

## SELECTED NONMAJOR COMPONENT UNITS

### Fire Protection Districts Included in Primary Government Audit

**District No. 1 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.

**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

**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.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
 BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 BALANCE SHEET  
 DECEMBER 31, 2008**

EXHIBIT E - 1

|  | District<br>No. 1<br>Fire<br>Protection<br>District | Brownsfield<br>Fire<br>Protection<br>District | Chaneyville<br>Fire<br>Protection<br>District | Pride<br>Fire<br>Protection<br>District | Alsen-<br>St. Irma Lee<br>Fire<br>Protection<br>District |
|--|---|---|---|---|--|
| <b>ASSETS</b>                              |   |   |   |   |  |
| Cash and cash equivalents                  | \$ --   | \$ --   | \$ --   | \$ 37,465                               | \$ 179,619   |
| Property taxes receivable - net            | 90,497  | 209,354                                       | --  | 16,521                                  | 218,636  |
| Accrued interest receivable                | --  | --  | --  | 214                                     | 840  |
| Due from other governments                 | 149,010   | 375,109                                       | 83,816  | 86,292                                  | 45,727   |
| <b>Total assets</b>                        | <b><u>\$ 239,507</u></b>                            | <b><u>\$ 584,463</u></b>                      | <b><u>\$ 83,816</u></b>                       | <b><u>\$ 140,492</u></b>                | <b><u>\$ 444,822</u></b>                                 |
| <b>LIABILITIES AND FUND BALANCES</b>       |   |   |   |   |  |
| <b>Liabilities:</b>                        |   |   |   |   |  |
| Accounts and contracts payable             | \$ 1  | \$ 10,021                                     | \$ 9,113                                      | \$ 1,651                                | \$ 7,276   |
| Accrued interest payable                   | --  | 249   | 16  | --                                      | --   |
| Accrued salaries payable                   | --  | 13,170  | --  | --                                      | --   |
| Due to primary government                  | 1,676   | 152,044                                       | 30,043  | --                                      | --   |
| Deferred revenue                           | 29,326  | 77,633  | --  | 3,583                                   | 46,868   |
| <b>Total liabilities</b>                   | <b><u>31,003</u></b>                                | <b><u>253,117</u></b>                         | <b><u>39,172</u></b>                          | <b><u>5,234</u></b>                     | <b><u>54,144</u></b>                                     |
| <b>Fund balances:</b>                      |   |   |   |   |  |
| <b>Reserved for:</b>                       |   |   |   |   |  |
| Encumbrances                               | --  | --  | --  | --                                      | 3,138  |
| Continuing projects                        | --  | --  | 2,245   | --                                      | 27,398   |
| <b>Unreserved:</b>                         |   |   |   |   |  |
| Undesignated                               | 208,504   | 331,346                                       | 42,400  | 135,258                                 | 360,142  |
| <b>Total fund balances</b>                 | <b><u>208,504</u></b>                               | <b><u>331,346</u></b>                         | <b><u>44,645</u></b>                          | <b><u>135,258</u></b>                   | <b><u>390,678</u></b>                                    |
| <b>Total liabilities and fund balances</b> | <b><u>\$ 239,507</u></b>                            | <b><u>\$ 584,463</u></b>                      | <b><u>\$ 83,817</u></b>                       | <b><u>\$ 140,492</u></b>                | <b><u>\$ 444,822</u></b>                                 |

The accompanying notes are an integral part of this statement.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
 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, 2008**

EXHIBIT E - 2

|   | District<br>No. 1<br>Fire<br>Protection<br>District | Brownsfield<br>Fire<br>Protection<br>District | Chaneyville<br>Fire<br>Protection<br>District | Pride<br>Fire<br>Protection<br>District | Alsen-<br>St. Irma Lee<br>Fire<br>Protection<br>District |
|---|---|---|---|---|--|
| Fund balances - total governmental funds  | \$ 208,504  | \$ 331,346                                    | \$ 44,645                                     | \$ 135,258                              | \$ 390,678   |
| 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   | --  | 443,454                                       | 293,323                                       | 481,336                                 | 732,983  |
| Less accumulated depreciation   | --  | (372,142)                                     | (293,323)                                     | (273,521)                               | (631,926)  |
| Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.    |   |   |   |   |  |
|   | 29,326  | 77,633  | --  | 3,583                                   | 46,868   |
| 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  | --  | (11,708)                                      | --  | --                                      | (881)  |
| Other post-employment benefits  | --  | (110,666)                                     | --  | --                                      | (12,310)   |
| Net assets of governmental activities   | <u>\$ 237,830</u>                                   | <u>\$ 357,917</u>                             | <u>\$ 44,645</u>                              | <u>\$ 346,656</u>                       | <u>\$ 525,412</u>  |

