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**FIRE DISTRICT NO. 6
OF CADDO PARISH, LOUISIANA
GENERAL PURPOSE FINANCIAL REPORT STATEMENTS
DECEMBER 31, 2000**

Under provisions of state law, this report is a public document. A copy of this report has been referred to the public library in the parish seat. The report is available for public inspection at the public library office of the parish seat, which, if appropriate, at the office of the parish clerk of court.

Approved: DMR 2-18-01

**FIRE DISTRICT NO. 6 OF CADDO PARISH, LOUISIANA
DECEMBER 31, 2000**

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AGEE & AGEE, P.C.

Certified Public Accountants
2025 Lee Avenue Suite B
Shreveport, Louisiana 71106
Phone: (214) 551-3540
Fax: (214) 551-3420
www.AGEEandAGEE.com

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Commissioners
Fire District No. 6 of Caddo Parish, Louisiana
Shreveport, Louisiana

We have audited the accompanying general purpose financial statements of Fire District No. 6 of Caddo Parish, Louisiana, component unit of the parish of Caddo, Louisiana as of and for the year ended December 31, 2000 as listed in the Table of Contents. These general purpose financial statements are the responsibility Fire District No. 6 of Caddo Parish, Louisiana management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit general purpose financial statements referred to above present fairly, in all material respects, the financial position of Fire District No. 6 of Caddo Parish, Louisiana, as of December 31, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 20, 2001, on our consideration of Fire District No. 6 of Caddo Parish, Louisiana's internal control over financial reporting and a report of our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Agee & Agee, P.C.
Shreveport, Louisiana
June 20, 2001

FIRE DISTRICT NO. 5 OF CADDO PARISH, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2009

	GOVERNMENTAL FUND TYPES		
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
ASSETS AND OTHER DEBITS			
ASSETS:			
CASH AND CASH EQUIVALENTS (NOTES 1 & 2)	\$ 188,838		\$ 821,287
DEPOSIT - WORKERS COMPENSATION	2,500		
RECEIVABLE FROM BOND FUND	17,380		
RECEIVABLE CAPITAL PROJECTS FUND	11,436		
RECEIVABLE FROM GENERAL FUND		\$ 2,748	
TAXES AND FEES RECEIVABLE NET OF ALL ALLOWANCES FOR UNCOLLECTIBLES (NOTES 1 & 4)	272,044	188,898	
DUE FROM OTHER GOVERNMENTAL UNITS (NOTES 1 & 5)	6,516		
OTHER ASSETS			
CAPITAL LEASE EQUIPMENT (NOTE 10)			
LAND & BUILDINGS (NOTE 10)			
EQUIPMENT (NOTE 5)			7,761
EQUIPMENT UNDER CONSTRUCTION			3,875
SUBSTATION UNDER CONSTRUCTION			
OTHER DEBITS			
CAPITALIZED BOND COST		18,680	
AMOUNT AVAILABLE IN DEBT SERVICE FUND			
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM OBLIGATIONS			
TOTAL ASSETS	\$ 468,225	\$ 187,346	\$ 832,703
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 7,100		
PAYABLE TO GENERAL FUND		17,380	11,436
CAPITAL LEASE (NOTE 10)			
BONDS PAYABLE (NOTE 5)			
TOTAL LIABILITIES	\$ 7,100	17,380	\$ 11,436
FUND EQUITY AND OTHER CREDITS:			
INVESTMENT IN EQUIPMENT UNDER CONSTRUCTION			
INVESTMENT IN GENERAL FIXED ASSETS			
FUND EQUITY:			
DESIGNATED FOR BOND RETIREMENT		188,848	
DESIGNATED FOR CAPITAL PROJECTS			821,287
DESIGNATED FOR OPERATIONS	\$ 311,308		
UNDESIGNATED	150,780		
TOTAL FUND EQUITY	\$ 462,088	\$ 188,848	\$ 821,287
TOTAL LIABILITIES, FUND EQUITY & OTHER CREDITS	\$ 468,225	\$ 187,346	\$ 832,703

