

Barstow Fire Protection District

**Audit report on the Statement of Net Assets
and the Balance Sheet**

November 17, 2010



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

Barstow Fire Protection District

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Independent Auditor's Report

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We have audited the accompanying statement of net assets and balance sheet of the Barstow Fire Protection District, a component unit of the City of Barstow, as of November 17, 2010. These financial statements are the responsibility of management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of net assets and the balance sheet are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of net assets and the balance sheet. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement of net assets and balance sheet presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the statement of net assets and the balance sheet referred to above present fairly, in all material respects, the financial position of the Barstow Fire Protection District as of November 17, 2010, in conformity with accounting principles generally accepted in the United States of America.

Rogers Anderson Malody & Scott, LLP

January 5, 2012

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Barstow Fire Protection District

Statement of Net Assets November 17, 2010

ASSETS

Cash and investments	\$ -
Receivables:	
Taxes	466,432
Accounts	2,486
Deposits - workers compensation	424,720
Capital assets not being depreciated	45,129
Capital assets being depreciated, net	<u>1,057,502</u>
 Total assets	 <u>1,996,269</u>

LIABILITIES

Due to other governments	240,068
Noncurrent liabilities:	
Due within one year	65,200
Due in more than one year	<u>203,042</u>
 Total liabilities	 <u>508,310</u>

NET ASSETS

Invested in capital assets	1,102,631
Restricted	140,221
Unrestricted	<u>245,107</u>
 Total net assets	 <u>\$ 1,487,959</u>

Barstow Fire Protection District

**Balance Sheet – Governmental Fund
November 17, 2010**

	<u>General</u>
ASSETS	
Cash and investments	\$ -
Receivables:	
Taxes	466,432
Accounts	2,486
Deposits - workers compensation	<u>424,720</u>
 Total assets	 <u>\$ 893,638</u>
 LIABILITIES AND FUND BALANCE	
Liabilities:	
Due to other governments	<u>240,068</u>
 Total liabilities	 <u>240,068</u>
 Fund balance:	
Unassigned	<u>653,570</u>
 Total fund balance	 <u>653,570</u>
 Total liabilities and fund balance	 <u>\$ 893,638</u>