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
 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, 2008**

EXHIBIT E - 3

|  | District<br>No. 1<br>Fire<br>Protection<br>District | Brownsfield<br>Fire<br>Protection<br>District | Chaneyville<br>Fire<br>Protection<br>District | Pride<br>Fire<br>Protection<br>District | Alsen-<br>St. Irma Lee<br>Fire<br>Protection<br>District |
|--|---|---|---|---|--|
| <b>REVENUES</b>  |   |   |   |   |  |
| Taxes:   |   |   |   |   |  |
| General property taxes                                       | \$ 171,412  | \$ 473,428                                    | \$ --   | \$ 61,465                               | \$ 230,606   |
| Intergovernmental revenues:                                  |   |   |   |   |  |
| Louisiana Office of Homeland Security                        | --  | 29,107  | --  | --                                      | --   |
| Louisiana Department of Agriculture                          | --  | 1,490   | --  | 696                                     | --   |
| Louisiana Department of the Treasury                         | --  | --  | 47,551  | --                                      | --   |
| Insurance company taxes                                      | --  | 25,614  | 13,712  | 13,745                                  | 7,143  |
| Louisiana revenue sharing                                    | --  | 82,343  | --  | --                                      | --   |
| On-behalf payments for salaries and benefits                 | --  | 20,400  | --  | --                                      | --   |
| Parish of East Baton Rouge                                   | --  | 17,100  | 37,750  | 20,000                                  | 25,800   |
| Charges for services:  |   |   |   |   |  |
| Fire protection service charges                              | 47,688  | 123,024                                       | 42,693  | 47,423                                  | 13,674   |
| Investment earnings  | (2)   | 1,922   | 459   | 1,727                                   | 7,926  |
| Miscellaneous revenues:                                      |   |   |   |   |  |
| Other income   | --  | 8,881   | 1,122   | 3,419                                   | 3,039  |
| Total revenues   | <u>219,098</u>                                      | <u>783,309</u>                                | <u>143,287</u>                                | <u>148,475</u>                          | <u>288,188</u>   |
| <b>EXPENDITURES</b>  |   |   |   |   |  |
| Current:   |   |   |   |   |  |
| Public safety:   |   |   |   |   |  |
| Operations:  |   |   |   |   |  |
| Personal services  | --  | 363,793                                       | 43,617  | 20,884                                  | 144,171  |
| Employee benefits  | --  | 128,127                                       | 7,622   | 5,640                                   | 33,929   |
| Supplies   | --  | 34,441  | 58,838  | 14,673                                  | 13,936   |
| Contractual services   | 10,594  | 120,645                                       | 41,770  | 46,436                                  | 54,563   |
| Capital outlay   | --  | 8,848   | --  | --                                      | --   |
| Total expenditures   | <u>10,594</u>                                       | <u>655,854</u>                                | <u>151,847</u>                                | <u>87,633</u>                           | <u>246,599</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | 208,504   | 127,455                                       | (8,560)                                       | 60,842                                  | 41,589   |
| Fund balances, January 1                                     | --  | 203,891                                       | 53,205  | 74,416                                  | 349,089  |
| Fund balances, December 31                                   | <u>\$ 208,504</u>                                   | <u>\$ 331,346</u>                             | <u>\$ 44,645</u>                              | <u>\$ 135,258</u>                       | <u>\$ 390,678</u>  |

The accompanying notes are an integral part of this statement.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
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, 2008**

|   | District<br>No. 1<br>Fire<br>Protection<br>District | Brownsfield<br>Fire<br>Protection<br>District | Chaneyville<br>Fire<br>Protection<br>District | Pride<br>Fire<br>Protection<br>District | Alsen-<br>St. Irma Lee<br>Fire<br>Protection<br>District |
|---|---|---|---|---|--|
| Net change in fund balances - total governmental funds  | \$ 208,504  | \$ 127,455                                    | \$ (8,560)                                    | \$ 60,842                               | \$ 41,589  |
| 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  | --  | 8,848   | --  | --                                      | --   |
| Depreciation expense  | --  | (9,280)                                       | (416)   | (42,105)                                | (32,236)   |
| 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   | 29,326  | (298)   | --  | 3,583                                   | 44,023   |
| Louisiana revenue sharing   | --  | 817   | --  | --                                      | --   |
| Some expenses reported in the statement of activities, such as long-term obligations, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. |   |   |   |   |  |
| Compensated absences  | --  | 208   | --  | --                                      | 24   |
| Other post-employment benefits  | --  | (57,048)                                      | --  | --                                      | (6,524)  |
| Change in net assets of governmental activities   | <u>\$ 237,830</u>                                   | <u>\$ 70,702</u>                              | <u>\$ (8,976)</u>                             | <u>\$ 22,320</u>                        | <u>\$ 46,876</u>   |

