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WEST BATON ROUGE FIRE PROTECTION
SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL

General Purpose Financial Statements
Years Ended
December 31, 2000 and December 31, 1999

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 05/30/01

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INDEPENDENT AUDITOR'S REPORT

March 30, 2001

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

I have audited the accompanying general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 6 as of December 31, 2000, and December 31, 1999, 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. 6'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 component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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. 6 as of December 31, 2000, and December 31, 1999, 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 March 30, 2001, on our consideration of West Baton Rouge Fire Protection Sub-District No. 6's internal control over financial reporting and our tests of its compliance with laws and regulations. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.



WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2000

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUPS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
	<u>GENERAL</u>	<u>GENERAL FIXED ASSETS</u>		
<u>ASSETS</u>				
Cash and Cash Equivalents	\$191,959	-0-	-0-	\$191,959
Sales Taxes Receivable	8,367	-0-	-0-	8,367
Fixed Assets	-0-	\$392,348	-0-	392,348
Amount To Retire Lease	-0-	-0-	\$131,000	131,000
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	200,326	392,348	131,000	723,674
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Notes Payable	-0-	-0-	\$131,000	\$131,000
Accounts Payable	\$4,888	-0-	-0-	4,888
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES</u>	4,888	-0-	131,000	135,888
	<hr/>	<hr/>	<hr/>	<hr/>
<u>FUND EQUITY:</u>				
Investment In General Fixed Assets	-0-	\$392,348	-0-	392,348
Fund Balance:				
Unreserved - Undesignated	195,438	-0-	-0-	195,438
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL FUND EQUITY</u>	195,438	392,348	-0-	587,786
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	200,326	392,348	131,000	723,674
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUPS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
	<u>GENERAL</u>	<u>GENERAL FIXED ASSETS</u>		
<u>ASSETS</u>				
Cash and Cash Equivalents	\$144,055	-0-	-0-	\$144,055
Sales Taxes Receivable	7,856	-0-	-0-	7,856
Deposit - LWCC	150	-0-	-0-	150
Fixed Assets	-0-	\$381,148	-0-	381,148
Amount To Retire Lease	-0-	-0-	\$146,000	146,000
	<u>152,061</u>	<u>381,148</u>	<u>146,000</u>	<u>679,209</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Notes Payable	-0-	-0-	\$146,000	\$146,000
Accounts Payable	\$404	-0-	-0-	404
Employee Withholdings	-0-	-0-	-0-	-0-
	<u>404</u>	<u>-0-</u>	<u>146,000</u>	<u>146,404</u>
<u>FUND EQUITY:</u>				
Investment In General Fixed Assets	-0-	\$381,148	-0-	381,148
Fund Balance:				
Unreserved - Undesignated	151,657	-0-	-0-	151,657
	<u>151,657</u>	<u>381,148</u>	<u>-0-</u>	<u>532,805</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>152,061</u>	<u>381,478</u>	<u>146,000</u>	<u>679,209</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPES
GENERAL FUND
YEARS ENDED DECEMBER 31, 2000, AND DECEMBER 31, 1999

