

## 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, 2004**

EXHIBIT H - 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	\$ --	\$ --	\$ 64,235	\$ 29,918
Property taxes receivable - net	60,949	--	--	69,528
Accrued interest receivable	--	--	236	120
Due from other governments	253,295	38,313	24,662	140,044
<b>Total assets</b>	<b>\$ 314,244</b>	<b>\$ 38,313</b>	<b>\$ 89,133</b>	<b>\$ 239,610</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and contracts payable	\$ 12,196	\$ 3,023	\$ 889	\$ 4,494
Due to primary government	173,750	5,273	--	--
Deferred revenue	21,568	22,942	--	34,588
<b>Total liabilities</b>	<b>207,514</b>	<b>31,238</b>	<b>889</b>	<b>39,082</b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Subsequent year expenditures	--	--	12,140	--
Continuing projects	61,830	7,075	--	30,391
<b>Unreserved:</b>				
Undesignated	44,900	--	76,104	170,137
<b>Total fund balances</b>	<b>106,730</b>	<b>7,075</b>	<b>88,244</b>	<b>200,528</b>
<b>Total liabilities and fund balances</b>	<b>\$ 314,244</b>	<b>\$ 38,313</b>	<b>\$ 89,133</b>	<b>\$ 239,610</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, 2004**

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	\$ 106,730	\$ 7,075	\$ 88,244	\$ 200,528
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	366,299	732,983
Less accumulated depreciation	(303,523)	(310,602)	(187,470)	(439,803)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.				
	56,686	--	--	4,197
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	(1,621)	--	--	--
Obligation under capital leases	--	--	--	(61,856)
Net assets of governmental activities	<u>\$ 281,580</u>	<u>\$ 27,791</u>	<u>\$ 267,073</u>	<u>\$ 436,049</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, 2004**

EXHIBIT H - 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	\$ 324,882	\$ --	\$ --	\$ 235,717
Intergovernmental revenues:				
Federal Emergency Management Agency	--	16,926	(48)	50
Louisiana Office of the Governor	--	17,438	11,573	18,092
Louisiana Department of Treasury	--	2,019	--	4,493
Insurance company taxes	19,308	10,421	10,444	5,487
Louisiana revenue sharing	58,302	--	--	--
On-behalf payments for salaries and benefits	10,800	--	--	--
City of Baton Rouge	17,050	23,393	12,283	25,750
Charges for services:				
Fire protection service charges	106,167	28,407	30,938	11,525
Investment earnings	--	--	1,285	970
Miscellaneous revenues:				
Other income	1,962	4,338	4,346	1,442
	<u>538,471</u>	<u>102,942</u>	<u>70,821</u>	<u>303,526</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	300,135	30,195	17,136	123,679
Employee benefits	83,200	5,131	5,746	14,863
Supplies	27,098	43,355	7,510	23,225
Contractual services	87,676	37,112	31,216	47,290
Debt service:				
Principal	6,722	--	--	44,265
Interest	107	--	--	3,887
Capital outlay	20,848	--	35,800	7,800
	<u>525,786</u>	<u>115,793</u>	<u>97,408</u>	<u>265,009</u>
Excess (deficiency) of revenues over (under) expenditures	12,685	(12,851)	(26,587)	38,517
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	1,600	3,455	215	8
	<u>14,285</u>	<u>(9,396)</u>	<u>(26,372)</u>	<u>38,525</u>
Fund balances, January 1	<u>92,445</u>	<u>16,471</u>	<u>114,616</u>	<u>162,003</u>
Fund balances, December 31	<u>\$ 106,730</u>	<u>\$ 7,075</u>	<u>\$ 88,244</u>	<u>\$ 200,528</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, 2004**