**DISTRICT NO. 1 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, 2008**

EXHIBIT E - 5

|  | Budgeted Amounts |       | Actual<br>Amounts<br>(Budgetary<br>Basis) | Variance with<br>Final Budget<br>Positive<br>(Negative) |    |         |    |         |
|--|------------------|-------|---|---|----|---------|----|---------|
|  | Original         | Final |   |   |    |         |    |         |
| <b>REVENUES</b>  |                  |       |   |   |    |         |    |         |
| Taxes:   |                  |       |   |   |    |         |    |         |
| General property taxes                                       | \$               | --    | \$  | 150,000   | \$ | 171,412 | \$ | 21,412  |
| Charges for services:  |                  |       |   |   |    |         |    |         |
| Fire protection service charges                              |                  | --    |   | 51,539  |    | 47,688  |    | (3,851) |
| Investment earnings  |                  | --    |   | --  |    | (1)     |    | (1)     |
| Total revenues   |                  | --    |   | 201,539   |    | 219,099 |    | 17,560  |
| <b>EXPENDITURES</b>  |                  |       |   |   |    |         |    |         |
| Current:   |                  |       |   |   |    |         |    |         |
| Public safety:   |                  |       |   |   |    |         |    |         |
| Operations:  |                  |       |   |   |    |         |    |         |
| Contractual services   |                  | --    |   | 189,950   |    | 10,594  |    | 179,356 |
| Excess (deficiency) of revenues<br>over (under) expenditures |                  | --    |   | 11,589  |    | 208,505 |    | 196,916 |
| Fund Balances, January 1                                     |                  | --    |   | --  |    | --      |    | --      |
| Fund Balances, December 31                                   | \$               | --    | \$  | 11,589  | \$ | 208,505 | \$ | 196,916 |

The accompanying notes are an integral part of this statement.

**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, 2008**

EXHIBIT E - 6

|  | Budgeted Amounts  |                   | Actual<br>Amounts<br>(Budgetary<br>Basis) | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------|-------------------|---|---|
|  | Original          | Final             |   |   |
| <b>REVENUES</b>  |                   |                   |   |   |
| Taxes:   |                   |                   |   |   |
| General property taxes                                       | \$ 381,610        | \$ 381,610        | \$ 473,428                                | \$ 91,818   |
| Intergovernmental revenues:                                  |                   |                   |   |   |
| Louisiana Office of Homeland Security                        | --                | 29,107            | 29,107                                    | --  |
| Louisiana Department of Agriculture                          | --                | 1,490             | 1,490                                     | --  |
| Insurance company taxes                                      | 25,290            | 25,290            | 25,614                                    | 324   |
| Louisiana revenue sharing                                    | 75,520            | 75,520            | 82,343                                    | 6,823   |
| On-behalf payments for salaries and benefits                 | 20,400            | 20,400            | 20,400                                    | --  |
| Parish of East Baton Rouge                                   | 17,100            | 17,100            | 17,100                                    | --  |
| Total intergovernmental revenues                             | <u>138,310</u>    | <u>168,907</u>    | <u>176,054</u>                            | <u>7,147</u>  |
| Charges for services:  |                   |                   |   |   |
| Fire protection service charges                              | <u>106,000</u>    | <u>111,012</u>    | <u>123,024</u>                            | <u>12,012</u>   |
| Investment earnings  | <u>(4,500)</u>    | <u>(4,500)</u>    | <u>1,922</u>                              | <u>6,422</u>  |
| Miscellaneous revenues:                                      |                   |                   |   |   |
| Other income   | <u>--</u>         | <u>8,881</u>      | <u>8,881</u>                              | <u>--</u>   |
| Total revenues   | <u>621,420</u>    | <u>665,910</u>    | <u>783,309</u>                            | <u>117,399</u>  |
| <b>EXPENDITURES</b>  |                   |                   |   |   |
| Current:   |                   |                   |   |   |
| Public safety:   |                   |                   |   |   |
| Operations:  |                   |                   |   |   |
| Personal services  | 329,150           | 362,570           | 363,793                                   | (1,223)   |
| Employee benefits  | 135,560           | 140,140           | 128,127                                   | 12,013  |
| Supplies   | 47,720            | 52,187            | 34,441                                    | 17,746  |
| Contractual services   | 119,480           | 124,480           | 120,645                                   | 3,835   |
| Total public safety  | <u>631,910</u>    | <u>679,377</u>    | <u>647,006</u>                            | <u>32,371</u>   |
| Capital outlay   | <u>--</u>         | <u>8,848</u>      | <u>8,848</u>                              | <u>--</u>   |
| Total expenditures   | <u>631,910</u>    | <u>688,225</u>    | <u>655,854</u>                            | <u>32,371</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(10,490)</u>   | <u>(22,315)</u>   | <u>127,455</u>                            | <u>149,770</u>  |
| Fund Balances, January 1                                     | <u>203,891</u>    | <u>203,891</u>    | <u>203,891</u>                            | <u>--</u>   |
| Fund Balances, December 31                                   | <u>\$ 193,401</u> | <u>\$ 181,576</u> | <u>\$ 331,346</u>                         | <u>\$ 149,770</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, 2008**

