

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

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2020**

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

Financial Statements
 As of and for the year ended December 31, 2020

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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 Service District No. 1, a component unit of the Bienville Parish Police Jury, as of and for the year ended December 31, 2020, 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.

Supplementary information

The accompanying schedule of compensation paid board members and schedule of compensation, benefits and other payments to the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 11 through page 12 be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

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. This information is the representation of management. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis 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 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.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures 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.

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

Wese, Martin & Cole LLC

Minden, Louisiana
September 28, 2021

BASIC FINANCIAL STATEMENTS

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Statement of Net Position
December 31, 2020

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| ASSETS | |
| Cash | \$ 133,851 |
| Investments | 731,213 |
| Accounts receivable | 6,347 |
| Prepaid assets | 2,173 |
| Capital assets: | |
| Land | 32,438 |
| Depreciable capital assets, net of depreciation | <u>379,870</u> |
| TOTAL ASSETS | <u>1,285,892</u> |
| | |
| LIABILITIES | |
| Accounts payable | <u>73</u> |
| TOTAL LIABILITIES | <u>73</u> |
| | |
| NET POSITION | |
| Net investment in capital assets | 412,308 |
| Restricted | 148,007 |
| Unrestricted | <u>725,504</u> |
| TOTAL NET POSITION | <u>\$ 1,285,819</u> |

See accountants' report

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Statement of Net Activities
For the Year Ended December 31, 2020

| <u>Functions/programs</u> | <u>Expenses</u> | <u>Program revenues</u> | <u>Governmental activities:</u> |
|---------------------------|-----------------|---------------------------------|--|
| | | <u>Charges for services</u> | <u>Net (expenses)/ revenue</u> |
| Governmental activities: | | | |
| Health services | \$ 85,813 | \$ 36,000 | \$ (49,813) |
| General revenues: | | | |
| Oil and gas royalties | | | 35,121 |
| Interest income | | | 7,880 |
| Total general revenues | | | <u>43,001</u> |
| Change in net position | | | (6,812) |
| Net position - beginning | | | <u>1,292,631</u> |
| Net position - ending | | | <u>\$ 1,285,819</u> |

See accountants' report

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1

Bienville Parish Police Jury
Ringgold, Louisiana

Balance Sheet - Governmental Funds
December 31, 2020

| | General Fund | Special Revenue Fund | Total Governmental Funds |
|---|-----------------------|-------------------------|--------------------------------|
| ASSETS | | | |
| Cash | \$ 133,851 | \$ - | \$ 133,851 |
| Investments | 583,206 | 148,007 | 731,213 |
| Accounts receivable | 6,347 | - | 6,347 |
| TOTAL ASSETS | <u>\$ 723,404</u> | <u>\$ 148,007</u> | <u>\$ 871,411</u> |
| LIABILITIES AND FUND BALANCE | | | |
| LIABILITIES | | | |
| Accounts payable | \$ 73 | \$ - | \$ 73 |
| FUND BALANCES | | | |
| Restricted | - | 148,007 | 148,007 |
| Unassigned | 723,331 | - | 723,331 |
| TOTAL FUND BALANCES | <u>723,331</u> | <u>148,007</u> | <u>871,338</u> |
| TOTAL LIABILITES AND FUND BALANCES | <u>\$ 723,404</u> | <u>\$ 148,007</u> | <u>\$ 871,411</u> |

See accountants' 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, 2020

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

| | |
|---|---------------------|
| Fund Balance, Total Governmental Fund (Statement C) | \$ 871,338 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds | 412,308 |
| Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds | <u>2,173</u> |
| Net Position of Governmental Activities (Statement A) | <u>\$ 1,285,819</u> |

See accountants' 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, 2020

| | General Fund | Special Revenue Fund | Total Governmental Funds |
|-------------------------------------|-------------------|----------------------------|--------------------------------|
| REVENUES | | | |
| Lease income | \$ 36,000 | \$ - | \$ 36,000 |
| Royalties | 35,121 | - | 35,121 |
| Interest income | 6,119 | 1,761 | 7,880 |
| TOTAL REVENUES | <u>77,240</u> | <u>1,761</u> | <u>79,001</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Accounting & legal | 1,675 | - | 1,675 |
| Insurance | 3,611 | - | 3,611 |
| Office expense | 233 | - | 233 |
| Per diem | 520 | - | 520 |
| Repairs & maintenance | 15,944 | - | 15,944 |
| Secretary expense | 7,200 | - | 7,200 |
| Utilities | 40 | - | 40 |
| Royalty deductions | 1,749 | - | 1,749 |
| Miscellaneous | 30,659 | - | 30,659 |
| TOTAL EXPENDITURES | <u>61,631</u> | <u>-</u> | <u>61,631</u> |
| Excess of revenues over expenditure | 15,609 | 1,761 | 17,370 |
| Fund balance at beginning of year | <u>707,722</u> | <u>146,246</u> | <u>853,968</u> |
| Fund balance at end of year | <u>\$ 723,331</u> | <u>\$ 148,007</u> | <u>\$ 871,338</u> |

