

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

John R. Vercher C.P.A.
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A., C.F.E.
davidvercher@centurytel.net

THE VERCHER GROUP

*A Professional Corporation of
Certified Public Accountants*

**P.O. Box 1608
1737 N 2nd St. – Suite A
Jena, Louisiana 71342
Tel: (318) 992-6348
Fax: (318) 992-4374**

MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

Association of
Certified Fraud Examiners

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	<u>22,165</u>
 LIABILITIES	
Accounts Payable	-0-
TOTAL LIABILITIES	<u>-0-</u>
 Fund Balance	 22,165
TOTAL FUND BALANCE	<u>22,165</u>
 TOTAL LIABILITIES & FUND BALANCE	 <u>\$ 22,165</u>

See independent accountant's compilation report.

ROGERS-NEBO FIRE DISTRICT

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

REVENUES	
Ad Valorem Taxes & Revenue Sharing	\$ 139,562
Grants	2,650
2% Fire Insurance	13,560
Other Revenue	1,625
TOTAL REVENUES	<u>157,397</u>
 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	<u>288,137</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 (130,740)
 OTHER FINANCING SOURCES (USES)	
Interest Income	120
TOTAL OTHER FINANCING SOURCES (USES)	<u>120</u>
 NET CHANGE IN FUND BALANCE	 (130,620)
 FUND BALANCE--BEGINNING	 <u>152,851</u>
FUND BALANCE--ENDING	<u>\$ 22,231</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, 2022**

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.