

SPENCER-WEST STERLINGTON FIRE PROTECTION DISTRICT
A COMPONENT UNIT OF THE UNION PARISH POLICE JURY
UNION PARISH, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AND ACCOUNTANT'S COMPILATION REPORT
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7-26-06

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SPENCER-WEST STERLINGTON FIRE PROTECTION DISTRICT
A Component Unit of the Union Parish Police Jury
Union Parish, Louisiana

General Purpose Financial Statements
and Accountant's Compilation Report
As of and for the Year Ended December 31, 2005

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ACCOUNTANT'S COMPILATION REPORT

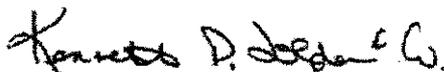
Mr. Ronnie Jones, President
Spencer-West Sterlington Fire Protection District
P. O. Box 835
Sterlington, LA 71280

We have compiled the accompanying general purpose financial statements of the Spencer-West Sterlington Fire Protection District of Union Parish, Louisiana, a component unit of the Union Parish Police Jury, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of general purpose financial statements information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurances on them.

Management has elected to omit all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the company's general purpose financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Spencer-West Sterlington Fire Protection District of Union Parish did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2005. The effects of this departure from generally accepted accounting principles has not been determined.



KENNETH D. FOLDEN & CO.
Certified Public Accountants
Jonesboro, Louisiana
June 16, 2006

SPENCER-WEST STERLINGTON FIRE PROTECTION DISTRICT
 Union Parish, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS
 Combined Balance Sheet, December 31, 2005

Governmental Fund	Account Group		Total (Memorandum Only)
	General Fund	General Fixed Assets General Long-Term Debt	

ASSETS AND OTHER DEBITS

Assets:

Cash and cash equivalents	\$ 18,525		\$ 18,525
Receivables - ad valorem taxes	10,645		10,645
Property, plant and equipment		149,768	149,768
Amount to be provided			6,586
TOTAL ASSETS	\$ 29,170	\$ 149,768	\$ 185,524

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities:

Current Liabilities:

Accounts payable	\$ 318		\$ 318
Total current liabilities	318	NONE	318

Long-Term Liabilities:

General long-term debt		6,586	6,586
Total long-term liabilities		6,586	6,586
Total Liabilities	318	6,586	6,904

Equity and Other Credits:

Investment in general fixed assets		149,768	149,768
Fund balance - unreserved - undesignated	28,852		28,852
Total fund equity and other credits	28,852	149,768	178,620

TOTAL LIABILITIES, EQUITY

AND OTHER CREDITS

\$ 29,170	\$ 149,768	\$ 6,586	\$ 185,524
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See Accountant's Compilation Report

SPENCER-WEST STERLINGTON FIRE PROTECTION DISTRICT

Union Parish, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures

And Changes in Fund Balance - Actual

For the Year Ended December 31, 2005

	ACTUAL
REVENUES	
Property taxes	\$ 16,790
Parish revenue sharing	8,658
Interest	104
Miscellaneous income	100
Grants	<u>35,749</u>
Total revenues	<u>61,401</u>
EXPENDITURES	
Public safety	
Advertising	12
Equipment maintenance costs	962
Equipment operating cost	1,428
Insurance	104
Office supplies and postage	75
Operating supplies	4,877
Outside services	3,250
Telephone and utilities	1,541
Capital outlay	<u>42,250</u>
Total expenditures	<u>54,499</u>
EXCESS OF REVENUES (OVER) EXPENDITURES	6,902
FUND BALANCE AT BEGINNING OF YEAR	<u>21,950</u>
FUND BALANCE AT END OF YEAR	<u>\$ 28,852</u>

See Accountant's Compilation Report