ROGERS-NEBO FIRE DISTRICT
JENA, LOUISIANA
Component Unit
Financial Statements
December 31, 2022

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Rogers-Nebo Fire District Jena, LA.

Management is responsible for the accompanying cash basis financial statements of the governmental activities of the Rogers-Nebo Fire District (a component unit of the LaSalle Parish Police Jury, Louisiana), as of and for the year ended December 31, 2022, which collectively comprise the Rogers-Nebo Fire District's basic financial statements as listed in the table of contents, in accordance with the cash basis of accounting. 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 omitted the management's discussion and analysis and budgetary comparison that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required 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 and for placing the basic financial statements in an appropriate operation, economic, or historical context.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Rogers-Nebo Fire District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana June 22, 2023

ROGERS-NEBO FIRE DISTRICT

Balance Sheet – Cash Basis as of December 31, 2022

ASSETS	
Cash in Bank	\$ 22,165
TOTAL ASSETS	 22,165
LIABILITIES	
Accounts Payable	-0-
TOTAL LIABILITIES	 -0-
Fund Balance	22,165
TOTAL FUND BALANCE	 22,165
TOTAL LIABILITIES & FUND BALANCE	\$ 22,165

ROGERS-NEBO FIRE DISTRICT

Statement of Revenues & Expenditures – Cash Basis For the Year Ended December 31, 2022

Ad Valorem Taxes & Revenue Sharing Grants 2,650 2% Fire Insurance 13,560 Other Revenue 1,625 TOTAL REVENUES EXPENDITURES Membership Fees Advertising Accounting Fees 6,100 Fuel 1,525 Fund Revenue 21,177 Supplies 50,292 Telephone 2,635 Office Supplies Education Expense Communication 4,866 Maintenance 1,262 Commissions & Fees 1,75 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) Interest Income 152,851 FUND BALANCE—BEGINNING 152,851	REVENUES		
Grants 2,650 2% Fire Insurance 13,560 Other Revenue 1,625 TOTAL REVENUES 157,397 EXPENDITURES *** Membership Fees 110 Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OTHER FINANCING SOURCES (USES) 110 Interest Income		\$	139 562
2% Fire Insurance 13,560 Other Revenue 1,625 TOTAL REVENUES 157,397 EXPENDITURES 8 Membership Fees 110 Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120		Ψ	
Other Revenue 1,625 TOTAL REVENUES 157,397 EXPENDITURES 110 Membership Fees 110 Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL Expenditures 288,137 EXCESS (DEFICIENCY) OF REVENUES 0 Over (Under) Expenditures (130,740) OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FU			
TOTAL REVENUES EXPENDITURES Membership Fees 110 Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851			
EXPENDITURES Membership Fees 110 Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620)			
Membership Fees 110 Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OTHER FINANCING SOURCES (USES) 120 Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	TOTAL REVENUES		137,377
Membership Fees 110 Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OTHER FINANCING SOURCES (USES) 120 Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	EXPENDITURES		
Advertising 154 Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Membership Fees		110
Accounting Fees 6,100 Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) Fund BalanceBeginning 152,851	•		154
Fuel 4,516 Insurance 21,177 Supplies 50,292 Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES Ver (UNDER) EXPENDITURES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851			6,100
Insurance			
Telephone 2,635 Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Insurance		
Office Supplies 3,114 Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Supplies		50,292
Education Expense 2,662 Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Telephone		2,635
Communication 4,866 Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Office Supplies		3,114
Maintenance 34,701 License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Education Expense		2,662
License & Taxes 175 Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OTHER FINANCING SOURCES (USES) 120 Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Communication		4,866
Truck Repair 459 Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Maintenance		34,701
Meetings 6,563 Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES 0VER (UNDER) EXPENDITURES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	License & Taxes		175
Election Expense 309 Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Truck Repair		459
Commissions & Fees 9,400 Truck Purchase Expense 137,500 Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES (130,740) OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Meetings		6,563
Truck Purchase Expense Uniforms 625 Utilities 7,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) NET CHANGE IN FUND BALANCE (130,620) FUND BALANCEBEGINNING 152,851	Election Expense		309
Uniforms 625 Utilities 2,779 TOTAL EXPENDITURES 288,137 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE-BEGINNING 152,851	Commissions & Fees		9,400
Utilities2,779TOTAL EXPENDITURES288,137EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(130,740)OTHER FINANCING SOURCES (USES) Interest Income120TOTAL OTHER FINANCING SOURCES (USES)120NET CHANGE IN FUND BALANCE(130,620)FUND BALANCEBEGINNING152,851	Truck Purchase Expense		137,500
TOTAL EXPENDITURES EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) NET CHANGE IN FUND BALANCE (130,620) FUND BALANCEBEGINNING 152,851	Uniforms		625
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) NET CHANGE IN FUND BALANCE (130,620) FUND BALANCE—BEGINNING 152,851	Utilities		2,779
OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCEBEGINNING 152,851	TOTAL EXPENDITURES		288,137
OVER (UNDER) EXPENDITURES (130,740) OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCEBEGINNING 152,851	EXCESS (DEFICIENCY) OF REVENUES		
OTHER FINANCING SOURCES (USES) Interest Income 120 TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCEBEGINNING 152,851			(130 740)
Interest Income120TOTAL OTHER FINANCING SOURCES (USES)120NET CHANGE IN FUND BALANCE(130,620)FUND BALANCEBEGINNING152,851	O VER (C. IDER) EM EMBITORES		(120,710)
TOTAL OTHER FINANCING SOURCES (USES) 120 NET CHANGE IN FUND BALANCE (130,620) FUND BALANCEBEGINNING 152,851	OTHER FINANCING SOURCES (USES)		
NET CHANGE IN FUND BALANCE (130,620) FUND BALANCEBEGINNING 152,851	Interest Income		120
FUND BALANCEBEGINNING 152,851	TOTAL OTHER FINANCING SOURCES (USES)		120
22	NET CHANGE IN FUND BALANCE		(130,620)
FUND BALANCEENDING \$ 22,231	FUND BALANCEBEGINNING		152,851
	FUND BALANCEENDING	\$	22,231

See independent accountant's compilation report.

Supplementary Information

Rogers-Nebo Fire District Jena, Louisiana

Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2022

Rogers-Nebo Fire District -Matt Grimm, President

Purpose	Amount	
Salary	\$	-()-
Benefits-Insurance		-()-
Benefits-Retirement		-0-
Benefits (List any other here)		-0-
Car Allowance		-0-
Vehicle Provided by Government		-0-
Per Diem		-0-
Reimbursements		-()-
Travel		-()-
Registration Fees		-0-
Conference Travel		-0-
Continuing Professional Education Fees		-()-
Housing		-0-
Un-vouchered Expenses*		-()-
Special Meals	\$	-0-

^{*}An example of an un-vouchered expense would be a travel advance.

See independent accountant's compilation report.