

Bienville Parish Communications District
Annual Financial Statements
For the Year Then Ended December 31, 2025

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, 2025 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 18, 2026

Bienville Parish Communications District
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Gibsland Bank & Trust	169,770.62
Investments	
Cash Management	70,964.90
Investments - Other	59,625.19
Total Investments	130,590.09
Total Checking/Savings	300,360.71
Accounts Receivable	
Accounts receivable	3,887.46
Total Accounts Receivable	3,887.46
Total Current Assets	304,248.17
Other Assets	
Prepaid expenses	23,640.83
Total Other Assets	23,640.83
TOTAL ASSETS	327,889.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	11,073.70
Payroll Liabilities	6,151.55
Total Other Current Liabilities	17,225.25
Total Current Liabilities	17,225.25
Total Other Current Liabilities	17,225.25
Total Current Liabilities	17,225.25
Total Liabilities	17,225.25
Equity	
Fund Balance	338,054.28
Net Income	-27,390.53
Total Equity	310,663.75
TOTAL LIABILITIES & EQUITY	327,889.00

Bienville Parish Communications District
Statement of Revenues and Expenditures
January through December 2025

	Jan - Dec 25
Income	
911 Fees/Charges	153,836.26
Interest	4,130.99
Prepaid Cell Phone Service Fee	15,836.04
Total Income	173,803.29
Gross Profit	173,803.29
Expense	
Audit Expense	1,800.00
Bank Service Charges	368.15
Board members mileage expense	331.84
Computer Software & Expense	7,985.02
Dispatcher Supplement-BPSO	44,000.00
E911 Operating Expense	15,283.10
Equipment Maintenance Contracts	
EBS - Higher Ground	22,283.17
HiTech Maintenance	12,703.62
Equipment Maintenance Contracts - Other	11,813.75
Total Equipment Maintenance Contracts	46,800.54
Equipment Regular Maint.	4,391.90
Insurance Expense	3,638.00
Membership Dues/Misc	2,184.00
Office Data-Telecomm Exp	
Telephone Expense	7,180.10
Total Office Data-Telecomm Exp	7,180.10
Office Maintenance	5,699.65
Office Supplies	516.39
Payroll Expenses	48,566.22
Postage	318.54
Publishing minutes	12.00
Signs	4,928.64
Travel Expense	4,739.73
Utilities/Rent Office	2,450.00
Total Expense	201,193.82
Net Income	-27,390.53

Bienville Parish Communications District
Schedule of Compensation, Benefits and Other Payments
to Agency Head
For the Year Ended December 31, 2025

Schedule 1

Agency Head Name: Tammy Singleton

The Agency Head does not receive any compensation.