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GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK
GRANT PARISH POLICE JURY
COMPONENT UNIT FINANCIAL STATEMENTS
COMBINING & INDIVIDUAL FUNDS
DECEMBER 31, 2000

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 8-8-01

GRANT PARISH FIRE PROTECTION DISTRICT NO. 6
GRANT PARISH POLICE JURY
DRY PRONG, LA

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ACCOUNTANT'S COMPILATION REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS

Board of Commissioners
Grant Parish Fire Protection District #6
Grant Parish Police Jury
Dry Prong, LA

I have compiled the component unit financial statements, and supplemental information of the Grant Parish Fire Protection District #6, as of and for the year ended December 31, 2000 and December 31, 1999 as listed in the table of contents, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provision of state law, I have issued a report, dated June 26, 2001, on the results of our agreed-upon procedures.

June 26, 2001
Jena, Louisiana

Grant L. Wilbanks, CPA

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of
Grant Parish Fire Protection
District #6
Grant Parish Police Jury
Dry Prong, LA

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Grant Parish Fire Protection District #6 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Grant Parish Fire Protection District #6 compliance with certain laws and regulations during the year ended December 31, 2000 included in the accompanying Louisiana Compliance Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established be the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding $5,000, or public works exceeding $50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

* I found 1 such expenditure and that expenditure was properly made.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

* Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

* Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

* None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

* The District has completed all budget requirements of the local government budget act.

6. Trace the budget adoption and amendments to the minute book.

* Done and included in minutes as posted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

* All requirements met.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:
   (a) trace payments to supporting documentation as to proper amount and payee;

* I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

* All of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

* Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

* The District meets monthly with all meetings and minutes posted.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

* I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

* A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I did not express such an opinion. Had I performed additional procedures, other matters night have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Grant Parish Fire Protection District #6 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Grant L. Wilbanks, CPA
Jena, Louisiana
June 26, 2001

GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK
GRANT PARISH POLICE JURY
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2000

ASSETS	SYSTEM REVENUE	GENERAL FIXED ASSETS	2000 TOTAL MEMO ONLY	1999 TOTAL MEMO ONLY
Cash:				
Operating	$21,346		$21,346	$21,687
Savings	6,798		6,798	25,074
Donation	2,296		2,296	3,023
CD	9,724		9,724	9,724
Total Cash	$40,164	$0	$40,164	$59,508
Current Receivables	$36,565		$35,565	$39,476
Fixed Assets (Note 4)		$267,613	$267,613	$267,613
TOTAL ASSETS	$76,729	$267,613	$343,342	$367,131
LIABILITIES				
Accounts Payable	$0		$0	$0
Deductions Payable from Taxes	$0		$0	$300
TOTAL LIABILITIES	$0	$0	$0	$300
RETAINED EARNINGS				
Investment in Fixed Assets		$267,613	$267,613	$236,613
Retained earnings Unreserved	$76,729	$0	$76,729	$99,218
Total Fund Equity	$76,729	$267,613	$343,342	$366,831
Total Liability and Equity	$76,729	$267,613	$343,342	$367,431

SEE ACCOUNTANT'S COMPILATION REPORT

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK
GRANT PARISH POLICE JURY

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
For the Year ended December 31, 2000 and December 31, 1999

REVENUE	2000	1999
AD VALOREM TAX	$36,565	$42,186
REVENUE SHARING	$4,544	$4,574
MISCELLANEOUS	$934	$11,644
TOTAL REVENUE	$50,420	$58,404
EXPESES		
INTEREST	-0-	-0-
SALARIES	$7,729	$3,879
OFFICE SUPPLIES/EXPENSES	$696	$1,218
BANK CHARGES	-0-	-0-
INSURANCE	$2,782	$5,902
PAYROLL TAX	$772	$858
UTILITIES	$3,707	$2,310
SUPPLIES	$23,932	$122
MAINTENANCE & REPAIR	$26,206	$5,546
TRUCK EXPENSE	$1,730	-0-
MISCELLANEOUS	$9,396	$2,798
CAPITAL OUTLAY	-0-	$31,520
AUDIT FEES	$ 755	$750
TOTAL OPERATING EXPENSES	$77,705	$54,903
OPERATING INCOME (LOSS)	<$27,285>	
		$3,501
NON-OPERATING REVENUE		
INTEREST INCOME	$1,075	$463
DONATION REVENUE	$721	$4,190
TOTAL NON-OPERATING REVENUE	$1,796	$4,653
NET INCOME	**<25,489>**	**$8,154**
RETAINED EARNINGS BEG OF YEAR	$99,218	$91,064
RETAINED EARNINGS END OF YEAR	$76,729	$99,218

SEE ACCOUNTANT'S COMPILATION REPORT
THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

GRANT PARISH FIRE PROTECTION DISTRICT #6-HUDSON CREEK
GRANT PARISH POLICE JURY

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings-Budget
For the Year ended December 31, 2000

