

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, 2008**

EXHIBIT E - 1

	<u>District No. 1 Fire Protection District</u>	<u>Brownsfield Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>
ASSETS					
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ 37,465	\$ 179,619
Property taxes receivable - net	90,497	209,354	--	16,521	218,636
Accrued interest receivable	--	--	--	214	840
Due from other governments	149,010	375,109	83,816	86,292	45,727
	<u>149,010</u>	<u>375,109</u>	<u>83,816</u>	<u>86,292</u>	<u>45,727</u>
Total assets	<u>\$ 239,507</u>	<u>\$ 584,463</u>	<u>\$ 83,816</u>	<u>\$ 140,492</u>	<u>\$ 444,822</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts and contracts payable	\$ 1	\$ 10,021	\$ 9,113	\$ 1,651	\$ 7,276
Accrued interest payable	--	249	16	--	--
Accrued salaries payable	--	13,170	--	--	--
Due to primary government	1,676	152,044	30,043	--	--
Deferred revenue	29,326	77,633	--	3,583	46,868
Total liabilities	<u>31,003</u>	<u>253,117</u>	<u>39,172</u>	<u>5,234</u>	<u>54,144</u>
Fund balances:					
Reserved for:					
Encumbrances	--	--	--	--	3,138
Continuing projects	--	--	2,245	--	27,398
Unreserved:					
Undesignated	208,504	331,346	42,400	135,258	360,142
Total fund balances	<u>208,504</u>	<u>331,346</u>	<u>44,645</u>	<u>135,258</u>	<u>390,678</u>
Total liabilities and fund balances	<u>\$ 239,507</u>	<u>\$ 584,463</u>	<u>\$ 83,817</u>	<u>\$ 140,492</u>	<u>\$ 444,822</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, 2008**

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	\$ 208,504	\$ 331,346	\$ 44,645	\$ 135,258	\$ 390,678
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	481,336	732,983
Less accumulated depreciation	--	(372,142)	(293,323)	(273,521)	(631,926)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.					
	29,326	77,633	--	3,583	46,868
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	--	(11,708)	--	--	(881)
Other post-employment benefits	--	(110,666)	--	--	(12,310)
Net assets of governmental activities	<u>\$ 237,830</u>	<u>\$ 357,917</u>	<u>\$ 44,645</u>	<u>\$ 346,656</u>	<u>\$ 525,412</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, 2008**

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	\$ 171,412	\$ 473,428	\$ --	\$ 61,465	\$ 230,606
Intergovernmental revenues:					
Louisiana Office of Homeland Security	--	29,107	--	--	--
Louisiana Department of Agriculture	--	1,490	--	696	--
Louisiana Department of the Treasury	--	--	47,551	--	--
Insurance company taxes	--	25,614	13,712	13,745	7,143
Louisiana revenue sharing	--	82,343	--	--	--
On-behalf payments for salaries and benefits	--	20,400	--	--	--
Parish of East Baton Rouge	--	17,100	37,750	20,000	25,800
Charges for services:					
Fire protection service charges	47,688	123,024	42,693	47,423	13,674
Investment earnings	(2)	1,922	459	1,727	7,926
Miscellaneous revenues:					
Other income	--	8,881	1,122	3,419	3,039
Total revenues	<u>219,098</u>	<u>783,309</u>	<u>143,287</u>	<u>148,475</u>	<u>288,188</u>
EXPENDITURES					
Current:					
Public safety:					
Operations:					
Personal services	--	363,793	43,617	20,884	144,171
Employee benefits	--	128,127	7,622	5,640	33,929
Supplies	--	34,441	58,838	14,673	13,936
Contractual services	10,594	120,645	41,770	46,436	54,563
Capital outlay	--	8,848	--	--	--
Total expenditures	<u>10,594</u>	<u>655,854</u>	<u>151,847</u>	<u>87,633</u>	<u>246,599</u>
Excess (deficiency) of revenues over (under) expenditures	208,504	127,455	(8,560)	60,842	41,589
Fund balances, January 1	--	203,891	53,205	74,416	349,089
Fund balances, December 31	<u>\$ 208,504</u>	<u>\$ 331,346</u>	<u>\$ 44,645</u>	<u>\$ 135,258</u>	<u>\$ 390,678</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, 2008**

	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	\$ 208,504	\$ 127,455	\$ (8,560)	\$ 60,842	\$ 41,589
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	--	8,848	--	--	--
Depreciation expense	--	(9,280)	(416)	(42,105)	(32,236)
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	29,326	(298)	--	3,583	44,023
Louisiana revenue sharing	--	817	--	--	--
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	--	208	--	--	24
Other post-employment benefits	--	(57,048)	--	--	(6,524)
Change in net assets of governmental activities	<u>\$ 237,830</u>	<u>\$ 70,702</u>	<u>\$ (8,976)</u>	<u>\$ 22,320</u>	<u>\$ 46,876</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, 2008**

