

**DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS(Continued)**

5. Financial benefit/burden relationship between the larger governmental reporting entity and the potential component unit.

Based on this criteria, the District's management has concluded that it is a component unit of the Consolidated Governmental of the City of Baton Rouge, Parish of East Baton Rouge.

C. FUND ACCOUNTING

The accounts of the District are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

General Fund

The General Fund is the principal fund of the District and is used to account for the operations of the District. General tax revenues and other sources of revenue used to finance the fundamental operations of the District are accounted for in this fund. General operating expenditures are paid from this fund.

D. GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets account group, rather than the General Fund. Fixed assets are valued at historical cost and no depreciation has been provided on general fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt account group, not in the General Fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

E. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

the net taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected within 90 days subsequent to year-end or they are completely available for short-term debt and short-term advances from the tax collector due to time lags between collections and the remittance to the District.

NOTE 4 - FIRE PROTECTION SERVICE CHARGES

The District is empowered to assess a service of \$22 for each residential and commercial structure in the District. On July 1, 1998, the Board of Commissioners of the District voted to raise the service fee charged by the District from \$18 per structure to \$22 per structure effective July 1, 1998.

The Board, on that same day, adopted the following service fee calendar for subsequent years:

Initial bills to be sent	July 1
Second bills to be sent	August 15
Certified letter sent to property owner	October 1
Lien date	November 1
File lien suit	June 1

The Board has also adopted policies regarding the collection of costs associated with the collection of delinquent service fees. At present, the Board has decided to charge an additional \$20 for each person and structure against which a lien and privilege is imposed in the collection process.

The service fees are recorded in the governmental fund, and an explained in Note 1(B), assessed in governmental funds are recognized in the accounting period in which they become available and measurable. Service fees are considered measurable in the calendar year of the assessment. Accordingly, the entire assessment less an estimate for uncollectible service fees is recorded as revenue in the current calendar year. All of the net service fees receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period.

**DISTRICT SIX FIRE PROTECTION DISTRICT
CITIES OF EAST WATON BUCKE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. Property taxes and fire protection service charges are considered measurable in the calendar year of the tax levy and service charge billing. Repayments are recognized in the accounting period in which the liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments, and compensated absences are recorded as expenditures when paid with expendable available financial resources.

F. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

G. BUDGETS AND BUDGETARY ACCOUNTING

A proposed operating budget for the General Fund, prepared on GAAP basis, is approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The operating budget includes proposed expenditures and the means of financing them. All annual appropriations lapse at the end of each fiscal year.

H. CASH AND INVESTMENTS

Cash and investments, which include interest-bearing demand deposit accounts and certificates of deposit, are stated at cost, which approximates market.

I. COMPENSATED AGENCIES

The District has the following policies related to annual and sick leave.

Annual leave is determined by the number of years of service and accrues each pay period. Accrued annual leave is carried over from year to year. If an employee resigns after his first year of employment, accumulated annual leave already earned will be paid. In cases where an employee is laid off through no fault of their own and after six months of employment, annual leave earned for the period they were employed will be paid to them. Upon retirement, an employee will be paid for accrued annual leave not to exceed 960 hours when combined with accrued sick leave.

**DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Sick leave is determined by the number of years of service and accrues each pay period. Accrued sick leave is carried over from year to year. Upon retirement, an employee will be paid for accrued sick leave not to exceed 800 hours when combined with accrued annual leave.

At December 31, 1994, employees of the District had accumulated and vested \$48,478 annual leave and sick leave benefits, which was computed in accordance with GARS Statement No. 16 and is recorded with in the general long-term debt account group.

J. TOTALS SHOWN ON THE COMBINED STATEMENT

The total column on the combined balance sheet is captioned Memo Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. ENCUMBRANCES

Encumbrance accounting, under which contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of that appropriation, is not employed by the District.

NOTE 3-CASH

Under state law, the District may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

State statutes require that these deposits be insured by Federal Depository Insurance or collateralized by securities held in the name of the District by the trust department of a bank that does not hold the collateralized deposits. As of December 31, 1994, the status of deposited funds and collateralized balances are as follows:

Balance per bank statements	\$137,334
Secured by Federal depository insurance	108,000
Market value of collateralized securities	291,094

Balance unsecured and uncollateralized	\$ -

**DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)**

NOTE 3-PROPERTY TAXES

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years.

