

**BIENVILLE PARISH HOSPITAL
SERVICE DISTRICT NO. 1**
A Component Unit of the Bienville Parish
Police Jury

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2016

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury

Financial Statements
As of and for the year ended December 31, 2016

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WISE, MARTIN & COLE, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

601 MAIN STREET P.O. BOX 897
MINDEN, LOUISIANA 71058-0897
(318) 377-3171
FAX (318) 377-3177

MICHAEL W. WISE, C.P.A.
CARLOS E. MARTIN, C.P.A.
KRISTINE H. COLE, C.P.A.

KRISTIE K. MARTIN, C.P.A.

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

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 District No. 1, a component unit of the Bienville Parish Police Jury, as of and for the year ended December 31, 2016, and the related notes to the financial statements, 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 budgetary comparison information on pages 18-19 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. We have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any form of 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. The Management Discussion and Analysis, 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

Minden, Louisiana
June 30, 2017

Wise Martin & Cole LLC

BASIC FINANCIAL STATEMENTS

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury
Ringgold, Louisiana

Statement of Net Position
December 31, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 30,254
Investments	702,055
Accounts receivable	112,514
Prepaid assets	3,026
Capital assets (net)	<u>515,273</u>
 Total assets	 <u><u>1,363,122</u></u>
LIABILITIES	
Accounts payable	<u>6,692</u>
 Total liabilities	 <u><u>6,692</u></u>
NET POSITION	
Invested in capital assets	515,273
Restricted	166,651
Unrestricted	<u>674,506</u>
 Total net position	 <u><u>\$ 1,356,430</u></u>

See accompanying notes and accountants' compilation report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
 A Component Unit of the Bienville Parish Police Jury
 Ringgold, Louisiana

Statement of Net Activities
 For the Year Ended December 31, 2016

	<u>Expenses</u>	<u>Program revenues</u>		<u>Governmental activities:</u>
		<u>Charges for services</u>	<u>Operating grants & contributions</u>	<u>Net (expenses)/ revenue</u>
Governmental activities:				
Health services	\$ 126,981	\$ -	\$ -	\$ (126,981)
 General revenues:				
Advalorem taxes				111,537
Lease income				36,000
Royalties				1,981
Interest				<u>6,180</u>
Total general revenues				<u>155,698</u>
 Change in net position				28,717
 Net position - beginning				<u>1,327,713</u>
Net position - ending				<u>\$ 1,356,430</u>

See accompanying notes and accountants' compilation report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury
Ringgold, Louisiana

Balance Sheet - Governmental Funds
December 31, 2016

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash	\$ 30,254	\$ -	\$ 30,254
Investments	535,404	166,651	702,055
Accounts receivable	112,514	-	112,514
Total assets	\$ 678,172	\$ 166,651	\$ 844,823
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ 6,692	\$ -	\$ 6,692
Total liabilities	6,692	-	6,692
Deferred inflows of resources:			
Unavailable advalorem tax revenues	2,088	-	2,088
Total deferred inflows	2,088	-	2,088
Fund balance:			
Restricted	-	166,651	166,651
Unassigned	669,392	-	669,392
Total fund equity	669,392	-	669,392
Total liabilities, deferred inflows of resources and fund balance	\$ 678,172	\$ -	\$ 678,172

See accompanying notes and accountants' compilation report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
 A Component Unit of the Bienville Parish Police Jury
 Ringgold, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
 to the Government-Wide Financial Statement of Net Position

December 31, 2016

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

Fund Balance, Total Governmental Fund (Statement C)	\$ 836,043
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	515,273
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds	3,026
Revenues not collected in the current period, and therefore, are not reported in governmental funds	<u>2,088</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 1,356,430</u>

See accompanying notes and accountants' compilation report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO.1
A Component Unit of the Bienville Parish Police Jury
Ringgold, Louisiana

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2016

	General Fund	Special Revenue Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Advalorem taxes	\$ 111,675	\$ -	\$ 111,675
Lease income	36,000	-	36,000
Royalties	1,981	-	1,981
Interest income	4,700	1,480	6,180
Total revenues	<u>154,356</u>	<u>1,480</u>	<u>155,836</u>
Expenditures:			
Current:			
Ambulance service	51,996	-	51,996
Accounting and legal	2,251	-	2,251
Insurance	5,635	-	5,635
Office expense	667	51	718
Per diem	800	-	800
Repairs & maintenance	25,278	-	25,278
Secretary expense	7,800	-	7,800
Utilities	1,471	-	1,471
Tax assessor fees	3,425	-	3,425
Miscellaneous	134	-	134
Total expenditures	<u>99,457</u>	<u>51</u>	<u>99,508</u>
Excess of revenues over expenditures	54,899	1,429	56,328
Fund balance at beginning of year	<u>614,493</u>	<u>165,222</u>	<u>779,715</u>
Fund balance at end of year	<u>\$ 669,392</u>	<u>\$ 166,651</u>	<u>\$ 836,043</u>

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
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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, 2016

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

Net Change in Fund Balance, Governmental Fund (Statement E) \$ 56,328

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 capital outlays exceeded depreciation in the current period. (27,749)

