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**WEST BOUND FIRE PROTECTION
DISTRICT NO. 2
WEST BATON BOSSIE PARISH POLICE JURY**

General Purpose Financial Statements
Years Ended
December 31, 1996 and December 31, 1995

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, 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 7-23-97

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INDEPENDENT AUDITOR'S REPORT

May 13, 1997

Board of Commissioners
West Baton Rouge Fire Protection Sub-District No. 4
Port Allen, Louisiana

I have audited the accompanying general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 4 as of December 31, 1996, and December 31, 1995, and for the two years then ended. These general purpose financial statements are the responsibility of the West Baton Rouge Fire Protection Sub-District No. 4's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Fire Protection Sub-District No. 4 as of December 31, 1996, and December 31, 1995, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 13, 1997, on our consideration of West Baton Rouge Fire Protection Sub-District No. 4's internal control structure and a report dated May 13, 1997, on its compliance with laws and regulations.

Respectfully submitted,

Donald C. DeVille

WEST BOUND FIRE PROTECTION SUBCONTRACT NO. 2
WEST BOUND BOULEVARD POLICE JURY
FINANCIAL STATEMENT - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1994

	GOVERNMENTAL	ACCOUNT	GENERAL	TOTALS
	FUND TYPE	GROUPS		
	GENERAL	GENERAL FIXED ASSETS	LIABILITIES	(MEMORANDUM CASH)
ASSETS				
Cash and Cash Equivalents	\$71,489	-0-	-0-	\$71,489
Sales Taxes Receivable	1,303	-0-	-0-	1,303
Accounts Receivable	-0-	-0-	-0-	-0-
Deposit - LMCC	158	-0-	-0-	158
Fixed Assets	-0-	\$200,523	-0-	200,523
Amount To Retire Loans	-0-	-0-	\$59,707	\$59,707
TOTAL ASSETS	\$72,950	200,523	59,707	\$333,180
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Notes Payable	-0-	-0-	\$59,707	\$59,707
Accounts Payable	\$335	-0-	-0-	335
Employee Withholdings	206	-0-	-0-	206
TOTAL LIABILITIES	\$541	-0-	\$59,707	\$60,254
FUND EQUITY:				
Investment in General Fixed Assets	-0-	\$200,523	-0-	200,523
Fund Balance:				
Unreserved - Undesignated	\$1,051	-0-	-0-	\$1,051
TOTAL FUND EQUITY	\$1,051	200,523	-0-	201,574
TOTAL LIABILITIES AND FUND EQUITY	\$1,592	200,523	59,707	\$361,822

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BOSTON FIRE PROTECTION DISTRICT NO. 4
WEST BOSTON POLICE PARISH POLICE JURY
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUPS	GENERAL LONG-TERM LIABILITIES	TOTALS (MEMORANDUM ONLY)
	GENERAL	FIXED ASSETS		
ASSETS				
Cash and Cash Equivalents	\$90,001	-0-	-0-	\$90,001
Sales Taxes Receivable	5,958	-0-	-0-	5,958
Fixed Assets	-0-	\$167,425	-0-	167,425
Amount To Retire Loans	-0-	-0-	\$75,916	75,916
TOTAL ASSETS	\$95,961	167,425	75,916	\$39,500
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Notes Payable	-0-	-0-	\$75,916	\$75,916
Accounts Payable	\$46	-0-	-0-	46
Employee Withholdings	240	-0-	-0-	240
TOTAL LIABILITIES	286	-0-	75,916	76,502
FUND EQUITY:				
Investment in General Fixed Assets	-0-	\$167,425	-0-	167,425
Fund Balances:				
Unreserved - Undesignated	\$5,675	-0-	-0-	5,675
TOTAL FUND EQUITY	\$5,675	167,425	-0-	\$73,100
TOTAL LIABILITIES AND FUND EQUITY	\$95,961	167,425	75,916	\$39,500

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BOSTON FIRE PROTECTION SUBDISTRICT NO. 6
WEST BOSTON BLOOD BUREAU POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE:
GOVERNMENTAL FUND TYPE
GENERAL FUND
YEARS ENDED DECEMBER 31, 1974, AND DECEMBER 31, 1973**

