

**ROGERS-NEBO FIRE DISTRICT  
JENA, LOUISIANA  
Component Unit  
Financial Statements  
December 31, 2021**

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## **THE VERCHER GROUP**

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### MEMBERS

American Institute of  
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Association of  
Certified Fraud Examiners

### INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Rogers-Nebo Fire District  
Jena, LA

We have reviewed the 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, 2021 and the notes to the financial statements which collectively comprise the Rogers-Nebo Fire District's basic financial statements in accordance with the cash basis of accounting. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

#### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Rogers-Nebo Fire District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

#### **Emphasis of Matter – Basis of Accounting**

The financial statements are prepared on the cash basis of accounting, as described in note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

#### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that management's discussion and analysis (MD&A) and budgetary comparison be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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 financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted management's discussion and analysis (MD&A) 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 financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

## **Supplementary Information**

The supplementary information has been compiled from information that is the representation of the 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  
July 25, 2022

**ROGERS-NEBO FIRE DISTRICT**

**Balance Sheet – Cash Basis  
as of December 31, 2021**

<b>ASSETS</b>	
Cash in Bank	\$ <u>152,851</u>
<b>TOTAL ASSETS</b>	<u>152,851</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>-0-</u>
<b>TOTAL LIABILITIES</b>	<u>-0-</u>
Fund Balance	<u>152,851</u>
<b>TOTAL FUND BALANCE</b>	<u>152,851</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$ <u>152,851</u>

See independent accountant's review report and accompanying notes.

## ROGERS-NEBO FIRE DISTRICT

### Statement of Revenues & Expenditures – Cash Basis For the Year Ended December 31, 2021

<b>REVENUES</b>	
Ad Valorem Taxes & Revenue Sharing	\$ 140,226
2% Fire Rebate	7,405
Miscellaneous	2,725
Grants	4,673
<b>TOTAL REVENUES</b>	<u>155,029</u>
<b>EXPENDITURES</b>	
Membership Fees	479
Advertising Expense	126
Accounting Fees	2,400
Fuel	2,033
Insurance	13,775
Supplies	26,570
Telephone	2,417
Office Supplies	799
Education Expense	315
Communication	1,733
Maintenance	53,223
Equipment Rental Fee	2
Truck Repair	121
Meetings	2,509
Election Expense	375
Commissions & Fees	9,600
Uniforms	830
Utilities	2,075
<b>TOTAL EXPENDITURES</b>	<u>119,382</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	35,647
<b>OTHER FINANCING SOURCES (USES)</b>	
Interest Income	159
Insurance Proceeds	100,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>100,159</u>
<b>NET CHANGE IN FUND BALANCE</b>	135,806
<b>FUND BALANCE--BEGINNING</b>	<u>17,045</u>
<b>FUND BALANCE--ENDING</b>	<u>\$ 152,851</u>

See independent accountant's review report and accompanying notes.

# ROGERS-NEBO FIRE DISTRICT

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. GENERAL

Rogers-Nebo Fire District is a component unit of the LaSalle Parish Police Jury, Louisiana established to provide fire protection to residents of the Rogers-Nebo Communities in LaSalle Parish. The district is governed by a board of directors appointed by the LaSalle Parish Police Jury. The directors receive no pay or fees for their services to the system.

The books of the system are maintained on the cash basis of accounting.

#### B. FINANCIAL STATEMENT REPRESENTATION

The financial statements of the district have been prepared on the cash basis of accounting which is a reporting framework other than accounting principles generally accepted in the United States. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

#### C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statement. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The district's finances are accounted for using the cash basis of accounting. Its revenues are recognized when they are received and its expenses are recognized when they are paid.

#### D. CASH & INVESTMENTS (CDs IN EXCESS OF 90 DAYS)

##### *Custodial Credit Risk*

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

##### *Deposits*

It is the entity's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The entity's deposits are categorized to give an indication of the level of risk assumed by the entity at year end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- *Category 3* – Uncollateralized.

Cash and cash equivalents are comprised of interest-bearing deposits which are stated at cost, which approximates market. All short-term investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the date of purchase. For the purpose of the Statement of Cash Flows, "Cash and Cash Equivalents" include all demand and savings accounts, and certificates of deposit under 90 days.

All cash of the district was fully secured with FDIC (Category 1) coverage as of December 31, 2021.

#### **NOTE 2 – RELATED PARTY TRANSACTIONS**

The spouse of the board president is paid \$200.00 per month as a nonemployee, "contract" secretary.

#### **NOTE 3 – COMMITMENTS AND CONTINGENCIES**

The fire district is currently not involved in any lawsuits.

#### **NOTE 4 – THE BOARD MEMBERS' NAMES & ADDRESSES ARE AS FOLLOWS:**

Matt Grimm, Board President  
146 Cattleman's Dr.  
Jena, LA 71342

Robert Warwick  
120 Paul Rd  
Jena, LA 71342

Christopher Cruse  
8225 Hwy 127 S  
Jena, LA 71342

Landon LeMay  
193 Knotts Landing Loop  
Jena, LA 71342

Amos Coley  
209 Breland Rd  
Jena, LA 71342

**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, 2021**

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 review report.