	<u>2000</u>	<u>1999</u>
<u>REVENUES</u>		
Sales Taxes	\$117,532	\$104,071
2% Insurance Rebate	2,402	2,396
Interest	2,786	1,962
	<hr/>	<hr/>
TOTAL REVENUES	122,720	108,429
	<hr/>	<hr/>
<u>EXPENDITURES</u>		
CURRENT - PUBLIC SAFETY		
SALARIES	-0-	-0-
PAYROLL TAXES	-0-	-0-
OPERATING SERVICES -		
Administrative Clerical Fees	4,620	4,320
Convention & Special Training	166	508
Fire Prevention	745	805
Insurance	8,836	8,309
Miscellaneous	829	-0-
Pest Control	180	240
Postage	24	5
Professional	-0-	1,638
Radio Maintenance	1,970	993
Repairs & Maintenance	6,868	2,093
Telephone	537	550
Utilities	220	170
Vehicle Repairs	1,444	1,030
OPERATING SUPPLIES -		
Fire Equipment & Supplies	8,611	4,246
First Aid Equipment & Supplies	1,619	4,368
Stationary and Supplies	1,311	366
Uniforms	69	1,302
Vehicle Expense - Fuel	1,874	883
CAPITAL OUTLAY	15,455	13,328
DEBT SERVICE		
Principal	15,000	14,000
Interest	8,561	9,428
	<hr/>	<hr/>
TOTAL EXPENDITURES	78,939	68,582
	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,781	39,847
	<hr/>	<hr/>
FUND BALANCE, Beginning of Year	151,657	111,810
	<hr/>	<hr/>
FUND BALANCE, End of Year	195,438	151,657
	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPES - GENERAL FUND
YEAR ENDED DECEMBER 31, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Sales Taxes	\$105,000	\$117,532	\$12,532
2% Insurance Rebate	2,500	2,402	(98)
Interest	1,500	2,786	1,286
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	109,000	122,720	13,720
<u>EXPENDITURES</u>			
CURRENT - PUBLIC SAFETY			
SALARIES	2,000	-0-	2,000
PAYROLL TAXES	200	-0-	200
OPERATING SERVICES -			
Administrative Clerical Fees	4,620	4,620	-0-
Convention & Special Training	1,000	166	834
Fire Prevention	900	745	155
Insurance	11,500	8,836	2,664
Miscellaneous	850	829	21
Pest Control	250	180	70
Postage	50	24	26
Professional	1,700	-0-	1,700
Radio Maintenance	1,500	1,970	(470)
Repairs & Maintenance	2,500	6,868	(4,368)
Telephone	700	537	163
Utilities	1,000	220	780
Vehicle Repairs	4,000	1,444	2,556
OPERATING SUPPLIES -			
Fire Equipment & Supplies	10,000	8,611	1,389
First Aid Equipment & Supplies	1,000	1,619	(619)
Stationary and Supplies	500	1,311	(811)
Uniforms	1,500	69	1,431
Vehicle Expense - Fuel	1,500	1,874	(374)
CAPITAL OUTLAY	117,000	15,455	101,545
DEBT SERVICE			
Principal	15,000	15,000	-0-
Interest	9,000	8,561	439
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	188,270	78,939	109,331
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(79,270)	43,781	123,051
FUND BALANCE, Beginning of Year			
	151,657	151,657	-0-
FUND BALANCE, End of Year			
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	72,387	195,438	123,051

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPES - GENERAL FUND
YEAR ENDED DECEMBER 31, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Sales Taxes	\$90,000	\$104,071	\$14,071
2% Insurance Rebate	2,200	2,396	196
Interest	1,200	1,962	762
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	93,400	108,429	15,029
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
CURRENT - PUBLIC SAFETY			
SALARIES	2,000	-0-	2,000
PAYROLL TAXES	200	-0-	200
OPERATING SERVICES -			
Administrative Clerical Fees	4,320	4,320	-0-
Convention & Special Training	1,000	508	492
Fire Prevention	750	805	(55)
Insurance	11,500	8,309	3,191
Miscellaneous	550	-0-	550
Pest Control	250	240	10
Postage	50	5	45
Professional	1,500	1,638	(138)
Radio Maintenance	1,500	993	507
Repairs & Maintenance	2,000	2,093	(93)
Telephone	700	550	150
Travel	200	-0-	200
Utilities	1,000	170	830
Vehicle Repairs	4,000	1,030	2,970
OPERATING SUPPLIES -			
Fire Equipment & Supplies	10,000	4,246	5,754
First Aid Equipment & Supplies	1,000	4,368	(3,368)
Stationary and Supplies	300	366	(66)
Uniforms	1,500	1,302	198
Vehicle Expense - Fuel	1,500	883	617
CAPITAL OUTLAY	45,000	13,328	31,672
DEBT SERVICE			
Principal	14,000	14,000	-0-
Interest	10,000	9,428	572
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	114,820	68,582	46,238
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,420)	39,847	61,267
FUND BALANCE, Beginning of Year	111,810	111,810	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, End of Year	90,390	151,657	61,267
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, AND DECEMBER 31, 1999

INTRODUCTION

West Baton Rouge Fire Protection Sub-District No. 6 is a body corporate created by the West Baton Rouge Parish Council, as provided by Louisiana Revised Statute 40:1506. The Fire Sub-District is governed by the West Baton Rouge Parish Council'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 2,450 and the Fire Sub-District is a volunteer fire department with approximately 25 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. PRINCIPLES 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 Council 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 Council designates management and influences operations of the Fire Sub-District, it was determined to be a general purpose of the West Baton Rouge Parish Council, 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 Council, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