	1974	1973
REVENUES		
Sales Taxes	\$83,273	\$78,148
24 Insurance Rebate	2,288	2,241
Interest	1,836	1,340
Miscellaneous Income	-0-	13
TOTAL REVENUES	\$87,397	\$81,742
EXPENDITURES		
CURRENT		
PUBLIC SAFETY		
SALARIES	2,428	2,343
PAYROLL TAXES	182	408
OPERATING SERVICES -		
Administrative Clerical Fees	2,748	2,788
Convention & Special Training	1,933	1,998
Insurance	7,328	7,782
Miscellaneous	1,987	1,821
Professional	33	1,870
Radio Maintenance	1,355	381
Repairs and Maintenance	457	1,181
Telephone	823	592
Uniforms	287	348
Utilities	289	506
Vehicle Repairs	427	1,308
OPERATING SUPPLIES -		
Stationary and Supplies	598	178
Vehicle Expense - Fuel	793	2,214
First Aid Equipment & Supplies	772	1,887
Fire Equipment & Supplies	23,287	2,034
CAPITAL OUTLAY	33,088	4,058
DEBT SERVICE		
Principal	13,761	14,388
Interest	6,827	6,180
TOTAL EXPENDITURES	\$88,740	\$82,467
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,624)	28,100
FUND BALANCE, BEGINNING OF YEAR	\$8,475	67,575
FUND BALANCE, END OF YEAR	\$3,051	\$95,675

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BOSSIE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BAYON BOSSIE PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (GRAF BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Sales Taxes	670,000	662,272	612,272
SA Insurance Rebate	2,300	2,300	0
Interest	1,200	1,658	436
TOTAL REVENUES	<u>71,400</u>	<u>664,114</u>	<u>12,316</u>
EXPENDITURES			
CURRENT			
PUBLIC SAFETY			
SALARIES	6,000	2,428	2,560
PAYROLL TAXES	900	185	715
OPERATING SERVICES -			
Administrative Clerical Fees	2,700	2,700	-0-
Convention & Special Training	1,000	2,027	(827)
Insurance	11,500	7,328	4,172
Miscellaneous	1,100	1,027	73
Professional	1,800	33	2,467
Radio Maintenance	2,000	1,555	645
Repairs and Maintenance	2,000	427	2,543
Telephone	600	623	(33)
Travel	500	-0-	500
Uniforms	2,500	397	2,103
Utilities	1,000	388	611
Vehicle Repairs	1,000	427	2,573
OPERATING SUPPLIES -			
Stationary and Supplies	250	998	(740)
Vehicle Expense - Fuel	1,500	781	709
First Aid Equipment & Supplies	1,000	773	223
Fire Equipment & Supplies	1,000	23,287	(20,287)
CAPITAL OUTLAY	<u>31,000</u>	<u>31,088</u>	<u>(2,088)</u>
DEBT SERVICE			
Principal	40,000	33,703	33,398
Interest	7,000	6,827	173
TOTAL EXPENDITURES	<u>120,400</u>	<u>88,740</u>	<u>27,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,200)	(32,624)	40,576
FUND BALANCE, BEGINNING OF YEAR	<u>90,470</u>	<u>90,470</u>	<u>-0-</u>
FUND BALANCE, END OF YEAR	<u>42,470</u>	<u>57,844</u>	<u>40,576</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BORNE FIRE PROTECTION SUBDISTRICT NO. 2
WEST BAYNE BORNE BRIDGE POLICE CITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
SUBJECT : (GAAP BASIS) AND ACTUAL
ENVIRONMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1995

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Sales Taxes	\$40,000	\$78,148	(\$38,148)
24 Insurance Rebate	3,000	3,243	243
Interest	-0-	1,348	1,348
Miscellaneous Income	-0-	33	33
TOTAL REVENUES	43,000	81,767	38,767
EXPENDITURES			
CURRENT			
PUBLIC SAFETY			
SALARIES	-0-	5,343	(5,343)
PAYROLL TAXES	800	400	400
OPERATING SERVICES -			
Administrative Clerical Fees	3,300	3,300	-0-
Convention & Special Training	1,000	1,000	(000)
Insurance	11,500	7,380	3,728
Miscellaneous	1,100	1,011	89
Professional	3,300	3,470	(170)
Radio Maintenance	2,000	391	1,609
Repairs and Maintenance	2,000	1,181	819
Telephone	400	500	(100)
Travel	500	-0-	500
Uniforms	2,500	168	2,332
Utilities	3,000	506	444
Vehicle Repairs	3,000	1,308	1,692
OPERATING SUPPLIES -			
Stationery and Supplies	200	172	28
Vehicle Expense - Fuel	700	1,334	(634)
Fire Equipment and Supplies	3,000	1,583	1,417
CAPITAL OUTLAY	3,000	6,108	(3,108)
DEBT SERVICE			
Principal	10,000	14,388	1,612
Interest	7,000	6,140	840
TOTAL EXPENDITURES	60,300	60,667	6,633
EXCESS OF REVENUES OVER EXPENDITURES	1,650	20,100	18,450
FUND BALANCE, BEGINNING OF YEAR	67,575	67,575	-0-
FUND BALANCE, END OF YEAR	69,225	87,675	18,450

