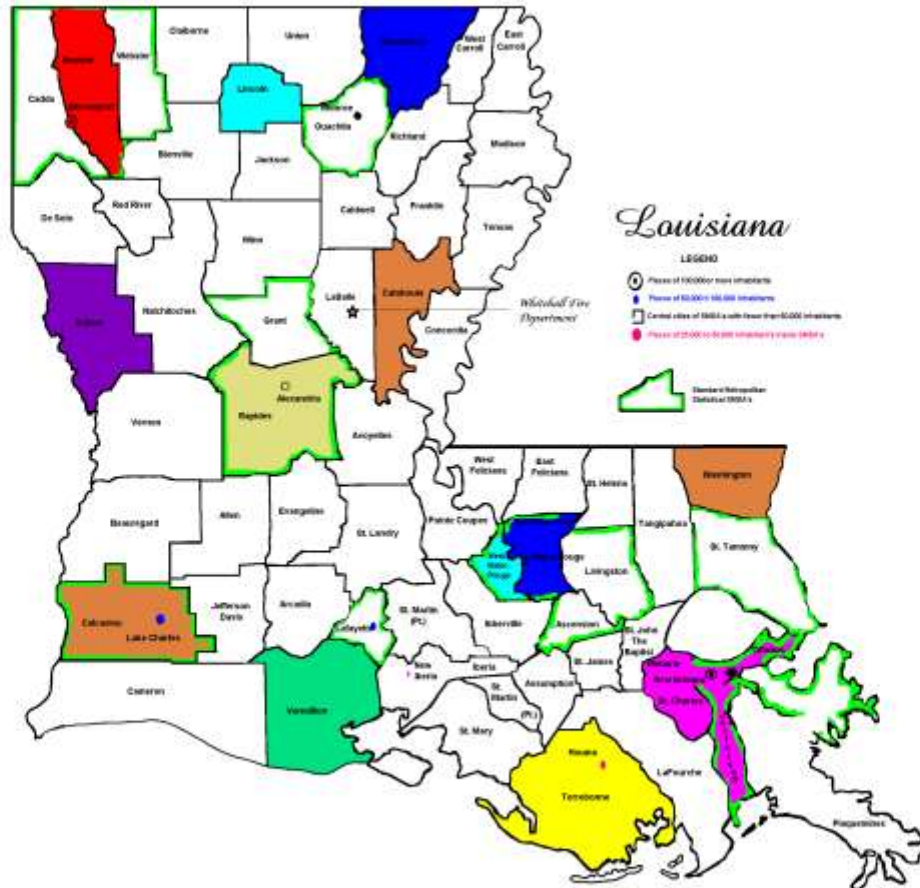


**WHITEHALL  
FIRE DISTRICT**

**Financial Statements  
December 31, 2024**

Whitehall Fire Department  
Whitehall, Louisiana



\* *Whitehall Fire Department*

The Whitehall Fire Department was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Department is administered by a board of five commissioners who are appointed by the LaSalle Parish Police Jury. The Department owns and operates fire facilities and engages in activities designed to provide fire protection to the Whitehall community.

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## **THE VERCHER GROUP**

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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, 2024, 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 25, 2025

**WHITEHALL FIRE DISTRICT**  
**Statement of Net Position**  
**December 31, 2024**

	<b>GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>	
Cash	\$ 78,662
Investments (Certificate of Deposit)	127,575
Taxes Receivable	74,869
Capital Assets, Net of Accumulated Depreciation	270,010
<b>TOTAL ASSETS</b>	<u>551,116</u>
 <b>LIABILITIES</b>	
Accounts Payable	<u>2,196</u>
<b>TOTAL LIABILITIES</b>	<u>2,196</u>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	270,010
Unrestricted	278,910
<b>TOTAL NET POSITION</b>	<u>\$ 548,920</u>

See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Statement of Activities**  
**Year Ended December 31, 2024**

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS &amp; OTHER CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Governmental Activities				
General Government	\$ (95,798)	\$ -0-	\$ -0-	\$ (95,798)
Total Government Activities	\$ <u>(95,798)</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>(95,798)</u>
<b>GENERAL REVENUES</b>				
				10,923
				86,088
				14,632
				692
				2,438
				12,077
				<u>126,850</u>
<b>CHANGE IN NET POSITION</b>				31,052
<b>NET POSITION— BEGINNING</b>				<u>517,868</u>
<b>NET POSITION— ENDING</b>				\$ <u>548,920</u>

See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Balance Sheet**  
**December 31, 2024**

**ASSETS**

Cash	\$ 78,662
Investments (Certificate of Deposits)	127,575
Taxes Receivable	74,869
<b>TOTAL ASSETS</b>	<u>281,106</u>

**LIABILITIES & FUND BALANCE**

Accounts Payable	2,196
Fund Balance, Unassigned	278,910
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 281,106</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, 2024**

Total Fund Balance – Governmental Funds	\$ 278,910
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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.	270,010
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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-
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Total Net Position of Governmental Activities	\$ <u>548,920</u>
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See independent accountant's compilation report.

**WHITEHALL FIRE DISTRICT**  
**Statement of Revenues, Expenditures, & Changes in Fund Balance**  
**For the Year Ended December 31, 2024**

<b>REVENUES</b>	
2% Fire Insurance	\$ 10,923
Ad Valorem Tax	86,088
Grants	12,077
Miscellaneous	692
Donations	14,632
<b>TOTAL REVENUES</b>	<u>124,412</u>
<b>EXPENDITURES</b>	
Auto Expense	21,541
Capital Outlay	49,910
Insurance	13,465
Labor	4,800
Miscellaneous	921
Office Expense	573
Professional Fees	1,025
Remuneration	1,180
Repair & Maintenance	12,272
Subscriptions & Dues	641
Training	1,776
Utilities	5,203
<b>TOTAL EXPENDITURES</b>	<u>113,307</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	11,105
<b>OTHER FINANCING SOURCES (USES)</b>	
Interest Income	2,438
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,438</u>
<b>NET CHANGE IN FUND BALANCE</b>	13,543
<b>FUND BALANCE BEGINNING</b>	<u>265,367</u>
<b>FUND BALANCE ENDING</b>	<u>\$ 278,910</u>

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	\$	13,543
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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	49,910	
Depreciation	<u>(32,401)</u>	
		17,509

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><u>31,052</u></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, 2024**

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.

See independent accountant's compilation report.

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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.