

Bienville Parish Communications District

Annual Financial Statements

As of December 31, 2017 and for the Year Then Ended

**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, 2017, 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, 2017. 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  
March 13, 2018

**Bienville Parish Communications District**

**Balance Sheet**

As of December 31, 2017

	Dec 31, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
FNB - 6 Month CD	166,688.50
FNB - 6 Month CD #2	56,358.94
Giblsland Bank & Trust	182,813.62
<b>Total Checking/Savings</b>	405,861.06
<b>Accounts Receivable</b>	
Accounts receivable	9,827.15
<b>Total Accounts Receivable</b>	9,827.15
<b>Total Current Assets</b>	415,688.21
<b>TOTAL ASSETS</b>	<b>415,688.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Other Current Liabilities	
Accounts payable	8,261.45
<b>Total Other Current Liabilities</b>	8,261.45
<b>Total Accounts Payable</b>	8,261.45
<b>Other Current Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Payroll Liabilities	304.84
<b>Total Other Current Liabilities</b>	304.84
<b>Total Current Liabilities</b>	304.84
<b>Total Other Current Liabilities</b>	304.84
<b>Total Current Liabilities</b>	8,566.29
<b>Total Liabilities</b>	8,566.29
<b>Equity</b>	
Fund Balance	397,397.46
Unrestricted Net Assets	-39,427.32
Net Income	49,151.78
<b>Total Equity</b>	407,121.92
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>415,688.21</b>

**Bienville Parish Communications District**  
**Statement of Income**  
January through December 2017

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	<u>Jan - Dec 17</u>
<b>Income</b>	
911 Wireless Fees	102,734.59
911 Wireline Fees	42,172.15
Interest	911.16
Misc.	171.10
Phone Card Tax Refund	35,801.57
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<b>Total Income</b>	<b>181,790.57</b>
<b>Expense</b>	
Audit Expense	1,400.00
Bienville Parish Sheriff Dept.	44,000.00
Board members mileage expense	521.22
Computer Software & Expense	5,350.00
E911 Charge	29.70
Equipment maintenance	8,868.00
Equipment Maintenance Contract	10,370.00
Internet	979.40
Miscellaneous	257.00
Office Supplies	1,705.30
Payroll Expenses	20,523.86
Postage	294.00
Signs	8,072.50
Telephone Expense	26,159.77
Travel Expense	4,108.04
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<b>Total Expense</b>	<b>132,638.79</b>
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<b>Net Income</b>	<b>49,151.78</b>

Bienville Parish Communications District  
Schedule of Compensation, Benefits and Other Payments  
to Agency Head of Chief Executive Officer  
For the Year Ended December 31, 2017

Agency Head Name: Vicki Johnson

The Agency Head does not receive any compensation.