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

General Purpose Financial Statements
Years Ended
December 31, 1998 and December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~JUN 23 1999~~

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INDEPENDENT AUDITOR'S REPORT

April 30, 1999

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, 1998, and December 31, 1997, 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, 1998, and December 31, 1997, 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 April 30, 1999, on our consideration of West Baton Rouge Fire Protection Sub-District No. 5's internal control over financial reporting and our tests of its compliance with laws and regulations.



WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

	<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	\$103,063	-0-	-0-	\$103,063
Sales Taxes Receivable	9,532	-0-	-0-	9,532
Deposit - LWCC	150	-0-	-0-	150
Fixed Assets	-0-	\$367,820	-0-	367,820
Amount To Retire Lease	-0-	-0-	\$160,000	160,000
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	112,745	367,820	160,000	640,565
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Notes Payable	-0-	-0-	\$160,000	\$160,000
Accounts Payable	\$934	-0-	-0-	934
Employee Withholdings	-0-	-0-	-0-	-0-
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES</u>	934	-0-	160,000	160,934
	<hr/>	<hr/>	<hr/>	<hr/>
<u>FUND EQUITY:</u>				
Investment In General Fixed Assets	-0-	\$367,820	-0-	367,820
Fund Balance:				
Unreserved - Undesignated	111,810	-0-	-0-	111,810
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL FUND EQUITY</u>	111,810	367,820	-0-	479,630
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	112,744	367,820	160,000	640,564
	<hr/> <hr/>	<hr/> <hr/>	<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
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	<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	\$87,455	-0-	-0-	\$87,455
Sales Taxes Receivable	6,049	-0-	-0-	6,049
Deposit - LWCC	150	-0-	-0-	150
Fixed Assets	-0-	\$348,408	-0-	348,408
Amount To Retire Lease	-0-	-0-	\$173,000	173,000
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	93,654	348,408	173,000	615,062
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Notes Payable	-0-	-0-	\$173,000	\$173,000
Accounts Payable	\$226	-0-	-0-	226
Employee Withholdings	-0-	-0-	-0-	-0-
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES</u>	226	-0-	173,000	173,226
	<hr/>	<hr/>	<hr/>	<hr/>
<u>FUND EQUITY:</u>				
Investment In General Fixed Assets	-0-	\$348,408	-0-	348,408
Fund Balance:				
Unreserved - Undesignated	93,428	-0-	-0-	93,428
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL FUND EQUITY</u>	93,428	348,408	-0-	441,836
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	93,654	348,408	173,000	615,062
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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
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPES
GENERAL FUND
YEARS ENDED DECEMBER 31, 1998, AND DECEMBER 31, 1997

	<u>1998</u>	<u>1997</u>
<u>REVENUES</u>		
Sales Taxes	\$98,735	\$89,972
2% Insurance Rebate	2,289	2,204
Interest	1,582	1,441
	102,606	93,617
<u>EXPENDITURES</u>		
CURRENT - PUBLIC SAFETY		
SALARIES	-0-	960
PAYROLL TAXES	-0-	77
OPERATING SERVICES -		
Administrative Clerical Fees	3,900	2,700
Convention & Special Training	987	1,066
Fire Prevention	1,780	484
Insurance	9,710	9,649
Pest Control	240	120
Professional		4,517
Publications & Associations		95
Radio Maintenance	1,507	2,600
Telephone	568	644
Uniforms	2,260	-0-
Utilities	96	200
Vehicle Repairs	5,456	707
OPERATING SUPPLIES -		
Stationary and Supplies	124	368
Vehicle Expense - Fuel	720	915
First Aid Equipment & Supplies	4,576	1,253
CAPITAL OUTLAY	29,048	161,383
DEBT SERVICE		
Principal	13,000	59,557
Interest	10,252	8,945
	84,224	256,240
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,382	(162,623)
OTHER FINANCING SOURCES:		
LOAN PROCEEDS	-0-	173,000
	18,382	10,377
Excess of Revenues and Other Sources Over Expenditures	18,382	10,377
FUND BALANCE, Beginning of Year	93,428	83,051
	111,810	93,428
FUND BALANCE, End of Year	111,810	93,428

