

Bienville Parish Communications District
Annual Financial Statements
For the Year Then Ended December 31, 2023

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, 2023 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.

Wade & Perry

Ruston, LA
March 18, 2024

Bienville Parish Communications District
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Gibsland Bank & Trust	350,772.51
Investments	57,393.07
Total Checking/Savings	408,165.58
Accounts Receivable	
Accounts receivable	5,873.84
Total Accounts Receivable	5,873.84
Total Current Assets	414,039.42
Other Assets	
Prepaid expenses	22,000.00
Total Other Assets	22,000.00
TOTAL ASSETS	436,039.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Other Current Liabilities	
Accounts payable	11,280.95
Total Other Current Liabilities	11,280.95
Total Accounts Payable	11,280.95
Other Current Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	6,490.96
Total Other Current Liabilities	6,490.96
Total Current Liabilities	6,490.96
Total Other Current Liabilities	6,490.96
Total Current Liabilities	17,771.91
Total Liabilities	17,771.91
Equity	
Fund Balance	573,490.00
Net Income	-155,222.49
Total Equity	418,267.51
TOTAL LIABILITIES & EQUITY	436,039.42

See accountant's compilation letter.

Bienville Parish Communications District
Statement of Revenues and Expenditures
For the Year Ended December 31, 2023

	Jan - Dec 23
Income	
911 Fees/Charges	
911 Wireless Fees	43,017.71
911 Wireline Fees	295.59
911 Fees/Charges - Other	104,120.00
Total 911 Fees/Charges	147,433.30
Interest	3,603.17
Prepaid Cell Phone Service Fee	19,207.76
Total Income	170,244.23
Gross Profit	170,244.23
Expense	
Audit Expense	1,750.00
Bank Service Charges	6.00
Board members mileage expense	987.06
Capital Outlay	68,344.86
Computer Software & Expense	28,468.02
Contract Labor	0.00
Dispatcher Supplement-BPSO	44,000.00
E911 Operating Expense	17,608.01
Equipment Maintenance Contracts	
EBS - Higher Ground	4,234.00
HiTech Maintenance	14,388.00
Equipment Maintenance Contracts - Other	23,338.50
Total Equipment Maintenance Contracts	41,960.50
Insurance Expense	3,572.41
Membership Dues/Misc	3,027.18
Office Equipment	5,341.72
Office Internet Expense	2,220.17
Office Maintenance	48,926.12
Office Supplies	3,810.42
Payroll Expenses	36,138.52
Postage	73.99
Publishing minutes	120.00
Signs	11,021.35
Telephone Expense	2,947.96
Travel Expense	2,692.43
Utilities/Rent Office	2,450.00
Total Expense	325,466.72
Net Income	-155,222.49

See accountant's compilation letter.

Bienville Parish Communications District
Schedule of Compensation, Benefits and Other Payments
to Agency Head
For the Year Ended December 31, 2023

Schedule 1

Agency Head Name: Tammy Singleton

The Agency Head does not receive any compensation.