

Bienville Parish Communications District
Annual Financial Statements
For the Year Then Ended December 31, 2024

WADE & PERRY

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

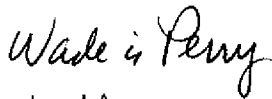
Accountant's Compilation Report

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, 2024 which collectively comprise 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has omitted substantially all the disclosures and the statement of cash flows that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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.

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.



Ruston, LA
February 19, 2025

Bienville Parish Communications District
Balance Sheet
As of December 31, 2024

Dec 31, 24

ASSETS	
Current Assets	
Checking/Savings	
Gibbsland Bank & Trust	266,228.73
Investments	58,543.48
Total Checking/Savings	324,772.21
Accounts Receivable	
Accounts receivable	3,984.80
Total Accounts Receivable	3,984.80
Total Current Assets	328,757.01
Other Assets	
Prepaid expenses	22,000.00
Total Other Assets	22,000.00
TOTAL ASSETS	350,757.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	9,708.00
Payroll Liabilities	9,575.78
Total Other Current Liabilities	19,283.78
Total Current Liabilities	19,283.78
Total Other Current Liabilities	19,283.78
Total Current Liabilities	19,283.78
Total Liabilities	19,283.78
Equity	
Fund Balance	418,267.51
Net Income	-86,794.28
Total Equity	331,473.23
TOTAL LIABILITIES & EQUITY	350,757.01

Bienville Parish Communications District
Statement of Revenues and Expenditures
For the Year Ended December 31, 2024

	Jan - Dec 24
Income	
911 Fees/Charges	135,831.88
Interest	4,511.88
Prepaid Cell Phone Service Fee	25,007.96
Total Income	165,351.72
Gross Profit	165,351.72
Expense	
Audit Expense	1,750.00
Board members mileage expense	553.52
Capital Outlay	51,515.78
Computer Software & Expense	18,010.26
Dispatcher Supplement-BPSO	44,000.00
E911 Operating Expense	23,721.48
Equipment Maintenance Contracts	
EBS - Higher Ground	4,234.00
HiTech Maintenance	8,235.00
Equipment Maintenance Contracts - Other	11,249.00
Total Equipment Maintenance Contracts	23,718.00
Equipment Regular Maint.	11,318.00
Insurance Expense	3,607.10
Membership Dues/Misc	847.31
Office Maintenance	10,189.30
Office Supplies	1,325.54
Payroll Expenses	44,150.96
Postage	474.76
Publishing minutes	180.00
Reconciliation Discrepancies	0.00
Retirement Expense	4,293.12
Signs	3,200.37
Telephone Expense	5,111.17
Travel Expense	2,254.33
Utilities/Rent Office	1,925.00
Total Expense	252,146.00
Net Income	<u>-86,794.28</u>

Bienville Parish Communications District
Schedule of Compensation, Benefits and Other Payments
to Agency Head
For the Year Ended December 31, 2024

Schedule 1

Agency Head Name: Tammy Singleton

The Agency Head does not receive any compensation.