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. 276

Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the funds (138)

Change in Net Position of Governmental Activities (Statement B) \$ 28,717

See accompanying notes and accountants' compilation report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2016

INTRODUCTION

The Bienville Parish Hospital Service District No. 1 (District) was originally created by an ordinance adopted by the Bienville Parish Police Jury on May 8, 1963, as amended by an ordinance adopted on June 11, 1975. The Police Jury adopted a resolution on May 11, 1988, which redefines the boundaries of the District to include Wards Four and Five of Bienville Parish within its boundaries. The District provides emergency ambulance services to residents of Wards 4 & 5, Bienville Parish, LA. The District also provides, under a lease agreement, a modern medical clinic capable of housing 2 doctors. The District is governed by a seven member board, all of whom are appointed by the Bienville Parish Police Jury. This entity is exempt from federal and state income taxes.

The District is a component unit of the Bienville Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

1. Summary of Significant Accounting Policies

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Bienville Parish Hospital Service District No. 1 (District). Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
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meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

Allocation of indirect expense - The District reports all direct expenses by function in the Statement of Activities. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Lease revenues are recognized as revenues in the year for which they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the

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governmental fund. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments, are recorded in governmental funds if claims are due and payable.

Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

Governmental funds of the District include:

1. General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.
2. Special Revenue Fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for property and equipment acquisition.

C. CASH AND INVESTMENTS

Cash includes amounts in demand deposits and interest-bearing deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under the Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955 and the District's investment policy. Under state law, the district may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure as per GASB Statement No. 31.

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The District has not formally adopted deposit and investment policies which address deposit and investment risks, such as custodial credit risk or interest rate risk.

D. CAPITAL ASSETS

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

	<u>Estimated lives</u>
Buildings and improvements	40 years
Land improvements	20 years
Equipment	5-10 years

E. Deferred Outflows/Inflows of Resources

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The District has one item that qualifies for reporting in this category.

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Notes to the Financial Statements
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The governmental funds balance sheet reports unavailable revenues, from amounts which are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

F. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

G. RESTRICTED NET POSITION

Restricted funds accumulated in the special revenue fund represents cash remaining from defeasance of debt used to acquire buildings, machinery, and equipment. The moneys are restricted for purpose the bonds were issued, property and equipment acquisition.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources when expenses are incurred for purpose for which both restricted and unrestricted net position are available.

H. FUND EQUITY CLASSIFICATIONS

The District implemented the provisions of Governmental Accounting Standards Board Statement 54, which redefined how fund balances are presented in the fund financial statements. In the fund financial statements, fund balances are classified as follows:

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws, or externally-imposed conditions by grantors or creditors.

Committed – Amounts that can only be used for specific purposes determined by a formal action of the District's board, the highest level of decision making authority. These amounts cannot be used for any other purpose unless the District's board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

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Assigned – Amounts that are constrained by the District board’s intent to be used for specific purposes but are neither restricted nor committed. The District’s policy does not address assignment of fund balance.

Unassigned - All amounts not included in other spendable classifications. The District has not adopted a policy to maintain the General Fund's unassigned fund balance above a certain minimum level.

The District reduces committed amounts, followed by assigned amounts, and then unassigned amounts when expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The District considers restricted amounts to have been spent when expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available.

I. BUDGETS

The District follows these procedures in establishing the budgetary data reflected in these financial statements.

1. A proposed budget is submitted to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called (if required).
3. A public hearing (if required by law) is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the board of commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the board of commissioners.
6. Budgetary appropriations lapse at the end of each fiscal year.
7. The budgets were not adopted on a basis consistent with generally accepted accounting principles (GAAP.)

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
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Notes to the Financial Statements
As of and for the Year Ended December 31, 2016

8. The revenues and expenditures shown on page 7 are reconciled with the amounts reflected on the budget comparison on page 18-19 as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Excess of revenues over expenditures	\$ 54,899	\$ 1,429
Adjustments:		
Decrease in accounts receivable	21,494	-
Increase in accounts payable	2,438	-
Decrease in unavailable revenues	<u>(138)</u>	<u>-</u>
 Excess of revenues over expenditures, Budget - cash basis	 \$ <u>78,693</u>	 \$ <u>1,429</u>

Excess of expenditures over appropriations in individual funds

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2016:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund	\$ 92,117	\$ 97,018	\$ (4,901)
Special Revenue Fund	-	51	(51)

2. Levied Taxes

The District levies taxes on real and business personal property located within its boundaries. Ad valorem taxes are levied by the District on the property values assessed by the Bienville Parish Tax Assessor and approved by the State of Louisiana Tax Commission. District ad valorem tax revenues are recognized when levied as required by GAAP. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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 Notes to the Financial Statements
 As of and for the Year Ended December 31, 2016

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2016:

<u>Purpose</u>	<u>Tax millage</u>	<u>Taxable property value</u>
Maintenance	1.00 M	\$ 112,913,995

3. Cash and cash equivalents

At December 31, 2016, the District has cash totaling \$30,254.

