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WEST BATON ROUGE
FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit of WEST BATON ROUGE PARISH COUNCIL)
Rosehill, Louisiana

Annual Financial Statements
Year Ended December 31, 2007

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 6/4/08

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TABLE OF CONTENTS

	Page
Report of Independent Accountant	3
Basic Financial Statements	
Statement of Net Assets and Governmental Fund Balance Sheet	5
Statement of Activities and Governmental Funds Revenues, Expenditures And Changes in Fund Balances	6
Reconciliation of the Governmental Funds Balance Sheet To The Government-Wide Financial Statements of Net Assets	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Notes to Financial Statements	9
Required Supplemental Information Section	
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) General Fund	21
Supplemental Section	
Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with <u>Government Auditing Standards</u>	22
Summary Schedule of Prior Audit Findings	24
Schedule of Current Years Findings	25
Corrective Action Plan For Current Year's Findings	26

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REPORT OF INDEPENDENT ACCOUNTANT

February 26, 2008

To the Board of Directors
West Baton Rouge Fire Protection Sub-District #6
Rosehill, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Fire Protection Sub-District #6 as of and for the year ended December 31, 2007, which collectively comprises the West Baton Rouge Fire Protection Sub-District #6's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the West Baton Rouge Fire Protection Sub-District #6's management. My responsibility is to express an opinion of these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

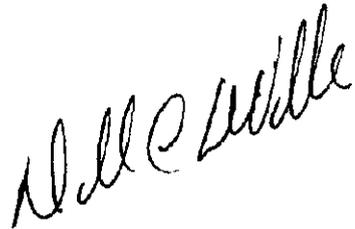
In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Fire Protection Sub-District #6 as of December 31, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the West Baton Rouge Fire Protection Sub-District #6 has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments, as of December 31, 2007.

The budgetary comparison information on page 21 is not a required part of the basis financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on them.

The West Baton Rouge Fire Protection Sub-District #6 has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated February 26, 2008, on our consideration of West Baton Rouge Fire Protection Subdistrict #6's internal control over financial reporting and our tests of its compliance with laws and regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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 BATON ROUGE FIRE PROTECTION SUB-DISTRICT #6
 (A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2007

	GENERAL FUND	ADJUSTMENTS (Note 3)	STATEMENT OF NET ASSETS
ASSETS:			
Cash	\$131,481	\$-0-	\$131,481
Taxes Receivable	13,083	-0-	13,083
Fixed Assets	-0-	546,443	546,443
	<hr/>	<hr/>	<hr/>
Total Assets	144,564	546,443	691,007
	<hr/>	<hr/>	<hr/>
LIABILITIES:			
Accounts Payable	\$258	-0-	\$258
Bond Payable	-0-	359,587	359,587
	<hr/>	<hr/>	<hr/>
Total Liabilities	258	359,587	359,845
	<hr/>	<hr/>	<hr/>
FUND BALANCES/NET ASSETS			
FUND BALANCES:			
Unreserved	144,306	(144,306)	-0-
	<hr/>	<hr/>	<hr/>
NET ASSETS:			
Unrestricted		331,162	331,162
		<hr/>	<hr/>
Total Liabilities And Net Assets		546,443	691,007
		<hr/>	<hr/>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)

ROSEHILL, LOUISIANA

STATEMENT OF STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUNDS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 2007

