

**ROGERS-NEBO FIRE DISTRICT
JENA, LOUISIANA
Component Unit
Financial Statements
December 31, 2019**

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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, 2019, 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 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 2, 2020

ROGERS-NEBO FIRE DISTRICT

**Balance Sheet – Cash Basis
as of December 31, 2019**

ASSETS	
Cash in Bank	\$ <u>50,219</u>
TOTAL ASSETS	<u>50,219</u>
 LIABILITIES	
Accounts Payable	<u>-0-</u>
TOTAL LIABILITIES	<u>-0-</u>
 Fund Balance	 <u>50,219</u>
TOTAL FUND BALANCE	<u>50,219</u>
 TOTAL LIABILITIES & FUND BALANCE	 <u>\$ 50,219</u>

See independent accountant's compilation report.

ROGERS-NEBO FIRE DISTRICT

Statement of Revenues & Expenditures – Cash Basis For the Year Ended December 31, 2019

REVENUES	
Ad Valorem Taxes & Revenue Sharing	\$ 114,463
2% Fire Insurance	7,339
Donations	3,000
TOTAL REVENUES	<u>124,802</u>
EXPENDITURES	
Consulting Fees	3,000
Advertising Expense	541
Accounting Fees	1,920
Membership Fees	120
Fuel	1,564
Insurance	12,615
Supplies	1,117
Telephone	730
Office Supplies	1,187
Communication	8,636
Equipment Rental	131
Maintenance	12,295
License & Taxes	79
Truck Repair	1,942
Meetings	1,929
Truck Purchase Expense	62,873
Utilities	1,690
TOTAL EXPENDITURES	<u>112,369</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,433
OTHER FINANCING SOURCES (USES)	
Interest Income	85
TOTAL OTHER FINANCING SOURCES (USES)	<u>85</u>
NET CHANGE IN FUND BALANCE	12,518
FUND BALANCE--BEGINNING	<u>37,701</u>
FUND BALANCE--ENDING	<u>\$ 50,219</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, 2019**

Rogers-Nebo Fire District
-Matt Grimm, 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 independent accountant's compilation report.