

## 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.

**BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 BALANCE SHEET  
 DECEMBER 31, 2005**

EXHIBIT G - 1

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 582	\$ 67,663	\$ 38,011
Property taxes receivable - net	60,231	--	--	38,389
Accrued interest receivable	--	--	415	389
Due from other governments	344,604	22,546	23,736	161,188
<b>Total assets</b>	<b><u>\$ 404,835</u></b>	<b><u>\$ 23,128</u></b>	<b><u>\$ 91,814</u></b>	<b><u>\$ 237,977</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ 9,990	\$ 1,911	\$ 4,790	\$ 21,739
Due to primary government	251,435	19,551	--	--
Deferred revenue	15,874	--	--	546
<b>Total liabilities</b>	<b><u>277,299</u></b>	<b><u>21,462</u></b>	<b><u>4,790</u></b>	<b><u>22,285</u></b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Encumbrances	1,638	--	--	--
Subsequent year expenditures	--	--	8,080	--
Continuing projects	15,000	--	--	20
<b>Unreserved:</b>				
Undesignated	110,898	1,666	78,944	215,672
<b>Total fund balances</b>	<b><u>127,536</u></b>	<b><u>1,666</u></b>	<b><u>87,024</u></b>	<b><u>215,692</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 404,835</u></b>	<b><u>\$ 23,128</u></b>	<b><u>\$ 91,814</u></b>	<b><u>\$ 237,977</u></b>

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, 2005**

EXHIBIT G - 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	\$ 127,536	\$ 1,666	\$ 87,024	\$ 215,692
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	423,308	331,318	371,799	732,983
Less accumulated depreciation	(335,728)	(320,902)	(216,694)	(508,959)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.				
	53,527	--	--	546
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	(5,991)	--	--	--
Obligation under capital leases	--	--	--	(13,858)
Net assets of governmental activities	<u>\$ 262,652</u>	<u>\$ 12,082</u>	<u>\$ 242,129</u>	<u>\$ 426,404</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, 2005**

EXHIBIT G - 3

	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 344,795	\$ --	\$ --	\$ 205,523
Intergovernmental revenues:				
Federal Emergency Management Agency	54,334	--	--	30,706
Louisiana Office of the Governor	--	2,449	--	--
Louisiana Department of Treasury	--	22,942	--	30,391
Insurance company taxes	20,419	11,001	11,025	5,779
Louisiana revenue sharing	60,724	--	--	--
On-behalf payments for salaries and benefits	14,400	--	--	--
City of Baton Rouge	17,050	24,311	11,702	25,750
Charges for services:				
Fire protection service charges	98,394	32,410	32,173	14,600
Investment earnings	--	--	2,672	4,250
Miscellaneous revenues:				
Other income	6,656	4,828	8,806	1,883
Total revenues	<u>616,772</u>	<u>97,941</u>	<u>66,378</u>	<u>318,882</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	294,278	31,395	16,592	128,694
Employee benefits	106,157	8,552	5,892	14,795
Supplies	97,129	36,947	8,141	57,896
Contractual services	98,402	26,456	33,373	54,670
Debt service:				
Principal	--	--	--	47,998
Interest	--	--	--	1,915
Capital outlay	--	--	5,500	--
Total expenditures	<u>595,966</u>	<u>103,350</u>	<u>69,498</u>	<u>305,968</u>
Excess (deficiency) of revenues over (under) expenditures	20,806	(5,409)	(3,120)	12,914
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	1,900	2,250
Net change in fund balances	20,806	(5,409)	(1,220)	15,164
Fund balances, January 1	<u>106,730</u>	<u>7,075</u>	<u>88,244</u>	<u>200,528</u>
Fund balances, December 31	<u>\$ 127,536</u>	<u>\$ 1,666</u>	<u>\$ 87,024</u>	<u>\$ 215,692</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, 2005**

EXHIBIT G - 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	\$ 20,806	\$ (5,409)	\$ (1,220)	\$ 15,164
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	--	--	5,500	--
Depreciation expense	(32,205)	(10,300)	(29,224)	(69,156)
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	(5,694)	--	--	(3,651)
Louisiana revenue sharing	2,535	--	--	--
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.				
	--	--	--	47,998
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.				
	(4,370)	--	--	--
Change in net assets of governmental activities	<u>\$ (18,928)</u>	<u>\$ (15,709)</u>	<u>\$ (24,944)</u>	<u>\$ (9,645)</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, 2005**

EXHIBIT G - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 412,240	\$ 357,240	\$ 344,795	\$ (12,445)
Intergovernmental revenues:				
Federal Emergency Management Agency	54,334	54,334	54,334	--
Louisiana Office of the Governor	15,000	15,000	--	(15,000)
Insurance company taxes	21,710	21,710	20,419	(1,291)
Louisiana revenue sharing	52,530	52,530	60,724	8,194
On-behalf payments for salaries and benefits	14,400	13,400	14,400	1,000
City of Baton Rouge	17,050	17,050	17,050	--
Total intergovernmental revenues	<u>175,024</u>	<u>174,024</u>	<u>166,927</u>	<u>(7,097)</u>
Charges for services:				
Fire protection service charges	<u>114,390</u>	<u>114,390</u>	<u>98,394</u>	<u>(15,996)</u>
Miscellaneous revenues:				
Other income	<u>--</u>	<u>--</u>	<u>6,656</u>	<u>6,656</u>
Total revenues	<u>701,654</u>	<u>645,654</u>	<u>616,772</u>	<u>(28,882)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	309,300	308,300	294,278	14,022
Employee benefits	88,950	88,950	106,157	(17,207)
Supplies	34,130	34,130	38,396	(4,266)
Contractual services	121,680	121,826	98,402	23,424
Assistance to Firefighters Grant - supplies	60,371	60,371	60,371	--
Total public safety	<u>614,431</u>	<u>613,577</u>	<u>597,604</u>	<u>15,973</u>
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>--</u>	<u>15,000</u>
Total expenditures	<u>629,431</u>	<u>628,577</u>	<u>597,604</u>	<u>30,973</u>
Excess (deficiency) of revenues over (under) expenditures	72,223	17,077	19,168	2,091
Fund Balances, January 1	<u>106,730</u>	<u>106,730</u>	<u>106,730</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 178,953</u>	<u>\$ 123,807</u>	<u>\$ 125,898</u>	<u>\$ 2,091</u>