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, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Sales Taxes	\$85,000	\$98,735	\$13,735
2% Insurance Rebate	2,000	2,289	289
Interest	1,200	1,582	382
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	88,200	102,606	14,406
	<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	3,900	3,900	-0-
Convention & Special Training	1,000	987	13
Fire Prevention	100	1,780	(1,680)
Insurance	11,500	9,710	1,790
Miscellaneous	2,250	-0-	2,250
Pest Control	-0-	240	(240)
Professional Fees	1,500	-0-	1,500
Publications & Associations	100	-0-	100
Radio Maintenance	1,500	1,507	(7)
Telephone	600	568	32
Uniforms	-0-	2,260	(2,260)
Utilities	1,000	96	904
Vehicle Repairs	4,000	5,456	(1,456)
OPERATING SUPPLIES -			
Stationary and Supplies	250	124	126
Vehicle Expense - Fuel	1,500	720	780
First Aid Equipment & Supplies	500	4,576	(4,076)
CAPITAL OUTLAY	16,500	29,048	(12,548)
DEBT SERVICE			
Principal	13,500	13,000	500
Interest	10,500	10,252	248
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	72,400	84,224	(11,824)
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	15,800	18,382	2,582
FUND BALANCE, Beginning of Year	93,428	93,428	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, End of Year	109,228	111,810	2,582
	<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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Sales Taxes	\$85,000	\$89,972	\$4,972
2% Insurance Rebate	2,200	2,204	4
Interest	1,200	1,441	241
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	88,400	93,617	5,217
<u>EXPENDITURES</u>			
CURRENT - PUBLIC SAFETY			
SALARIES	2,000	960	1,040
PAYROLL TAXES	200	77	123
OPERATING SERVICES -			
Administrative Clerical Fees	2,700	2,700	-0-
Convention & Special Training	1,000	1,066	(66)
Fire Prevention	100	484	(384)
Insurance	11,500	9,649	1,851
Miscellaneous	2,250	-0-	2,250
Pest Control	-0-	120	(120)
Professional	1,500	4,517	(3,017)
Publications & Associations	100	95	5
Radio Maintenance	1,500	2,600	(1,100)
Telephone	600	644	(44)
Utilities	1,000	200	800
Vehicle Repairs	4,000	707	3,293
OPERATING SUPPLIES -			
Stationary and Supplies	450	368	82
Vehicle Expense - Fuel	1,500	915	585
First Aid Equipment & Supplies	1,500	1,253	247
CAPITAL OUTLAY	155,000	161,383	(6,383)
DEBT SERVICE			
Principal	5,500	59,557	(54,057)
Interest	-0-	8,945	(8,945)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	192,400	256,240	(63,840)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(104,000)	(162,623)	(58,623)
OTHER FINANCING SOURCES:			
LOAN PROCEEDS	173,000	173,000	-0-
	<hr/>	<hr/>	<hr/>
Excess of Revenues and Other Sources Over Expenditures	69,000	10,377	(58,623)
FUND BALANCE, Beginning of Year	83,051	83,051	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, End of Year	152,051	93,428	(58,523)
	<hr/> <hr/>	<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
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

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, 1998, AND DECEMBER 31, 1997

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, 1998, AND DECEMBER 31, 1997

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, 1998, AND DECEMBER 31, 1997

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, 1998, AND DECEMBER 31, 1997

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, 1998, and December 31, 1997, the Fire Protection Sub-District had cash and cash equivalent (book balances) totaling \$103,063 and \$87,455, 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, 1998, and December 31, 1997 the Fire Sub District had \$109,565 and \$87,851, in deposits (collected bank balances). These deposits are insured from risk by \$100,000 and \$87,851, respectively of federal deposit insurance and \$600,000 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>1998</u>	<u>1997</u>
Receivables		
Sales Tax	\$9,532	\$6,049

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, 1998, AND DECEMBER 31, 1997

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for 1997 follows:

	<u>BALANCE</u> <u>12/31/96</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/97</u>
Equipment	\$176,858	\$147,885	-0-	\$324,743
Building	23,665	-0-	-0-	23,665
	<u>200,523</u>	<u>147,885</u>	<u>-0-</u>	<u>348,408</u>

A summary of changes in general fixed assets for 1998 follows:

	<u>BALANCE</u> <u>12/31/97</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/98</u>
Equipment	\$324,743	\$19,412	-0-	\$344,155
Building	23,665	-0-	-0-	23,665
	<u>348,408</u>	<u>19,412</u>	<u>-0-</u>	<u>367,820</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, 1998, AND DECEMBER 31, 1997

NOTE 6 - LOANS PAYABLE

The future payments are as follows:

<u>DUE DATE</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
15-Jun-98	\$23,518	\$13,000	\$10,518	\$160,000
15-Jan-99	23,728	14,000	9,728	146,000
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>235,373</u>	<u>173,000</u>	<u>62,373</u>	

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

Long-term Liability payable at 12/31/96	\$59,557
Additions	173,000
Deductions	(59,557)
Long-term Liability payable at 12/31/97	<u>173,000</u>
Additions	-0-
Deductions	13,000
Long-term Liability payable at 12/31/98	<u>160,000</u>

NOTE 8 - LITIGATION AND CLAIMS

As of December 31, 1998, and December 31, 1997, 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

Donald C. DeVille

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CELLULAR (504) 335-3647

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER:
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

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

April 30, 1999

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, 1998, and December 31, 1997, and have issued my report thereon dated April 30, 1999. 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.

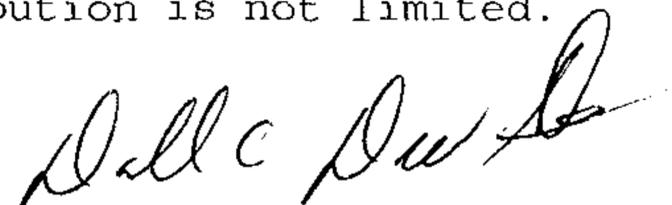
COMPLIANCE

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 for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.



WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 6
WEST BATON ROUGE PARISH COUNCIL
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
FOR YEARS ENDED DECEMBER 31, 1998, AND DECEMBER 31, 1997

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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