The Sheriff of East Baton Rouge Parish, as provided by LRS 13:1425, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts. By agreement, the Sheriff is also the tax collector for City property taxes for which he receives a commission of 4.8% of total taxes collected for the City. December tax collections remitted to the District by the Sheriff in January are reported as "Tax from other governmental units."

The 1986 property tax calendar is as follows:

Levy date	November 21, 1986
Millage rates adopted	November 21, 1986
Tax bills mailed	December 2, 1986
Due date	December 31, 1986
lien date	January 1, 1987

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed. Therefore, there are no delinquent taxes at year-end.

All property taxes are recorded in governmental funds, and as explained in Note 1(E), revenues in governmental funds are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll less an estimate for uncollectible taxes is recorded as revenue in the current calendar year. Uncollectible taxes are those taxes which, based on past experience, will not be collected in the subsequent year and are primarily due to subsequent adjustments of the tax rolls. All of

**DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

NOTE 3 - RECEIVABLES

Property taxes and fire protection service charges receivable and estimated uncollectible amounts for the District are as follows:

	Property Taxes	Fire Protection Service Charges
Amounts receivable	\$ 118,488	\$ 87,741
Estimated uncollectibles	8,875	44,387
	-----	-----
	\$ 109,613	\$ 43,354
	-----	-----

NOTE 4 - DUE FROM OTHER GOVERNMENTAL UNITS

The amounts due from other governmental units are as follows:

East Baton Rouge Parish Sheriff	\$	112,428
Louisiana State Revenue Sharing		24,846

	\$	137,274

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in fixed assets follows:

	Balance Beginning of Year	Additions	Adjustments and Deletions	Balance End of Year
Land	\$ 33,000	-	-	\$ 33,000
Buildings	258,579	-	-	258,579
Equipment	428,340	30,813	-	459,153
Equipment under capital lease	109,280	-	-	109,280
	-----	-----	-----	-----
	\$839,209	\$ 30,813	\$ -	\$870,022
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NOTE 6 - PENSION PLAN

The District, as well as covered employees, make contributions to the Employees' Retirement System of the City of Baton Rouge, Parish of East Baton Rouge. This is a multiple-employer defined-benefit pension plan that provides retirement benefits for all full-time employees of the District, as well as:

City of Baton Rouge, Parish of East Baton Rouge
District Attorney of the Nineteenth Judicial District

**DISTRICT FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS CONTINUED**

Nineteenth Judicial District Court
East Baton Rouge Parish Family Court
East Baton Rouge Parish Juvvenile Court
St. George Fire Protection District
Broussard Fire Protection District
Central Fire Protection District
East Baton Rouge Fire Protection District No. 5
East Baton Rouge Recreation and Park Commission

The Retirement System is reported as a blended component unit of the City-Parish as defined by Governmental Accounting Standards Board Statement No. 34, The Financial Reporting Entity. Since the Retirement System is part of the City-Parish's reporting entity, its financial statements are included as a Pension Trust Fund by the primary government.

The Board of Trustees of the Retirement System was created by the City of Baton Rouge and the Parish of East Baton Rouge Class of Municipalities to administer the assets of the system, and is composed of seven members. Four of the trustees are members of the Retirement System, two are selected from non police and fire Department employees, and one trustee each is selected from the Police and Fire Departments. The remaining membership of the board consists of the Director of Finance, and two persons with business and accounting experience, appointed by the Metropolitan Council. All administrative expenses of the Retirement System are paid from funds of the system, and the board issues its own financial statements on an annual basis.

The retirement system adopted Governmental Accounting Standards Board Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, for the period ending December 31, 1995. All required disclosures are included in that report.

Any person who becomes a regular full-time employee of the District becomes a member of the Retirement System as a condition of employment. An employee's benefit rights vest after the employee has been a member of the Retirement System for 15 years. Benefit payments are classified into two distinct categories: full retirement benefits and minimum eligibility benefits. Full retirement benefits are granted with 25 years service, regardless of age while minimum eligibility benefits are granted at age 55 with 10 years of service, or 20 years of service, regardless of age. Full retirement benefits are defined as 3% of average compensation times the number of years of service while minimum eligibility benefits are defined as 3.5% of average compensation times the number of years of service. Average compensation is determined by the highest average compensation in 16 consecutive months. Benefits paid to employees shall not exceed 80% of average compensation. Benefits are reduced by 3% for each year

**DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BAYOU MOINE
NOTICE TO THE FINANCIAL STATEMENTS (CONTINUED)**

below age 55, if service is less than 25 years.