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	\$ 14,285	\$ (9,396)	\$ (26,372)	\$ 38,525
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	20,848	--	35,800	7,800
Depreciation expense	(57,613)	(41,252)	(28,684)	(103,726)
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	3,638	--	--	4,197
Louisiana revenue sharing	269	--	--	--
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.				
	6,722	--	--	44,265
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.				
	(1,621)	--	--	--
Change in net assets of governmental activities	<u>\$ (13,472)</u>	<u>\$ (50,648)</u>	<u>\$ (19,256)</u>	<u>\$ (8,939)</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, 2004**

EXHIBIT H - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 303,030	\$ 303,030	\$ 324,882	\$ 21,852
Intergovernmental revenues:				
Federal Emergency Management Agency	--	55,647	--	(55,647)
Insurance company taxes	21,710	21,710	19,308	(2,402)
Louisiana revenue sharing	56,490	56,490	58,302	1,812
On-behalf payments for salaries and benefits	9,300	10,800	10,800	--
City of Baton Rouge	17,050	17,050	17,050	--
Total intergovernmental revenues	104,550	161,697	105,460	(56,237)
Charges for services:				
Fire protection service charges	100,000	100,000	106,167	6,167
Miscellaneous revenues:				
Other income	--	1,914	1,962	48
Total revenues	507,580	566,641	538,471	(28,170)
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	267,940	296,540	300,135	(3,595)
Employee benefits	74,920	76,620	83,200	(6,580)
Supplies	23,250	26,450	27,098	(648)
Contractual services	95,981	95,998	87,676	8,322
Assistance to Firefighters Grant	--	61,830	--	61,830
Total public safety	462,091	557,438	498,109	59,329
Debt service:				
Principal	6,722	6,722	6,722	--
Interest	107	107	107	--
Total debt service	6,829	6,829	6,829	--
Capital Outlay	20,850	20,850	20,848	2
Total expenditures	489,770	585,117	525,786	59,331
Excess (deficiency) of revenues over (under) expenditures	17,810	(18,476)	12,685	31,161
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	1,800	1,600	(200)
Net change in fund balances	17,810	(16,676)	14,285	30,961
Fund Balances, January 1	92,445	92,445	92,445	--
Fund Balances, December 31	\$ 110,255	\$ 75,769	\$ 106,730	\$ 30,961

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, 2004**

EXHIBIT H - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal Emergency Management Agency	\$ 16,926	\$ 16,926	\$ 16,926	\$ --
Louisiana Office of the Governor	20,413	20,413	17,438	(2,975)
Louisiana Department of Treasury	--	24,961	2,019	(22,942)
Insurance company taxes	8,700	10,400	10,421	21
City of Baton Rouge	22,230	23,393	23,393	--
Total intergovernmental revenues	<u>68,269</u>	<u>96,093</u>	<u>70,197</u>	<u>(25,896)</u>
Charges for services:				
Fire protection service charges	27,000	27,000	28,407	1,407
Miscellaneous revenues:				
Other income	--	2,400	4,338	1,938
Total revenues	<u>95,269</u>	<u>125,493</u>	<u>102,942</u>	<u>(22,551)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	25,100	30,195	30,195	--
Employee benefits	4,880	5,131	5,131	--
Supplies	6,700	10,017	12,933	(2,916)
Contractual services	29,570	29,570	31,151	(1,581)
Assistance to Firefighters Grant	16,926	16,926	16,926	--
Rural Development Grant	20,413	20,413	17,438	2,975
LA State appropriations assistance	--	24,961	2,019	22,942
Total expenditures	<u>103,589</u>	<u>137,213</u>	<u>115,793</u>	<u>21,420</u>
Excess (deficiency) of revenues over (under) expenditures	(8,320)	(11,720)	(12,851)	(1,131)
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	3,400	3,455	55
Net change in fund balances	(8,320)	(8,320)	(9,396)	(1,076)
Fund Balances, January 1	<u>16,471</u>	<u>16,471</u>	<u>16,471</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 8,151</u>	<u>\$ 8,151</u>	<u>\$ 7,075</u>	<u>\$ (1,076)</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, 2004**