Custodial credit risk – deposits: These deposits are stated at cost, which approximates market. Under state law, the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2016, the District has \$736,762 in collected bank balances (including balances of certificates of deposits). The cash and investments are secured from risk by \$569,799 of pledged securities and \$500,000 federal deposit insurance.

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

4. Investments

At December 31, 2016, the District had investments of \$702,055, in certificates of deposit whose maturities are in excess of 90 days. The certificates of deposit are secured from risk by federal deposit insurance and pledged securities. See additional information at Note 3.

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5. Receivables

The following is a summary of receivables at December 31, 2016:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ 112,197
Other receivables	<u>317</u>
Total	\$ <u>112,514</u>

6. Capital assets

Capital assets and depreciation activity as of and for the year ended December 31, 2016, for the District is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ <u>32,437</u>	\$ _____	\$ _____	\$ <u>32,437</u>
Total capital assets, not being depreciated	<u>32,437</u>	_____	_____	<u>32,437</u>
Capital assets being depreciated				
Buildings	497,306	-	-	497,306
Land improvements	77,017	-	-	77,017
Equipment	<u>263,161</u>	_____	<u>37,511</u>	<u>225,650</u>
Total capital assets being depreciated	<u>837,484</u>	_____	<u>37,511</u>	<u>799,973</u>
Less accumulated depreciation for:				
Buildings	194,184	12,432	-	206,616
Land improvements	52,611	3,851	-	56,462
Equipment	<u>80,105</u>	<u>11,465</u>	<u>37,511</u>	<u>54,059</u>
Total accumulated depreciation	<u>326,900</u>	<u>27,748</u>	<u>37,511</u>	<u>317,137</u>
Total capital assets being depreciated, net	<u>510,584</u>	<u>(27,748)</u>	_____	<u>482,836</u>
Governmental activities, capital assets, net	\$ <u>543,021</u>	\$ <u>(27,748)</u>	\$ _____	\$ <u>515,273</u>

Depreciation expense of \$27,748 for 2016 was charged to the health services function.

REQUIRED SUPPLEMENTARY INFORMATION

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury
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Governmental Fund Type - General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (CASH) and Actual
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				<u>Positive (Negative)</u>
Revenues:				
Advalorem taxes	\$ 120,000	\$ 129,385	\$ 130,068	\$ 683
Lease income	36,000	36,000	36,000	-
Interest income	125	125	4,699	4,574
Royalties	<u>1,800</u>	<u>1,800</u>	<u>4,944</u>	<u>3,144</u>
Total revenues	<u>157,925</u>	<u>167,310</u>	<u>175,711</u>	<u>8,401</u>
Expenditures:				
Ambulance service	51,996	51,996	51,996	-
Accounting and legal	2,250	2,250	2,251	(1)
Insurance	6,000	5,600	5,635	(35)
Office expense	200	192	811	(619)
Per diem	1,120	800	800	-
Repairs & maintenance	18,179	22,879	22,852	27
Utilities	600	1,200	1,349	(149)
Recording secretary	7,200	7,200	7,200	-
Assessor fees	-	-	3,990	(3,990)
Miscellaneous	<u>-</u>	<u>-</u>	<u>134</u>	<u>(134)</u>
Total expenditures	<u>87,545</u>	<u>92,117</u>	<u>97,018</u>	<u>(4,901)</u>
Excess of revenues over expenditures	70,380	75,193	78,693	3,500
Fund balance at beginning of year	<u>486,964</u>	<u>486,964</u>	<u>486,964</u>	<u>-</u>
Fund balance at end of year	<u>\$ 557,344</u>	<u>\$ 562,157</u>	<u>\$ 565,657</u>	<u>\$ 3,500</u>

See accompanying notes and accountants' compilation report.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
A Component Unit of the Bienville Parish Police Jury
Ringgold, Louisiana

Governmental Fund Type - Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (CASH) and Actual
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive(Negative)</u>
Revenues:				
Interest income	\$ 380	\$ 380	\$ 1,480	\$ 1,100
Total revenues	<u>380</u>	<u>380</u>	<u>1,480</u>	<u>1,100</u>
Expenditures:				
Bank Fees	-	-	51	(51)
Total expenditures	<u>-</u>	<u>-</u>	<u>51</u>	<u>(51)</u>
Excess of revenues over expenditures	380	380	1,429	1,049
Fund balance at beginning of year	<u>165,222</u>	<u>165,222</u>	<u>165,222</u>	<u>-</u>
Fund balance at end of year	<u>\$ 165,602</u>	<u>\$ 165,602</u>	<u>\$ 166,651</u>	<u>\$ 1,049</u>

See accompanying notes and accountants' compilation report.

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, 2016

The Bienville Parish Hospital District #1, Louisiana paid the following amounts to the chairman and members of the board as of December 31, 2016:

	<u>Compensation</u>
Chairman -	
Cathy Edwards	\$ 120
Board	
Patricia Wilson	160
Larry Loudd	120
Lisa Bethea	120
Mattie Mingo	160
Melinda Hennigan	<u>120</u>
	<u>\$ 800</u>

See accountants' compilation report.

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, 2016

Agency Head Name: Cathy Edwards, Chairman

	<u>Cathy Edwards</u>
Per diem	\$ 120

See accountants' compilation report.