WEST ROUGE FIRE PROTECTION SUBDISTRICT No. 6
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, 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 revenue at that time.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, AND DECEMBER 31, 1999

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 \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Sub-District has expenditures under \$250,000, 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 Council for approval.
2. The Council 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 ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, 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

Insurance 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 1991, 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. 47:301 through 47:317, inclusive, for a period of 10 years from the date of first levy of said tax.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, AND DECEMBER 31, 1999

M. 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 2 - CASH AND CASH EQUIVALENTS

At December 31, 2000, and December 31, 1999, the Fire Protection Sub-District had cash and cash equivalent (book balances) totaling \$191,959 and \$144,055, respectively.

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, and December 31, 1999 the Fire Sub District had \$192,414 and \$144,115, in deposits (collected bank balances). These deposits are insured from risk by \$100,000 and \$100,000, respectively of federal deposit insurance and \$700,000 of pledged securities (market value) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

NOTE 3 - RECEIVABLES

A summary of receivables follows:

	<u>2000</u>	<u>1999</u>
Receivables		
Sales Tax	\$8,367	\$7,856

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 ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, AND DECEMBER 31, 1999

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for 1999 follows:

	<u>BALANCE</u> <u>12/31/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/99</u>
Equipment	\$344,155	\$13,328	-0-	\$357,483
Building	23,665	-0-	-0-	23,665
Total	<u>367,820</u>	<u>13,328</u>	<u>-0-</u>	<u>381,148</u>

A summary of changes in general fixed assets for 2000 follows:

	<u>BALANCE</u> <u>12/31/99</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/00</u>
Land	\$-0-	\$1,400	-0-	\$1,400
Equipment	357,483	9,800	-0-	367,283
Building	23,665	-0-	-0-	23,665
Total	<u>381,148</u>	<u>11,200</u>	<u>-0-</u>	<u>392,348</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 11, 1993, the Fire Sub-District entered into a note payable for \$106,498 payable in annual principal installments of \$16,214 plus interest at 7% for seven years to purchase a fire truck. The loan was paid off in January 1997.

On January 15, 1997, the Fire Sub-District obtained a certificate of indebtedness for \$173,000, payable in ten annual principal and interest installments at 6.08% to purchase a fire truck.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, AND DECEMBER 31, 1999

NOTE 6 - LOANS PAYABLE (Continued)

The future payments are as follows:

<u>DUE DATE</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
15-Jan-00	\$23,873	\$15,000	\$8,873	\$131,000
15-Jan-01	23,964	16,000	7,964	115,000
15-Jan-02	23,992	17,000	6,992	98,000
15-Jan-03	23,958	18,000	5,958	80,000
15-Jan-04	23,864	19,000	4,864	61,000
15-Jan-05	23,708	20,000	3,708	41,000
15-Jan-06	22,492	20,000	2,492	21,000
15-Jan-07	22,276	21,000	1,276	-0-
Total	<u>188,127</u>	<u>146,000</u>	<u>42,127</u>	

The following is a summary of long-term liability transactions during the year:

Long-term Liability payable at 12/31/98	\$160,000
Additions	-0-
Deductions	(14,000)
Long-term Liability payable at 12/31/99	<u>146,000</u>
Additions	-0-
Deductions	(15,000)
Long-term Liability payable at 12/31/00	<u>131,000</u>

NOTE 8 - LITIGATION AND CLAIMS

As of December 31, 2000, and December 31, 1999, the Fire Sub-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 9 - BOARD MEMBER COMPENSATION

No member of the board receives any compensation.

SUPPLEMENTAL INFORMATION

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

March 30, 2001

Members of the Board of Directors
West Baton Rouge Fire Protection Sub-District #6
Port Allen, Louisiana

I have audited the financial statements of the West Baton Rouge Fire Protection SubDistrict No. 6 as of and for the years ended December 31, 2000, and December 31, 1999, and have issued my report thereon dated March 30, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether West Baton Rouge Fire Protection SubDistrict No. 6's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered West Baton Rouge Fire Protection SubDistrict No. 6's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts 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 involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, and state Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.



WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
FOR YEARS ENDED DECEMBER 31, 2000, AND DECEMBER 31, 1999

REF NO.	FISCAL YEAR FINDING INITIALLY OCCURRED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
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