	<u>GENERAL</u> <u>FUND</u>	<u>ADJUSTMENTS</u> <u>(Note 4)</u>	<u>STATEMENT</u> <u>OF</u> <u>ACTIVITIES</u>
<u>EXPENDITURES</u>			
PUBLIC SAFETY			
Salaries	\$13,317	\$-0-	\$13,317
Fringe Benefits	4,595	-0-	4,595
Travel	1,595		1,595
Operating Services	62,485	-0-	62,485
Material And Supplies	18,083	-0-	18,083
Depreciation	-0-	61,941	61,941
Capital Expenditures/Expense	40,045	(40,045)	-0-
Debt Service			
Principal	20,484	(20,484)	-0-
Interest	16,013	-0-	16,013
Total Expenditures/Expenses	176,617	1,412	178,029
<u>PROGRAM REVENUES:</u>			
Fees, Fines and Charges	6,758	-0-	6,758
Net Program Expense	169,859	1,412	171,271
<u>GENERAL REVENUES:</u>			
Sales Taxes	162,935	-0-	162,935
Investment Income	1,025	-0-	1,025
Insurance Proceeds	28,234	-0-	28,234
Total General Revenue	192,194	-0-	192,194
Excess of General Revenues Over Expenditures	22,335	(22,335)	-0-
CHANGES IN NET ASSETS	-0-	20,923	20,923
<u>FUND BALANCES/NET ASSETS</u>			
BEGINNING OF YEAR	121,971	188,268	310,239
END OF YEAR	144,306	186,856	331,162

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE GOVERNMENT-WIDE FINANCIAL STATEMENT OF NET ASSETS

WEST BATON ROUGE FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
DECEMBER 31, 2007

Total Governmental Fund Balance	\$144,306
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	546,443
Long-term liabilities, including loans payable, are not due and payable in the current period and therefore are not reported in the funds.	(359,587)
Net Assets of Governmental Activities	<u>331,162</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

WEST BATON ROUGE FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)

ROSEHILL, LOUISIANA
YEAR ENDED DECEMBER 31, 2007

Net Change in Fund Balances-Total Governmental Funds	\$22,335
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(21,896)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long- term liabilities in the statement of assets.	<u>20,484</u>
Net Assets of Governmental Activities	<u><u>20,923</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Purpose of the Fire Protection Sub-District #6:

West Baton Rouge Fire Protection Sub-District #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 4,030 and the Fire Sub-District is a volunteer fire department with two paid employees.

b. Reporting Entity:

The Fire Protection Sub-District #6 does not possess all the corporate powers to make it a legally separate entity and the West Baton Rouge Parish Council holds the Fire Protection Sub-District #6's corporate powers. For this reason, the Fire Protection Sub-District #6 is a component unit of the West Baton Rouge Parish Council, the Financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Fire Protection Sub-District #6 and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

c. Presentation of Statements:

The Fire Protection Sub-District #6's statements are prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standard Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)

ROSEHILL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Fire Protection Sub-District #6 has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds; however, the Fire Protection Sub-District #6 has chosen not to do so because it does not have any business-type activities or enterprise funds. The more significant accounting policies established in GAAP and used by the Fire Protection Sub-District #6 are discussed below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. Certain of the significant changes in the statement include the following:

For the first time the financial statements include:

A Management Discussion and Analysis (MD&A) section providing an analysis of the Fire Protection Sub-District #6's overall financial position and results of operations; however, management has elected not to present the MD&A.

Governmental-Wide Financial statements prepared using full accrual accounting for all of the Fire Protection Sub-District #6's activities.

A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Fire Protection Sub-District #6 has elected to implement the general provisions of the GASB Statement 34 in the current year.

d. Basic Financial Statements - Government-Wide Statements

The Fire Protection Sub-District #6's basic financial statements include both Government-Wide (reporting the Fire Protection Sub-District #6 as a whole) and fund financial statements (reporting the Fire Protection Sub-District #6's major funds). Both the Government-Wide and Fund Financial Statements categorize primary activities as either governmental or business type. The Fire Protection Sub-District #6's functions and programs have been classified as governmental activities. The Fire Protection Sub-District #6 does not have any business-type activities, fiduciary funds, or any component units that are fiduciary in nature. Accordingly, the Government-Wide financial statements do not include any of these activities or funds.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In the Government-Wide Statement of Net Assets, the governmental type activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Fire Protection Sub-District #6's net assets are reported in three parts -invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Invested in capital assets, net of related debt consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. Restricted net assets consist of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Unrestricted net assets include all other net assets that do not meet the definition of "restricted" of "invested in capital assets, net of related debt."

