

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 and a fire service fee.

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 primarily through a fire service fee.

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 and a fire service fee.

**BROWNSFIELD FIRE PROTECTION DISTRICT
 CHANEYVILLE FIRE PROTECTION DISTRICT
 PRIDE FIRE PROTECTION DISTRICT
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT
 BALANCE SHEET
 DECEMBER 31, 2003**

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 | \$ -- | \$ -- | \$ 76,912 | \$ -- |
| Property taxes receivable - net | 33,726 | -- | -- | 10,160 |
| Accounts receivable | -- | -- | -- | -- |
| Accrued interest receivable | -- | 2 | 115 | -- |
| Due from other governments | 263,959 | 23,522 | 38,757 | 178,118 |
| | <u>297,685</u> | <u>23,524</u> | <u>115,784</u> | <u>188,278</u> |
| Total assets | <u>\$ 297,685</u> | <u>\$ 23,524</u> | <u>\$ 115,784</u> | <u>\$ 188,278</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts and contracts payable | \$ 6,362 | \$ 3,000 | \$ 1,168 | \$ 1,601 |
| Due to primary government | 180,948 | 4,053 | -- | 24,674 |
| Deferred revenue | 17,930 | -- | -- | -- |
| Total liabilities | <u>205,240</u> | <u>7,053</u> | <u>1,168</u> | <u>26,275</u> |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Encumbrances | 2,850 | -- | -- | -- |
| Subsequent year expenditures | -- | 8,320 | 8,490 | 18,800 |
| Continuing projects | -- | 7,831 | 11,661 | 33,147 |
| Unreserved: | | | | |
| Undesignated | 89,595 | 320 | 94,465 | 110,056 |
| Total fund balances | <u>92,445</u> | <u>16,471</u> | <u>114,616</u> | <u>162,003</u> |
| Total liabilities and fund balances | <u>\$ 297,685</u> | <u>\$ 23,524</u> | <u>\$ 115,784</u> | <u>\$ 188,278</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, 2003**

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 | \$ 92,445 | \$ 16,471 | \$ 114,616 | \$ 162,003 |
| 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 | 402,460 | 339,318 | 330,499 | 725,183 |
| Less accumulated depreciation | (245,910) | (277,350) | (158,786) | (336,077) |
| Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures. | | | | |
| | 52,779 | -- | -- | -- |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds. | | | | |
| Obligation under capital leases | (6,722) | -- | -- | (106,121) |
| Net pension obligation | (18,935) | -- | -- | -- |
| Net assets of governmental activities | <u>\$ 276,117</u> | <u>\$ 78,439</u> | <u>\$ 286,329</u> | <u>\$ 444,988</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, 2003**

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 | \$ 295,658 | \$ -- | \$ -- | \$ 194,859 |
| Intergovernmental revenues: | | | | |
| Federal Emergency Management Agency | -- | 890 | 37,215 | 32,733 |
| Louisiana Office of the Governor | 11,800 | 577 | 13,339 | 918 |
| Insurance company taxes | 18,000 | 9,738 | 9,762 | 5,146 |
| Louisiana revenue sharing | 57,479 | -- | -- | -- |
| On-behalf payments for salaries and benefits | 10,800 | -- | -- | -- |
| City of Baton Rouge | 17,050 | 49,230 | 11,120 | 30,750 |
| Charges for services: | | | | |
| Fire protection service charges | 129,459 | 44,357 | 34,447 | 12,057 |
| Investment earnings | (246) | 63 | 1,464 | 954 |
| Miscellaneous revenues: | | | | |
| Other income | 86 | 1,469 | 2,000 | 1,770 |
| | <u>540,086</u> | <u>106,324</u> | <u>109,347</u> | <u>279,187</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations: | | | | |
| Personal services | 268,609 | 26,195 | 14,815 | 121,796 |
| Employee benefits | 71,469 | 2,004 | 4,136 | 27,032 |
| Supplies | 24,529 | 10,573 | 60,196 | 48,654 |
| Contractual services | 93,681 | 28,167 | 28,332 | 39,395 |
| Debt service: | | | | |
| Principal | 12,905 | -- | -- | 42,323 |
| Interest | 750 | -- | -- | 5,829 |
| Capital outlay | 41,900 | 25,000 | -- | -- |
| | <u>513,843</u> | <u>91,939</u> | <u>107,479</u> | <u>285,029</u> |
| Excess (deficiency) of revenues over (under) expenditures | 26,243 | 14,385 | 1,868 | (5,842) |
| OTHER FINANCING SOURCES | | | | |
| Proceeds of capital asset disposition | -- | 2,500 | -- | 2,550 |
| Net change in fund balances | 26,243 | 16,885 | 1,868 | (3,292) |
| Fund balances, January 1 | 66,202 | (414) | 112,748 | 165,295 |
| Fund balances, December 31 | <u>\$ 92,445</u> | <u>\$ 16,471</u> | <u>\$ 114,616</u> | <u>\$ 162,003</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, 2003**

