

**ROGERS-NEBO FIRE DISTRICT
JENA, LOUISIANA
Component Unit
Financial Statements
December 31, 2018**

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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, 2018, 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 14, 2019

ROGERS-NEBO FIRE DISTRICT

**Balance Sheet – Cash Basis
as of December 31, 2018**

ASSETS	
Cash in Bank	\$ <u>37,701</u>
TOTAL ASSETS	<u><u>37,701</u></u>
LIABILITIES	
Accounts Payable	<u>-0-</u>
TOTAL LIABILITIES	<u>-0-</u>
Fund Balance	<u>37,701</u>
TOTAL FUND BALANCE	<u><u>37,701</u></u>
TOTAL LIABILITIES & FUND BALANCE	\$ <u><u>37,701</u></u>

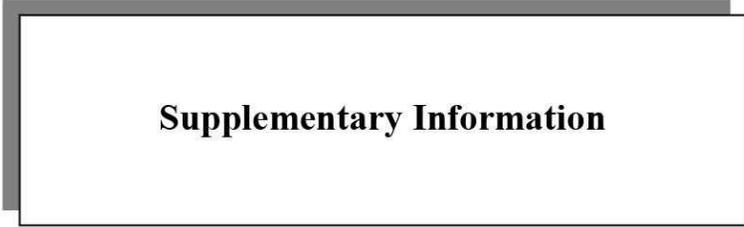
See independent accountant's compilation report.

ROGERS-NEBO FIRE DISTRICT

Statement of Revenues & Expenditures – Cash Basis For the Year Ended December 31, 2018

REVENUES	
Ad Valorem Taxes & Revenue Sharing	\$ 52,558
2% Fire Insurance	7,380
Donations	8,300
TOTAL REVENUES	<u>68,238</u>
EXPENDITURES	
Election Expense	569
Advertising Expense	161
Accounting Fees	1,905
Membership Fees	195
Fuel	2,191
Insurance	10,308
Supplies	6,929
Telephone	1,679
Office Supplies	1,567
Communication	1,385
Equipment Rental	133
Maintenance	6,528
Conference and Travel	221
Truck Repair	2,427
Meetings	2,726
Truck Purchase Expense	12,295
Utilities	2,366
TOTAL EXPENDITURES	<u>53,585</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,653
OTHER FINANCING SOURCES (USES)	
Interest Income	40
TOTAL OTHER FINANCING SOURCES (USES)	<u>40</u>
NET CHANGE IN FUND BALANCE	14,693
FUND BALANCE--BEGINNING	<u>23,008</u>
FUND BALANCE--ENDING	<u>\$ 37,701</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, 2018**

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 independent accountant's compilation report.