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

ACCOUNT GROUPS		TOTALS	
GENERAL FIXED ASSETS	GENERAL LONG TERM DEBT	(MEMORANDUM ONLY) YEAR ENDED DECEMBER 31	
		2000	1999
		980,800	\$ 124,004
		2,500	2,500
		17,365	
		11,438	
		2,348	
		381,488	282,575
		5,212	5,175
	\$ 12,322	12,322	65,000
\$ 238,193		238,193	238,193
475,254		475,254	489,132
		7,351	
		3,875	
		15,658	
	129,080	129,080	
	670,660	670,660	
<u>\$ 712,447</u>	<u>\$ 812,322</u>	<u>\$ 2,965,027</u>	<u>\$ 1,748,518</u>
		7,133	\$ 9,473
		28,821	
	\$ 12,322	12,322	65,000
	680,808	680,808	
	<u>\$ 812,322</u>	<u>\$48,288</u>	<u>\$ 25,473</u>
\$ 712,447		712,447	\$ 707,326
		129,545	
		821,267	
		211,308	286,475
		180,792	142,340
<u>\$ 712,447</u>		<u>\$ 2,186,751</u>	<u>\$ 1,223,148</u>
<u>\$ 712,447</u>	<u>\$ 812,322</u>	<u>\$ 2,965,027</u>	<u>\$ 1,748,518</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

FIRE DISTRICT NO. 6 OF CADDO PARISH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
REVENUES:			
TAXES AND FEES (NOTES 2 & 4)	\$ 280,818	\$ 111,085	
BOND PROCEEDS			\$ 800,000
INTERGOVERNMENTAL:			
STATE REVENUE SHARING (NOTE 5)	6,515		
FIRE INSURANCE TAX	11,808		
INTEREST INCOME	10,829		21,287
DONATIONS			
MISCELLANEOUS REVENUES	228		
TOTAL REVENUES	<u>\$ 310,200</u>	<u>\$ 111,085</u>	<u>\$ 821,287</u>
EXPENDITURES:			
SALARIES	\$ 150,800		
PAYROLL TAXES	3,718		
FIREFIGHTERS RETIREMENT	12,852		
UNIFORMS	4,813		
INSURANCE OTHER	13,328		
HEALTH INSURANCE	11,709		
MEDICAL SUPPLIES	3,511		
WORKERS COMPENSATION	10,855		
UTILITIES	10,894		
OFFICE SUPPLIES & EXPENSE	7,153		
PROFESSIONAL FEES	10,260		
TRUCK MAINTENANCE	17,808		
GAS, OIL AND FUEL	5,743		
ELECTION COST	303		
MEDICAL COURSES & TRAINING	728		
EQUIPMENT UNDER CONSTRUCTION			\$ 7,781
SUB-STATION CONSTRUCTION PROJECT			\$ 3,825
REPAIRS & MAINTENANCE - OTHER	21,878		
PARISH PENSION & COLLECTION EXPENSE	10,192		
BAD DEBT EXPENSE (NOTE 4)	(2,866)		
AMORTIZATION EXPENSE		\$ 1,740	
CAPITAL OUTLAY			
GENERAL FUND ASSETS	3,881		
PRINCIPAL RETIREMENT			
INTEREST			
TOTAL EXPENDITURES	<u>\$ 385,558</u>	<u>\$ 1,740</u>	<u>\$ 11,606</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 71,642	\$ 109,345	\$ 809,681
FUNDS FROM CAPITAL LEASE (NOTE 1E)			
OTHER FINANCING SOURCES			
PAYABLE TO GENERAL FUND			\$ 11,400
PROCEEDS FROM INSURANCE CLAIMS	20,818		
SALE OF EQUIPMENT			
EXCESS OF REVENUES OVER EXPENDITURES &			
OTHER SOURCES	<u>\$ 40,273</u>	<u>\$ 109,345</u>	<u>\$ 821,287</u>
FUND BALANCES - BEGINNING	<u>\$ 475,818</u>		
FUND BALANCES - ENDING	<u>\$ 482,000</u>	<u>\$ 109,345</u>	<u>\$ 821,287</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MEMORANDUM TOTALS - ONLY		YEAR ENDED DECEMBER 31	
	2008		1999
\$	100,200	\$	258,579
	800,800		
	8,813		9,208
	11,808		11,188
	28,288		18,508
	0		200
	225		240
\$	1,249,245	\$	328,894
\$	180,800	\$	127,280
	3,713		2,857
	10,800		11,888
	4,813		1,288
	12,228		14,843
	11,708		12,114
	3,511		4,198
	18,888		13,827
	10,804		8,837
	7,188		2,188
	10,888		10,888
	17,808		18,788
	5,743		4,888
	800		88
	728		5,881
	7,781		
	3,873		
	21,878		11,888
	18,188		17,147
	(2,888)		8,888
	1,748		20,273
	1,581		
\$	318,712	\$	218,728
\$	628,530	\$	7,328
			10,888
\$	11,428		
\$	28,548		1,288
\$	87,488	\$	24,388
\$	418,878	\$	289,224
\$	1,200,204	\$	415,278