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 | \$ 26,243 | \$ 16,885 | \$ 1,868 | \$ (3,292) |
| 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 | 41,900 | 25,000 | -- | -- |
| Depreciation expense | (51,857) | (40,464) | (27,791) | (33,227) |
| 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 | 2,295 | -- | -- | (15,641) |
| Louisiana revenue sharing | 1,184 | -- | -- | -- |
| 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. | | | | |
| | 12,905 | -- | -- | 42,323 |
| Some expenses reported in the statement of activities, such as net pension obligation, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | | | |
| | (6,476) | -- | -- | -- |
| Change in net assets of governmental activities | <u>\$ 26,194</u> | <u>\$ 1,421</u> | <u>\$ (25,923)</u> | <u>\$ (9,837)</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, 2003**

EXHIBIT H - 5

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 171,700 | \$ 280,000 | \$ 295,658 | \$ 15,658 |
| Intergovernmental revenues: | | | | |
| Louisiana Office of the Governor | 11,800 | 11,800 | 11,800 | -- |
| Insurance company taxes | 21,710 | 21,710 | 18,000 | (3,710) |
| Louisiana revenue sharing | 57,100 | 57,100 | 57,479 | 379 |
| 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 | <u>116,960</u> | <u>118,460</u> | <u>115,129</u> | <u>(3,331)</u> |
| Charges for services: | | | | |
| Fire protection service charges | 100,000 | 110,000 | 129,459 | 19,459 |
| Investment earnings | -- | -- | (246) | (246) |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 86 | 86 |
| Total revenues | <u>388,660</u> | <u>508,460</u> | <u>540,086</u> | <u>31,626</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations: | | | | |
| Personal services | 206,100 | 268,690 | 268,608 | 82 |
| Employee benefits | 59,790 | 71,090 | 71,469 | (379) |
| Supplies | 22,880 | 24,560 | 24,529 | 31 |
| Contractual services | 74,430 | 95,426 | 93,681 | 1,745 |
| Total public safety | <u>363,200</u> | <u>459,766</u> | <u>458,287</u> | <u>1,479</u> |
| Debt service: | | | | |
| Principal | 12,910 | 12,906 | 12,906 | -- |
| Interest | 750 | 750 | 750 | -- |
| Total debt service | <u>13,660</u> | <u>13,656</u> | <u>13,656</u> | <u>--</u> |
| Capital Outlay | <u>22,800</u> | <u>46,038</u> | <u>44,750</u> | <u>1,288</u> |
| Total expenditures | <u>399,660</u> | <u>519,460</u> | <u>516,693</u> | <u>2,767</u> |
| Excess (deficiency) of revenues over (under) expenditures | (11,000) | (11,000) | 23,393 | 34,393 |
| Fund Balances, January 1 | <u>66,202</u> | <u>66,202</u> | <u>66,202</u> | <u>--</u> |
| Fund Balances, December 31 | <u>\$ 55,202</u> | <u>\$ 55,202</u> | <u>\$ 89,595</u> | <u>\$ 34,393</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, 2003