See accountants' 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, 2020

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

| | |
|--|--------------------------|
| Net Change in Fund Balance, Governmental Fund (Statement E) | \$ 17,370 |
| 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. | (24,309) |
| 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. | <u>127</u> |
| Change in Net Position of Governmental Activities (Statement B) | <u><u>\$ (6,812)</u></u> |

See accountants' report

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, 2020

| | Budgeted Amounts | | Actual (Cash basis) | Variance with Final Budget |
|--------------------------------------|------------------|------------------|------------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Lease income | \$ 36,000 | \$ 36,000 | \$ 36,000 | \$ - |
| Interest income | 500 | 455 | 6,119 | 5,664 |
| Oil & gas royalties | 1,000 | 45,735 | 44,444 | (1,291) |
| TOTAL REVENUES | <u>37,500</u> | <u>82,190</u> | <u>86,563</u> | <u>4,373</u> |
| EXPENDITURES | | | | |
| Accounting & legal | 2,500 | 1,675 | 1,675 | - |
| Insurance | 4,000 | 3,611 | 3,611 | - |
| Office expense | 200 | 56 | 232 | (176) |
| Per diem | 1,400 | 600 | 520 | 80 |
| Repairs & maintenance | 16,500 | 14,478 | 15,031 | (553) |
| Secretary expense | 7,200 | 7,200 | 7,200 | - |
| Utilities | 1,200 | 836 | 912 | (76) |
| Royalty deductions | - | - | 1,693 | (1,693) |
| Miscellaneous | 500 | 30,642 | 31,290 | (648) |
| TOTAL EXPENDITURES | <u>33,500</u> | <u>59,098</u> | <u>62,164</u> | <u>(3,066)</u> |
| Excess of revenues over expenditures | 4,000 | 23,092 | 24,399 | 1,307 |
| Fund balance at beginning of year | - | - | 692,657 | (692,657) |
| Fund balance at end of year | <u>\$ 4,000</u> | <u>\$ 23,092</u> | <u>\$ 717,056</u> | <u>\$ (691,350)</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, 2020

| | Budgeted Amounts | | Actual (Cash basis) | Variance with Final Budget |
|--------------------------------------|------------------|-----------------|------------------------|-------------------------------|
| | Original | Final | | Positive (Negative) |
| REVENUES | | | | |
| Interest income | \$ 6,500 | \$ 6,500 | \$ 1,761 | \$ (4,739) |
| TOTAL REVENUES | <u>6,500</u> | <u>6,500</u> | <u>1,761</u> | <u>(4,739)</u> |
| EXPENDITURES | | | | |
| Bank fees | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of revenues over expenditures | 6,500 | 6,500 | 1,761 | (4,739) |
| Fund balance at beginning of year | - | - | 146,246 | 146,246 |
| Fund balance at end of year | <u>\$ 6,500</u> | <u>\$ 6,500</u> | <u>\$ 148,007</u> | <u>\$ 141,507</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, 2020

The Bienville Parish Hospital District No. 1, paid the following amounts to the chairman and members of the board as of December 31, 2020:

| | <u>Compensation</u> |
|------------------|----------------------|
| Chairman - | |
| Lisa Bethea | \$ 120 |
| Board | |
| Patricia Wilson | 40 |
| Larry Loudd | 120 |
| Mattie Mingo | 120 |
| Melinda Hennigan | 40 |
| Robert Mitchell | <u>80</u> |
| | <u>\$ 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, 2020

Agency Head Name: Lisa Bethea, Chairman

| | |
|----------|--------------------|
| | <u>Lisa Bethea</u> |
| Per diem | \$ 120 |

OTHER INFORMATION

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

Schedule of Prior Year Findings
As of and for the Year Ended December 31, 2020

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

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, 2020

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