

**WHITEHALL
FIRE DISTRICT**

**Financial Statements
December 31, 2019**

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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, 2019, 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
November 10, 2020

WHITEHALL FIRE DISTRICT
Statement of Net Position
December 31, 2019

ASSETS	GOVERNMENTAL ACTIVITIES
Cash	\$ 71,887
Investments (Certificate of Deposit)	26,989
Taxes Receivable	62,966
Capital Assets, Net of Accumulated Depreciation	274,857
TOTAL ASSETS	436,699
LIABILITIES	
Accounts Payable	-0-
TOTAL LIABILITIES	-0-
NET POSITION	
Net Investment in Capital Assets	274,857
Unrestricted	161,842
TOTAL NET POSITION	\$ 436,699

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Statement of Activities
Year Ended December 31, 2019

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities				
General Government	\$ (73,074)	\$ -0-	\$ -0-	\$ (73,074)
Total Government Activities	\$ (73,074)	\$ -0-	\$ -0-	\$ (73,074)
GENERAL REVENUES				
				6,672
				61,326
				13,296
				33,973
				201
				TOTAL GENERAL REVENUES 115,468
				42,394
				394,305
				\$ 436,699

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Balance Sheet
December 31, 2019

ASSETS	
Cash	\$ 71,887
Investments (Certificate of Deposits)	26,989
Taxes Receivable	<u>62,966</u>
TOTAL ASSETS	<u><u>161,842</u></u>
 LIABILITIES & FUND BALANCE	
Accounts Payable	-0-
Fund Balance, Unassigned	<u>161,842</u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>\$ 161,842</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, 2019

Total Fund Balance – Governmental Funds	\$	161,842
<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>		274,857
<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	\$	436,699

See independent accountant’s compilation report.

WHITEHALL FIRE DISTRICT
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2019

REVENUES	
2% Fire Insurance	\$ 6,672
Ad Valorem Tax	61,326
Grants	27,048
Miscellaneous	6,925
Water System-Customer Donation	13,296
TOTAL REVENUES	<u>115,267</u>
 EXPENDITURES	
Auto Expense	1,859
Capital Outlay	18,035
Insurance	14,880
Miscellaneous	425
Office Expense	288
Professional Fees	705
Reimbursements	1,558
Remuneration	1,940
Repair & Maintenance	18,252
Salary	4,200
Subscriptions & Dues	480
Training	1,010
Utilities	4,384
TOTAL EXPENDITURES	<u>68,016</u>
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 47,251
 OTHER FINANCING SOURCES (USES)	
Interest Income	201
TOTAL OTHER FINANCING SOURCES (USES)	<u>201</u>
 NET CHANGE IN FUND BALANCE	 47,452
 FUND BALANCE BEGINNING	 <u>114,390</u>
FUND BALANCE ENDING	<u>\$ 161,842</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, 2019

Net Change in Fund Balance – Total Governmental Funds \$ 47,452

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 Outlays	18,035	
Depreciation	<u>(23,093)</u>	(5,058)

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 \$ 42,394

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, 2019

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.

2019-1 Annual Filing of Financial Statements

Condition: The District did not timely file their financial statements with the Legislative Auditor.

Criteria: LSA-RS 24:514, LSA-RS 33:463, and/or LSA-RS 39:92, as applicable require that governmental units file their financial statements annually with the Legislative Auditor's Office within six months of the District's year end closing.

Cause of Condition: Not having the financial statements completed on time.

Potential Effect of Condition: Noncompliance with LSA-RS 24:514, LSA-RS 33:463, and/or LSA-RS 39:92 which can result in a freeze on grant funding.

Recommendation: The District should have their compilation completed in time to file with the Legislative Auditor's Office within six months of the District's year-end closing.

Client Response and Corrective Action: The District will have their compilation completed in time to file with the Legislative Auditor's Office within six months of the District's year-end closing.