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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

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March 7, 2000
(Date)

Office of Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the UNION Parish Spencer/W. Sterlington Fire Protection Dist. District as of and for the fiscal year ended December 31, 1999. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

James M. Cain, Jr./Sec. Treas.
Officer

Enclosure

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 22 2000
MAR 22 2000

Affidavit and Revenue Certification

Spencer - West Sterlington Fire Protection District ENTITY NAME
UNION Parish
Sterlington (City), Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, James M. Cain, Sr. (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Spencer - W. Sterlington Fire Protection Dist (entity name) as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable) In addition, James M. Cain, Sr (name), who, duly sworn, deposes and says that Spencer - W. Sterlington Fire Prot. Dist. (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 1999, and accordingly, is not required to have an audit for the previously mentioned year

James M. Cain, Sr. Signature

Sworn to and subscribed before me this 3rd day of March, 2000

John W. James NOTARY PUBLIC

Officer Name James M. Cain, Sr.
Title Secretary - Treasurer
Address 154 Cade Road
Sterlington, LA 71280
Telephone No. 318-726-4148

Spencer W. Sterlington Fire Protection

UNION PARISH DISTRICT
 UNION PARISH POLICE JURY
 _____, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, Dec. 31, 1999

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 246,095.51		\$	\$	\$
Investments					
Receivables					
Other assets					
Land, buildings, and equipment	109,712.00				
Other Debits:					
Amount available in Debt Service Fund					
Amount to be provided for retirement of general long-term obligations					
TOTAL ASSETS AND OTHER DEBITS	\$ 355,807.51		\$	\$	\$
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Cash overdraft	\$	\$	\$	\$	\$
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities					
Total Liabilities					
Equity and Other Credits:					
Investment in general fixed assets					
Fund balances:					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unreserved - undesignated					
Total Equity and Other Credits					
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$	\$	\$	\$	\$

The accompanying notes are an integral part of this statement.

Spencer - West Sterlington Fire Protection Statement B

UNION PARISH DISTRICT
 UNION PARISH POLICE JURY
 _____, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended Dec. 31, 1999

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES	\$	\$	\$
Ad valorem taxes			
Intergovernmental revenues:			
Parish police jury grants			
Federal grants	5,000.00		
State revenue sharing (net)	6,000.00		
Other (State Insurance Rebate)	22,216.29		
Interest earnings	423.31		
Other revenues:			
Service Fees	14,865.10		
Voter Precinct Rental	200.00		
Contributions	30.00		
Total revenues	\$28,744.70		
EXPENDITURES			
Salaries and related benefits			
Compensation paid board members			
Legal and accounting			
Insurance	1,282.00		
Office supplies	162.34		
Repairs and maintenance	1,103.27		
Utilities	971.55		
Capital outlay	17,112.53		
Debt service			
Other	583.52		
Total expenditures	\$21,215.21		
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
OTHER FINANCING SOURCES (Uses)			

Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	17,080.02		
FUND BALANCES (Deficit) AT END OF YEAR	\$24,609.51	\$	\$

The accompanying notes are an integral part of this statement.