

SELECTED NONMAJOR COMPONENT UNITS

Fire Protection Districts Included in Primary Government Audit

District No. 1 Fire Protection District is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district and a fire service fee.

Brownsfield Fire Protection District is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

Chaneyville Fire Protection District is located in the northern part of East Baton Rouge Parish. Services are financed by a fire service fee and state insurance company taxes.

Pride Fire Protection District is located in the northeastern part of East Baton Rouge Parish. Services are financed through a fire service fee and state insurance company taxes.

Alsen-St. Irma Lee Fire Protection District is located in the western part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

Crime Prevention Districts Included in Primary Government Audit

Concord Estates Crime Prevention District accounts for the collection of an annual crime prevention fee that will aid in crime prevention and provide additional security to the residents of this district.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT
 BROWNSFIELD FIRE PROTECTION DISTRICT
 CHANEYVILLE FIRE PROTECTION DISTRICT
 PRIDE FIRE PROTECTION DISTRICT
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT
 BALANCE SHEET
 DECEMBER 31, 2009**

EXHIBIT E - 1

	District No. 1 Fire Protection District	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
ASSETS					
Cash and cash equivalents	\$ 247,863	\$ --	\$ --	\$ 103,061	\$ 272,623
Property taxes receivable - net	101,812	106,489	18,360	21,047	107,728
Accrued interest receivable	77	13	5	38	102
Due from other governments	227,735	497,238	77,179	108,631	130,671
Total assets	<u>\$ 577,487</u>	<u>\$ 603,740</u>	<u>\$ 95,544</u>	<u>\$ 232,777</u>	<u>\$ 511,124</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts and contracts payable	\$ --	\$ 14,690	\$ 3,414	\$ 7,587	\$ 26,729
Accrued interest payable	--	--	--	--	--
Accrued salaries payable	--	16,563	--	--	--
Due to primary government	--	87,243	4,059	--	--
Deferred revenue	31,274	92,493	7,177	6,898	5,488
Total liabilities	<u>31,274</u>	<u>210,989</u>	<u>14,650</u>	<u>14,485</u>	<u>32,217</u>
Fund balances:					
Reserved for:					
Encumbrances	--	--	--	5,455	--
Continuing projects	--	--	--	51,150	3,349
Unreserved:					
Undesignated	546,213	392,751	80,894	161,687	475,558
Total fund balances	<u>546,213</u>	<u>392,751</u>	<u>80,894</u>	<u>218,292</u>	<u>478,907</u>
Total liabilities and fund balances	<u>\$ 577,487</u>	<u>\$ 603,740</u>	<u>\$ 95,544</u>	<u>\$ 232,777</u>	<u>\$ 511,124</u>

The accompanying notes are an integral part of this statement.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT
 BROWNSFIELD FIRE PROTECTION DISTRICT
 CHANEYVILLE FIRE PROTECTION DISTRICT
 PRIDE FIRE PROTECTION DISTRICT
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 2009**

EXHIBIT E - 2

	District No. 1 Fire Protection District	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Fund balances - total governmental funds	\$ 546,213	\$ 392,751	\$ 80,894	\$ 218,292	\$ 478,907
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 governmental funds					
Governmental capital assets	--	443,454	293,323	497,678	753,273
Less accumulated depreciation	--	(380,302)	(293,323)	(315,284)	(643,050)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.					
	31,274	141,964	7,176	6,898	5,488
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.					
Compensated absences payable	--	(16,455)	--	--	--
Other post-employment benefits	--	(165,778)	--	--	(18,437)
Net assets of governmental activities	<u>\$ 577,487</u>	<u>\$ 415,634</u>	<u>\$ 88,070</u>	<u>\$ 407,584</u>	<u>\$ 576,181</u>

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT
 BROWNSFIELD FIRE PROTECTION DISTRICT
 CHANEYVILLE FIRE PROTECTION DISTRICT
 PRIDE FIRE PROTECTION DISTRICT
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 3