The Plan of Government requires that the Retirement system be funded on an actuarially sound basis. Under the current plan, both employee and employer contributions are made to properly fund the system. Employees make a mandatory contribution of 8% of gross earnings while the current employer contribution rate is 14% of active payroll.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date as defined by GASB Statement No. 3. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The Retirement System does not make separate measurements of assets and pension benefit obligations for individual employers. Significant actuarial assumptions used include: (a) a rate of return on the investment of present and future assets of 7.00% per year in 1993 and 1992, compounded annually, (b) projected salary increases of 4.0% per year compounded annually, attributable to inflation, (c) additional projected salary increases based on years of service and age attributable to seniority and merit, and (d) no post-retirement benefit increases. The pension benefit obligation of the Retirement System is based on the standardized measurement established by GASB Statement No. 3 and is independent of the actuarial computation made to determine contributions to the system.

As of June 30, 1995, the pension benefit obligation, for the Fund as a whole, determined through an actuarial valuation performed as of that date, was \$167 million. The Fund's net assets available for (or benefits on that date were \$29 million, leaving an unfunded pension benefit obligation of \$78 million. The District's 1995 contribution represented less than 1% of total contributions required of all participating entities.

During 1994, the District contributed \$20,616 and the employees contributed \$15,000 on payroll of \$132,407, plus State Supplemental pay of \$15,820.

Ten year historical trend information showing the Fund's progress in accumulating sufficient assets to pay benefits when due is presented in the Fund's June 30, 1995, annual financial report. The District does not guarantee the benefits granted by the Fund.

**DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the District Six Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

District Six Fire Protection District was created in the Parish of East Baton Rouge by Parish Resolution 11992, adopted December 22, 1974. Pursuant to the authority granted under Article VI, Sections 15 and 19 of the Louisiana Constitution of 1878, and pursuant to LAO 12-1418 and 40-1491-1586, the Metropolitan Council of the City of Baton Rouge and Parish of East Baton Rouge created and established the Board of Commissioners ("Board") for District Six Fire Protection District. The Board is composed of five members appointed by the Metropolitan Council and must be resident property taxpayers of the District. The District provides fire protection services to all of territory situated within its confines.

For financial reporting purposes, in conformance with GASB Codification of Governmental Accounting and Financial Reporting Standards, the District includes all funds and account groups that are controlled by the District.

GASB Statement No. 14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of a larger governmental reporting entity for financial and reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, appropriate property in its own name, sue and be sued, and the right to buy, sell, and lease property in its own name.
2. Whether the larger governmental reporting entity appoints a majority of commission members of the potential component unit.
3. Fiscal interdependency between the larger governmental reporting entity and the potential component unit.
4. Imposition of will by the larger governmental reporting entity on the potential component unit.

**DISTRICT FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

also participate in the indemnity plan for dental benefits. Upon retirement, the employee may continue their coverage with the same benefits payable to active employees. The minimum premium plan is funded with employees and retirees contributing 30% of the premium and the District contributing 8% of the premium. Retirees may continue coverage in accordance with Parish Resolution 10179 adopted by the Parish Council on December 15, 1971.

The District does not have any retirees as of December 31, 1976, and therefore, has no estimated expenditures/expenses for postretirement health and dental benefits.

In accordance with City Resolution 1962 and Parish Resolution 13478 adopted by the respective councils on April 18, 1976, all District employees who retire after May 1, 1976, have \$1,000 of term life insurance coverage. As noted above, the District has no retirees and, therefore, no coverage was in effect.

The cost of this insurance is paid by the District through an actuarially determined monthly assessment of 79 cents per active employee.

NOTE 12-DEFERRED COMPENSATION PLAN

The District participates in The National Association of Counties (NACo) Deferred Compensation Program, which is a cost-sharing multiple-employer public employee deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future periods. Participation in the plan is optional. The deferred compensation is not available to employees until termination, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts are (until paid or made available to the employee or other beneficiary) solely the property and right of the District, subject only to the claims of the District's general creditors. Participant's rights under the plan are equal to those of general creditors of the District in amounts equal to the fair market value of their deferred accounts.

It is the opinion of the State's Attorney General that the District has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary investor. The District believes that it is unlikely that it will use the assets to satisfy the claims of the general creditors in the future.

Investments are managed by the plan's trustee, who provides certain options. The choice of investment options is made by the participants.