The Government-Wide Statement of Activities reports both the gross net cost of each of the Fire Protection Sub-District #6's functions and significant programs. Many functions and programs are supported by general government revenues like intergovernmental revenues, and unrestricted investment income, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues, such as operating and capital grants and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants. The Fire Protection Sub-District #6 did not receive any capital-specific grants this year.

The Government-Wide Statements focus upon the Fire Protection Sub-District #6's ability to sustain operations and the change in its net assets resulting from the current year's activities.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

e. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Fire Protection Sub-District #6 are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Resources are allocated to and 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 various funds are reported by generic classification within the financial statements.

The Fire Protection Sub-District #6 uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Fire Protection Sub-District #6 or if its total assets, liabilities, revenues or expenditures are at least 10% of the corresponding total for all funds of that category or type.

Governmental fund equity is called the fund balance. Fund balance is further classified as reserved and unreserved, with unreserved being further split into designated and undesignated. Reserved means that the fund balance is not available for expenditure because resources have already been expended (but not consumed), or a legally restriction has been placed on certain assets that makes them only available to meet future obligations. Designated fund balances result when management tentatively sets aside or earmarks certain resources to expend in a designated manner. In contrast to reserved fund balances, designated amounts can be changed at the discretion of management.

The following is a description of the governmental funds of the Fire Protection Sub-District #6:

General Fund is the general operating fund of the Fire Protection Sub-District #6. It is used to account for all financial resources except those required to be accounted for in another fund.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

f. Measurement Focus and Basis of Accounting

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

1. Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Fire Protection Sub-District #6 as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange takes place.

2. Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Fire Protection Sub-District #6 considers all revenues "available" if they are collected within 60 days after year end. Expenditures are generally recorded under modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due, and (2) claims and judgements and compensated absences are recorded as expenditures when paid expendable available financial resource resources.

g. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalent include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

h. Prepaid Expenses/Expenditures

Prepaid expenses include amounts paid for services in advance. These are shown as assets on the Government-Wide Statement of Net Assets. In the Fund Financial Statements, the Fire Protection Sub-District #6 has elected not to include amounts paid for future services as expenditures until those services are consumed to comply with the cost reimbursement terms of grant agreements. As a result, the prepaid expenditures are shown as an asset on the balance sheet of the Fund Financial Statements until they are consumed. In addition, a corresponding amount of the fund balance of the General Fund has been reserved to reflect the amount of fund balance not currently available for expenditure.

i. Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets that have been purchased or acquired with an original cost of at least \$1000 and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the Government-Wide Statement of Net Assets. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provide the resources to acquire the assets. If the asset purchased, it is recorded in the books at its cost. If the asset was donated, when it is recorded at its estimated fair market value at the date of donation.

For capital assets recorded in the Government-Wide Financial Statements, depreciation is computed and recorded using the straight-line method for the asset's estimated useful life. The estimated useful lives of the various classes of depreciable capital assets are as follows:

Building Improvements	40 Years
Equipment	5-10 Years
Vehicles	6 Years

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Salvage values have not been established by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category of capital asset, management has used 10% of the vehicle's initial cost as a salvage value estimate.

Depreciation is not computed or recorded on capital assets for purposes of the Fund Financial Statements.

j. MANAGEMENT'S USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2 - REVENUE RECOGNITION

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting.

Revenues are recorded in the Fund Financial Statements governmental using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts of public support and miscellaneous revenues are often difficult to measure; therefore they are recorded as revenue in the period received.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 3 - CASH

At December 31, 2007, the West Baton Rouge Fire Protection Subdistrict #6 had cash and cash equivalent (book balances) totaling \$131,481.

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.

