

**WHITEHALL
FIRE DISTRICT**

**Financial Statements
December 31, 2025**

John R. Vercher C.P.A.
john@verchergroup.com

Jonathan M. Vercher M.S., C.P.A.
jonathan@verchergroup.com

David R. Vercher M.B.A., C.P.A., C.F.E.
david@verchergroup.com

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**

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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, 2025, 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
March 30, 2026

WHITEHALL FIRE DISTRICT
Statement of Net Position
December 31, 2025

ASSETS	GOVERNMENTAL ACTIVITIES
Cash	\$ 100,728
Investments (Certificate of Deposit)	127,575
Taxes Receivable	78,683
Capital Assets, Net of Accumulated Depreciation	278,940
TOTAL ASSETS	585,926
LIABILITIES	
Accounts Payable	1,797
TOTAL LIABILITIES	1,797
NET POSITION	
Net Investment in Capital Assets	278,940
Unrestricted	305,189
TOTAL NET POSITION	\$ 584,129

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Statement of Activities
Year Ended December 31, 2025

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities				
General Government	\$ <u>(78,508)</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>(78,508)</u>
Total Government Activities	\$ <u><u>(78,508)</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>(78,508)</u></u>
GENERAL REVENUES				
				11,387
				75,434
				13,570
				402
				11,303
				<u>112,096</u>
				33,588
				550,541
				<u>\$ 584,129</u>

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Balance Sheet
December 31, 2025

ASSETS

Cash	\$ 100,728
Investments (Certificate of Deposits)	127,575
Taxes Receivable	78,683
TOTAL ASSETS	<u>306,986</u>

LIABILITIES & FUND BALANCE

Accounts Payable	1,797
Fund Balance, Unassigned	305,189
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 306,986</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, 2025

Total Fund Balance – Governmental Funds	\$	305,189
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.</p>		278,940
<p>Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p>		-0-
Total Net Position of Governmental Activities	\$	584,129

See independent accountant’s compilation report.

WHITEHALL FIRE DISTRICT
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2025

REVENUES	
2% Fire Insurance	\$ 11,387
Ad Valorem Tax	75,434
Grants	11,303
Miscellaneous	402
Donations	13,570
TOTAL REVENUES	<u>112,096</u>
 EXPENDITURES	
Auto Expense	6,766
Capital Outlay	38,053
Insurance	13,818
Labor	4,800
Miscellaneous	184
Office Expense	93
Professional Fees	1,075
Remuneration	1,105
Repair & Maintenance	8,006
Other Operating	3,110
Subscriptions & Dues	1,300
Training	2,128
Utilities	5,379
TOTAL EXPENDITURES	<u>85,817</u>
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 26,279
 OTHER FINANCING SOURCES (USES)	
Interest Income	<u>-0-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-0-</u>
 NET CHANGE IN FUND BALANCE	 26,279
 FUND BALANCE BEGINNING	 <u>278,910</u>
FUND BALANCE ENDING	<u><u>\$ 305,189</u></u>

See independent accountant's compilation report.

Supplementary Information

WHITEHALL FIRE DISTRICT
Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2025

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

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.