**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, 2005**

EXHIBIT G - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Louisiana Office of the Governor	\$ 2,449	\$ 2,449	\$ 2,449	\$ --
Louisiana Department of Treasury	22,942	22,942	22,942	--
Insurance company taxes	10,420	10,420	11,001	581
City of Baton Rouge	22,230	24,311	24,311	--
Total intergovernmental revenues	<u>58,041</u>	<u>60,122</u>	<u>60,703</u>	<u>581</u>
Charges for services:				
Fire protection service charges	29,700	32,100	32,410	310
Miscellaneous revenues:				
Other income	230	4,354	4,828	474
Total revenues	<u>87,971</u>	<u>96,576</u>	<u>97,941</u>	<u>1,365</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	31,400	31,400	31,395	5
Employee benefits	5,510	7,010	8,552	(1,542)
Supplies	7,330	14,435	14,488	(53)
Contractual services	26,500	25,415	23,524	1,891
Rural Development Grant - Supplies	2,449	2,449	2,449	--
LA State appropriations assistance				
Supplies	20,010	20,010	20,010	--
Contractual services	2,932	2,932	2,932	--
Total expenditures	<u>96,131</u>	<u>103,651</u>	<u>103,350</u>	<u>301</u>
Excess (deficiency) of revenues over (under) expenditures	(8,160)	(7,075)	(5,409)	1,666
Fund Balances, January 1	<u>7,075</u>	<u>7,075</u>	<u>7,075</u>	<u>--</u>
Fund Balances, December 31	<u>\$ (1,085)</u>	<u>\$ --</u>	<u>\$ 1,666</u>	<u>\$ 1,666</u>

**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, 2005**

EXHIBIT G - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Insurance company taxes	\$ 9,760	\$ 9,760	\$ 11,025	\$ 1,265
City of Baton Rouge	11,120	11,702	11,702	--
Total intergovernmental revenues	<u>20,880</u>	<u>21,462</u>	<u>22,727</u>	<u>1,265</u>
Charges for services:				
Fire protection service charges	29,440	29,440	32,173	2,733
Investment earnings	1,000	1,000	2,672	1,672
Miscellaneous revenues:				
Other income	--	5,840	8,806	2,966
Total revenues	<u>51,320</u>	<u>57,742</u>	<u>66,378</u>	<u>8,636</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	17,480	17,480	16,592	888
Employee benefits	5,090	5,090	5,892	(802)
Supplies	8,710	9,292	8,141	1,151
Contractual services	32,180	32,180	33,373	(1,193)
Total public safety	<u>63,460</u>	<u>64,042</u>	<u>63,998</u>	<u>44</u>
Capital outlay	--	5,840	5,500	340
Total expenditures	<u>63,460</u>	<u>69,882</u>	<u>69,498</u>	<u>384</u>
Excess (deficiency) of revenues over (under) expenditures	(12,140)	(12,140)	(3,120)	9,020
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	1,900	1,900
Net change in fund balances	(12,140)	(12,140)	(1,220)	10,920
Fund Balances, January 1	<u>88,244</u>	<u>88,244</u>	<u>88,244</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 76,104</u>	<u>\$ 76,104</u>	<u>\$ 87,024</u>	<u>\$ 10,920</u>



**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, 2005**

EXHIBIT G - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 253,060	\$ 215,060	\$ 205,523	\$ (9,537)
Intergovernmental revenues:				
Federal Emergency Management Agency	--	30,726	30,706	(20)
Louisiana Department of Treasury	30,391	30,391	30,391	--
Insurance company taxes	5,100	5,100	5,779	679
City of Baton Rouge	25,750	25,750	25,750	--
Total intergovernmental revenues	61,241	91,967	92,626	659
Charges for services:				
Fire protection service charges	11,700	11,700	14,600	2,900
Investment earnings	500	500	4,250	3,750
Miscellaneous revenues:				
Other income	--	--	1,883	1,883
Total revenues	326,501	319,227	318,882	(345)
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	130,000	130,000	128,694	1,306
Employee benefits	24,960	24,960	14,795	10,165
Supplies	7,850	7,850	10,566	(2,716)
Contractual services	41,826	41,826	40,903	923
Assistance to Firefighters Grant - Supplies	--	30,726	30,706	20
LA State appropriations assistance				
Supplies	16,624	16,624	16,624	--
Contractual services	13,767	13,767	13,767	--
Total public safety	235,027	265,753	256,055	9,698
Debt service:				
Principal	47,998	47,998	47,998	--
Interest	1,915	1,915	1,915	--
Total debt service	49,913	49,913	49,913	--
Total expenditures	284,940	315,666	305,968	9,698
Excess (deficiency) of revenues over (under) expenditures	41,561	3,561	12,914	9,353
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	2,250	2,250
Net change in fund balances	41,561	3,561	15,164	11,603
Fund Balances, January 1	200,528	200,528	200,528	--
Fund Balances, December 31	\$ 242,089	\$ 204,089	\$ 215,692	\$ 11,603

