

SELECTED NONMAJOR COMPONENT UNITS

Fire Protection Districts Included in Primary Government Audit

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

South Burbank Crime Prevention District accounts for the collection of an annual crime prevention fee that will provide funding for crime prevention programs and additional security to the residents of this district.

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.

**BROWNSFIELD FIRE PROTECTION DISTRICT
 CHANEYVILLE FIRE PROTECTION DISTRICT
 PRIDE FIRE PROTECTION DISTRICT
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT
 BALANCE SHEET
 DECEMBER 31, 2006**

EXHIBIT H - 1

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
ASSETS				
Cash and cash equivalents	\$ --	\$ 367	\$ 177,696	\$ 49,586
Property taxes receivable - net	124,091	--	--	108,892
Accrued interest receivable	--	29	1,403	838
Due from other governments	<u>293,705</u>	<u>22,856</u>	<u>31,691</u>	<u>127,060</u>
Total assets	<u>\$ 417,796</u>	<u>\$ 23,252</u>	<u>\$ 210,790</u>	<u>\$ 286,376</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 10,694	\$ 4,310	\$ 1,259	\$ 6,871
Due to primary government	242,228	2,655	--	--
Deferred revenue	17,554	--	--	16,385
Total liabilities	<u>270,476</u>	<u>6,965</u>	<u>1,259</u>	<u>23,256</u>
Fund balances:				
Reserved for:				
Encumbrances	--	2,500	146,963	--
Subsequent year expenditures	--	--	2,090	--
Continuing projects	--	--	10,875	--
Unreserved:				
Undesignated	<u>147,320</u>	<u>13,787</u>	<u>49,603</u>	<u>263,120</u>
Total fund balances	<u>147,320</u>	<u>16,287</u>	<u>209,531</u>	<u>263,120</u>
Total liabilities and fund balances	<u>\$ 417,796</u>	<u>\$ 23,252</u>	<u>\$ 210,790</u>	<u>\$ 286,376</u>

The accompanying notes are an integral part of this statement.

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, 2006

EXHIBIT H - 2

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Fund balances - total governmental funds	\$ 147,320	\$ 16,287	\$ 209,531	\$ 263,120
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	434,605	331,318	371,799	732,983
Less accumulated depreciation	(347,581)	(325,902)	(229,188)	(564,120)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.				
	57,095	--	--	16,385
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	(11,310)	--	--	--
Net assets of governmental activities	<u>\$ 280,129</u>	<u>\$ 21,703</u>	<u>\$ 352,142</u>	<u>\$ 448,368</u>

**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, 2006**

EXHIBIT H - 3

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
REVENUES				
Taxes:				
General property taxes	\$ 363,789	\$ --	\$ --	\$ 232,304
Intergovernmental revenues:				
Louisiana Office of the Governor	15,000	--	--	--
Insurance company taxes	23,672	12,696	12,727	6,631
Louisiana revenue sharing	64,674	--	--	--
On-behalf payments for salaries and benefits	14,400	--	--	--
City of Baton Rouge	17,050	48,980	82,083	25,750
Charges for services:				
Fire protection service charges	112,422	32,059	40,281	14,572
Investment earnings	(3,295)	(95)	6,297	6,501
Miscellaneous revenues:				
Other income	2,821	910	56,095	1,750
Total revenues	<u>610,533</u>	<u>94,550</u>	<u>197,483</u>	<u>287,508</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	307,906	31,395	16,252	123,354
Employee benefits	131,076	8,624	5,978	25,379
Supplies	37,074	13,796	10,793	7,440
Contractual services	103,396	29,515	41,953	69,896
Debt service:				
Principal	--	--	--	13,858
Interest	--	--	--	153
Capital outlay	11,297	--	--	--
Total expenditures	<u>590,749</u>	<u>83,330</u>	<u>74,976</u>	<u>240,080</u>
Excess (deficiency) of revenues over (under) expenditures	19,784	11,220	122,507	47,428
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	--	3,400	--	--
Net change in fund balances	19,784	14,620	122,507	47,428
Fund balances, January 1	<u>127,536</u>	<u>1,667</u>	<u>87,024</u>	<u>215,692</u>
Fund balances, December 31	<u>\$ 147,320</u>	<u>\$ 16,287</u>	<u>\$ 209,531</u>	<u>\$ 263,120</u>

The accompanying notes are an integral part of this statement.