SCHEDULE A
STATEMENT OF FUND PROVISIONS SUMMARY
UNION OF EAST AFRICAN STATES
COMMONS SALARY SCHEME
ADMINISTRATIVE FUND FISCAL YEAR ENDING 30/06/2008
(UNIONED 11, 2008)

	Administrative Fund Fund	General Fund Income	Range General Fund Fund Fund	Totals 2008-2009
ASSETS AND OTHER DEBITS				
Current Assets:				
Bank	\$ 49,000	-	-	\$ 49,000
Revaluation of deposits	111,000	-	-	111,000
Advances from receivable	141,000	-	-	141,000
Pre-provision reserve (transfer receivable)	41,000	-	-	41,000
Net fund value (provisional) assets	142,000	-	-	142,000
Provisional receivable	000	-	-	000
Fixed Assets:				
Land	-	50,000	-	50,000
Buildings	-	100,000	-	100,000
Equipment	-	100,000	-	100,000
Equipment under capital lease	-	100,000	-	100,000
Other Assets:				
Assets to be provided for provision of long-term debt	-	-	70,000	70,000
TOTAL ASSETS	\$ 492,000	\$ 250,000	\$ 70,000	\$ 812,000
LIABILITIES AND FUND EQUITY				
Current Liabilities:				
Accounts payable	\$ 10,000	-	-	\$ 10,000
Provisional income tax and interest	-	-	-	-
Long-term liabilities:				
Deposited advance payable	-	-	41,000	41,000
Outstanding debt (capital lease)	-	-	10,000	10,000
Total liabilities	10,000	-	51,000	61,000
Fund Equity:				
Incomeless in General Fund Assets	-	100,000	-	100,000
Net fund value (approved and unappropriated)	482,000	-	-	482,000
Total fund equity	482,000	100,000	-	582,000
TOTAL LIABILITIES AND FUND EQUITY	\$ 492,000	\$ 250,000	\$ 70,000	\$ 812,000

This reconciliation is in accordance with the provisions of the Financial Reporting Act, 2007 of the Union.

DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 13 - COMPENSATION PAID TO COMMISSION MEMBERS

The following is a list of commission members appointed for the year ended December 31, 1996. The commission members did not receive any compensation for their service on the board of District Six Fire Protection District during the year ended December 31, 1996.

Chris Madine, chairman
Harold Christopher, vice-chairman
Reginald Higgins, commissioner
Kusty Jones, commissioner
Andrew Kusch, commissioner

**DISTRICT FIRE PROTECTION DISTRICT
CITY OF EAST RUTON HOUGE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

NOTE 9-LEASES

The District records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:

Type	Amount Recorded
Equipment	\$300,281

The following is a schedule of future minimum lease payments under the capital lease, together with the present value of the net minimum lease payments, as of December 31, 1990:

Fiscal Year	Amount
1987	37,187
1988	37,187

Total minimum lease payments	74,374
Less: Amount representing interest	(3,678)

Present value of net minimum lease payments	\$ 70,696

NOTE 10-LONG-TERM DEBT

A summary of the general long-term obligation of the district is as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Capital lease Compassated amounts	\$ 46,143	\$ -	\$ 13,607	\$ 32,536
	39,892	6,426	-	46,318
	-----	-----	-----	-----
	\$ 83,195	\$ 6,426	\$ 13,607	\$ 79,914
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NOTE 11-POSTEMPLOYMENT BENEFITS

District employees are eligible to continue participation in the City of Easton Houge and Parish of Easton Houge health, dental, and life insurance programs upon retirement.

Employees are offered their choice of two health maintenance organizations or an indemnity plan for health benefits. Employees may

EXHIBIT C (CONTINUED)
 DISTRICT SIX FIRE PROTECTION DISTRICT
 PART OF EAST HAVEN BOCAE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL (GAAP BASIS) GOVERNMENTAL FUND TYPE-GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1996

	Budget	1996	Variance Favorable (Unfavorable)
Capital outlay			
Communications equipment	-	845	(845)
Fire fighting equipment	-	4,628	(4,628)
Office furniture and equipment	-	5,015	(5,015)
Vehicles	28,000	28,119	(119)
Total capital outlay	28,000	38,617	(10,617)
Other financing uses			
Debt service:			
Principal retirement	17,118	17,407	2,603
Interest expense	-	3,501	(3,501)
Total other financing uses	17,118	20,908	3
Total expenditures	455,415	434,788	(20,627)
Excess of revenues over (under) expenditures and other uses	(13,760)	78,844	92,604
Fund balance at beginning of year	334,185	334,185	-
Fund balance at end of year	\$ 320,425	\$ 413,029	\$ 92,604