**Rogers-Nebo Fire District  
Jena, Louisiana**

**MANAGEMENT LETTER COMMENTS**

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During the course of our review, we observed conditions and circumstances that may be improved. Below are findings noted for improvement and our recommendation for improvement.

**CURRENT YEAR MANAGEMENT LETTER COMMENTS**

**2021-1 Budget Adoption**

**Condition:** The District did not adopt a budget for the December 31, 2021 year.

**Criteria:** The State Budget Act requires that governmental districts prepare annual budgets and amend the budgets when there is a variance of more than 5%.

**Cause of Condition:** A budget not being prepared and brought before the board for adoption.

**Effect of Condition:** The District violated the Budget Act.

**Recommendation:** The District should prepare and adopt an annual budget every year.

**Client Response and Corrective Action:** The District will prepare an annual budget each year and bring the budget before the board for adoption.

**2021-2 Timely filing financial statements with Louisiana Legislative Auditor's Office**

**Condition:** The district did not file its financial statements with the Legislative Auditor's Office within 6 months of the end of the year.

**Criteria:** R.S. 24:513 requires financial statements be filed with the Legislative Auditor's Office within 6 months of year end.

**Cause of Condition:** The engagement changed from a compilation to a review/attestation and there was illness with district personnel.

**Potential Effect of Condition:** Violation of R.S. 24:513.

**Recommendation:** Financial statements should be filed with the Legislative Auditor's Office within 6 months of year end.

**Client Response and Corrective Action:** Financial statements will be filed with the Legislative Auditor's Office within 6 months of year end.

**Rogers-Nebo Fire District  
Jena, Louisiana**

**MANAGEMENT LETTER COMMENTS (CONTINUED)**

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**2021-3 Board member's spouse contracts with the district**

**Condition:** A board member's spouse contracts with the district to provide clerical and secretary services to the district.

**Criteria:** Louisiana code of ethics prohibits certain related party transactions between officials and official's immediate family members and the district they represent.

**Cause of Condition:** Not aware of the rule.

**Potential Effect of Condition:** Possible violation of the Louisiana code of ethics.

**Recommendation:** The district should contact the Louisiana Ethics Board for clarification or an exception.

**Client Response and Corrective Action:** The district will contact the Louisiana Ethics Board for clarification or an exception.

**Rogers-Nebo Fire District  
Jena, Louisiana**

**MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS**

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Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the Rogers-Nebo Fire District has provided the following action summaries relating to audit findings brought to their attention as a result of their financial review for the year ended December 31, 2021.

**PRIOR YEAR FINDINGS**

No prior findings identified.

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### **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Roger-Nebo Fire District

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the LaSalle Parish Sewerage District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Rogers-Nebo Fire District compliance with certain laws and regulations during the year ended December 31, 2021, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below whether for the purpose for which this report has been requested or for any other purpose.

#### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

\*I reviewed all expenditures of the Fund and found no expenditures for material or supplies exceeding \$30,000, or public works exceeding \$250,000.

#### *Code of Ethics for Public Officials and Public Employees*

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

\* We obtained from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics).

3. Obtain a list of all employees paid during the fiscal year.

\*The district has no employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

\* The district has no employees but the spouse of the board president is the contract secretary of the district.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

\*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

### *Budgeting*

6. Obtain a copy of the legally adopted budget and all amendments.

\*The district did not prepare a budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

\* The district did not prepare a budget.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

\* The district did not prepare a budget.

### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

\*I used a random number generator to select 6 disbursements. We examined supporting documentation for the six selected documents and they all agreed. All of the payments were properly coded to the correct fund and correct general ledger account.

### *Meetings*

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

\*Agendas for meetings recorded in the minute book are posted or advertised as required by LSA-RS 42:12 (open meetings law).

### *Debt*

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

\*The district did not enter into any long-term debt this fiscal year.

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

\*The district has no employees.

### *State Audit Law*

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

\*Report was not submitted to Legislative auditor timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

\*The agency did not enter into any contracts that utilized state funds while not in compliance with RS 24:513.

### *Prior-Year Comments*

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

\*The agency did not have any prior-year findings.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the district's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the district's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*The Vercher Group*

Jena, Louisiana  
July 25, 2022

**Rogers-Nebo Fire District**  
**LOUISIANA ATTESTATION QUESTIONNAIRE**

**The Vercher Group**

A Professional Group of  
Certified Public Accountants  
P.O. Box 1608  
Jena, Louisiana 7132  
Tel: (318) 992-6348  
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In connection with your review of our financial statements as of December 31, 2021, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of July 25, 2022.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [ X ] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [ X ] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [ ] No [ X ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [ ] No [ X ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [ X ] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ ] No [X]

We have had our financial statements reviewed in accordance with RS 24:513.

Yes [ X ] No [ ]

We have complied with RS 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief financial officer.

Yes [ X ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:I through 42:12.

Yes [ X ] No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [ X ] No [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ X ] No [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes[X] No[ ]

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [ X ] No [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [ X ] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [ X ] No [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [ X ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [ X ] No [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [ X ] No [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including commwications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [ X ] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [ X ] No [ ]

The previous responses have been made to the best of our belief and knowledge.

Signed: 

Title: President