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

FIRE DISTRICT NO. 6 OF CADDO PARISH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

December 31, 2000

EXHIBIT 1

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES AND FEES (NOTES 2 & 4)	\$ 375,750	\$ 350,088	\$ 15,662
INTERGOVERNMENTAL			
STATE REVENUE SHARING (NOTE 5)	6,000	8,179	179
FIRE INSURANCE TAX	11,800	11,000	800
INTEREST INCOME	15,700	18,009	2,309
MISCELLANEOUS REVENUES	100	205	75
TOTAL REVENUES	\$ 399,350	\$ 387,571	\$ 11,779
EXPENDITURES:			
SALARIES	\$ 155,508	\$ 148,755	\$ 6,753
PAYROLL TAXES	4,358	5,874	(1,516)
FIREFIGHTERS RETIREMENT	10,508	12,718	(2,210)
UNIFORMS	3,000	5,208	(2,208)
INSURANCE OTHER	14,000	13,327	673
HEALTH INSURANCE	7,380	11,709	(4,329)
MEDICAL SUPPLIES	5,000	4,051	949
WORKERS COMPENSATION	18,000	16,172	1,828
UTILITIES	11,480	10,480	900
OFFICE SUPPLIES & EXPENSE	8,200	18,000	(9,800)
PROFESSIONAL FEES	13,280	5,837	7,443
TRUCK MAINTENANCE	13,080	287	12,793
GAS, OIL AND FUEL	4,800	7,280	(2,480)
ELECTION COST	-	14,200	14,200
MEDICAL COURSES & TRAINING	6,000	700	5,300
REPAIRS & MAINTENANCE - OTHER	8,800	14,200	(5,400)
PARISH PENSION & COLLECTION EXPENSE	17,500	18,180	(660)
CAPITAL OUTLAY	13,800	8,101	5,699
TOTAL EXPENDITURES	\$ 385,708	\$ 375,897	\$ 9,811
EXCESS OF REVENUES OVER EXPENDITURES	\$ 13,642	\$ 11,674	\$ 1,968
FUNDS FROM CAPITAL LEASE (NOTE 1E)			
OTHER FINANCING SOURCES			
PROCEEDS FROM INSURANCE CLAIMS		30,516	30,516
SALE OF EQUIPMENT	1,280		(1,280)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER SOURCES	\$ 14,922	\$ 42,190	\$ 27,268
FUND BALANCES - BEGINNING	\$ 419,819	\$ 419,802	
FUND BALANCES - ENDING	\$ 434,741	\$ 461,992	\$ 27,251

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

FIRE DISTRICT NO. 6 OF CADDO PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

Fire District No. 6 of Caddo Parish, Louisiana (the "District") was created by Resolution of the Caddo Parish Commission. The governing body of the District consists of a five member Board of Commissioners, appointed by the Caddo Parish Commission and is a component of the Parish of Caddo. Members serve two year terms and do not receive compensation for their services. The District has five (5) full-time, four (4) part-time employees and a volunteer organization.

The District provides fire protection, emergency medical and hazardous material services for the people of the District. The twenty-four (24) hour manned stations are equipped with a Class A pumper, Class B pumper, emergency medical service truck and other miscellaneous vital equipment.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Caddo Parish Fire District No. 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Caddo Commission is the financial reporting entity for Caddo Parish. The financial reporting entity consists of (a) the primary government (Caddo Commission), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Caddo Commission for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Commission to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Commission.
2. Organizations for which the Commission does not appoint a voting majority but are fiscally dependent on the Commission.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Caddo Parish Commission appoints the organization's governing body, the District was determined to be a component unit of the Caddo Parish Commission, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Parish Commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The 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 District are classified as governmental funds. Governmental funds account for the 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 District include:

1. **General Fund** — the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Debt Service Fund** — accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
3. **Capital Projects Fund** — is used to account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by another fund.

General Fixed Assets and General Long-Term Debt:

General Fixed Assets Account Group:

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes.

General Long-Term Debt Account Group:

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from governmental fund types. This group was closed in 1993 when all bonds were retired.

Total Columns on Combined Statements:

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in

conformity with generally accepted accounting principles. Neither is such data compatible to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds.

