

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, 2002**

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	\$ --	\$ --	\$ 112,112	\$ --
Property taxes receivable - net	27,294	--	--	51,018
Accrued interest receivable	--	2	200	14
Due from other governments	167,223	3,210	2,500	149,104
Total assets	\$ 194,517	\$ 3,212	\$ 114,812	\$ 200,136
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 15,827	\$ 1,110	\$ 2,063	\$ 2,110
Due to primary government	96,853	2,516	--	17,090
Deferred revenue	15,635	--	--	15,641
Total liabilities	128,315	3,626	2,063	34,841
Fund balances:				
Reserved for:				
Encumbrances	--	--	3,978	--
Subsequent year expenditures	--	6,480	1,000	27,470
Continuing projects	11,000	--	--	13,000
Unreserved:				
Undesignated	55,202	(6,894)	107,771	124,825
Total fund balances	66,202	(414)	112,749	165,295
Total liabilities and fund balances	\$ 194,517	\$ 3,212	\$ 114,812	\$ 200,136

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, 2002**

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	\$ 66,202	\$ (414)	\$ 112,749	\$ 165,295
Amounts reported for governmental activities in the				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds				
Governmental capital assets	360,560	314,318	330,499	778,198
Less accumulated depreciation	(194,053)	(236,887)	(130,995)	(355,865)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.				
	49,300	--	--	15,641
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	(19,627)	--	--	(148,444)
Net pension obligation	(12,459)	--	--	--
Net assets of governmental activities	<u>\$ 249,923</u>	<u>\$ 77,017</u>	<u>\$ 312,253</u>	<u>\$ 454,825</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, 2002**

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	\$ 171,102	\$ --	\$ --	\$ 191,408
Intergovernmental revenues:				
Louisiana Office of the Governor	24,700	--	--	--
Insurance company taxes	21,065	8,700	9,648	4,210
Louisiana revenue sharing	57,490	--	--	--
On-behalf payments for salaries and benefits	10,385	--	--	--
City of Baton Rouge	17,050	22,230	11,120	25,750
Charges for services:				
Fire protection service charges	132,310	12,282	38,421	9,160
Investment earnings	75	28	2,493	1,724
Miscellaneous revenues:				
Other income	900	--	1,098	9,398
Total revenues	<u>435,077</u>	<u>43,240</u>	<u>62,780</u>	<u>241,650</u>
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	230,601	26,305	14,245	137,078
Employee benefits	51,772	1,893	3,757	28,315
Supplies	21,585	6,856	5,565	7,214
Contractual services	79,663	26,443	28,822	45,595
Rural Development Grant	19,250	--	--	--
Debt service:				
Principal	12,222	--	--	40,464
Interest	1,434	--	--	7,687
Capital outlay	5,450	--	--	--
Total expenditures	<u>421,977</u>	<u>61,497</u>	<u>52,389</u>	<u>266,353</u>
Excess (deficiency) of revenues over (under) expenditures	13,100	(18,257)	10,391	(24,703)
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	--	5,150	--	--
Net change in fund balances	13,100	(13,107)	10,391	(24,703)
Fund balances, January 1	<u>53,102</u>	<u>12,693</u>	<u>102,358</u>	<u>189,998</u>
Fund balances, December 31	<u>\$ 66,202</u>	<u>\$ (414)</u>	<u>\$ 112,749</u>	<u>\$ 165,295</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, 2002**

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	\$ 13,100	\$ (13,107)	\$ 10,391	\$ (24,703)
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	5,450	--	--	--
Depreciation expense	(49,159)	(36,252)	(27,791)	(78,278)
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	6,735	--	--	15,001
Louisiana revenue sharing	(569)	--	--	--
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.				
	12,222	--	--	40,464
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.				
	(5,169)	--	--	--
Change in net assets of governmental activities	<u>\$ (17,390)</u>	<u>\$ (49,359)</u>	<u>\$ (17,400)</u>	<u>\$ (47,516)</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, 2002**

EXHIBIT H - 5

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 167,260	\$ 176,260	\$ 171,102	\$ (5,158)
Intergovernmental revenues:				
Louisiana Office of the Governor	19,250	36,500	24,700	(11,800)
Insurance company taxes	21,710	21,710	21,065	(645)
Louisiana revenue sharing	55,940	55,940	57,490	1,550
On-behalf payments for salaries and benefits	9,300	10,390	10,385	(5)
City of Baton Rouge	17,050	17,050	17,050	--
Total intergovernmental revenues	123,250	141,590	130,690	(10,900)
Charges for services:				
Fire protection service charges	115,000	127,000	132,310	5,310
Investment earnings	750	750	75	(675)
Miscellaneous revenues:				
Other income	--	--	900	900
Total revenues	406,260	445,600	435,077	(10,523)
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	217,350	231,310	230,601	709
Employee benefits	54,180	51,880	51,772	108
Supplies	25,790	21,590	21,585	5
Contractual services	76,040	79,664	79,663	1
Rural Development Grant	19,250	19,250	19,250	--
Total Public Safety	392,610	403,694	402,871	823
Debt service:				
Principal	12,220	12,222	12,222	--
Interest	1,430	1,434	1,434	--
Total Debt Service	13,650	13,656	13,656	--
Capital Outlay	--	28,250	5,450	22,800
Total expenditures	406,260	445,600	421,977	23,623
Excess (deficiency) of revenues over (under) expenditures	--	--	13,100	13,100
Fund Balances, January 1	53,102	53,102	53,102	--
Fund Balances, December 31	\$ 53,102	\$ 53,102	\$ 66,202	\$ 13,100