**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, 2006**

EXHIBIT H - 4

	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	\$ 19,784	\$ 14,620	\$ 122,507	\$ 47,428
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	11,297	--	--	--
Depreciation expense	(11,853)	(5,000)	(12,494)	(55,161)
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	1,679	--	--	15,839
Louisiana revenue sharing	1,889	--	--	--
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.				
	--	--	--	13,858
Some expenses reported in the statement of activities, such as compensated absences payable, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.				
	(5,319)	--	--	--
Change in net assets of governmental activities	<u>\$ 17,477</u>	<u>\$ 9,620</u>	<u>\$ 110,013</u>	<u>\$ 21,964</u>

**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, 2006**

EXHIBIT H - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 329,810	\$ 354,810	\$ 363,789	\$ 8,979
Intergovernmental revenues:				
Louisiana Office of the Governor	15,000	15,000	15,000	--
Insurance company taxes	20,420	20,420	23,672	3,252
Louisiana revenue sharing	59,130	59,130	64,674	5,544
On-behalf payments for salaries and benefits	14,400	14,400	14,400	--
Parish of East Baton Rouge	17,050	17,050	17,050	--
Total intergovernmental revenues	<u>126,000</u>	<u>126,000</u>	<u>134,796</u>	<u>8,796</u>
Charges for services:				
Fire protection service charges	<u>115,200</u>	<u>115,200</u>	<u>112,422</u>	<u>(2,778)</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>(3,295)</u>	<u>(3,295)</u>
Miscellaneous revenues:				
Other income	<u>--</u>	<u>--</u>	<u>2,821</u>	<u>2,821</u>
Total revenues	<u>571,010</u>	<u>596,010</u>	<u>610,533</u>	<u>14,523</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	313,310	313,310	307,906	5,404
Employee benefits	104,240	129,240	131,076	(1,836)
Supplies	29,910	31,548	33,372	(1,824)
Contractual services	108,551	108,551	103,396	5,155
Assistance to Firefighters Grant				
Supplies	<u>3,702</u>	<u>3,702</u>	<u>3,702</u>	<u>--</u>
Total public safety	<u>559,713</u>	<u>586,351</u>	<u>579,452</u>	<u>6,899</u>
Capital outlay	<u>11,297</u>	<u>11,297</u>	<u>11,297</u>	<u>--</u>
Total expenditures	<u>571,010</u>	<u>597,648</u>	<u>590,749</u>	<u>6,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>(1,638)</u>	<u>19,784</u>	<u>7,624</u>
Fund Balances, January 1	<u>127,536</u>	<u>127,536</u>	<u>127,536</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 127,536</u>	<u>\$ 125,898</u>	<u>\$ 147,320</u>	<u>\$ 7,624</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, 2006**

EXHIBIT H - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Insurance company taxes	\$ 11,000	\$ 11,000	\$ 12,696	\$ 1,696
Parish of East Baton Rouge	31,480	48,980	48,980	--
Total intergovernmental revenues	<u>42,480</u>	<u>59,980</u>	<u>61,676</u>	<u>1,696</u>
Charges for services:				
Fire protection service charges	<u>31,460</u>	<u>31,460</u>	<u>32,059</u>	<u>599</u>
Investment earnings	<u>--</u>	<u>--</u>	<u>(95)</u>	<u>(95)</u>
Miscellaneous revenues:				
Other income	<u>820</u>	<u>820</u>	<u>910</u>	<u>90</u>
Total revenues	<u>74,760</u>	<u>92,260</u>	<u>94,550</u>	<u>2,290</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	31,400	31,400	31,395	5
Employee benefits	8,550	9,050	8,624	426
Supplies	10,650	16,150	16,296	(146)
Contractual services	24,160	35,660	29,515	6,145
Total expenditures	<u>74,760</u>	<u>92,260</u>	<u>85,830</u>	<u>6,430</u>
Excess (deficiency) of revenues over (under) expenditures	<u>--</u>	<u>--</u>	<u>8,720</u>	<u>8,720</u>
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	<u>--</u>	<u>--</u>	<u>3,400</u>	<u>3,400</u>
Net change in fund balances	<u>--</u>	<u>--</u>	<u>12,120</u>	<u>12,120</u>
Fund Balances, January 1	<u>1,667</u>	<u>1,667</u>	<u>1,667</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 1,667</u>	<u>\$ 1,667</u>	<u>\$ 13,787</u>	<u>\$ 12,120</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, 2006**

EXHIBIT H - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Federal Emergency Management Agency	\$ --	\$ 9,500	\$ --	\$ (9,500)
Insurance company taxes	11,030	11,030	12,727	1,697
Parish of East Baton Rouge	11,120	87,120	82,083	(5,037)
Total intergovernmental revenues	<u>22,150</u>	<u>107,650</u>	<u>94,810</u>	<u>(12,840)</u>
Charges for services:				
Fire protection service charges	30,940	39,940	40,281	341
Investment earnings				
	1,290	2,090	6,297	4,207
Miscellaneous revenues:				
Other income	2,220	52,820	56,095	3,275
Total revenues	<u>56,600</u>	<u>202,500</u>	<u>197,483</u>	<u>(5,017)</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	17,480	17,480	16,252	1,228
Employee benefits	5,870	5,870	5,978	(108)
Supplies	5,360	12,260	10,793	1,467
Contractual services	35,970	43,470	41,953	1,517
Total operations	<u>64,680</u>	<u>79,080</u>	<u>74,976</u>	<u>4,104</u>
FEMA-Assistance to firefighters grant				
Communication supplies	--	9,500	--	9,500
Total public safety	<u>64,680</u>	<u>88,580</u>	<u>74,976</u>	<u>13,604</u>
Capital outlay				
	--	152,000	146,963	5,037
Total expenditures	<u>64,680</u>	<u>240,580</u>	<u>221,939</u>	<u>18,641</u>
Excess (deficiency) of revenues over (under) expenditures	(8,080)	(38,080)	(24,456)	(23,658)
Fund Balances, January 1	<u>87,024</u>	<u>87,024</u>	<u>87,024</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 78,944</u>	<u>\$ 48,944</u>	<u>\$ 62,568</u>	<u>\$ (23,658)</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, 2006**