	District No. 1 Fire Protection District	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
REVENUES					
Taxes:					
General property taxes	\$ 296,297	\$ 475,794	\$ 53,053	\$ 88,260	\$ 260,977
Intergovernmental revenues:					
Louisiana Office of Homeland Security	--	--	--	--	24,049
Louisiana Department of Agriculture	--	--	2,725	6,571	--
Louisiana Department of the Treasury	--	--	--	7,700	--
Insurance company taxes	--	26,174	14,004	14,038	7,290
Louisiana revenue sharing	--	82,853	--	--	--
On-behalf payments for salaries and benefits	--	22,200	--	--	--
Parish of East Baton Rouge	--	17,100	37,750	20,000	25,800
Charges for services:					
Fire protection service charges	55,384	107,989	45,664	47,433	12,587
Investment earnings	1,102	753	99	671	1,756
Miscellaneous revenues:					
Other income	--	606	7,580	6,586	2,605
Total revenues	<u>352,783</u>	<u>733,469</u>	<u>160,875</u>	<u>191,259</u>	<u>335,064</u>
EXPENDITURES					
Current:					
Public safety:					
Operations:					
Personal services	--	387,433	63,933	23,265	138,960
Employee benefits	--	140,526	11,570	4,738	24,005
Supplies	--	22,499	15,580	11,959	12,934
Contractual services	15,074	121,606	33,543	51,921	50,646
Capital outlay	--	--	--	16,342	20,290
Total expenditures	<u>15,074</u>	<u>672,064</u>	<u>124,626</u>	<u>108,225</u>	<u>246,835</u>
Excess (deficiency) of revenues over (under) expenditures	337,709	61,405	36,249	83,034	88,229
Fund balances, January 1	<u>208,504</u>	<u>331,346</u>	<u>44,645</u>	<u>135,258</u>	<u>390,678</u>
Fund balances, December 31	<u>\$ 546,213</u>	<u>\$ 392,751</u>	<u>\$ 80,894</u>	<u>\$ 218,292</u>	<u>\$ 478,907</u>

The accompanying notes are an integral part of this statement.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT
 BROWNSFIELD FIRE PROTECTION DISTRICT
 CHANEYVILLE FIRE PROTECTION DISTRICT
 PRIDE FIRE PROTECTION DISTRICT
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 4

	District No. 1 Fire Protection District	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Net change in fund balances - total governmental funds	\$ 337,709	\$ 61,405	\$ 36,249	\$ 83,034	\$ 88,229
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 and reported as depreciation expense.					
Capital outlay	--	--	--	16,342	20,290
Depreciation expense	--	(8,160)	--	(41,764)	(11,124)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.					
Property tax revenues	1,948	64,331	7,177	3,316	(41,379)
Louisiana revenue sharing	--	--	--	--	--
Some expenses reported in the statement of activities, such as long-term obligations, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.					
Compensated absences	--	(4,747)	--	--	881
Other post-employment benefits	--	(55,112)	--	--	(6,127)
Change in net assets of governmental activities	<u>\$ 339,657</u>	<u>\$ 57,717</u>	<u>\$ 43,426</u>	<u>\$ 60,928</u>	<u>\$ 50,770</u>

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 5

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
General property taxes	\$ 280,000	\$ 280,000	\$ 296,297	\$ 16,297
Charges for services:				
Fire protection service charges	45,000	45,000	55,384	10,384
Investment earnings	--	--	1,102	1,102
Total revenues	325,000	325,000	352,783	27,783
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Contractual services	325,000	325,000	15,074	309,926
Excess (deficiency) of revenues over (under) expenditures	--	--	337,709	337,709
Fund Balances, January 1	--	--	208,504	208,504
Fund Balances, December 31	\$ --	\$ --	\$ 546,213	\$ 546,213

The accompanying notes are an integral part of this statement.

