

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Bienville Parish Hospital Service District No. 1
Address: P.O. Box 1071, Ringgold LA 71068
Telephone: 318-553-6757 Email: connie.kyles@la.nacdn.net

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor - Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Lisa Bethea (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Bienville Parish Hospital Service District No. 1 (entity's name) as of Dec 31, 2022 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Lisa Bethea (officer's name), who duly sworn, deposes, and says that Bienville Parish Hospital Service District No. 1 (entity's name) received \$75,000 or less in revenues and other sources for the year ended Dec. 31, 2022 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Lisa Bethea
OFFICER'S SIGNATURE

Chairman
OFFICER'S TITLE

Sworn to and subscribed before me, this 30th day of March, 2023

Lisa Hay #80500
NOTARY PUBLIC SIGNATURE
LISA HAY

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

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2022**

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Statement of Net Position
December 31, 2022

| | <u>Governmental Activities</u> |
|-------------------------------------|------------------------------------|
| ASSETS | |
| Cash | \$ 173,312 |
| Investments | 746,035 |
| Accounts receivable | 5,300 |
| Prepaid assets | 3,681 |
| Capital assets: | |
| Land | 32,437 |
| Capital assets, net of depreciation | <u>335,641</u> |
| TOTAL ASSETS | <u><u>1,296,406</u></u> |
| LIABILITIES | |
| Accounts payable | <u>-</u> |
| TOTAL LIABILITIES | <u><u>-</u></u> |
| NET POSITION | |
| Net investment in capital assets | 368,078 |
| Restricted | 177,130 |
| Unrestricted | <u>751,198</u> |
| TOTAL NET POSITION | <u><u>\$ 1,296,406</u></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, 2022

| Functions/programs | Expenses | Program revenues Charges for services | Governmental activities: Net (expenses)/revenue |
|--------------------------|-----------|--|--|
| Governmental activities: | | | |
| Health services | \$ 86,700 | \$ 36,000 | \$ (50,700) |
| General revenues: | | | |
| Oil and gas royalties | | | 21,297 |
| Interest income | | | 14,738 |
| Miscellaneous | | | 240 |
| Total general revenues | | | <u>36,275</u> |
| Change in net position | | | (14,425) |
| Net position - beginning | | | <u>1,310,831</u> |
| Net position - ending | | | <u><u>\$ 1,296,406</u></u> |

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BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Balance Sheet - Governmental Funds
December 31, 2022

| | General Fund |
|---|------------------------------|
| ASSETS | |
| Cash | \$ 173,312 |
| Investments | 746,035 |
| Accounts receivable | 5,300 |
| TOTAL ASSETS | <u>\$ 924,647</u> |
| LIABILITIES AND FUND BALANCE | |
| LIABILITIES | |
| Accounts payable | <u>\$ -</u> |
| FUND BALANCES | |
| Restricted | 177,130 |
| Unassigned | <u>747,517</u> |
| TOTAL FUND BALANCES | <u>924,647</u> |
| TOTAL LIABILITES AND FUND BALANCES | <u>\$ 924,647</u> |

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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, 2022

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

| | |
|---|---------------------|
| Fund Balance, Total Governmental Fund (Statement C) | \$ 924,647 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds | 368,078 |
| Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds | <u>3,681</u> |
| Net Position of Governmental Activities (Statement A) | <u>\$ 1,296,406</u> |

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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, 2022

| | <u>General Fund</u> |
|--------------------------------------|-------------------------|
| REVENUES | |
| Lease income | \$ 36,000 |
| Royalties | 21,297 |
| Interest income | 14,738 |
| Miscellaneous income | <u>240</u> |
| TOTAL REVENUES | <u>72,275</u> |
| EXPENDITURES | |
| Current: | |
| Accounting & legal | 2,750 |
| Insurance | 6,107 |
| Office expense | 527 |
| Per diem | 1,080 |
| Repairs & maintenance | 20,899 |
| Secretary expense | 7,800 |
| Utilities | 1,116 |
| Ambulance service | <u>25,000</u> |
| TOTAL EXPENDITURES | <u>65,279</u> |
| Excess of revenues over expenditures | 6,996 |
| Fund balance at beginning of year | <u>917,651</u> |
| Fund balance at end of year | <u>\$ 924,647</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, 2022

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

| | |
|--|--------------------|
| Net Change in Fund Balance, Governmental Fund (Statement E) | \$ 6,996 |
| 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. | (21,960) |
| 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>539</u> |
| Change in Net Position of Governmental Activities (Statement B) | <u>\$ (14,425)</u> |

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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, 2022

| | <u>Budgeted Amounts</u> | | <u>Actual</u> (Cash basis) | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-------------------------|-----------------|-------------------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(Negative)</u> |
| REVENUES | | | | |
| Lease income | \$ 36,000 | \$ 36,000 | \$ 33,000 | \$ (3,000) |
| Interest income | 500 | 606 | 14,738 | 14,132 |
| Oil & gas royalties | 30,000 | 34,349 | 25,280 | (9,069) |
| Miscellaneous income | - | - | 240 | 240 |
| TOTAL REVENUES | <u>66,500</u> | <u>70,955</u> | <u>73,258</u> | <u>2,303</u> |
| EXPENDITURES | | | | |
| Accounting & legal | 2,800 | 2,750 | 2,750 | - |
| Insurance | 5,500 | 6,107 | 6,107 | - |
| Office expense | 200 | 439 | 527 | (88) |
| Per diem | 1,200 | 1,120 | 1,080 | 40 |
| Repairs & maintenance | 20,000 | 17,636 | 20,899 | (3,263) |
| Secretary expense | 7,200 | 7,800 | 7,800 | - |
| Utilities | 1,000 | 900 | 1,228 | (328) |
| Ambulance service | - | 25,000 | 25,000 | - |
| TOTAL EXPENDITURES | <u>37,900</u> | <u>61,752</u> | <u>65,391</u> | <u>(3,639)</u> |
| Excess of revenues over expenditures | 28,600 | 9,203 | 7,867 | (1,336) |
| Fund balance at beginning of year | - | - | 911,479 | (911,479) |
| Fund balance at end of year | <u>\$ 28,600</u> | <u>\$ 9,203</u> | <u>\$ 919,346</u> | <u>\$ (912,815)</u> |

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

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, 2022

The Bienville Parish Hospital District No. 1, paid the following amounts to the Chairman and members of the board:

| | <u>Compensation</u> |
|------------------|-----------------------|
| Chairman - | |
| Lisa Bethea | \$ 40 |
| Board | |
| David Wilson | 200 |
| Larry Loudd | 200 |
| Mattie Mingo | 200 |
| Melinda Hennigan | 120 |
| Robert Mitchell | 160 |
| Sherri Balance | <u>160</u> |
| | <u>\$ 1,080</u> |

No assurance is provided on this supplementary information.

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, 2022

Agency Head Name: Lisa Bethea, Chairman

Per diem \$ 40

No assurance is provided on this supplementary information.