EXHIBIT H - 6

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental revenues: | | | | |
| Federal Emergency Management Agency | \$ 17,816 | \$ 17,816 | \$ 890 | \$ (16,926) |
| Louisiana Office of the Governor | 20,990 | 20,990 | 577 | (20,413) |
| Insurance company taxes | 8,700 | 8,700 | 9,738 | 1,038 |
| City of Baton Rouge | 49,230 | 49,230 | 49,230 | -- |
| Total intergovernmental revenues | <u>96,736</u> | <u>96,736</u> | <u>60,435</u> | <u>(36,301)</u> |
| Charges for services: | | | | |
| Fire protection service charges | 25,000 | 28,000 | 44,357 | 16,357 |
| Investment earnings | -- | -- | 63 | 63 |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 1,469 | 1,469 |
| Total revenues | <u>121,736</u> | <u>124,736</u> | <u>106,324</u> | <u>(18,412)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations: | | | | |
| Personal services | 24,180 | 26,195 | 26,195 | -- |
| Employee benefits | 4,810 | 3,735 | 2,004 | 1,731 |
| Supplies | 6,700 | 9,110 | 9,106 | 4 |
| Contractual services | 26,720 | 26,370 | 28,167 | (1,797) |
| Assistance to Firefighters Grant | 17,816 | 17,816 | 17,816 | -- |
| Rural Development Grant | 20,990 | 20,990 | 13,159 | 7,831 |
| Total public safety | <u>101,216</u> | <u>104,216</u> | <u>96,447</u> | <u>7,769</u> |
| Capital Outlay | <u>27,000</u> | <u>27,000</u> | <u>25,000</u> | <u>2,000</u> |
| Total expenditures | <u>128,216</u> | <u>131,216</u> | <u>121,447</u> | <u>9,769</u> |
| Excess (deficiency) of revenues over (under) expenditures | (6,480) | (6,480) | (15,123) | (8,643) |
| OTHER FINANCING SOURCES | | | | |
| Proceeds of capital asset disposition | -- | -- | 2,500 | 2,500 |
| Net change in fund balances | (6,480) | (6,480) | (12,623) | (6,143) |
| Fund Balances, January 1 | <u>(414)</u> | <u>(414)</u> | <u>(414)</u> | <u>--</u> |
| Fund Balances, December 31 | <u>\$ (6,894)</u> | <u>\$ (6,894)</u> | <u>\$ (13,037)</u> | <u>\$ (6,143)</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, 2003

EXHIBIT H - 7

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental revenues: | | | | |
| Federal Emergency Management Agency | \$ 37,215 | \$ 37,215 | \$ 37,215 | \$ -- |
| Louisiana Office of the Governor | 25,000 | 25,000 | 13,339 | (11,661) |
| Insurance company taxes | 9,650 | 9,650 | 9,762 | 112 |
| City of Baton Rouge | 11,120 | 11,120 | 11,120 | -- |
| Total intergovernmental revenues | <u>82,985</u> | <u>82,985</u> | <u>71,436</u> | <u>(11,549)</u> |
| Charges for services: | | | | |
| Fire protection service charges | 30,110 | 30,110 | 34,447 | 4,337 |
| Investment earnings | 2,010 | 2,010 | 1,464 | (546) |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 2,000 | 2,000 |
| Total revenues | <u>115,105</u> | <u>115,105</u> | <u>109,347</u> | <u>(5,758)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations: | | | | |
| Personal services | 15,410 | 15,410 | 14,815 | 595 |
| Employee benefits | 4,550 | 4,550 | 4,136 | 414 |
| Supplies | 5,660 | 5,660 | 5,507 | 153 |
| Contractual services | 28,270 | 30,270 | 28,332 | 1,938 |
| Assistance to Firefighters Grant | 41,350 | 41,350 | 41,350 | -- |
| Rural Development Grant | 19,000 | 19,000 | 13,339 | 5,661 |
| Total public safety | <u>114,240</u> | <u>116,240</u> | <u>107,479</u> | <u>8,761</u> |
| Capital outlay | <u>6,000</u> | <u>6,000</u> | <u>--</u> | <u>6,000</u> |
| Total expenditures | <u>120,240</u> | <u>122,240</u> | <u>107,479</u> | <u>14,761</u> |
| Excess (deficiency) of revenues over (under) expenditures | (5,135) | (7,135) | 1,868 | 9,003 |
| Fund Balances, January 1 | <u>112,748</u> | <u>112,748</u> | <u>112,748</u> | <u>--</u> |
| Fund Balances, December 31 | <u>\$ 107,613</u> | <u>\$ 105,613</u> | <u>\$ 114,616</u> | <u>\$ 9,003</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, 2003