Custodial Credit Risk-Deposits. At year-end the bank balance was \$134,126. Of the bank balances, \$100,000 was covered by federal depository insurance. \$11,624 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Fire Protection Subdistrict's name (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledge securities within 10 days of being notified by the library that the fiscal agent has failed to pay deposited funds upon demand.

Interest Rate-Deposits. The Fire Protection Subdistrict's policy does not address interest rate risk.

NOTE 4 - RECEIVABLES AND PAYABLE

A. A Summary of Receivables at December 31, 2007, follows:

<u>CLASS OF RECEIVABLES</u>	<u>GENERAL FUND</u>
Sales Taxes Payable 1/2 Cent	\$13,083

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 BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
 (A Component Unit Of The West Baton Rouge Parish Council)

ROSEHILL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 5 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended **December 31, 2007**, is as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>12-31-06</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-07</u>
Land	\$14,504	\$-0-	\$-0-	\$14,504
Buildings	390,154	-0-	-0-	390,154
Equipment	569,224	40,045	-0-	609,269
Subtotal	973,882	40,045	-0-	1,013,927
Accumulated Depreciation:				
Buildings	34,699	9,754	-0-	44,453
Equipment	370,844	52,187	-0-	423,031
Subtotal	405,543	61,941	-0-	467,484
Net Capital Assets	568,339	(21,896)	-0-	546,443

NOTE 6 - BONDS PAYABLE

In 2005, the Fire Sub-District obtained a Revenue Bond for \$400,000, payable in fifteen annual principal and interest installments at 4.15% to purchase a fire truck and build a building.

The following is a summary of long-term liability transactions during the year ended **December 31, 2007**:

Long-term Liability payable at 12/31/2006	\$380,071
Additions	-0-
Deductions	(20,484)
Long-term Liability payable at 12/31/2007	359,587

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
 (A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

The future payments are as follows:

<u>DUE DATE</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
2008	\$36,569	\$21,346	\$15,223	\$338,241
2009	36,565	22,244	14,321	315,997
2010	36,560	23,180	13,380	292,817
2011	36,560	24,157	12,403	268,660
2012	36,550	25,172	11,378	243,488
Thereafter	292,132	243,488	48,644	-0-
Total	<u>474,936</u>	<u>359,587</u>	<u>115,349</u>	

NOTE 7 - JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the Fire Protection Sub-District #6 as of year-end.

The Fire Protection Sub-District #6's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Fire Protection Sub-District #6's financial statements.

No claims were paid-out or litigation costs incurred during the year ended **December 31, 2007**.

NOTE 8 - LEASES

The Fire Protection Sub-District #6 has no operating or capital leases as of **December 31, 2007**.

NOTE 9 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with the Law of Louisiana (Act 36 of 1926), no compensation is paid to any member of the Board of Control.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 10 - RISK MANAGEMENT

The Fire Protection Sub-District #6 is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Fire Protection Sub-District #6 has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Fire Protection Sub-District #6's coverages.

The Fire Protection Sub-District #6's management has not purchased commercial insurance or made provision to cover or reduce the risk of loss, as a result of business interruption and certain acts of God, like floods or earthquakes.

SUPPLEMENTARY INFORMATION REQUIRED BY GASB STATEMENT 34

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
ROSEHILL, LOUISIANA
GOVERNMENTAL FUND - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR YEAR ENDED DECEMBER 31, 2007