EXHIBIT E - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)				
	Original	Final						
REVENUES								
Taxes:								
General property taxes	\$	--	\$	150,000	\$	171,412	\$	21,412
Charges for services:								
Fire protection service charges		--		51,539		47,688		(3,851)
Investment earnings		--		--		(1)		(1)
Total revenues		--		201,539		219,099		17,560
EXPENDITURES								
Current:								
Public safety:								
Operations:								
Contractual services		--		189,950		10,594		179,356
Excess (deficiency) of revenues over (under) expenditures		--		11,589		208,505		196,916
Fund Balances, January 1		--		--		--		--
Fund Balances, December 31	\$	--	\$	11,589	\$	208,505	\$	196,916

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, 2008**

EXHIBIT E - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 381,610	\$ 381,610	\$ 473,428	\$ 91,818
Intergovernmental revenues:				
Louisiana Office of Homeland Security	--	29,107	29,107	--
Louisiana Department of Agriculture	--	1,490	1,490	--
Insurance company taxes	25,290	25,290	25,614	324
Louisiana revenue sharing	75,520	75,520	82,343	6,823
On-behalf payments for salaries and benefits	20,400	20,400	20,400	--
Parish of East Baton Rouge	17,100	17,100	17,100	--
Total intergovernmental revenues	<u>138,310</u>	<u>168,907</u>	<u>176,054</u>	<u>7,147</u>
Charges for services:				
Fire protection service charges	<u>106,000</u>	<u>111,012</u>	<u>123,024</u>	<u>12,012</u>
Investment earnings	<u>(4,500)</u>	<u>(4,500)</u>	<u>1,922</u>	<u>6,422</u>
Miscellaneous revenues:				
Other income	<u>--</u>	<u>8,881</u>	<u>8,881</u>	<u>--</u>
Total revenues	<u>621,420</u>	<u>665,910</u>	<u>783,309</u>	<u>117,399</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	329,150	362,570	363,793	(1,223)
Employee benefits	135,560	140,140	128,127	12,013
Supplies	47,720	52,187	34,441	17,746
Contractual services	119,480	124,480	120,645	3,835
Total public safety	<u>631,910</u>	<u>679,377</u>	<u>647,006</u>	<u>32,371</u>
Capital outlay	<u>--</u>	<u>8,848</u>	<u>8,848</u>	<u>--</u>
Total expenditures	<u>631,910</u>	<u>688,225</u>	<u>655,854</u>	<u>32,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,490)</u>	<u>(22,315)</u>	<u>127,455</u>	<u>149,770</u>
Fund Balances, January 1	<u>203,891</u>	<u>203,891</u>	<u>203,891</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 193,401</u>	<u>\$ 181,576</u>	<u>\$ 331,346</u>	<u>\$ 149,770</u>

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, 2008**

EXHIBIT E - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Insurance company taxes	\$ 13,500	\$ 13,500	\$ 13,712	\$ 212
Louisiana Department of Agriculture	--	2,245	--	(2,245)
Louisiana Division of Administration				
Office of Community Development	--	47,551	47,551	--
Parish of East Baton Rouge	37,750	37,750	37,750	--
Total intergovernmental revenues	<u>51,250</u>	<u>101,046</u>	<u>99,013</u>	<u>(2,033)</u>
Charges for services:				
Fire protection service charges	32,350	32,350	42,693	10,343
Investment earnings				
	(500)	(500)	459	959
Miscellaneous revenues:				
Other income	--	--	1,122	1,122
Total revenues	<u>83,100</u>	<u>132,896</u>	<u>143,287</u>	<u>10,391</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	19,890	38,380	43,617	(5,237)
Employee benefits	7,740	9,150	7,622	1,528
Supplies	14,760	29,345	21,065	8,280
Contractual services	33,010	35,610	31,992	3,618
Assistance to Firefighters Grant:				
Supplies	--	40,018	37,773	2,245
Contractual services	--	9,778	9,778	--
Total expenditures	<u>75,400</u>	<u>162,281</u>	<u>151,847</u>	<u>10,434</u>
Excess (deficiency) of revenues over (under) expenditures	7,700	(29,385)	(8,560)	20,825
Fund Balances, January 1	<u>53,205</u>	<u>53,205</u>	<u>53,205</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 60,905</u>	<u>\$ 23,820</u>	<u>\$ 44,645</u>	<u>\$ 20,825</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, 2008**

