

**WHITEHALL  
FIRE DISTRICT**

**Financial Statements  
December 31, 2023**



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## **THE VERCHER GROUP**

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### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Whitehall Fire District  
PO Box 111  
Rhinehart, LA 71363

Management is responsible for the accompanying financial statements of the governmental activities of the Whitehall Fire District (a component unit of the LaSalle Parish Police Jury, Louisiana), as of and for the year ended December 31, 2023, which collectively comprise the Whitehall Fire District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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.

Management has omitted management's discussion & analysis and budgetary comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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 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 Whitehall 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 15, 2024

**WHITEHALL FIRE DISTRICT**  
**Statement of Net Position**  
**December 31, 2023**

<b>ASSETS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Cash	\$ 68,139
Investments (Certificate of Deposit)	127,575
Taxes Receivable	72,185
Capital Assets, Net of Accumulated Depreciation	252,501
<b>TOTAL ASSETS</b>	<b>520,400</b>
<b>LIABILITIES</b>	
Accounts Payable	2,532
<b>TOTAL LIABILITIES</b>	<b>2,532</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	252,501
Unrestricted	265,367
<b>TOTAL NET POSITION</b>	<b>\$ 517,868</b>

See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Statement of Activities**  
**Year Ended December 31, 2023**

<b>FUNCTIONS/PROGRAMS</b>	<b>EXPENSES</b>	<b>CHARGES FOR SERVICES</b>	<b>OPERATING GRANTS &amp; OTHER CONTRIBUTIONS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Governmental Activities				
General Government	\$ (77,724)	\$ -0-	\$ -0-	\$ (77,724)
Total Government Activities	\$ (77,724)	\$ -0-	\$ -0-	\$ (77,724)
<b>GENERAL REVENUES</b>				
				10,729
				68,692
				14,023
				1,648
				112
				5,321
				7,500
				<b>108,025</b>
<b>CHANGE IN NET POSITION</b>				
				30,301
<b>NET POSITION— BEGINNING</b>				
				487,567
<b>NET POSITION— ENDING</b>				
			\$	517,868

See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Balance Sheet**  
**December 31, 2023**

<b>ASSETS</b>	
Cash	\$ 68,139
Investments (Certificate of Deposits)	127,575
Taxes Receivable	<u>72,185</u>
<b>TOTAL ASSETS</b>	<u><u>267,899</u></u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Accounts Payable	2,532
Fund Balance, Unassigned	<u>265,367</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><u>\$ 267,899</u></u>

See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Position**  
**Year Ended December 31, 2023**

Total Fund Balance – Governmental Funds	\$ 265,367
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.	252,501
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.	-0-
Total Net Position of Governmental Activities	\$ <u>517,868</u>

See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Statement of Revenues, Expenditures, & Changes in Fund Balance**  
**For the Year Ended December 31, 2023**

<b>REVENUES</b>	
2% Fire Insurance	\$ 10,729
Ad Valorem Tax	68,692
Grants	5,321
Miscellaneous	1,648
Donation	14,023
<b>TOTAL REVENUES</b>	<u>100,413</u>
 <b>EXPENDITURES</b>	
Auto Expense	9,289
Capital Outlay	16,497
Insurance	13,149
Labor	4,200
Miscellaneous	2,409
Office Expense	169
Professional Fees	975
Remuneration	1,795
Repair & Maintenance	3,995
Subscriptions & Dues	723
Training	2,698
Utilities	5,237
<b>TOTAL EXPENDITURES</b>	<u>61,136</u>
 <b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	 39,277
 <b>OTHER FINANCING SOURCES (USES)</b>	
Interest Income	112
Gain on Sale of Assets	7,500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>7,612</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 46,889
 <b>FUND BALANCE BEGINNING</b>	 <u>218,478</u>
<b>FUND BALANCE ENDING</b>	<b>\$ <u>265,367</u></b>

See independent accountant's compilation report.



**WHITEHALL FIRE DISTRICT**  
**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances**  
**of Government Funds to the Statement of Activities**  
**Year Ended December 31, 2023**

Net Change in Fund Balance – Total Governmental Funds \$ 46,889

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlay	16,497	
Depreciation	<u>(33,085)</u>	(16,588)

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	-0-	
Principal Paid	<u>-0-</u>	-0-

Change in Net Position of Governmental Activities	\$	<u>30,301</u>
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See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Schedule of Compensation Benefits and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended December 31, 2023**

Whitehall Fire District  
 -Wendell Wilson, Chairman

<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.

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### **MANAGEMENT LETTER COMMENTS**

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During the course of our compilation, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the District's plan for corrective action.

No comments.