The accompanying notes are an integral part of this statement.
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REMIT C (CONTINUED)
DISTRICT SIX FIRE PROTECTION DISTRICT
CASHIEN OF EAST BAYTON BOROUGH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL (GAAP BASIS) GOVERNMENTAL FUND TYPE-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1996

	Budget	1996	Variance Favorable (Unfavorable)
Food	400	1,382	(982)
Insurance:			
Auto	17,000	10,370	6,630
General liability	4,500	5,000	(500)
Maintenance and repair:			
Building	2,000	4,086	(2,086)
Communications equipment	750	586	164
Equipment	2,000	5,334	(3,334)
Office equipment	1,000	1,000	0
Vehicles	15,000	13,879	1,121
Medical program	4,300	3,292	1,008
Pest control	170	140	30
Photography supplies	100	-	100
Postage	800	820	20
Rent:			
Cascode	800	332	468
Hydrants	6,500	6,026	474
Retirement costs-other	-	6,329	(6,329)
Salaries:			
Regular employees	129,244	112,487	(16,757)
Contract employees	83,940	84,448	(408)
Supplies:			
Cleaning	1,200	622	578
First aid	2,000	2,000	0
Fuel	6,000	6,753	(753)
Miscellaneous	-	100	(100)
Office	2,500	3,272	(772)
Station	650	2,000	(1,350)
Uniforms	3,020	3,893	(873)
Telephone	8,000	9,829	(1,829)
Training	4,000	3,022	978
Utilities:			
Gas and electric	7,500	7,702	(202)
Water and sewer	500	502	(2)
Total public safety	381,785	375,285	6,500

(continued)

The accompanying notes are an integral part of this statement.

SCHEDULE C
DISTRICT SIX FIRE PROTECTION DISTRICT
CARLIN OF EAST HATON BOUGE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL (GAAP BASIS) GOVERNMENTAL FUND TYPE-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1994

	Budget	1994	Variance Favorable Unfavorable
REVENUES			
Taxes			
Ad valorem taxes	\$ 211,880	\$ 221,323	9,443
Fire protection service charge	60,000	128,680	68,680
Penalties, interest, and collection costs	1,000	2,137	1,137
Total taxes	272,880	352,140	79,260
Intergovernmental revenues			
State fire insurance rebate	27,476	27,066	(410)
State Revenue Sharing	67,675	71,635	3,960
East Haton Bouge Parish	43,000	43,000	-
Total intergovernmental revenues	138,151	141,699	3,548
Miscellaneous revenues			
Interest earned	9,000	7,814	(1,186)
Miscellaneous revenue	436	6,466	6,030
Total miscellaneous revenues	5,436	14,280	8,844
Total revenues	416,467	508,332	91,865
Expenditures:			
Current operations:			
General government			
Accounting fees	8,400	4,010	(4,390)
Legal fees	6,000	7,500	1,500
Total general government	14,400	11,510	(2,890)
Public safety			
Advertising	600	-	(600)
Awards and plaques	500	-	(500)
Fees	3,200	1,300	(1,900)
Employee benefits:			
Dental insurance	3,300	3,300	-
Health insurance	8,320	9,074	(754)
Life insurance	300	327	27
Retirement	20,082	20,616	(534)
Social security/medicare	8,922	4,184	4,738
Workman's compensation	22,447	18,630	3,817
Fee Billing	7,500	10,584	13,084

(continued)

The accompanying notes are an integral part of this statement.
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SCHEDULE B (CONTINUED)
 DISTRICT SIX FIRE PROTECTION DISTRICT
 PARISH OF EAST BATON LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUND TYPE-GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1996

Other financing uses	
Debt service:	
Principal retirements	13,607
Interest expense	2,501
Total other financing uses	17,108
 Total expenditures	 434,788
Excess of revenues over expenditures and other sources	73,544
Fund balance at beginning of year	334,181
Fund balance at end of year	\$ 407,725

The accompanying notes are an integral part of this statement.
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EXHIBIT B
DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1988

Revenues:	
Taxes	
Ad valorem taxes	\$ 221,320
Fire protection service charges	128,600
Penalties, interest, and collection costs	3,357
Total taxes	353,277
Intergovernmental revenues	
State fire insurance rebate	27,266
State revenue sharing	71,816
East Baton Rouge Parish	43,800
Total intergovernmental revenues	142,882
Miscellaneous revenues	
Interest earned	7,816
Miscellaneous revenues	6,485
Total miscellaneous revenues	14,301
Total revenues	510,460
Expenditures:	
Current operations:	
General government:	
Accounting fees	4,010
Legal fees	7,599
Total general government	11,609
Public safety:	
Dues	1,318
Employee benefits:	
Dental insurance	1,336
Health insurance	8,876
Life insurance	327
Retirement	20,816
Social security/medicare	4,345
Workmen's compensation	18,570
Fee billing	10,584
Fuel	1,382
Insurance:	
Auto	10,370
General liability	5,880

(continued)

The accompanying notes are an integral part of this statement.