EXHIBIT H - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 218,440	\$ 224,440	\$ 232,304	\$ 7,864
Intergovernmental revenues:				
Insurance company taxes	5,490	5,490	6,631	1,141
Parish of East Baton Rouge	25,750	25,750	25,750	--
Total intergovernmental revenues	31,240	31,240	32,381	1,141
Charges for services:				
Fire protection service charges	13,130	13,130	14,572	1,442
Investment earnings	800	800	6,501	5,701
Miscellaneous revenues:				
Other income	--	--	1,750	1,750
Total revenues	263,610	269,610	287,508	17,898
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	130,000	130,000	123,354	6,646
Employee benefits	22,900	22,900	25,379	(2,479)
Supplies	8,580	8,580	7,440	1,140
Contractual services	39,739	66,027	69,896	(3,869)
Total public safety	201,219	227,507	226,069	1,438
Debt service:				
Principal	13,858	13,858	13,858	--
Interest	153	153	153	--
Total debt service	14,011	14,011	14,011	--
Total expenditures	215,230	241,518	240,080	1,438
Excess (deficiency) of revenues over (under) expenditures	48,380	28,092	47,428	19,336
Fund Balances, January 1	215,692	215,692	215,692	--
Fund Balances, December 31	\$ 264,072	\$ 243,784	\$ 263,120	\$ 19,336

The accompanying notes are an integral part of this statement.

**SOUTH BURBANK CRIME PREVENTION DISTRICT
 CONCORD ESTATES CRIME PREVENTION DISTRICT
 BALANCE SHEET
 DECEMBER 31, 2006**

EXHIBIT H - 9

	<u>South Burbank Crime Prevention District</u>	<u>Concord Estates Crime Prevention District</u>
ASSETS		
Cash and cash equivalents	\$ --	\$ 3,866
Accrued interest receivable	--	35
Due from other governments	<u>119,642</u>	<u>5,324</u>
Total assets	<u>\$ 119,642</u>	<u>\$ 9,225</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts and contracts payable	\$ <u>1,642</u>	\$ <u>980</u>
 Fund balances:		
Unreserved:		
Undesignated	<u>118,000</u>	<u>8,245</u>
Total liabilities and fund balances	<u>\$ 119,642</u>	<u>\$ 9,225</u>

The accompanying notes are an integral part of this statement.

**SOUTH BURBANK CRIME PREVENTION DISTRICT
 CONCORD ESTATES CRIME PREVENTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2006**

EXHIBIT H - 10

	<u>South Burbank Crime Prevention District</u>	<u>Concord Estates Crime Prevention District</u>
REVENUES		
Charges for services:		
Crime prevention service charge	\$ 125,280	\$ 7,090
Investment earnings	<u> --</u>	<u> 232</u>
Total revenues	125,280	7,322
EXPENDITURES		
Current:		
Public safety:		
Operations:		
Contractual services	<u> 7,280</u>	<u> 4,284</u>
Excess (deficiency) of revenues over (under) expenditures	118,000	3,038
Fund balances, January 1	<u> --</u>	<u> 5,207</u>
Fund balances, December 31	<u>\$ 118,000</u>	<u>\$ 8,245</u>

The accompanying notes are an integral part of this statement.

**SOUTH BURBANK 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, 2006**

EXHIBIT H - 11

	<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	\$ --	\$ --	\$ 125,280	\$ 125,280
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Contractual services	--	--	7,280	(7,280)
Excess (deficiency) of revenues over (under) expenditures	--	--	118,000	118,000
Fund Balances, January 1	--	--	--	--
Fund Balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 118,000</u>	<u>\$ 118,000</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, 2006**

EXHIBIT H - 12

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services:				
Crime prevention service charge	\$ 6,360	\$ 6,360	\$ 7,090	\$ 730
Investment earnings	--	--	232	232
Total revenues	6,360	6,360	7,322	962
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Contractual services	6,360	6,360	4,284	2,076
Excess (deficiency) of revenues over (under) expenditures	--	--	3,038	3,038
Fund Balances, January 1	5,207	5,207	5,207	--
Fund Balances, December 31	<u>\$ 5,207</u>	<u>\$ 5,207</u>	<u>\$ 8,245</u>	<u>\$ 3,038</u>

The accompanying notes are an integral part of this statement.

