

**ROGERS-NEBO FIRE DISTRICT
JENA, LOUISIANA
Component Unit
Financial Statements
December 31, 2017**

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THE VERCHER GROUP

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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, 2017, 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.

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
May 23, 2018

ROGERS-NEBO FIRE DISTRICT

**Balance Sheet – Cash Basis
as of December 31, 2017**

ASSETS	
Cash in Bank	\$ <u>23,008</u>
TOTAL ASSETS	<u><u>23,008</u></u>
 LIABILITIES	
Accounts Payable	<u>-0-</u>
TOTAL LIABILITIES	<u>-0-</u>
 Fund Balance	 <u>23,008</u>
TOTAL FUND BALANCE	<u><u>23,008</u></u>
 TOTAL LIABILITIES & FUND BALANCE	 \$ <u><u>23,008</u></u>

See independent accountant's compilation report.

ROGERS-NEBO FIRE DISTRICT

Statement of Revenues & Expenditures – Cash Basis For the Year Ended December 31, 2017

REVENUES	
Ad Valorem Taxes & Revenue Sharing	\$ 48,115
2% Fire Insurance	8,072
Capital Contributions	9,171
Miscellaneous Income	500
TOTAL REVENUES	<u>65,858</u>
EXPENDITURES	
Election Expense	1,084
Advertising Expense	653
Accounting Fees	1,820
Contract Labor	1,500
Fuel	1,310
Insurance	10,024
Supplies	5,038
Telephone	2,340
Office Supplies	897
Communication	1,850
Equipment Rental	226
Maintenance	14,363
Small Equipment Expense	504
Truck Repair	3,243
Meetings	1,124
Truck Purchase Expense	12,950
Utilities	1,923
TOTAL EXPENDITURES	<u>60,849</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,009
OTHER FINANCING SOURCES (USES)	
Interest Income	21
TOTAL OTHER FINANCING SOURCES (USES)	<u>21</u>
NET CHANGE IN FUND BALANCE	5,030
FUND BALANCE--BEGINNING	<u>17,978</u>
FUND BALANCE--ENDING	<u>\$ 23,008</u>

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, 2017**

Rogers-Nebo Fire District
-Justin Norris, President

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

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

See accountant's compilation report.