This report is intended for the information of the management of District Six Fire Protection District, the consolidated government of the City of Baton Rouge and Parish of East Baton Rouge, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Baton Rouge, Louisiana
March 14, 1997

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**INDEPENDENT AUDITOR'S COMPLIANCE REPORT BASED ON AN AUDIT OF THE
GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Mr. Chris Medina, Chairman
and members of the Board of Commissioners
District Six Fire Protection District
7818 Presidents Road
Baton Rouge, Louisiana 70812

I have audited the general purpose financial statements of District Six Fire Protection District (the "District"), a component unit of the Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge, as of and for the year ended December 31, 2004, and have issued my report thereon dated March 14, 2007.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

Compliance with laws and regulations applicable to the District Six Fire Protection District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws and regulations. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management of District Six Fire Protection District, the consolidated government of the City of Baton Rouge and Parish of East Baton Rouge, and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Baton Rouge, Louisiana
March 14, 1997

control structure. With respect to the internal control structure, 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 in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion of the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Finding:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to economic limitations.
Recommendation:	No action is recommended.
Management's response:	Even though adequate segregation of duties cannot be accomplished due to limited staffing in the administrative and accounting areas, management feels that other controls are in place to provide adequate safeguarding of assets.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe that the lack of segregation of duties is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the general purpose financial statements of District Six Fire Protection District for the year ended December 31, 1996.

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NUMBER 18
ANNOUNCING THE RESULTS OF
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Mr. Chris Hedling, Chairman
and members of the Board of Commissioners
District Six Fire Protection District
7818 Fremont Road
Baton Rouge, Louisiana 70812

I have audited the general purpose financial statements of District Six Fire Protection District (the "District"), a component unit of the Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge, as of and for the year ended December 31, 1998, and have issued my report thereon dated March 14, 1999.

I conducted my audit in accordance with generally accepted auditing standards and 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 the general purpose financial statements are free of material misstatement.

The management of District Six Fire Protection District is responsible for establishing and maintaining a system of internal accounting controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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 executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of District Six Fire Protection District, for the year ended December 31, 1998, I obtained an understanding of the internal

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INDEPENDENT AUDITOR'S REPORT

Mr. Chris Medina, Chairman
and Members of the Board of Commissioners
District Six Fire Protection District
3878 Prescott Road
Baton Rouge, Louisiana 70811

I have audited the accompanying general purpose financial statements of District Six Fire Protection District (the "District"), a component unit of the Consolidated Government of the City of Baton Rouge, Parish of East Baton Rouge, as of and for the year ended December 31, 1996. These component unit financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and 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 the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts 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 general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of District Six Fire Protection District, as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.



Baton Rouge, Louisiana
March 14, 1997

DISTRICT SIX FIRE PROTECTION DISTRICT
PARISH OF EAST BATON ROUGE

FINANCIAL STATEMENTS
DECEMBER 31, 1999
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 DISTRICT SIX FIRE PROTECTION DISTRICT
 PART OF EAST BAYTON RIDGE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1994

Maintenance and repair:	
Building	4,084
Communications equipment	544
Equipment	6,334
Office equipment	3,630
Vehicles	33,979
Medical program	3,352
Pest control	188
Postage	828
Rent:	
Cascade	337
Hydrants	8,024
Retirement costs - other	4,328
Salaries:	
Regular employees	132,487
Contract employees	84,848
Supplies:	
Cleaning	611
First aid	1,308
Fuel	4,763
Miscellaneous	184
Office	3,272
Station	1,982
Uniforms	3,882
Telephone	4,812
Training	3,822
Utilities:	
gas and electric	7,782
water	592
Total public safety	375,245
Capital outlay	
Communications equipment	843
fire fighting equipment	4,838
Office furniture and equipment	5,955
Vehicles	20,129
Total capital outlay	30,825

(continued)

The accompanying notes are an integral part of this statement.

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