The governmental funds use the following practices in recording revenues and expenditures:

Revenue Recognition:

All ad valorem taxes and structure fees are attached as an enforceable lien on property as of January 1. Taxes and fees are levied by the District in September or October, are actually billed to the taxpayers in November and are actually due and payable on or before January 1 of the following year. The District's ad valorem tax and structure fee revenues are accrued and recognized when levied. In addition, the Louisiana State Revenue Sharing is accrued.

Other Revenue:

Other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditures:

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the Debt Service Fund.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources.

E. BUDGETS (Cash Basis)

The budget for the General Fund is proposed and formally adopted by the Commissioners in the last quarter of the fiscal year following at least one budget planning session open to the public. The budget is prepared on the cash basis of accounting. Budgetary amendments involving the transfer of funds from one function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require approval of the Commissioners. At year-end, all appropriations lapse.

The budget comparison statement included in the accompanying financial statements includes the original adopted budget (cash basis) and all subsequent amendments, if any.

The following reconciles the excess of revenues over expenditures for the General Fund as shown in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Governmental Fund Types in the Statement of Revenues, Expenditures and Changes in Fund Balances — Budget (Cash Basis) and Actual.

Excess of Revenues over Expenditures – GAAP Basis	\$ 46,273
Adjustments:	
Revenue Accruals – Beginning	266,756
Expenditure Accruals – Beginning	(3,473)
Revenue Accruals – Ending	(279,094)
Expenditure Accruals – Ending	7,123
Excess of Revenues over Expenditures – Budgetary Basis	\$ 53,632

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. The District considers all highly liquid investments, with a maturity of three months or less when purchased, to be cash equivalents.

Under state law, the 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 their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. INVENTORIES

Inventories consist of expendable supplies held for consumption. Expenditures are recognized when the items are purchased. Inventories at year-end are equally offset by fund balance reserves.

H. PREPAID ITEMS

Annual prepaid insurance is expensed at the time purchased. The difference between new and changing policies is considered immaterial on an annualized basis.

I. FIXED ASSETS

Fixed assets 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 infrastructures are not capitalized. Interest costs incurred during a construction 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.

J. COMPENSATED ABSENCES

After one year of service, firemen earn 18 to 28 days of annual leave each year, depending on their length of service. Annual leave must be taken in the year earned. Unused annual leave cannot be accumulated. Upon termination, employees are paid for any earned but unused annual leave.

Each full-time employee is entitled to full pay during sickness or culpable indisposition, for a period of not less than 52 weeks, during any calendar year.

At December 31, 2006, employee leave benefits requiring recognition in accordance with GASB Codification Section C80 were determined to be immaterial and not included within accompanying financial statements. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the General Fund when leave is actually taken.

K. BAD DEBTS

Uncollectible amounts due for ad valorem taxes and structure fees are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the estimated uncollectible amounts.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2. AD VALOREM TAXES AND STRUCTURE FEES

The following is a summary of authorized and levied ad valorem taxes and structure fees:

	2006 Millage & Fees	
	Authorized	Levied
Maintenance and Operation Tax	\$10.00	\$ 9.08
Structure Fees	\$75.00	\$75.00
Public Improvement Bonds	\$ 9.50	\$ 9.50

The differences between authorized and levied millages are the result of reassessment of the taxable property required by Article V Section 23 of the Louisiana Constitution of 1974.

NOTE 3. CASH AND CASH EQUIVALENTS

At December 31, 2006, the District has cash and cash equivalents totaling \$158,835 as follows:

Interest Bearing	\$ 158,835
------------------	------------

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

NOTE 4. RECEIVABLES

Total taxes and fees levied were \$408,883. Taxes and fees receivable at December 31, 2000, consisted of the following:

Taxes Receivable	Total	General Fund		
		Millage	Structure Fee	Good Fund
Current Roll	\$ 408,883	\$ 180,748	\$ 180,220	\$ 111,895
Less Funds Received	17,226	2,928	11,868	2,740
Sub-Total	388,494	184,118	176,408	108,936
Less: Parish Pension Fund Cost and Collection Fees	30,671	3,262	14,118	3,351
Sub-Total	368,763	180,916	162,290	105,585
Less Allowance for Uncollectible Taxes	11,000	2,882	8,090	3,028
Net Taxes Receivable	\$ 357,763	\$ 98,034	\$ 154,199	\$ 102,557

The General Fund Budgeted Expenditures of \$311,200 have been designated for the subsequent year's expenditures. There are delinquent Structure Fees and Millage Taxes as of December 31, 2000 that are being assessed as to their collectibility.