**BROWNSFIELD FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 6

REVENUES	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Taxes:				
General property taxes	\$ 471,580	\$ 471,580	\$ 475,794	\$ 4,214
Intergovernmental revenues:				
Louisiana Office of Homeland Security	--	--	--	--
Louisiana Department of Agriculture	--	--	--	--
Insurance company taxes	25,290	25,290	26,174	884
Louisiana revenue sharing	82,270	82,270	82,853	583
On-behalf payments for salaries and benefits	22,200	22,200	22,200	--
Parish of East Baton Rouge	17,100	17,100	17,100	--
Total intergovernmental revenues	146,860	146,860	148,327	1,467
Charges for services:				
Fire protection service charges	110,590	110,590	107,989	(2,601)
Investment earnings	(3,070)	(3,070)	753	3,823
Miscellaneous revenues:				
Other income	--	--	606	606
Total revenues	725,960	725,960	733,469	7,509
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	381,450	381,450	387,433	(5,983)
Employee benefits	145,070	145,070	140,526	4,544
Supplies	52,220	52,220	22,499	29,721
Contractual services	129,450	129,450	121,606	7,844
Total public safety	708,190	708,190	672,064	36,126
Capital outlay	17,770	17,770	--	17,770
Total expenditures	725,960	725,960	672,064	53,896
Excess (deficiency) of revenues over (under) expenditures	--	--	61,405	61,405
Fund Balances, January 1	331,346	331,346	331,346	--
Fund Balances, December 31	\$ 331,346	\$ 331,346	\$ 392,751	\$ 61,405

The accompanying notes are an integral part of this statement.

**CHANEYVILLE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ --	\$ 46,600	\$ 53,053	\$ 6,453
Intergovernmental revenues:				
Insurance company taxes	13,500	13,500	14,004	504
Louisiana Department of Agriculture	2,725	2,725	2,725	--
Parish of East Baton Rouge	37,750	37,750	37,750	--
Total intergovernmental revenues	<u>53,975</u>	<u>53,975</u>	<u>54,479</u>	<u>504</u>
Charges for services:				
Fire protection service charges	39,200	39,200	45,664	6,464
Investment earnings	(500)	(1,250)	99	1,349
Miscellaneous revenues:				
Other income	--	2,100	7,580	5,480
Total revenues	<u>92,675</u>	<u>140,625</u>	<u>160,875</u>	<u>20,250</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	20,000	60,850	63,933	(3,083)
Employee benefits	7,750	10,880	11,570	(690)
Supplies	23,510	27,855	12,855	15,000
Contractual services	38,690	40,560	33,543	7,017
Assistance to Firefighters Grant:				
Supplies	2,725	2,725	2,725	--
Total expenditures	<u>92,675</u>	<u>142,870</u>	<u>124,626</u>	<u>18,244</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>(2,245)</u>	<u>36,249</u>	<u>38,494</u>
Fund Balances, January 1	<u>44,645</u>	<u>44,645</u>	<u>44,645</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 44,645</u>	<u>\$ 42,400</u>	<u>\$ 80,894</u>	<u>\$ 38,494</u>

The accompanying notes are an integral part of this statement.

**PRIDE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 50,000	\$ 50,000	\$ 88,260	\$ 38,260
Intergovernmental revenues:				
Louisiana Department of Agriculture	--	6,571	6,571	--
Louisiana Department of Treasury-State Capital Outlay	--	175,000	3,500	(171,500)
Louisiana Department of Treasury-General	--	71,250	4,200	(67,050)
Louisiana Division of Administration	--	23,000	--	(23,000)
Insurance company taxes	13,580	13,580	14,038	458
Parish of East Baton Rouge	20,000	20,000	20,000	--
Total intergovernmental revenues	33,580	309,401	48,309	(261,092)
Charges for services:				
Fire protection service charges	47,240	47,240	47,433	193
Investment earnings	3,630	3,630	671	(2,959)
Miscellaneous revenues:				
Other income	2,000	2,000	6,586	4,586
Total revenues	136,450	412,271	191,259	(221,012)
EXPENDITURES				
Current:				
Public safety:				
Operations				
Personal services	23,560	23,560	23,265	295
Employee benefits	5,760	5,760	4,738	1,022
Supplies	16,530	13,530	9,119	4,411
Contractual services	53,420	53,420	51,921	1,499
Total operations	99,270	96,270	89,043	7,227
State Agriculture Grant	--	2,840	2,840	--
Communication supplies	--	2,840	2,840	--
Capital Outlay:				
Self Funded Capital Outlay-Annual Budget	--	9,269	7,566	1,703
State Agriculture Grant	--	3,731	3,731	--
State General Appropriations Act	--	71,250	4,200	67,050
LGAA Grant	--	23,000	23,000	--
State Cooperative Endeavor	--	217,250	6,300	210,950
Total expenditures	99,270	423,610	136,680	286,930
Excess (deficiency) of revenues over (under) expenditures	37,180	(11,339)	54,579	65,918
Fund Balances, January 1	135,258	135,258	135,258	--
Fund Balances, December 31	\$ 172,438	\$ 123,919	\$ 189,837	\$ 65,918

