

**ROGER-NEBO FIRE DISTRICT
JENA, LOUISIANA
Component Unit
Financial Statements
December 31, 2012**

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Rogers-Nebo Fire District

We have compiled the accompanying balance sheet-cash basis of Rogers-Nebo Fire District, a component unit of the LaSalle Parish Police Jury, as of December 31, 2012 and the related statement of revenues and expenditures-cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

The management of the Rogers-Nebo Fire District is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Rogers-Nebo Fire District in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Vercher Group

Jena, Louisiana
May 24, 2013

ROGERS-NEBO FIRE DISTRICT

**Balance Sheet – Cash Basis
as of December 31, 2012**

ASSETS	
Cash in bank	\$ <u>69,716</u>
TOTAL ASSETS	<u>69,716</u>
 LIABILITIES	
Accounts Payable	<u>-0-</u>
TOTAL LIABILITIES	<u>-0-</u>
 Fund Balance	 <u>69,716</u>
TOTAL FUND BALANCE	<u>69,716</u>
 TOTAL LIABILITIES & FUND BALANCE	 \$ <u>69,716</u>

See accountant's report.

ROGERS-NEBO FIRE DISTRICT

Statement of Revenues & Expenditures – Cash Basis For the Year Ended December 31, 2012

REVENUES	
Ad Valorem Taxes & Revenue Sharing	\$ 105,713
Miscellaneous Income	848
TOTAL REVENUES	<u>106,561</u>
EXPENDITURES	
Grant & Allocation Exp.	\$ 861
Accounting Fees	450
Contract Labor	150
Fuels	3,601
Insurance	9,672
Supplies Expense	2,988
Telephone Expense	1,773
Office Supplies Expense	1,242
Communication Expense	1,083
Equipment Expense	100
Maintenance Expense	34,963
Small Equipment Expense	18,330
Travel Expense	511
Meetings Expense	1,209
License & Taxes Expense	86
Certification Training Expense	35
Truck Purchase Expense	16,250
Utilities Expense	1,118
TOTAL EXPENDITURES	<u>\$ 94,422</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	12,139
FUND BALANCE--BEGINNING	<u>57,577</u>
FUND BALANCE--ENDING	<u>\$ 69,716</u>

See accountant's report.