TRANSMITTAL LETTER

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ANNUAL FINANCIAL STATEMENTS

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March 25, 1999 (Date)

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OFFICIAL

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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 Spencer/W. Sterl, Note on Fire Protection Dist. statements for the Union Parish ________ District as of and for the fiscal year ended December 31, 1998 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).

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Sincerely, James M. Can Dr. Sec. Irec. Officer

Encleauprovisions 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 3 1 1999

REV. 9/98

Quachita Spencer/W. Sterlington Fire Protection Unton PARISH DISTRICT MONINCE, 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(I)(I)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, <u>James M. Gw Skname</u>), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the <u>Union</u> Parish District as of <u>Dec. 31</u>, 19<u>98</u>, 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. $(a_N, 5r.)$ (name), who, duly sworn, deposes and says that the Union Parish Spencer W. Sterlington Fire Protection District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1998 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end. amis Signature day of March1999 Sworn to and subscribed before me, this Officer James M. Gan Sr Address Telephone No.

3/29/99 - The notary changed the pairate & coty to where the lives - rather the bank where she writes. Per James Cain SY. Str

Statement A

Spencer W. Ste-lington Fire Protection <u>UNION</u> PARISH _____ DISTRICT <u>UNION</u> PARISH POLICE JURY _____, Louisiana ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, <u>Dec. 31</u>, 1998

GOVERN	MENTAL			
FUNDS		ACCOUNT GROUPS		
	DEBT	GENERAL	GENERAL	TOTAL
GENERAL	SERVICE	FIXED	LONG-TERM	(MEMORANDUM
FUND	FUND	ASSETS	OBLIGATIONS	ONLY)

ASSETS AND OTHER DEBITS

Assets:

Cash and cash equivalents

Investments

Receivables

Other assets

Land, buildings, and equipment

\$

42600.

Other Debits:

Amount available in Debt Service Fund Amount to be provided for retirement of general long-term obligations

TOTAL ASSETS AND OTHER DEBITS

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:

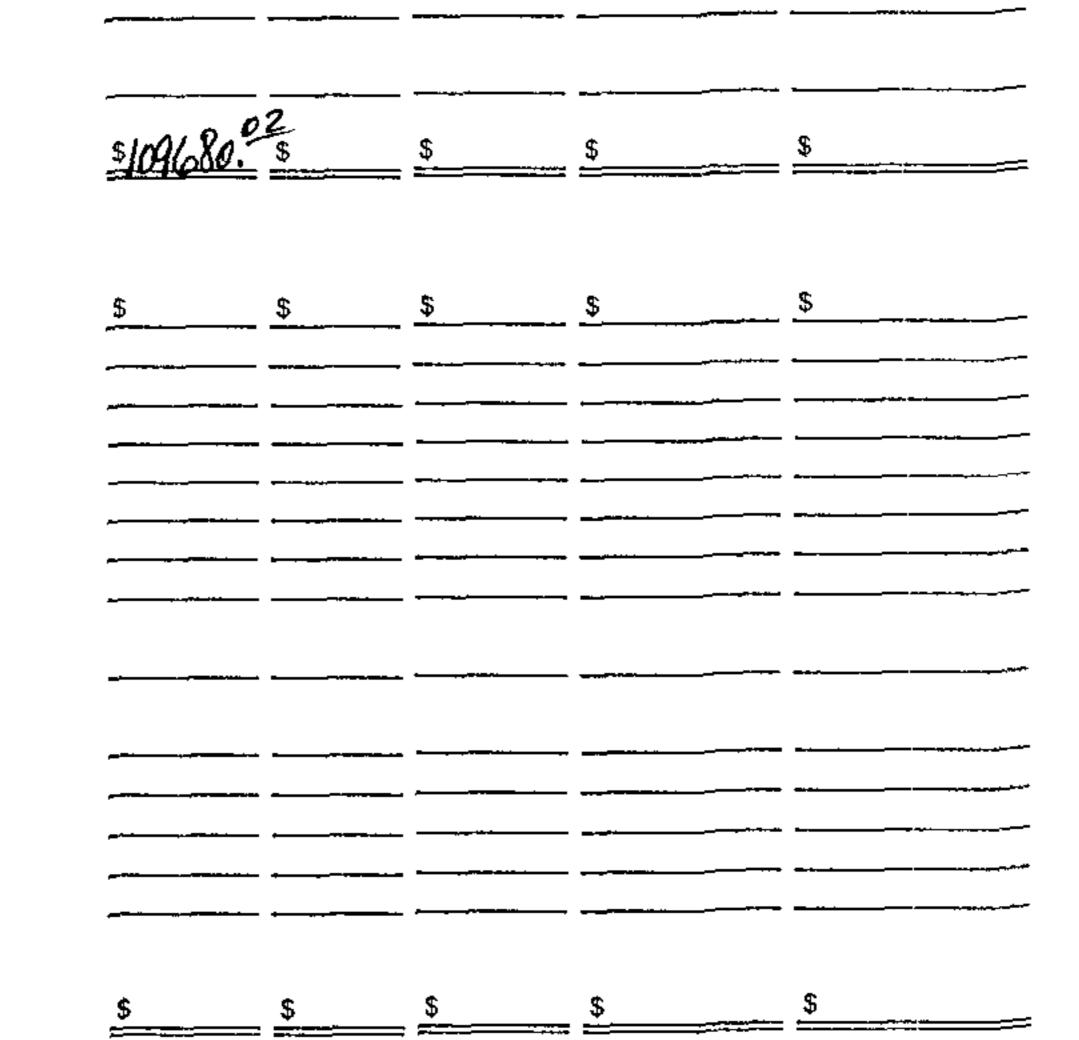
Reserved for debt service

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. 4

Spencer-West Sterlington Fire Protection UNION PARISH ____ DISTRICT UNION PARISH POLICE JURY

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____, Louisiana **GOVERNMENTAL FUNDS**

Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended $\underline{Dec.31}$, $19\underline{98}$

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES Ad valorem taxes Intergovernmental revenues:	\$	<u>\$</u>	\$
Parish police jury grants Federal grants State revenue sharing (net) Other (State INSURANCE Rebate)	6000.00		
Interest earnings Other revenues:	<u>213/.37</u> _483.34	F	<u></u>
Service Fees (Tax)	10,273.2	S	

Voter Precinct Rental,	300.00
Total revenues CONTRIBUTIONS	30,00
Total Revenue's	\$ 19217.94
EXPENDITURES	
Salaries and related benefits	
Compensation paid board members	
Legal and accounting	
Insurance	1236.00
Office supplies	333.69
Repairs and maintenance	1851.73
Utilities	1035.23
Capital outlay Debt convine	9170.00
Debt service	453.34
Other Tatal aum and iture a	\$ 74079.99
Total expenditures	\$ 14079.99
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	11942.07

FUND BALANCES (Deficit) AT END OF YEAR

The accompanying notes are an integral part of this statement. 5

Affidavit and Revenue Certification

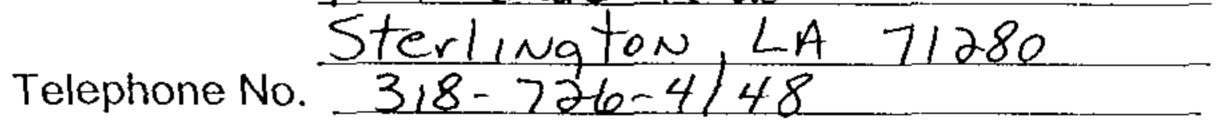
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Personally came and appeared before the undersigned authority, $J_{ames} M$. (a_{in}, S_{r}) (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of

Spencer - W. Sterlington Fire Protection Distentity name) as of December 31, 1998, 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, <u>James M. Calw, Sr</u>, (name), who, duly sworn, deposes and says that <u>Spence W.Sterlungtow Fire Protection Dist</u>. (entity name) received \$50,000 or less in revenues and other sources for the year ended <u>December 31</u>, 1998, and accordingly, is not required to have an audit for the previously mentioned year. <u>Mamber M. Caim</u>, <u>M. Signature</u> Sworn to and subscribed before me this 25 day of <u>Mach</u>, 1997 <u>Multy</u> <u>Matheter</u> NOTARY <u>BUBLIC</u> Officer Name <u>James M. Caiw</u>, <u>Sr.</u> Title <u>Secretary - Treasurer</u> Address <u>154</u> Cade Road



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