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, 2002**

EXHIBIT H - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Insurance company taxes	\$ 8,170	\$ 8,700	\$ 8,700	\$ --
City of Baton Rouge	22,230	22,230	22,230	--
Total intergovernmental revenues	30,400	30,930	30,930	--
Charges for services:				
Fire protection service charges	25,000	15,400	12,282	(3,118)
Investment earnings	1,000	100	28	(72)
Total revenues	56,400	46,430	43,240	(3,190)
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	24,180	24,180	26,305	(2,125)
Employee benefits	1,850	1,850	1,893	(43)
Supplies	6,700	6,700	6,856	(156)
Contractual services	23,670	25,050	26,443	(1,393)
Total expenditures	56,400	57,780	61,497	(3,717)
Excess (deficiency) of revenues over (under) expenditures	--	(11,350)	(18,257)	(6,907)
OTHER FINANCING SOURCES				
Proceeds of capital asset disposition	--	5,150	5,150	--
Net change in fund balances	--	(6,200)	(13,107)	(6,907)
Fund Balances, January 1	12,693	12,693	12,693	--
Fund Balances, December 31	<u>\$ 12,693</u>	<u>\$ 6,493</u>	<u>\$ (414)</u>	<u>\$ (6,907)</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, 2002

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)
Louisiana Office of the Governor	--	25,000	--	(25,000)
Insurance company taxes	7,000	7,000	9,648	2,648
City of Baton Rouge	11,120	11,120	11,120	--
Total intergovernmental revenues	18,120	80,335	20,768	(59,567)
Charges for services:				
Fire protection service charges	30,110	30,110	38,421	8,311
Investment earnings	4,500	2,500	2,493	(7)
Miscellaneous revenues:				
Other income	--	--	1,098	1,098
Total revenues	52,730	112,945	62,780	(50,165)
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	15,410	15,410	14,245	1,165
Employee benefits	2,940	4,060	3,757	303
Supplies	5,090	5,570	5,565	5
Contractual services	29,290	29,290	28,822	468
Assistance to Firefighters Grant	--	41,350	39,775	1,575
Rural Development Grant	--	19,000	--	19,000
Total public safety	52,730	114,680	92,164	22,516
Capital outlay	6,000	6,000	--	6,000
Total expenditures	58,730	120,680	92,164	28,516
Excess (deficiency) of revenues over (under) expenditures	(6,000)	(7,735)	(29,384)	(21,649)
Fund Balances, January 1	102,358	102,358	102,358	--
Fund Balances, December 31	\$ 96,358	\$ 94,623	\$ 72,974	\$ (21,649)

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, 2002**

EXHIBIT H - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 211,700	\$ 211,700	\$ 191,408	\$ (20,292)
Intergovernmental revenues:				
Insurance company taxes	2,610	2,610	4,210	1,600
City of Baton Rouge	25,750	25,750	25,750	--
Total intergovernmental revenues	28,360	28,360	29,960	1,600
Charges for services:				
Fire protection service charges	10,270	10,270	9,160	(1,110)
Investment earnings	4,950	4,950	1,724	(3,226)
Miscellaneous revenues:				
Other income	--	8,198	9,398	1,200
Total revenues	255,280	263,478	241,650	(21,828)
EXPENDITURES				
Current:				
Public safety:				
Operations:				
Personal services	140,000	137,092	137,078	14
Employee benefits	21,380	28,463	28,315	148
Supplies	7,700	15,438	7,214	8,224
Contractual services	39,130	50,602	45,595	5,007
Total public safety	208,210	231,595	218,202	13,393
Debt service:				
Principal	40,460	40,464	40,464	--
Interest	7,690	7,687	7,687	--
Total Debt Service	48,150	48,151	48,151	--
Total expenditures	256,360	279,746	266,353	13,393
Excess (deficiency) of revenues over (under) expenditures	(1,080)	(16,268)	(24,703)	(8,435)
Fund Balances, January 1	189,998	189,998	189,998	--
Fund Balances, December 31	\$ 188,918	\$ 173,730	\$ 165,295	\$ (8,435)

The accompanying notes are an integral part of this statement.

