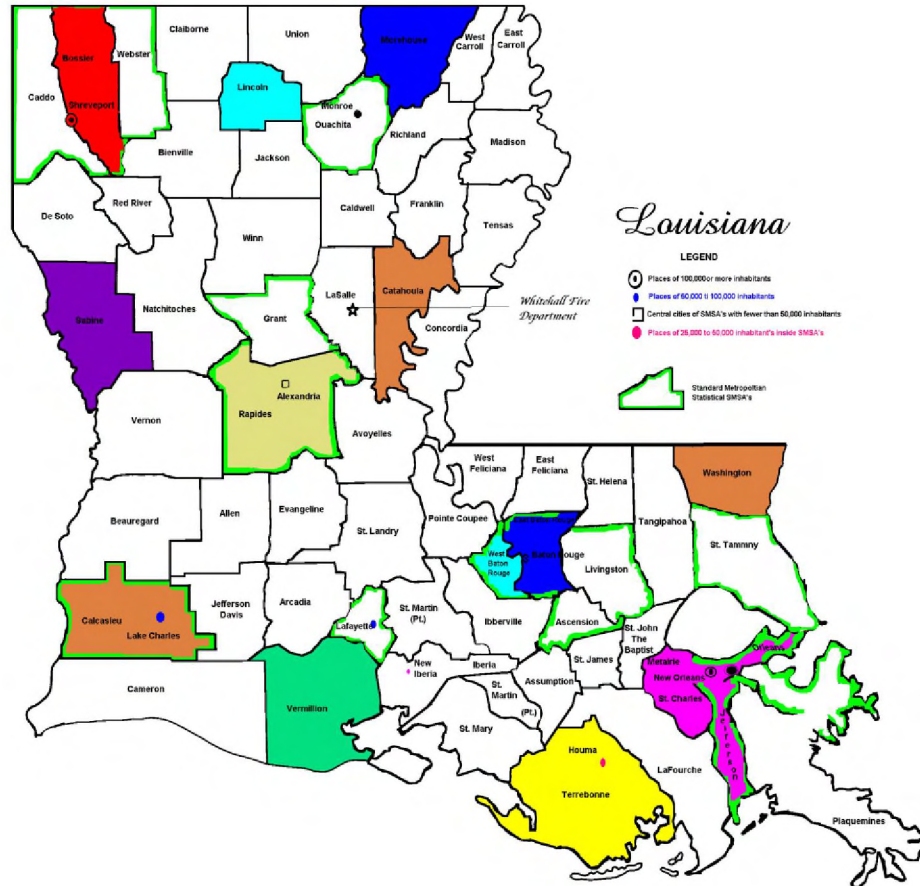


**WHITEHALL
FIRE DISTRICT**

**Financial Statements
December 31, 2022**

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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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, 2022, 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
May 23, 2023

WHITEHALL FIRE DISTRICT
Statement of Net Position
December 31, 2022

| ASSETS | GOVERNMENTAL ACTIVITIES |
|---|------------------------------------|
| Cash | \$ 127,826 |
| Investments (Certificate of Deposit) | 27,575 |
| Taxes Receivable | 66,345 |
| Capital Assets, Net of Accumulated Depreciation | 269,089 |
| TOTAL ASSETS | 490,835 |
| | |
| LIABILITIES | |
| Accounts Payable | 3,268 |
| TOTAL LIABILITIES | 3,268 |
| | |
| NET POSITION | |
| Net Investment in Capital Assets | 269,089 |
| Unrestricted | 218,478 |
| TOTAL NET POSITION | \$ 487,567 |

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Statement of Activities
Year Ended December 31, 2022

| FUNCTIONS/PROGRAMS | EXPENSES | CHARGES FOR SERVICES | OPERATING GRANTS & OTHER CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES |
|--------------------------------|-----------------|-------------------------------------|---|------------------------------------|
| Governmental Activities | | | | |
| General Government | \$ (82,131) | \$ -0- | \$ -0- | \$ (82,131) |
| Total Government Activities | \$ (82,131) | \$ -0- | \$ -0- | \$ (82,131) |
| GENERAL REVENUES | | | | |
| | | | | 12,262 |
| | | | | 71,095 |
| | | | | 12,358 |
| | | | | 5,931 |
| | | | | 137 |
| | | | | 101,783 |
| CHANGE IN NET POSITION | | | | 19,652 |
| NET POSITION- BEGINNING | | | | 467,915 |
| NET POSITION- ENDING | | | | \$ 487,567 |

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Balance Sheet
December 31, 2022

| | |
|---|-------------------|
| ASSETS | |
| Cash | \$ 127,826 |
| Investments (Certificate of Deposits) | 27,575 |
| Taxes Receivable | 66,345 |
| TOTAL ASSETS | <u>221,746</u> |
| LIABILITIES & FUND BALANCE | |
| Accounts Payable | 3,268 |
| Fund Balance, Unassigned | 218,478 |
| TOTAL LIABILITIES & FUND BALANCE | <u>\$ 221,746</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, 2021

| | |
|--|-------------------|
| Total Fund Balance – Governmental Funds | \$ 218,478 |
| 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. | 269,089 |
| 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 | \$ <u>487,567</u> |

See independent accountant's compilation report.

WHITEHALL FIRE DISTRICT
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2022

| | |
|--|--------------------------|
| REVENUES | |
| 2% Fire Insurance | \$ 12,262 |
| Ad Valorem Tax | 71,095 |
| Grants | 6,933 |
| Miscellaneous | 5,931 |
| Water System-Customer Donation | 12,358 |
| TOTAL REVENUES | <u>108,579</u> |
| EXPENDITURES | |
| Auto Expense | 8,698 |
| Capital Outlay | 16,208 |
| Insurance | 12,868 |
| Labor | 4,200 |
| Miscellaneous | 1,685 |
| Office Expense | 487 |
| Professional Fees | 850 |
| Remuneration | 1,575 |
| Repair & Maintenance | 10,391 |
| Subscriptions & Dues | 509 |
| Supplies | 3,042 |
| Training | 6,484 |
| Utilities | 5,113 |
| TOTAL EXPENDITURES | <u>72,110</u> |
| EXCESS REVENUES OVER (UNDER) EXPENDITURES | 36,469 |
| OTHER FINANCING SOURCES (USES) | |
| Interest Income | 137 |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>137</u> |
| NET CHANGE IN FUND BALANCE | 36,606 |
| FUND BALANCE BEGINNING | <u>181,872</u> |
| FUND BALANCE ENDING | <u><u>\$ 218,478</u></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, 2022

| | | |
|---|----|--------|
| Net Change in Fund Balance – Total Governmental Funds | \$ | 36,606 |
|---|----|--------|

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 | 16,208 | |
| Depreciation | <u>(33,162)</u> | (16,954) |

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>19,652</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, 2022

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

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.