

**WHITEHALL
FIRE DISTRICT**

**Financial Statements
December 31, 2018**

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

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, 2018, 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 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 19, 2019

WHITEHALL FIRE DISTRICT
Statement of Net Position
December 31, 2018

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash	\$ 25,863
Investments (Certificate of Deposit)	26,788
Taxes Receivable	61,991
Capital Assets, Net of Accumulated Depreciation	279,915
TOTAL ASSETS	394,557
LIABILITIES	
Accounts Payable	252
TOTAL LIABILITIES	252
NET POSITION	
Net Investment in Capital Assets	279,915
Unrestricted	114,390
TOTAL NET POSITION	\$ 394,305

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Statement of Activities
Year Ended December 31, 2018

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities				
General Government	\$ (86,929)	\$ -0-	\$ -0-	\$ (86,929)
Total Government Activities	\$ (86,929)	\$ -0-	\$ -0-	\$ (86,929)
GENERAL REVENUES				
				6,708
				58,906
				12,821
				3,784
				132
				TOTAL GENERAL REVENUES 82,351
				(4,578)
				398,883
				NET POSITION- ENDING \$ 394,305

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Balance Sheet
December 31, 2018

ASSETS	
Cash	\$ 25,863
Investments (Certificate of Deposits)	26,788
Taxes Receivable	<u>61,991</u>
TOTAL ASSETS	<u><u>114,642</u></u>
 LIABILITIES & FUND BALANCE	
Accounts Payable	252
Fund Balance, Unassigned	<u>114,390</u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>\$ 114,642</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, 2018

Total Fund Balance – Governmental Funds	\$	114,390
---	----	---------

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.

279,915

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	\$	<table style="margin-left: auto; margin-right: 0; border-collapse: collapse;"> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black; padding: 0 10px;">394,305</td> </tr> </table>	394,305
394,305			

See independent accountant’s compilation report.

WHITEHALL FIRE DISTRICT
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2018

REVENUES	
2% Fire Insurance	\$ 6,708
Ad Valorem Tax	58,906
Donation - Fund Raiser	12,821
Miscellaneous	3,784
TOTAL REVENUES	<u>82,219</u>
 EXPENDITURES	
Auto Expense	25,582
Capital Outlay	46,200
Communication	34
Insurance	1,660
Miscellaneous	516
Office Expense	1,265
Reimbursements	4,348
Remuneration	2,140
Repair & Maintenance	21,775
Salary	4,200
Training	1,729
Utilities	4,585
TOTAL EXPENDITURES	<u>114,034</u>
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 (31,815)
 OTHER FINANCING SOURCES (USES)	
Interest Income	132
TOTAL OTHER FINANCING SOURCES (USES)	<u>132</u>
 NET CHANGE IN FUND BALANCE	 (31,683)
 FUND BALANCE BEGINNING	 <u>146,073</u>
FUND BALANCE ENDING	<u>\$ 114,390</u>

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, 2018

Whitehall Fire District
 -Lyndell Willis, 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.

See independent accountant's compilation report.