

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
DECEMBER 31, 2018

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

Financial Statements  
As of and for the year ended December 31, 2018

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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 District No. 1, a component unit of the Bienville Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 19-20 be presented to supplement the basic financial statements. 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. Management has omitted the Management Discussion and Analysis that the Governmental Accounting Standards Board requires 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. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The supplementary information contained in Schedules 2 and 3, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The information was subject to our compilation engagement. 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.

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

*Wise Martin & Cole, LLC*

Minden, Louisiana  
June 27, 2019

BASIC FINANCIAL STATEMENT

## BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury  
Ringgold, Louisiana

Statement of Net Position  
December 31, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 128,408
Investments	716,474
Accounts receivable	1,856
Prepaid assets	2,666
Capital assets (net)	<u>461,067</u>
TOTAL ASSETS	<u>1,310,471</u>
LIABILITIES	
Accounts payable	<u>1,783</u>
TOTAL LIABILITIES	<u>1,783</u>
NET POSITION	
Net investment in capital assets	461,067
Restricted	170,074
Unrestricted	<u>677,547</u>
TOTAL NET POSITION	<u>\$ 1,308,688</u>

See accompanying notes and accountants' compilation report.

## BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury  
Ringgold, Louisiana

Statement of Net Activities  
For the Year Ended December 31, 2018

Functions/programs	Expenses	Program revenues	Governmental activities:
		Charges for services	Net (expenses)/ revenue
Governmental activities:			
Health services	\$ 108,404	\$ 36,000	\$ (72,404)
General revenues:			
Oil and gas royalties			798
Interest income			7,782
Total general revenues			8,580
Change in net position			(63,824)
Net position - beginning			1,372,512
Net position - ending			\$ 1,308,688

See accompanying notes and accountants' compilation report.

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

Bienville Parish Police Jury

Ringgold, Louisiana

Balance Sheet - Governmental Funds

December 31, 2018

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 128,408	\$ -	\$ 128,408
Investments	546,400	170,074	716,474
Accounts receivable	1,856	-	1,856
<b>TOTAL ASSETS</b>	<u>\$ 676,664</u>	<u>\$ 170,074</u>	<u>\$ 846,738</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 1,783	\$ -	\$ 1,783
 <b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable advalorem tax revenues	1,618	-	1,618
 <b>FUND BALANCES</b>			
Restricted	-	170,074	170,074
Unassigned	673,263	-	673,263
<b>TOTAL FUND BALANCES</b>	<u>673,263</u>	<u>170,074</u>	<u>843,337</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	 <u>\$ 676,664</u>	 <u>\$ 170,074</u>	 <u>\$ 846,738</u>

See accompanying notes and accountants' compilation 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, 2018

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

Fund Balance, Total Governmental Fund (Statement C)	\$ 843,337
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	461,067
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds	2,666
Other amounts not collected in the current period, and therefore, are not reported in governmental funds	<u>1,618</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 1,308,688</u>

See accompanying notes and accountants' compilation 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, 2018

	General Fund	Special Revenue Fund	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>			
Advalorem taxes	\$ 459	\$ -	\$ 459
Lease income	36,000	-	36,000
Royalties	798	-	798
Interest income	6,062	1,720	7,782
<b>TOTAL REVENUES</b>	<u>43,319</u>	<u>1,720</u>	<u>45,039</u>
<b>EXPENDITURES</b>			
Current:			
Ambulance service	47,663	-	47,663
Accounting & legal	2,500	-	2,500
Insurance	4,965	-	4,965
Office expense	431	-	431
Per diem	1,480	-	1,480
Repairs & maintenance	15,375	-	15,375
Secretary expense	7,200	-	7,200
Utilities	616	-	616
Miscellaneous	47	-	47
<b>TOTAL EXPENDITURES</b>	<u>80,277</u>	<u>-</u>	<u>80,277</u>
Excess of revenues over expenditure:	(36,958)	1,720	(35,238)
Fund balance at beginning of year	<u>710,221</u>	<u>168,354</u>	<u>878,575</u>
Fund balance at end of year	<u>\$ 673,263</u>	<u>\$ 170,074</u>	<u>\$ 843,337</u>

See accompanying notes and accountants' compilation 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, 2018

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ (35,238)
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.	(27,103)
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.	(195)
Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the funds	<u>(1,288)</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ (63,824)</u>

See accompanying notes and accountants' compilation report.

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

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2018

***INTRODUCTION***

The Bienville Parish Hospital Service District No. 1 (District) was originally created by an ordinance adopted by the Bienville Parish Police Jury on May 8, 1963, as amended by an ordinance adopted on June 11, 1975. The Police Jury adopted a resolution on May 11, 1988, which redefines the boundaries of the District to include Wards Four and Five of Bienville Parish within its boundaries. The District provides emergency ambulance services to residents of Wards 4 & 5, Bienville Parish, LA. The District also provides, under a lease agreement, a modern medical clinic capable of housing 2 doctors. The District is governed by a seven member board, all of whom are appointed by the Bienville Parish Police Jury. This entity is exempt from federal and state income taxes.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

The District is a component unit of the Bienville Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

**C. BASIC FINANCIAL STATEMENTS**

**Government-wide statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Bienville Parish Hospital

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

**Bienville Parish Police Jury**

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2018

Service District No. 1 (District). Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Fiduciary funds are excluded from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Allocation of indirect expense** - The District reports all direct expenses by function in the Statement of Activities. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

**Elimination of internal activity** – Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds.” While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column.

