

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA

FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

TABLE OF CONTENTS

	<u>Page No.</u>
<b>Independent Accountant's Compilation Report</b>	1
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements:	
Statement of Net Position	2
Statement of Activities	3
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	4
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	5
Statement of Revenues, Expenditures, and Changes in Fund Balances	6
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	7
<b>REQUIRED SUPPLEMENTAL INFORMATION</b>	
Budgetary Comparison Schedule	8
<b>SUPPLEMENTAL INFORMATION</b>	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	9

# MARCUS, ROBINSON, and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 2896

MONROE, LOUISIANA 71207

TELEPHONE 318-322-8106

FAX 318-387-5015

Harvey Marcus, CPA

John Robinson, CPA

Doyle Hassell, CPA

Dawn Perkins, CPA

Brian Robinson, CPA

MEMBER

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

To Board Members  
Bernice Area Fire Protection District  
Bernice, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Bernice Area Fire Protection District for the year ended December 31, 2023, which collectively comprise the Fire 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 Services Committee of the AICPA.

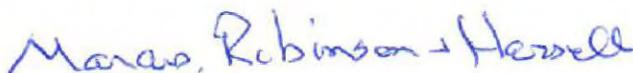
We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures 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 Fire District's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 8, be presented to supplement the basic financial statements. Such 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.



Marcus, Robinson and Hassell

Monroe, Louisiana

January 30, 2024

**BASIC FINANCIAL STATEMENTS**  
**GOVERNMENT-WIDE**  
**FINANCIAL STATEMENTS (GWFS)**

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2023

ASSETS

Cash & Cash Equivalents	\$255,867
Capital Assets (net of accumulated depreciation)	<u>58,432</u>

<u>TOTAL ASSETS</u>	<u>\$314,299</u>
---------------------	------------------

LIABILITIES

	\$ 0
--	------

NET POSITION

Invested in Capital Assets	58,432
Unrestricted	<u>255,867</u>

<u>TOTAL NET POSITION</u>	<u>\$314,299</u>
---------------------------	------------------

See Independent Accountant's Compilation Report

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

		<u>Program Revenues</u>		<u>Net (Expenses)</u>
	<u>Expenses</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenues and</u>
		<u>Grants</u>	<u>Grants</u>	<u>Changes in</u>
<u>Functions/Programs:</u>				<u>Net Position</u>
Governmental Activities				
Public Safety	\$69,285	\$0	\$0	\$ (69,285)
General Administrative	<u>1,450</u>	<u>0</u>	<u>0</u>	<u>(1,450)</u>
<u>Total Program Expenses</u>	<u>\$70,735</u>	<u>\$0</u>	<u>\$0</u>	<u>(70,735)</u>
<u>General Revenues</u>				
Ad Valorem Tax & Insurance Rebate				85,858
Interest				<u>3,565</u>
<u>Total General Revenues</u>				<u>89,423</u>
<u>Change in Net Position</u>				18,688
<u>Net Position, Beginning</u>				<u>295,611</u>
<u>Net Position, Ending</u>				<u>\$ 314,299</u>

See Independent Accountant's Compilation Report

**BASIC FINANCIAL STATEMENTS**  
**FUND FINANCIAL STATEMENTS (FFS)**

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2023

	<u>General Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	<u>\$255,867</u>
<u>Total Assets</u>	<u>\$255,867</u>
<u>Liabilities and Fund Balance</u>	
Liabilities	\$ 0
Fund Balance:	
Unassigned	<u>255,867</u>
<u>Total Fund Balance</u>	<u>255,867</u>
<u>Total Liabilities and Fund Balance</u>	<u>\$255,867</u>

See Independent Accountant's Compilation Report

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2023

		<u>General Fund</u>
Total Fund Balance at December 31, 2023 - Governmental Funds		\$255,867
Cost of Capital Assets at December 31, 2023	443,909	
Less: Accumulated Depreciation at December 31, 2023	<u>385,477</u>	<u>58,432</u>
Net Position at December 31, 2023		<u>\$314,299</u>

See Independent Accountant's Compilation Report

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General Fund</u>
<u>Revenues</u>	
Ad Valorem Taxes & Insurance Rebate	\$ 85,858
Interest	<u>3,565</u>
<u>Total Revenues</u>	89,423
<u>Expenditures</u>	
Public Safety	64,825
General Administrative	<u>1,450</u>
<u>Total Expenditures</u>	<u>66,275</u>
<u>Excess of Revenues Over Expenditures</u>	23,148
<u>Fund Balance - Beginning</u>	<u>232,719</u>
<u>Fund Balance - Ending</u>	<u>\$255,867</u>

See Independent Accountant's Compilation Report

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUNDS  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN  
FUND BALANCE TO THE STATEMENT OF POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2023

Net Change in Fund Balance - Governmental Funds	\$23,148
---	----------

Amounts reported for governmental activities in statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Current Year Depreciation Expense	<u>4,460</u>
-----------------------------------	--------------

Change in Net Position of Governmental Activities	<u>\$18,688</u>
---	-----------------

See Independent Accountant's Compilation Report

**REQUIRED SUPPLEMENTAL INFORMATION**

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original <u>Budget</u>	Final <u>Budget</u>	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>				
Ad Valorem Taxes & Insurance Rebate	\$ 87,000	\$ 85,857	\$ 85,858	\$ 1
Interest	<u>60</u>	<u>3,539</u>	<u>3,565</u>	<u>26</u>
<u>Total Revenues</u>	87,060	89,396	89,423	27
<u>Expenditures</u>				
Public Safety	175,000	64,852	64,825	27
General Administrative	<u>1,450</u>	<u>1,450</u>	<u>1,450</u>	<u>0</u>
<u>Total Expenditures</u>	<u>176,450</u>	<u>66,302</u>	<u>66,275</u>	<u>27</u>
<u>Excess of Expenditures Over Revenues</u>	(89,390)	23,094	23,148	54
<u>Fund Balance, Beginning</u>	<u>232,719</u>	<u>232,719</u>	<u>232,719</u>	<u>0</u>
<u>Fund Balance, Ending</u>	<u>\$143,329</u>	<u>\$255,813</u>	<u>\$255,867</u>	<u>\$ 54</u>

See Independent Accountant's Compilation Report

**SUPPLEMENTAL INFORMATION**

BERNICE AREA FIRE PROTECTION DISTRICT  
BERNICE, LOUISIANA  
SUPPLEMENTAL INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2023

**Schedule of Compensation Benefits and Other Payments to Agency Head**

Agency Head - Danny Murphy - Fire Chief

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 0
Benefits	0
Per Diem	0
Reimbursements	<u>0</u>
Total	<u>\$ 0</u>

See Independent Accountant's Compilation Report