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u> <u>GAAP</u> <u>BASIS</u>	<u>FINAL BUDGET</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES				
Sales Taxes	\$146,000	\$146,000	\$162,935	\$16,935
Investment Income	-0-	-0-	1,025	1,025
Insurance Rebate	3,000	3,000	6,758	3,758
Insurance Proceeds	-0-	-0-	28,234	28,234
TOTAL REVENUES	<u>149,000</u>	<u>149,000</u>	<u>198,952</u>	<u>49,952</u>
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Salaries	11,000	11,000	13,317	(2,317)
Fringe Benefits	5,600	5,600	4,595	1,005
Operating Services	74,400	74,400	62,485	11,915
Travel	1,000	1,000	1,595	(595)
Supplies	25,000	25,000	18,083	6,917
CAPITAL OUTLAY	50,000	50,000	40,045	9,955
DEBT SERVICE:				
Principal	20,000	20,000	20,484	(484)
Interest	12,000	12,000	16,013	(4,013)
TOTAL EXPENDITURES	<u>199,000</u>	<u>199,000</u>	<u>176,617</u>	<u>22,383</u>
EXCESS (DEFICIENCY) OF				
REVENUE OVER EXPENDITURES	(50,000)	(50,000)	22,335	72,335
FUND BALANCE, JAN 1	<u>121,971</u>	<u>121,971</u>	<u>121,971</u>	<u>-0-</u>
FUND BALANCE, DEC 31	<u>71,971</u>	<u>71,971</u>	<u>144,306</u>	<u>72,335</u>

Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

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

February 26, 2008

To the Board of Directors
West Baton Rouge Fire Protection Sub-District No. 6
Lobdell, Louisiana

I have audited the financial statements of West Baton Rouge Fire Protection Sub-District No. 6 as of and for the year ended December 31, 2007, and have issued my report thereon dated February 26, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered West Baton Rouge Fire Protection Sub-District No. 6's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Baton Rouge Fire Protection Sub-District No. 6's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial control over financial reporting that might be significant deficiencies or material weaknesses. However, I noted certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiencies is a control deficiency, or combination of control deficiencies, that adversely affects the

entity's ability to initiate, authorize, record, process, or report financial data in reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not prevented or detected by the entity's internal control. I consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting. See Item 1.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that none of the significant deficiencies described above is a material weakness.

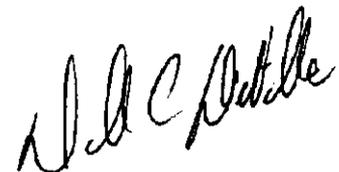
COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether West Baton Rouge Fire Protection Sub-District 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 disclose instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings of and responses as item 1.

West Baton Rouge Fire Protection Sub-District No. 6's response to the findings identified in my audit are described in the Schedule of Corrective Action Planned. I did not audit the West Baton Rouge Fire Protection Sub-District No. 6's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of management, board members, and federal awarding agencies, pass-through entities, and state Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
 (A Component Unit Of The West Baton Rouge Parish Council)
LOBDELL, LOUISIANA
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2007

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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None

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
(A Component Unit Of The West Baton Rouge Parish Council)
LOBDELL, LOUISIANA
SCHEDULE OF CURRENT YEAR'S FINDINGS
DECEMBER 31, 2007

ITEM 1: The Fire Protection Sub-District No. 6's management lack the qualifications and training to prepare its financial statements.

CRITERIA: SAS No. 112 defines this as a deficiencies in the design of controls.

CAUSE: The Fire Protection Sub-District No. 6 is too small to have a CPA on staff.

EFFECT: There is no effect to the financial statements.

RECOMMENDATION: Because the entity is small and the cost to benefit is too great, I do not have a recommendation.

MANAGEMENT RESPONSE: See corrective action plan.

WEST BATON ROUGE PARISH FIRE PROTECTION SUB-DISTRICT #6
 (A Component Unit Of The West Baton Rouge Parish Council)
LOBDELL, LOUISIANA
CORRECTIVE ACTION PLAN
DECEMBER 31, 2007

<u>REF NO.</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE ACTION PLANNED</u>	<u>NAME OF CONTACT PERSON</u>	<u>ANTICIPATED COMPLETION DATE</u>
1.	Management Lacks Qualifications and Training To Prepare Their Financial Statements.	Cost To Benefit Does Not Justify The Hiring of Another CPA.	Bobby Stanley	N/A The