

**ROGERS-NEBO FIRE DISTRICT
JENA, LOUISIANA
Component Unit
Financial Statements
December 31, 2024**

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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, 2024, 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 2, 2024

ROGERS-NEBO FIRE DISTRICT

Balance Sheet – Cash Basis as of December 31, 2024

ASSETS	
Cash in Bank	\$ 59,442
TOTAL ASSETS	<u>59,442</u>
LIABILITIES	
Accounts Payable	<u>-0-</u>
TOTAL LIABILITIES	<u>-0-</u>
Fund Balance	<u>59,442</u>
TOTAL FUND BALANCE	<u>59,442</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 59,442</u>

See independent accountant's compilation report.

ROGERS-NEBO FIRE DISTRICT

Statement of Revenues & Expenditures – Cash Basis For the Year Ended December 31, 2024

REVENUES

Ad Valorem Taxes & Revenue Sharing	\$ 148,731
Other Revenue	<u>12,070</u>
TOTAL REVENUES	<u>160,801</u>

EXPENDITURES

Membership Fees	300
Accounting Fees	3,520
Fuel	4,537
Insurance	18,732
Supplies	58,884
Telephone	3,462
Office Supplies	438
Education Expense	30
Communication	1,430
Maintenance	28,851
Truck Repair	3,021
Meetings	5,489
Miscellaneous	2
Commissions & Fees	7,200
Uniforms	396
Utilities	<u>2,301</u>
TOTAL EXPENDITURES	<u>138,593</u>

**EXCESS (DEFICIENCY) OF REVENUES
OVER (UNDER) EXPENDITURES**

22,208

OTHER FINANCING SOURCES (USES)

Interest Income	<u>189</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>189</u>

NET CHANGE IN FUND BALANCE 22,397

FUND BALANCE--BEGINNING	<u>37,045</u>
FUND BALANCE--ENDING	<u><u>\$ 59,442</u></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, 2024**

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.