriff Dept.	44,000.00
Board members mileage expense	597.72
<b>CAPITAL OUTLAY</b>	
Office Equipment	6,903.00
	6,903.00
<b>Total CAPITAL OUTLAY</b>	6,903.00
Computer Software & Expense	5,554.00
Equipment maintenance	5,463.00
Equipment Maintenance Contract	10,700.00
Internet	884.51
Miscellaneous	262.00
Office Supplies	1,856.74
Payroll Expenses	20,474.86
Postage	586.00
Publishing minutes	236.00
Signs	5,542.05
Telephone Expense	24,897.77
Travel Expense	3,959.40
	131,917.05
<b>Total Expense</b>	131,917.05
<b>Net Ordinary Income</b>	55,406.93
<b>Net Income</b>	55,406.93

Bienville Parish Communications District  
Schedule of Compensation, Benefits and Other Payments  
to Agency Head of Chief Executive Officer  
For the Year Ended December 31, 2018

Schedule 1

Agency Head Name: Tammy Singleton

The Agency Head does not receive any compensation.