

ROCKY BRANCH/CROSSROADS FIRE DISTRICT

FARMERVILLE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2023

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
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DECEMBER 31, 2023

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To the Board of Commissioners
Rocky Branch/Crossroads Fire District
Farmerville, LA 71241

Management is responsible for the accompanying cash basis financial statements as listed in the table of contents of the Rocky Branch/Crossroads Fire District as of and for the year ended December 31, 2023, which collectively comprise the District's basic financial statements in accordance with the cash basis of accounting and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected not to implement the financial reporting requirements of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The effects of this departure from professional standards have not been determined.

Management has elected to omit substantially all of the disclosures required by the cash basis of accounting. 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, budget vs. actual. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of Compensation of Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by Louisiana Revised Statutes. This information is the representation of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to the Rocky Branch/Crossroads Fire District.

Johnson Perry Roussel & Cuthbert, LLP

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
Monroe, Louisiana
February 6, 2024

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
CASH BASIS BALANCE SHEET - ALL FUND TYPES
DECEMBER 31, 2023

ASSETS

Cash 67,490

TOTAL ASSETS 67,490

LIABILITIES AND NET ASSETS

LIABILITIES

None -

NET ASSETS (CASH BASIS) 67,490

TOTAL LIABILITIES AND NET ASSETS 67,490

See Accountants' Compilation Report.

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JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
 CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - ALL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Governmental Fund</u> <u>Type</u> <u>Special Revenue</u>
<u>REVENUES</u>	
Property Taxes	99,928
Insurance Rebates	10,156
Grant	-
Other	<u>2,992</u>
<u>TOTAL REVENUES</u>	113,076
<u>EXPENDITURES</u>	
Capital Outlays	43,454
Insurance	18,834
Utilities	7,797
Repairs	73,618
Fire Prevention Services	-
Training	180
Fuel	3,583
Grant	-
Other	<u>2,269</u>
<u>TOTAL EXPENDITURES</u>	<u>149,735</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	(36,659)
<u>(CASH BASIS)</u>	
<u>FUND BALANCE AT JANUARY 1, 2023 (CASH BASIS)</u>	<u>104,149</u>
<u>FUND BALANCE AT DECEMBER 31, 2023 (CASH BASIS)</u>	<u>67,490</u>

See Accountants' Compilation Report.

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
 BUDGET VS. ACTUAL
 STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCES - CASH BASIS
 ALL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Original & Final Approved <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Property Tax	98,000	99,928	1,928
Insurance Rebates	10,000	10,156	156
Grant	-	-	-
Other	<u>4,000</u>	<u>2,992</u>	(1,008)
<u>TOTAL REVENUE</u>	<u>112,000</u>	<u>113,076</u>	<u>1,076</u>
<u>Expenditures</u>			
Capital Outlays	63,000	43,454	19,546
Insurance	20,000	18,834	1,166
Utilities	9,750	7,797	1,953
Repairs	65,850	73,618	(7,768)
Fire Prevention Services	500	-	500
Training	1,000	180	820
Fuel	4,000	3,583	417
Grant	12,500	-	12,500
Other	<u>2,800</u>	<u>2,269</u>	<u>531</u>
<u>TOTAL EXPENDITURES</u>	<u>179,400</u>	<u>149,735</u>	<u>29,665</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>	(67,400)	(36,659)	30,741
<u>BEGINNING FUND BALANCE - CASH BASIS</u>	<u>104,149</u>	<u>104,149</u>	<u>N/A</u>
<u>ENDING FUND BALANCE - CASH BASIS</u>	<u>36,749</u>	<u>67,490</u>	<u>30,741</u>

See Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
COMPENSATION OF CHIEF EXECUTIVE OFFICER
DECEMBER 31, 2023

COMPENSATION OF AGENCY HEAD: BOBBY GREEN, FIRE CHIEF

<u>Purpose</u>	<u>Amount</u>
Salary	-0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

See Accountants' Compilation Report.