#### ROCKY BRANCH/CROSSROADS FIRE DISTRICT

FARMERVILLE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2023

# ROCKY BRANCH/CROSSROADS FIRE DISTRICT TABLE OF CONTENTS DECEMBER 31, 2023

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# JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.

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HUD Audits
Non-Profit Organizations
Governmental Organizations

Business & Financial Planning

Tax Preparation & Planning
Individual & Partnership
Corporate & Fiduciary

Bookkeeping & Payroll Services

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

Management is responsible for the accompanying cash basis financial statements listed in the table of contents as 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 reporting framework. We have performed financial а 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.

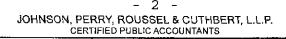
#### Supplementary Information

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 & Cathhast dort

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

TOTAL ASSETS

67,490

<u>67,490</u>

#### LIABILITIES AND NET ASSETS

LIABILITIES None

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NET ASSETS (CASH BASIS)

67,490

TOTAL LIABILITIES AND NET ASSETS

<u>67,490</u>

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# 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

EVENUES	<u>Governmental Fund</u> <u>Type</u> Special Revenue	
Property Taxes Insurance Rebates Grant	99,928 10,156	
Other	2,992	
TOTAL REVENUES		113,076
XPENDITURES Capital Outlays	43,454	
Insurance Utilities Repairs	18,834 7,797 73,618	
Fire Prevention Services Training	- 180	
Fuel Grant Other	3,583 - 2,26 <u>9</u>	
TOTAL EXPENDITURES		149,735
XCESS OF REVENUES OVER EXPENDITURES (CASH BASIS)		( 36,659)
UND BALANCE AT JANUARY 1, 2023 (CASH BASIS)		104,149
UND BALANCE AT DECEMBER 31, 2023 (CASH BASIS)		67,490

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ROCKY BRANCH/CROSSROADS FIRE DISTRICT BUDGET VS. ACTUAL					
STATEMENT OF REVENUES, EXPENDITU		D BALANCES	- CASH BASIS		
	ND TYPES				
FOR THE YEAR ENDE	D DECEMBER 3	31, 2023			
	Original				
	& Final		Variance		
	Approved		Favorable		
	Budget	Actual	(Unfavorable)		
Revenue			<u>,                                    </u>		
Property Tax	98,000	99,928	1,928		
Insurance Rebates	10,000	10,156	156		
Grant	-	-	-		
Other	4,000	2,992	( <u>1,008</u> )		
TOTAL REVENUE	112,000	113,076	_1,076		
Expenditures					
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	2,800	2,269	531		
TOTAL EXPENDITURES	179,400	149,735	29,665		
EXCESS (DEFICIT) OF REVENUES OVER					
EXPENDITURES	(67,400)	(36,659)	30,741		
	( , , , , , , , , , , , , , , , , , , ,	( , ,	, /		
BEGINNING FUND BALANCE - CASH					
BASIS	104,149	104,149	N/A		
ENDING FUND BALANCE - CASH BASIS	_36,749	67,490	<u>30,741</u>		

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SUPPLEMENTARY INFORMATION

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### SCHEDULE I

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

COMPENSATION OF AGENCY HEAD: BOBBY GREEN, FIRE CHIEF

Purpose	Amount
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 -

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