

ROCKY BRANCH/CROSSROADS FIRE DISTRICT

FARMERVILLE, LOUISIANA

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ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2019

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ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
TABLE OF CONTENTS  
DECEMBER 31, 2019

CONTENTS

	<u>PAGE</u>
Accountants' Compilation Report.....	1-2
Cash Basis Balance Sheet - All Fund Types.....	3
Cash Basis Statement of Revenues, Expenditures and Changes in Fund Balances - All Fund Types.....	4
Budget vs. Actual Statement of Revenues, Expenditures and Fund Balances - Cash Basis All Fund Types.....	5
Supplementary Information	
Schedule I - Compensation of Chief Executive Officer.....	6

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

ROWLAND H. PERRY, CPA, APC  
CHARLES L. JOHNSON, JR., CPA  
VIOLET M. ROUSSEL, CPA, APC  
JAY CUTHBERT, CPA, APAC

PAM BATTAGLIA, CPA  
DAWN WHITSTINE, CPA  
JOHN R. FORSELL, IV, CPA



America Counts on CPAs®

*Certified Public Accountants*

3007 Armand Street

Monroe, Louisiana 71201

Telephone (318) 322-5156 or (318) 323-1411

Facsimile (318) 323-6331

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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, 2019, 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 11, 2020

ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
CASH BASIS BALANCE SHEET - ALL FUND TYPES  
DECEMBER 31, 2019

ASSETS

Cash 101,785

TOTAL ASSETS 101,785

LIABILITIES AND NET ASSETS

LIABILITIES

None -

NET ASSETS (CASH BASIS) 101,785

TOTAL LIABILITIES AND NET ASSETS 101,785

See Accountants' Compilation Report.

- 3 -

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, 2019

	<u>Governmental Fund Type</u>	
	<u>Special Revenue</u>	
<u>REVENUES</u>		
Property Taxes	127,311	
Insurance Rebates	6,840	
Other	<u>5,471</u>	
<u>TOTAL REVENUES</u>		139,622
 <u>EXPENDITURES</u>		
Capital Outlays	247,669	
Insurance	17,048	
Utilities	5,929	
Repairs	39,091	
Fire Prevention Services	-	
Training	655	
Fuel	2,184	
Other	<u>8,635</u>	
<u>TOTAL EXPENDITURES</u>		<u>321,211</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>		
<u>(CASH BASIS)</u>		(181,589)
<u>FUND BALANCE AT JANUARY 1, 2019 (CASH BASIS)</u>		<u>283,374</u>
<u>FUND BALANCE AT DECEMBER 31, 2019 (CASH BASIS)</u>		<u>101,785</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, 2019

	Original & Final Approved Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Property Tax	130,000	127,311	( 2,689)
Insurance Rebates	6,800	6,840	40
Other	<u>1,300</u>	<u>5,471</u>	<u>4,171</u>
<u>TOTAL REVENUE</u>	<u>138,100</u>	<u>139,622</u>	<u>1,522</u>
<u>Expenditures</u>			
Capital Outlays	335,000	247,669	87,331
Insurance	16,000	17,048	( 1,048)
Utilities	6,500	5,929	571
Repairs	52,300	39,091	13,209
Fire Prevention Services	3,000	-	3,000
Training	3,000	655	2,345
Fuel	1,000	2,184	( 1,184)
Other	<u>4,600</u>	<u>8,635</u>	<u>( 4,035)</u>
<u>TOTAL EXPENDITURES</u>	<u>421,400</u>	<u>321,211</u>	<u>100,189</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>	(283,300)	(181,589)	101,711
<u>BEGINNING FUND BALANCE - CASH BASIS</u>	<u>283,374</u>	<u>283,374</u>	<u>N/A</u>
<u>ENDING FUND BALANCE - CASH BASIS</u>	<u>74</u>	<u>101,785</u>	<u>101,711</u>

See Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION



ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
 COMPENSATION OF CHIEF EXECUTIVE OFFICER  
 DECEMBER 31, 2019

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.