EXHIBIT H - 8

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes: | | | | |
| General property taxes | \$ 205,690 | \$ 195,690 | \$ 194,859 | \$ (831) |
| Intergovernmental revenues: | | | | |
| Federal Emergency Management Agency | 32,783 | 32,783 | 32,733 | (50) |
| Louisiana Office of the Governor | 19,010 | 19,010 | 918 | (18,092) |
| Insurance company taxes | 4,200 | 4,200 | 5,146 | 946 |
| City of Baton Rouge | 25,750 | 30,750 | 30,750 | -- |
| Total intergovernmental revenues | <u>81,743</u> | <u>86,743</u> | <u>69,547</u> | <u>(17,196)</u> |
| Charges for services: | | | | |
| Fire protection service charges | 7,800 | 7,800 | 12,057 | 4,257 |
| Investment earnings | 300 | 300 | 954 | 654 |
| Miscellaneous revenues: | | | | |
| Other income | -- | -- | 1,770 | 1,770 |
| Total revenues | <u>295,533</u> | <u>290,533</u> | <u>279,187</u> | <u>(11,346)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety: | | | | |
| Operations: | | | | |
| Personal services | 141,470 | 131,470 | 121,796 | 9,674 |
| Employee benefits | 32,810 | 32,810 | 27,032 | 5,778 |
| Supplies | 6,500 | 14,500 | 11,366 | 3,134 |
| Contractual services | 42,278 | 48,636 | 39,395 | 9,241 |
| Assistance to Firefighters Grant | 36,425 | 36,425 | 36,370 | 55 |
| Rural Development Grant | 19,010 | 19,010 | 918 | 18,092 |
| Total public safety | <u>278,493</u> | <u>282,851</u> | <u>236,877</u> | <u>45,974</u> |
| Debt service: | | | | |
| Principal | 42,323 | 42,323 | 42,323 | -- |
| Interest | 5,829 | 5,829 | 5,829 | -- |
| Total debt service | <u>48,152</u> | <u>48,152</u> | <u>48,152</u> | <u>--</u> |
| Total expenditures | <u>326,645</u> | <u>331,003</u> | <u>285,029</u> | <u>45,974</u> |
| Excess (deficiency) of revenues over (under) expenditures | (31,112) | (40,470) | (5,842) | 34,628 |
| OTHER FINANCING SOURCES | | | | |
| Proceeds of capital asset disposition | -- | -- | 2,550 | 2,550 |
| Net change in fund balances | (31,112) | (40,470) | (3,292) | 37,178 |
| Fund Balances, January 1 | <u>165,295</u> | <u>165,295</u> | <u>165,295</u> | <u>--</u> |
| Fund Balances, December 31 | <u>\$ 134,183</u> | <u>\$ 124,825</u> | <u>\$ 162,003</u> | <u>\$ 37,178</u> |

The accompanying notes are an integral part of this statement.