NOTE 5. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units (excluding the ad valorem taxes which are collected by the Sheriff and remitted to the fee district) consists of the following:

State Revenue Sharing, and two payments for 2000: \$ 6,910

NOTE 6. CHANGES IN GENERAL FIXED ASSETS

A summary of the changes in the General Fixed Assets Account Group is as follows:

	Balance	Deletions	Additions	Balance
	Dec 31, 1999			Dec 31, 2000
Equipment	\$ 483,133	\$ 0	\$ 6,121	\$ 479,294
Building and Land	238,163	0	0	238,163
Totals	\$ 721,296	\$ 0	\$ 6,121	\$ 713,447

NOTE 7. CHANGES IN LONG-TERM DEBT

Long-term debt consists of public improvement bonds in the original amount of \$66,000, secured by a pledge of ad valorem tax proceeds. The rate provides for one annual principal payment, in full, on the anniversary date and semi-annual interest payments.

The annual requirements to amortize bonded debt as of December 31, 2009, including interest payments of \$234,759 are as follows:

Year Ending December 31	Total Principal & Interest Due	Principal Due	Interest Due
2007	\$ 187,341	\$ 66,000	\$ 47,341
2008	180,515	66,000	36,515
2009	180,325	75,000	33,325
2010	103,663	75,000	28,663
2011	100,110	75,000	25,110
2012	101,235	60,000	21,235
2013	102,089	60,000	17,089
2014	102,648	60,000	12,647
2015	102,666	60,000	7,666
2016	102,730	100,000	2,730
Totals	\$ 1,024,759	\$ 600,000	\$ 234,759

NOTE 8. LOUISIANA FIREFIGHTERS RETIREMENT SYSTEM PENSION NOTE

Plan Description. Substantially all employees of Fire District No. 6 of Cadeo Parish, Louisiana are members of the Louisiana Firefighters Retirement System, a 401k sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1998, exempting itself from participation in the system. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service, or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent of their final-average salary for each year of creditable service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 54095, Baton Rouge, Louisiana 70804, or by calling (504) 825-4000.

Funding Policy: Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and the Fire Protection District No. 6 of Caddo Parish is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. The contribution requirements of plan members and the Fire Protection District No. 6 of Caddo Parish are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Fire Protection District No. 6 of Caddo Parish's contributions to the System for the years ending December 31, 2000, 1999, 1998, were \$12,718, \$11,995, and \$9,998, respectively, equal to the required contributions for each year.

NOTE 9. LITIGATION AND CLAIMS

A claim for injuries and damages was made against the District on September 26, 2000 on behalf of Kasie Joe Lynn, a minor volunteer firefighter. The claim arises out of alleged improper sexual conduct by a fireman in the employ of the District. The claim was forwarded to the District's liability insurer. Suit was filed on April 17, 2001 and referred to the liability insurer for defense. At this juncture no resolution of the claim has been made and no evaluation of the claim may be made.

NOTE 10. CAPITAL LEASE

Long-term debt consists of a capital lease of \$12,302. The note provides for one annual principal payment and interest payment on January 15. The funds were used to purchase a refurbished Class A pump.

The annual requirements of the capital lease as of December 31, 2000 including interest payments are as follows:

Year Ending December 31	Total Principal & Interest Due	Principal Due	Interest Due
2001	\$ 4,578	\$ 3,680	\$ 898
2002	4,578	4,180	478
2003	4,578	4,334	244
	<u>\$ 13,734</u>	<u>\$ 12,302</u>	<u>\$ 1,412</u>

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

Board of Commissioners
Fire District No. 6 of Caddo Parish, Louisiana
Shreveport, Louisiana

We have audited the general purpose financial statements of Fire District No. 6 of Caddo Parish, Louisiana, a component unit of the Parish of Caddo, Louisiana as of and for the year ended December 31, 2000, and have issued our report thereon dated June 25, 2001. We conducted our 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 Fire District No. 6 of Caddo Parish, Louisiana general purpose financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our 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 our audit, we considered Fire District No. 6 of Caddo Parish, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Board of Commissioners
Fife District No. 8 of Caddo Parish, Louisiana
June 20, 2001
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This report is intended solely for the information and use of the Board of Commissioners, management, others within the organization, Caddo Parish Commission and the Louisiana Legislature Auditor.

A handwritten signature in black ink that reads "Thomas A. Agee CPA". The signature is written in a cursive style.

Agee & Agee, P.C.
Shreveport, Louisiana
June 20, 2001