**Fund financial statements**

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the General fund, is reported in the fund financial statements.

Governmental funds of the District include:

1. General fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.
2. Special Revenue fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for property and equipment acquisition.

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

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2018

**D. BASIS OF ACCOUNTING**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Lease revenues are recognized as revenues in the year for which they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments, are recorded in governmental funds if claims are due and payable.

Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

**E. BUDGETS**

The District follows these procedures in establishing the budgetary data reflected in these financial statements.

1. A proposed budget is submitted to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called (if required).

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

**Bienville Parish Police Jury**

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2018

3. A public hearing (if required by law) is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the board of commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the board of commissioners.
6. Budgetary appropriations lapse at the end of each fiscal year.
7. The budgets were not adopted on a basis consistent with generally accepted accounting principles (GAAP.)
8. The revenues and expenditures shown on page 7 are reconciled with the amounts reflected on the budget comparison on page 19-20 as follows:

	General Fund	Special Revenue Fund
Excess of revenues over expenditures	\$ (36,958)	\$ 1,720
Adjustments:		
Decrease in accounts receivable	116,674	-
Decrease in accounts payable	(3,514)	-
Increase in unavailable revenues	<u>(1,289)</u>	<u>-</u>
Excess of revenues over expenditures, Budget - cash basis	\$ <u>74,913</u>	\$ <u>1,720</u>

**F. CASH**

Cash includes amounts in demand deposits and interest-bearing deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under the Louisiana law or any other state of the United States, or under the laws of the United States.

**G. INVESTMENTS**

Investments are limited by R.S. 33:2955. Under state law, the District may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original

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

**Bienville Parish Police Jury**

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2018

maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure as per GASB Statement No. 31.

The District has not formally adopted deposit and investment policies which address deposit and investment risks, such as custodial credit risk or interest rate risk.

**H. CAPITAL ASSETS**

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

	<u>Estimated lives</u>
Buildings and improvements	40 years
Land improvements	20 years
Equipment	5-10 years

**I. DEFERRED OUTFLOW/INFLOWS OF RESOURCES**

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*,

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

**Bienville Parish Police Jury**

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2018

represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The District has one item that qualifies for reporting in this category.

The governmental funds balance sheet reports unavailable revenues, from amounts which are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

**J. COMPENSATED ABSENCES**

The District has no employees, therefore, does not maintain a formal vacation and sick leave policy.

**K. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**L. RESTRICTED NET POSITION**

Restricted funds accumulated in the special revenue fund represents cash remaining from defeasance of debt used to acquire buildings, machinery, and equipment. The moneys are restricted for purpose the bonds were issued, property and equipment acquisition.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources when expenses are incurred for purpose for which both restricted and unrestricted net position are available.

**M. FUND EQUITY OF FUND FINANCIAL STATEMENTS**

The District implemented the provisions of Governmental Accounting Standards Board Statement 54, which redefined how fund balances are presented in the fund financial statements. In the fund financial statements, fund balances are classified as follows:

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

**Bienville Parish Police Jury**

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2018

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws, or externally-imposed conditions by grantors or creditors.

Committed – Amounts that can only be used for specific purposes determined by a formal action of the District’s board, the highest level of decision making authority. These amounts cannot be used for any other purpose unless the District’s board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

Assigned – Amounts that are constrained by the District board’s intent to be used for specific purposes but are neither restricted nor committed. The District’s policy does not address assignment of fund balance.

Unassigned - All amounts not included in other spendable classifications. The District has not adopted a policy to maintain the General Fund's unassigned fund balance above a certain minimum level.

The District reduces committed amounts, followed by assigned amounts, and then unassigned amounts when expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The District considers restricted amounts to have been spent when expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available.

**2. LEVIED TAXES**

The District levies taxes on real and business personal property located within its boundaries. Ad valorem taxes are levied by the District on the property values assessed by the Bienville Parish Tax Assessor and approved by the State of Louisiana Tax Commission. District ad valorem tax revenues are recognized when levied as required by GAAP. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

The District did not levy ad valorem taxes for the year ended December 31, 2018.

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

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Notes to the Financial Statements

As of and for the Year Ended December 31, 2018

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2018, the District has cash totaling \$128,408.

**Custodial credit risk – deposits:** These deposits are stated at cost, which approximates market. Under state law, the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2018, the District has \$849,415 in collected bank balances (including balances of certificates of deposits). The cash and investments are secured from risk by \$622,376 of pledged securities and \$382,941 federal deposit insurance.