The accompanying notes are an integral part of this statement.

**ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 230,100	\$ 218,100	\$ 260,977	\$ 42,877
Intergovernmental revenues:				
Louisiana Office of Homeland Security	--	27,398	24,049	(3,349)
Insurance company taxes	7,060	7,060	7,290	230
Parish of East Baton Rouge	25,800	25,800	25,800	--
Total intergovernmental revenues	32,860	60,258	57,139	(3,119)
Charges for services:				
Fire protection service charges	13,890	13,890	12,587	(1,303)
Investment earnings	10,000	10,000	1,756	(8,244)
Miscellaneous revenues:				
Other income	--	--	2,605	2,605
Total revenues	286,850	302,248	335,064	32,816
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	162,880	162,880	138,960	23,920
Employee benefits	31,880	31,880	24,005	7,875
Supplies	24,850	27,988	8,160	19,828
Contractual services	60,590	60,590	50,646	9,944
Total public safety operations	280,200	283,338	221,771	61,567
FEMA assistance to firefighters grant:				
Supplies	--	3,398	4,774	(1,376)
Capital outlay				
Self Funded Capital Outlay-Annual Budget	--	--	1,015	(1,015)
FEMA Assistance to Firefighters	--	24,000	19,275	4,725
Total expenditures	280,200	310,736	246,835	63,901
Excess (deficiency) of revenues over (under) expenditures	6,650	(8,488)	88,229	96,717
Fund Balances, January 1	390,678	390,678	390,678	--
Fund Balances, December 31	\$ 397,328	\$ 382,190	\$ 478,907	\$ 96,717

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT
BALANCE SHEET
DECEMBER 31, 2009**

EXHIBIT E - 10

	<u>Concord Estates Crime Prevention District</u>
ASSETS	
Cash and cash equivalents	\$ 11,870
Accrued interest receivable	4
Due from other governments	<u>5,065</u>
Total assets	<u>\$ 16,939</u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts and contracts payable	\$ --
Due to primary government	--
Fund balances:	
Unreserved:	
Designated for subsequent year's expenditures	5,200
Undesignated	<u>11,739</u>
Total liabilities and fund balances	<u>\$ 16,939</u>

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 11

	<u>Concord Estates Crime Prevention District</u>
REVENUES	
Charges for services:	
Crime prevention service charge	\$ 7,834
Investment earnings	<u>77</u>
Total revenues	7,911
EXPENDITURES	
Current:	
Public safety:	
Operations:	
Contractual services	<u>4,714</u>
Excess (deficiency) of revenues over (under) expenditures	3,197
 Fund balances, January 1	 <u>13,742</u>
Fund balances, December 31	<u>\$ 16,939</u>

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009**

EXHIBIT E - 12

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services:				
Crime prevention service charge	\$ 6,900	\$ 2,520	\$ 7,834	\$ 5,314
Investment earnings	400	80	77	(3)
Total revenues	7,300	2,600	7,911	5,311
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Contractual services	7,300	7,470	4,714	2,756
Excess (deficiency) of revenues over (under) expenditures	--	(4,870)	3,197	8,067
Fund Balances, January 1	13,742	13,742	13,742	--
Fund Balances, December 31	\$ 13,742	\$ 8,872	\$ 16,939	\$ 8,067

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