EXHIBIT H - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal Emergency Management Agency	\$ (48)	\$ (48)	\$ (48)	\$ --
Louisiana Office of the Governor	11,661	11,573	11,573	--
Insurance company taxes	9,650	9,650	10,444	794
City of Baton Rouge	11,120	12,283	12,283	--
Total intergovernmental revenues	<u>32,383</u>	<u>33,458</u>	<u>34,252</u>	<u>794</u>
Charges for services:				
Fire protection service charges	29,340	29,340	30,938	1,598
Investment earnings	2,010	2,010	1,285	(725)
Miscellaneous revenues:				
Other income	--	--	4,346	4,346
Total revenues	<u>63,733</u>	<u>64,808</u>	<u>70,821</u>	<u>6,013</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	17,480	17,480	17,136	344
Employee benefits	4,710	4,710	5,746	(1,036)
Supplies	5,350	6,513	3,785	2,728
Contractual services	33,070	33,070	31,216	1,854
Assistance to Firefighters Grant	(48)	(48)	(48)	--
Rural Development Grant	11,661	3,773	3,773	--
Total public safety	<u>72,223</u>	<u>65,498</u>	<u>61,608</u>	<u>3,890</u>
Capital outlay	--	42,800	35,800	7,000
Total expenditures	<u>72,223</u>	<u>108,298</u>	<u>97,408</u>	<u>10,890</u>
Excess (deficiency) of revenues over (under) expenditures	(8,490)	(43,490)	(26,587)	16,903
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	215	215
Net change in fund balances	(8,490)	(43,490)	(26,372)	17,118
Fund Balances, January 1	<u>114,616</u>	<u>114,616</u>	<u>114,616</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 106,126</u>	<u>\$ 71,126</u>	<u>\$ 88,244</u>	<u>\$ 17,118</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, 2004**

EXHIBIT H - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 205,210	\$ 205,210	\$ 235,717	\$ 30,507
Intergovernmental revenues:				
Federal Emergency Management Agency	50	50	50	--
Louisiana Office of the Governor	18,092	18,092	18,092	--
Louisiana Department of Treasury	--	34,884	4,493	(30,391)
Insurance company taxes	4,200	4,200	5,487	1,287
City of Baton Rouge	25,750	25,750	25,750	--
Total intergovernmental revenues	48,092	82,976	53,872	(29,104)
Charges for services:				
Fire protection service charges	11,700	11,700	11,525	(175)
Investment earnings	300	300	970	670
Miscellaneous revenues:				
Other income	--	--	1,442	1,442
Total revenues	265,302	300,186	303,526	3,340
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	141,470	141,470	123,679	17,791
Employee benefits	28,120	28,120	14,863	13,257
Supplies	12,700	11,455	7,140	4,315
Contractual services	50,518	50,518	47,290	3,228
Assistance to Firefighters Grant	55	55	55	--
Rural Development Grant	11,537	11,537	11,537	--
LA State appropriations assistance	--	34,884	4,493	30,391
Total public safety	244,400	278,039	209,057	68,982
Debt service:				
Principal	44,265	44,265	44,265	--
Interest	3,887	3,887	3,887	--
Total debt service	48,152	48,152	48,152	--
Capital Outlay	6,555	7,800	7,800	--
Total expenditures	299,107	333,991	265,009	68,982
Excess (deficiency) of revenues over (under) expenditures	(33,805)	(33,805)	38,517	72,322
<b>OTHER FINANCING SOURCES</b>				
Proceeds of capital asset disposition	--	--	8	8
Net change in fund balances	(33,805)	(33,805)	38,525	72,330
Fund Balances, January 1	162,003	162,003	162,003	--
Fund Balances, December 31	\$ 128,198	\$ 128,198	\$ 200,528	\$ 72,330

The accompanying notes are an integral part of this statement.