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

**4. INVESTMENTS**

At December 31, 2018, the District had investments of \$716,474, in certificates of deposit whose maturities are in excess of 90 days. The certificates of deposit are secured from risk by federal deposit insurance and pledged securities. See additional information at Note 3.

**5. RECEIVABLES**

The following is a summary of receivables at December 31, 2018:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ 1,618
Other receivables	<u>238</u>
Total	\$ <u>1,856</u>

**BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1**  
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Notes to the Financial Statements  
As of and for the Year Ended December 31, 2018

**6. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2018, for the District is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ <u>32,437</u>	\$ _____	\$ _____	\$ <u>32,437</u>
Total capital assets, not being depreciated	<u>32,437</u>	_____	_____	<u>32,437</u>
Capital assets being depreciated				
Buildings	497,306	-	-	497,306
Land improvements	77,017	-	-	77,017
Equipment	<u>225,650</u>	_____	_____	<u>225,650</u>
Total capital assets being depreciated	<u>799,973</u>	_____	_____	<u>799,973</u>
Less accumulated depreciation for:				
Buildings	219,049	12,433	-	231,482
Land improvements	60,313	3,851	-	64,164
Equipment	<u>64,878</u>	<u>10,819</u>	_____	<u>75,697</u>
Total accumulated depreciation	<u>344,240</u>	<u>27,103</u>	_____	<u>371,343</u>
Total capital assets being depreciated, net	<u>455,733</u>	<u>(27,103)</u>	_____	<u>428,630</u>
Governmental activities, capital assets, net	\$ <u>488,170</u>	\$ <u>(27,103)</u>	\$ _____	\$ <u>461,067</u>

Depreciation expense of \$27,103 for 2018 was charged to the health services function.

**7. LITIGATION AND CLAIMS**

The District was not involved in any litigation as of December 31, 2018, nor was it aware of any unasserted claims.

**8. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 27, 2019. This date represents the date the financial statements were available to be issued.

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, 2018

	Budgeted Amounts		Actual (Cash basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Advalorem taxes	\$ 109,000	\$ 113,871	\$ 115,822	\$ 1,951
Lease income	36,000	36,000	36,000	-
Interest income	5,636	5,781	6,062	281
Oil & gas royalties	2,214	1,295	820	(475)
<b>TOTAL REVENUES</b>	<u>152,850</u>	<u>156,947</u>	<u>158,704</u>	<u>1,757</u>
<b>EXPENDITURES</b>				
Ambulance service	51,996	51,996	47,663	4,333
Accounting & legal	2,400	2,500	2,500	-
Insurance	5,327	4,965	4,965	-
Office expense	150	263	431	(168)
Per diem	840	1,320	1,520	(200)
Repairs & maintenance	21,700	15,465	15,260	205
Secretary expense	7,200	7,200	7,200	-
Tax assessor fees	-	-	3,651	(3,651)
Utilities	1,050	548	548	-
Miscellaneous	359	-	53	(53)
<b>TOTAL EXPENDITURES</b>	<u>91,022</u>	<u>84,257</u>	<u>83,791</u>	<u>466</u>
Excess of revenues over expenditures	61,828	72,690	74,913	2,223
Fund balance at beginning of year	<u>641,375</u>	<u>600,594</u>	<u>599,893</u>	<u>(701)</u>
Fund balance at end of year	<u>\$ 703,203</u>	<u>\$ 673,284</u>	<u>\$ 674,806</u>	<u>\$ 1,522</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u> (Cash basis)	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>REVENUES</b>				
Interest income	\$ 1,662	\$ 1,662	\$ 1,720	\$ 58
<b>TOTAL REVENUES</b>	<u>1,662</u>	<u>1,662</u>	<u>1,720</u>	<u>58</u>
<b>EXPENDITURES</b>				
Bank fees	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,662	1,662	1,720	58
Fund balance at beginning of year	<u>168,313</u>	<u>168,313</u>	<u>168,354</u>	<u>41</u>
Fund balance at end of year	<u>\$ 169,975</u>	<u>\$ 169,975</u>	<u>\$ 170,074</u>	<u>\$ 99</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, 2018

The Bienville Parish Hospital District No. 1, paid the following amounts to the chairman and members of the board as of December 31, 2018:

	<u>Compensation</u>
Chairman -	
Cathy Edwards	\$ 200
Board	
Patricia Wilson	160
Larry Loudd	240
Lisa Bethea	240
Mattie Mingo	200
Melinda Hennigan	240
Robert Mitchell	240
	240
	<u>\$ 1,520</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, 2018

Agency Head Name: Cathy Edwards, Chairman

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

## OTHER INFORMATION

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

Summary Schedule of Prior Year Findings  
As of and for the Year Ended December 31, 2018

**2017-01: Late filing**

Finding: The District did not file its annual report by the required deadline.

Status: Resolved

**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, 2018

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