EXHIBIT E - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ --	\$ 7,700	\$ 61,465	\$ 53,765
Intergovernmental revenues:				
Louisiana Department of Agriculture	--	696	696	--
Insurance company taxes	13,570	13,570	13,745	175
Parish of East Baton Rouge	20,000	20,000	20,000	--
Total intergovernmental revenues	<u>33,570</u>	<u>34,266</u>	<u>34,441</u>	<u>175</u>
Charges for services:				
Fire protection service charges	42,130	42,130	47,423	5,293
Investment earnings	2,740	2,740	1,727	(1,013)
Miscellaneous revenues:				
Other income	5,360	5,410	3,419	(1,991)
Total revenues	<u>83,800</u>	<u>92,246</u>	<u>148,475</u>	<u>56,229</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	21,200	21,200	20,884	316
Employee benefits	6,430	6,430	5,640	790
Supplies	8,420	19,579	13,977	5,602
Contractual services	47,750	49,800	46,436	3,364
Total operations	<u>83,800</u>	<u>97,009</u>	<u>86,937</u>	<u>10,072</u>
State Assistance to firefighters grant				
Communication supplies	--	696	696	--
Total expenditures	<u>83,800</u>	<u>97,705</u>	<u>87,633</u>	<u>10,072</u>
Excess (deficiency) of revenues over (under) expenditures	--	(5,459)	60,842	66,301
Fund Balances, January 1	<u>74,416</u>	<u>74,416</u>	<u>74,416</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 74,416</u>	<u>\$ 68,957</u>	<u>\$ 135,258</u>	<u>\$ 66,301</u>

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, 2008**

EXHIBIT E - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 238,880	\$ 238,880	\$ 230,606	\$ (8,274)
Intergovernmental revenues:				
Louisiana Office of Homeland Security	--	27,398	--	(27,398)
Insurance company taxes	6,630	6,630	7,143	513
Parish of East Baton Rouge	25,800	25,800	25,800	--
Total intergovernmental revenues	<u>32,430</u>	<u>59,828</u>	<u>32,943</u>	<u>(26,885)</u>
Charges for services:				
Fire protection service charges	13,600	13,600	13,674	74
Investment earnings	6,500	6,500	7,926	1,426
Miscellaneous revenues:				
Other income	--	--	3,039	3,039
Total revenues	<u>291,410</u>	<u>318,808</u>	<u>288,188</u>	<u>(30,620)</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	152,880	152,880	144,171	8,709
Employee benefits	30,060	30,060	33,929	(3,869)
Supplies	14,350	16,087	17,074	(987)
Contractual services	59,140	59,140	54,563	4,577
Total public safety operations	<u>256,430</u>	<u>258,167</u>	<u>249,737</u>	<u>8,430</u>
FEMA assistance to firefighters grant:				
Supplies	--	3,398	--	3,398
Capital outlay	--	24,000	--	24,000
Total expenditures	<u>256,430</u>	<u>285,565</u>	<u>249,737</u>	<u>35,828</u>
Excess (deficiency) of revenues over (under) expenditures	34,980	33,243	38,451	5,208
Fund Balances, January 1	<u>349,089</u>	<u>349,089</u>	<u>349,089</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 384,069</u>	<u>\$ 382,332</u>	<u>\$ 387,540</u>	<u>\$ 5,208</u>

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT
BALANCE SHEET
DECEMBER 31, 2008**

EXHIBIT E - 10

	<u>Concord Estates Crime Prevention District</u>
ASSETS	
Cash and cash equivalents	\$ 9,261
Accrued interest receivable	40
Due from other governments	<u>4,441</u>
Total assets	<u><u>\$ 13,742</u></u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts and contracts payable	\$ --
Due to primary government	--
Fund balances:	
Unreserved:	
Undesignated	<u>13,742</u>
Total liabilities and fund balances	<u><u>\$ 13,742</u></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, 2008**

EXHIBIT E - 11

	<u>Concord Estates Crime Prevention District</u>
REVENUES	
Charges for services:	
Crime prevention service charge	\$ 5,525
Investment earnings	<u>304</u>
Total revenues	5,829
EXPENDITURES	
Current:	
Public safety:	
Operations:	
Contractual services	<u>5,186</u>
Excess (deficiency) of revenues over (under) expenditures	643
Fund balances, January 1	<u>13,099</u>
Fund balances, December 31	<u><u>\$ 13,742</u></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, 2008**

EXHIBIT E - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Crime prevention service charge	\$ 7,240	\$ 6,810	\$ 5,525	\$ (1,285)
Investment earnings	230	230	304	74
Total revenues	7,470	7,040	5,829	(1,211)
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Contractual services	7,470	7,470	5,186	2,284
Excess (deficiency) of revenues over (under) expenditures	--	(430)	643	1,073
Fund Balances, January 1	13,099	13,099	13,099	--
Fund Balances, December 31	<u>\$ 13,099</u>	<u>\$ 12,669</u>	<u>\$ 13,742</u>	<u>\$ 1,073</u>

The accompanying notes are an integral part of this statement.