REVENUE	BUDGET	ACTUAL	VARIANCE
AD VALOREM TAX	$ 36,000	$ 35,565	$ 435
REVENUE SHARING	$ 5,000	$ 4,544	$ 456
MISCELLANEOUS	$ 12,000	$ 10,311	$ <1,689>
TOTAL REVENUE	$53,003	$ 50,420	$ $2,576
EXPENSES			
INTEREST	-0-	-0-	$ -0-
SALARIES	$ 8,000	$ 7,729	$ 271
OFFICE SUPPLIES/EXPENSES	$ 700	$ 696	$ <4>
BANK CHARGES	-0-	-0-	$ -0-
INSURANCE	$ 6,000	$ 2,782	$ 3,218
PAYROLL TAX	$ 1,000	$ 772	$ 228
UTILITIES	$ 2,400	$ 3,707	$ 1,307
SUPPLIES	$ 12,500	$ 23,932	$ 11,432
MAINTENANCE & REPAIR	$ 6,000	$ 26,206	$ 20,206
TRUCK EXPENSE	$ 2,000	$ 1,730	$ 270
MISCELLANEOUS	$ 10,000	$ 9,396	$ 604
CAPITAL OUTLAY	$ - 0-	$ -0-	$ <0>
AUDIT FEES	$ 750	$ 755	$ 5
FROM AD VALOREM	$ 1,000	-0-	$ 1,000
TOTAL OPERATING EXPENSES	$ 50,350	$ 77,705	$ 27,355
OPERATING INCOME (LOSS)			
NON-OPERATING REVENUE			
INTEREST INCOME	$ 500	$ 0	$ <0>
DONATION REVENUE	$ 4,000	$ 721	$ <3,279>
TOTAL NON-OPERATING REVENUE	$ 4,500	$ 721	$ <3,279>

SEE ACCOUNTANT'S COMPILATION REPORT
THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

GRANT PARISH FIRE PROTECTION DISTRICT #6
GRANT PARISH POLICE JURY

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hudson Creek Volunteer Fire Department, Inc. was created by incorporating under the provisions of Louisiana R.S. 1950, Title 12, Chapter 2, as amended, on January 29, 1980, for the purpose of providing fire protection to the members of Fire District Six of Grant Parish. Therefore, Hudson Creek Volunteer Fire Department, Inc., organized as an independent non-profit corporation, is the reporting entity.

Fire District Six is a component unit of the Grant Parish Police Jury. Applicable funds flow from the Grant Parish Police Jury directly to Hudson Creek Volunteer Fire Department, Inc., accounts for these funds in their records according to the required procedures that would be employed by Fire District Six.

Fund Accounting-

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government 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.

Governmental Funds-

General (Maintenance) Fund

The General (Maintenance) Fund is the general operating fund of the Fire Department. It is used to account for all financial resources except those required to be accounted for in another fund.

Fixed Assets- General fixed assets have been acquired for general operational purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets Account Group. Donated fixed assets are recorded as general fixed assets at estimated fair market value at the time received.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including sidewalks, drainage systems, and electrical systems have been capitalized and are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets.

Basis of Accounting

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

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liabilities are incurred, except that principal and interest on general long-term debt is recognized as an expenditure when due.

The proprietary fund is accounted for using the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

Total Columns on Combined Statements-

The columns on the Combined Statement 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 changes in financial position in conformity with generally* accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. *AD VALOREM TAXES*

Ad Valorem Taxes are levied on July 20, become due when billed by the Parish Tax Collector and become delinquent January 1, of the following year.

For the year ended December 31, 2000 taxes were levied, and dedicated as follows:

	TOTAL VALUATION	TAX ASSESSED	MILLS
General (Maintenance)Fund		36,565	15.00

Income is recognized when levied in the revenue fund.

3. ACCOUNTS RECEIVABLE

Ad Valorem Tax Receivable	$36,565

4. CHANGES IN LONG-TERM DEBT-

The following is a summary of loan transactions of the Grant Parish Fire Protection District #6 for the year ended December 31, 2000.

		General
Long-Term Payable at 12-31-99		$0
Retired during 1999	0	
Long-Term Payable at 12-31-00		$0

5. GENERAL FIXED ASSETS

A summary of General Fixed Assets/property, plant and equipment at December 31, 2000:

	Balance 12/31/99	Additions	Deletion	Balance 12/31/00
Land	$15,000			$15,000
Buildings	61,423			61,423
Equipment	191,190			191,190
	$267,613			$267,613

6. BOARD MEMBER FEES

No Board Fees were paid for the year then ended December 31, 2000.

7. ACCUMULATED SICK LEAVE AND VACATION

The District does not accumulate sick leave or vacation for employees.

8. LITIGATION

The District had no outstanding judgements or pending litigation as of December 31, 2000.

9. RETIREMENT PLANS

The system does not offer its employees a retirement plan. All employees are in the social security system.

10. INCOME TAX STATUS

The Fire Department, a nonprofit corporation is exempt from federal income tax under section 501(C)(3) of the Internal Revenue Code.

GRANT PARISH FIRE PROTECTION DISTRICT #6
GRANT PARISH POLICE JURY

Management Letter Comment

December 31, 2000

During the course of my compilation, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any), recommendations for improvement, and the District's response. I have also listed the prior year management letter comments (if any) and management's response to those comments.

A) Prior Year Management Letter Comments and Management's Response

None, as no report was required.

B) Current Year Management Letter Comments

None observed.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

06-29-01 (Date Transmitted)

Grant L.Wilbanks, CPA
P.O. Box 96
Jena, LA 71342 (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law
It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [x] No [ ]

Code of Ethics for Public Officials and Public Employees
It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [x] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [x] No [ ]

Budgeting
We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [x] No [ ]

Accounting and Reporting
All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [x] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [x] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [x] No [ ]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [x] No [ ]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [x] No [ ]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [x] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

_____ Secretary _____ Date

_____ Treasurer _____ Date

Willard G. Lowdermilk President 6/29/01 Date