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE FIRE PROTECTION SUB-DISTRICT NO. 6
WEST BATON ROUGE PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988, AND DECEMBER 31, 1989

INTRODUCTION

West Baton Rouge Fire Protection Sub-District No. 6 is a body corporate created by the West Baton Rouge Parish Police Jury, as provided by Louisiana Revised Statute 49:1586. The Fire Sub-District is governed by the West Baton Rouge Parish Police Jury's governing body. The Fire Sub-District is authorized to provide fire protection services within the Rosehill, Louisiana area. The population of the sub-district is approximately 2,800 and the Fire Sub-District is a volunteer fire department with approximately 20 volunteers and one salaried person.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Fire Protection Sub-District No. 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. PRINCIPALS DETERMINING SCOPE OF REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the West Baton Rouge Parish Police Jury is determined on the basis of the following criteria:

1. Appointment of governing boards
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the West Baton Rouge Parish Police Jury designates management and influences operations of the Fire Sub-District, it was determined to be a general purpose of the West Baton Rouge Parish Police Jury, the governing body of the Parish and the governing body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Fire Sub-District and do not present information on the West Baton Rouge Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

WEST BOSTON FIRE PROTECTION SUBDISTRICT NO. 2
WEST BOSTON BOSTON MARINE POLICE JUNE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1999

C. FUND ACCOUNTING

The Sub-District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Fire Sub-District are classified as governmental funds. Governmental funds account for the Fire Sub-District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds of the Fire Sub-District include:

General Fund - the general operating fund of the Fire Sub-District accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

REVENUES

Revenues are recognized when they become measurable and available as net current assets.

Sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenues at that time.

**WEST BATON FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON BOSSÉ PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996, AND DECEMBER 31, 1995**

D. BASIS OF ACCOUNTING (continued):

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes and interest income.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

E. BUDGETS

Louisiana Local Government Budget Act, LSA-R.S. 39:1301-15 requires all governmental entities with proposed expenditures of \$200,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Sub-District has expenditures under \$200,000, the Fire Sub-District does not fall within the Budget Act, but a budget was adopted as follows:

1. A proposed operating budget for the fiscal year is prepared by the accountant of the West Baton Rouge Fire Protection Sub-District No. 6. The operating budget includes proposed expenditures and the means of financing them. The budget is submitted to the West Baton Rouge Police Jury for approval.
2. The Police Jury conducts public hearings on the budget, which must be adopted by December 15.
3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
4. All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.
5. Budgets are adopted on the GAAP Basis.

F. ENCUMBRANCES

The Fire Sub-District does not use the encumbrance method of accounting.

WEST BOUGH FIRE PROTECTION SUBDISTRICT NO. 1
WEST BOUGH BOUGH TARIFF POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1999

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits. Under state law, the Sub-District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVENTORIES

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

I. PREPAID ITEMS

Insurances and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

K. COMPENSATED ABSENCES

The Fire Sub-District does not have a policy relating to vacation or sick leave.

L. SALES TAXES

In 1993, the voters passed a sales tax in which the Fire Sub-District receives 1/2 of 1% upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on the sales of services in the sub-district, as defined in L.R.S. 47:361 through 47:367, inclusive, for a period of 15 years from the date of first levy of said tax.

WEST BOONE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BAYOU BOONE PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

8. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 3 - CASH AND CASH EQUIVALENTS

The Fire Sub-District had cash in a Demand checking account at year-end as follows:

	BOOK VALUE	BANK BALANCE	Fund LIMITED	NET AMT
December 31, 1998	<u>\$78,489</u>	<u>\$81,117</u>	<u>\$81,117</u>	<u>\$ -0-</u>
December 31, 1997	<u>\$80,803</u>	<u>\$80,779</u>	<u>\$80,779</u>	<u>\$ -0-</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

NOTE 4 - RECEIVABLES

A summary of receivables follows:

	1998	1997
Receivables		
Sales Tax	\$0,000	\$0,000

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**WEST BOSTON FIRE PROTECTION SUBDISTRICT NO. 4
WEST BOSTON POLICE BARRIS POLICE JUNE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1999**

