

**WHITEHALL
FIRE DISTRICT**

**Financial Statements
December 31, 2020**

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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, 2020, 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
July 19, 2021

WHITEHALL FIRE DISTRICT
Statement of Net Position
December 31, 2020

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash	\$	50,128
Investments (Certificate of Deposit)		27,261
Taxes Receivable		64,173
Capital Assets, Net of Accumulated Depreciation		308,343
TOTAL ASSETS		<u>449,905</u>
 LIABILITIES		
Accounts Payable		258
TOTAL LIABILITIES		<u>258</u>
 NET POSITION		
Net Investment in Capital Assets		308,343
Unrestricted		141,304
TOTAL NET POSITION	\$	<u>449,647</u>

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Statement of Activities
Year Ended December 31, 2020

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities				
General Government	\$ (83,717)	\$ -0-	\$ 6,222	\$ (77,495)
Total Government Activities	\$ (83,717)	\$ -0-	\$ 6,222	\$ (77,495)
		GENERAL REVENUES		
		2% Fire Insurance		6,719
		Ad Valorem Taxes		67,984
		Donations		12,311
		Miscellaneous		3,157
		Interest Income		272
		TOTAL GENERAL REVENUES		90,443
		CHANGE IN NET POSITION		12,948
		NET POSITION- BEGINNING		436,699
		NET POSITION- ENDING	\$	449,647

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Balance Sheet
December 31, 2020

ASSETS	
Cash	\$ 50,128
Investments (Certificate of Deposits)	27,261
Taxes Receivable	<u>64,173</u>
TOTAL ASSETS	<u><u>141,562</u></u>
 LIABILITIES & FUND BALANCE	
Accounts Payable	258
Fund Balance, Unassigned	<u>141,304</u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>\$ 141,562</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, 2020

Total Fund Balance – Governmental Funds	\$	141,304
<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>		308,343
<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	\$	449,647

See independent accountant’s compilation report.

WHITEHALL FIRE DISTRICT
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2020

REVENUES	
2% Fire Insurance	\$ 6,719
Ad Valorem Tax	67,984
Grants	6,222
Miscellaneous	3,157
Water System-Customer Donation	12,311
TOTAL REVENUES	<u>96,393</u>
 EXPENDITURES	
Auto Expense	8,388
Capital Outlay	59,548
Insurance	13,490
Labor	4,200
Miscellaneous	1,081
Office Expense	202
Professional Fees	815
Reimbursements	1,403
Remuneration	2,090
Repair & Maintenance	12,574
Subscriptions & Dues	795
Supplies	5,824
Training	1,638
Utilities	5,155
TOTAL EXPENDITURES	<u>117,203</u>
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 (20,810)
 OTHER FINANCING SOURCES (USES)	
Interest Income	<u>272</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>272</u>
 NET CHANGE IN FUND BALANCE	 (20,538)
 FUND BALANCE BEGINNING	 <u>161,842</u>
FUND BALANCE ENDING	<u>\$ 141,304</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, 2020

Net Change in Fund Balance – Total Governmental Funds	\$	(20,538)
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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 Outlays	59,548
Depreciation	(26,062)

33,486

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	-0-

-0-

Change in Net Position of Governmental Activities	\$	12,948
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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, 2020

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.