

ROCKY BRANCH/CROSSROADS FIRE DISTRICT

FARMERVILLE, LOUISIANA

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ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2017

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ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
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DECEMBER 31, 2017

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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, 2017, 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.

Management has elected not to implement the new 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 management's supplementary information on page 6, 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  
March 19, 2018

ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
CASH BASIS BALANCE SHEET - ALL FUND TYPES  
DECEMBER 31, 2017

ASSETS

Cash 227,271

TOTAL ASSETS 227,271

LIABILITIES AND NET ASSETS

LIABILITIES

None -

NET ASSETS (CASH BASIS) 227,271

TOTAL LIABILITIES AND NET ASSETS 227,271

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, 2017

	<u>Governmental Fund Type</u>	
	<u>Special Revenue</u>	
<u>REVENUES</u>		
Property Taxes	144,565	
Insurance Rebates	7,512	
Other	<u>1,299</u>	
<u>TOTAL REVENUES</u>		153,376
 <u>EXPENDITURES</u>		
Capital Outlays	154,628	
Insurance	16,068	
Utilities	4,195	
Repairs	22,572	
Fire Prevention Services	1,969	
Training	2,146	
Fuel	1,555	
Other	<u>1,756</u>	
<u>TOTAL EXPENDITURES</u>		<u>204,889</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>		
<u>(CASH BASIS)</u>		( 51,513)
<u>FUND BALANCE AT JANUARY 1, 2017 (CASH BASIS)</u>		<u>278,784</u>
<u>FUND BALANCE AT DECEMBER 31, 2017 (CASH BASIS)</u>		<u>227,271</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, 2017

	Original & Final Approved <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Property Tax	150,000	144,565	( 5,435)
Insurance Rebates	7,000	7,512	512
Other	<u>1,050</u>	<u>1,299</u>	<u>249</u>
 <u>TOTAL REVENUE</u>	 <u>158,050</u>	 <u>153,376</u>	 ( <u>4,674</u> )
 <u>Expenditures</u>			
Capital Outlays	320,000	154,628	165,372
Insurance	20,000	16,068	3,932
Utilities	5,800	4,195	1,605
Repairs	80,000	22,572	57,428
Fire Prevention Services	3,000	1,969	1,031
Training	2,000	2,146	( 146)
Fuel	1,500	1,555	( 55)
Other	<u>4,500</u>	<u>1,756</u>	<u>2,744</u>
 <u>TOTAL EXPENDITURES</u>	 <u>436,800</u>	 <u>204,889</u>	 <u>231,911</u>
 <u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>	 (278,750)	 ( 51,513)	 227,237
 <u>BEGINNING FUND BALANCE - CASH BASIS</u>	 <u>278,784</u>	 <u>278,784</u>	 <u>N/A</u>
 <u>ENDING FUND BALANCE - CASH BASIS</u>	 <u>34</u>	 <u>227,271</u>	 <u>272,291</u>

See Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
 COMPENSATION OF CHIEF EXECUTIVE OFFICER  
 DECEMBER 31, 2017

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.

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