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for 1996 follows:

	<u>BALANCE</u> <u>12/31/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/99</u>
Equipment	\$187,425	\$14,429	-0-	4174,854
Building	4,995	18,670	-0-	23,665
Total	<u>192,420</u>	<u>33,099</u>	<u>-0-</u>	<u>208,523</u>

A summary of changes in general fixed assets for 1995 follows:

	<u>BALANCE</u> <u>12/31/94</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/95</u>
Equipment	\$188,827	\$2,803	-0-	\$182,430
Building	4,995	-0-	-0-	4,995
Total	<u>193,822</u>	<u>2,803</u>	<u>-0-</u>	<u>187,425</u>

NOTE 5 - PENSION PLAN AND RETIREMENT COMMITMENTS

The Fire Sub-District does not have a pension plan nor offers post retirement benefits.

NOTE 6 - LOANS PAYABLE

On June 13, 1993, the Fire Sub-District entered into a note payable for \$200,000 payable in annual principal installments of \$18,214 plus interest at 7% for seven years to purchase a fire truck. The loan was paid off in January 1997. The future payments are as follows:

<u>PER DATE</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
11-Jan-96	\$20,000	\$13,700	\$6,300	\$80,700
1-Jan-97	42,314	38,707	2,607	-0-
Total	<u>62,314</u>	<u>52,407</u>	<u>8,907</u>	

WEST BAYON FIRE PROTECTION DISTRICT NO. 1
WEST BAYON BOUGE PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1999

NOTE 7 - LITIGATION AND CLAIMS

As of December 31, 1998, and December 31, 1999, the Fire District was not a defendant in any lawsuits and was not aware of any unasserted claims. No claims or litigation costs were incurred during the current year.

NOTE 8 - BOARD MEMBER COMPENSATION

No member of the board receives any compensation.

SUPPLEMENTAL INFORMATION

Donald C. DeVille

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ISSUED
UNDER THE CLOSEST SUPERVISION OF THE
COMMISSIONER OF ACCOUNTS

**COMPLIANCE REPORT BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

May 14, 1997

Board of Commissioners
West Baton Rouge Fire Protection Sub-District No. 6
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 6 as of and for the years ended December 31, 1996, and December 31, 1995, and have issued my report thereon dated May 14, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office.

These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to West Baton Rouge Fire Protection Sub-District No. 6 is the responsibility of partnership's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of West Baton Rouge Fire Protection Sub-District No. 6's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that for the items tested the West Baton Rouge Fire Protection Sub-District No. 6 complied with those laws and regulations referred to above. With respect to the items not tested, nothing came to my attention to indicate that the West Baton Rouge Fire Protection Sub-District No. 6 had not complied, in all material respects, with those provisions.

This report is intended for the information of the management. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully submitted,

Donald C. DeVille
Certified Public Accountant

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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MISSISSIPPI
STATE BOARD OF ACCOUNTS
MEMBER SINCE 1974

REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

May 14, 1997

Board of Commissioners
West Baton Rouge Fire Protection Sub-District No. 6
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 6 as of and for the years ended December 31, 1996, and December 31, 1995, and have issued my report thereon dated May 14, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of West Baton Rouge Fire Protection Sub-District No. 6 for the years ended December 31, 1996, and December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purposes of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the West Baton Rouge Fire Protection Sub-District No. 6 is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

For the purposes of this report, I have classified the significant internal control structure policies and procedures in the following categories: Cash Receipts/ Disbursements, Purchasing, and Payroll.

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters to be material weaknesses as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Fire Protection Sub-District No. 6 is a matter of public record.

Respectfully submitted,



Certified Public Accountant

WEST BAYON FIRE PROTECTION SUBDISTRICT NO. 4
WEST BAYON ROUGE PARISH POLICE JURIS
FRIGID YEAR'S FINDINGS
DECEMBER 31, 1994, AND DECEMBER 31, 1995

FRIGID YEAR CONDITIONS: My evaluation of the revenue confirmation responses revealed that the Fire Sub-District did not deposit its 1993 24 insurance rebate into the Sub-District's cash account. The 1993 \$1,982 insurance rebate was deposited into the area's Volantbeer Fire Department account. The 1994 24 insurance rebate was deposited into the Sub-District's account.

STATUS: Both the 1994 and 1995 24 insurance rebates were correctly deposited into the sub-district's account.

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