EXHIBIT E - 7

|  | Budgeted Amounts |                  | Actual<br>Amounts<br>(Budgetary<br>Basis) | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|---|---|
|  | Original         | Final            |   |   |
| <b>REVENUES</b>  |                  |                  |   |   |
| Intergovernmental revenues:                                  |                  |                  |   |   |
| Insurance company taxes                                      | \$ 13,500        | \$ 13,500        | \$ 13,712                                 | \$ 212  |
| Louisiana Department of Agriculture                          | --               | 2,245            | --  | (2,245)   |
| Louisiana Division of Administration                         |                  |                  |   |   |
| Office of Community Development                              | --               | 47,551           | 47,551                                    | --  |
| Parish of East Baton Rouge                                   | 37,750           | 37,750           | 37,750                                    | --  |
| Total intergovernmental revenues                             | <u>51,250</u>    | <u>101,046</u>   | <u>99,013</u>                             | <u>(2,033)</u>  |
| Charges for services:  |                  |                  |   |   |
| Fire protection service charges                              | 32,350           | 32,350           | 42,693                                    | 10,343  |
| Investment earnings  |                  |                  |   |   |
|  | (500)            | (500)            | 459                                       | 959   |
| Miscellaneous revenues:                                      |                  |                  |   |   |
| Other income   | --               | --               | 1,122                                     | 1,122   |
| Total revenues   | <u>83,100</u>    | <u>132,896</u>   | <u>143,287</u>                            | <u>10,391</u>   |
| <b>EXPENDITURES</b>  |                  |                  |   |   |
| Current:   |                  |                  |   |   |
| Public safety:   |                  |                  |   |   |
| Operations:  |                  |                  |   |   |
| Personal services  | 19,890           | 38,380           | 43,617                                    | (5,237)   |
| Employee benefits  | 7,740            | 9,150            | 7,622                                     | 1,528   |
| Supplies   | 14,760           | 29,345           | 21,065                                    | 8,280   |
| Contractual services   | 33,010           | 35,610           | 31,992                                    | 3,618   |
| Assistance to Firefighters Grant:                            |                  |                  |   |   |
| Supplies   | --               | 40,018           | 37,773                                    | 2,245   |
| Contractual services   | --               | 9,778            | 9,778                                     | --  |
| Total expenditures   | <u>75,400</u>    | <u>162,281</u>   | <u>151,847</u>                            | <u>10,434</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | 7,700            | (29,385)         | (8,560)                                   | 20,825  |
| Fund Balances, January 1                                     | <u>53,205</u>    | <u>53,205</u>    | <u>53,205</u>                             | <u>--</u>   |
| Fund Balances, December 31                                   | <u>\$ 60,905</u> | <u>\$ 23,820</u> | <u>\$ 44,645</u>                          | <u>\$ 20,825</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, 2008**

EXHIBIT E - 8

|  | Budgeted Amounts |                  | Actual<br>Amounts<br>(Budgetary<br>Basis) | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|---|---|
|  | Original         | Final            |   |   |
| <b>REVENUES</b>  |                  |                  |   |   |
| Taxes:   |                  |                  |   |   |
| General property taxes                                       | \$ --            | \$ 7,700         | \$ 61,465                                 | \$ 53,765   |
| Intergovernmental revenues:                                  |                  |                  |   |   |
| Louisiana Department of Agriculture                          | --               | 696              | 696                                       | --  |
| Insurance company taxes                                      | 13,570           | 13,570           | 13,745                                    | 175   |
| Parish of East Baton Rouge                                   | 20,000           | 20,000           | 20,000                                    | --  |
| Total intergovernmental revenues                             | <u>33,570</u>    | <u>34,266</u>    | <u>34,441</u>                             | <u>175</u>  |
| Charges for services:  |                  |                  |   |   |
| Fire protection service charges                              | 42,130           | 42,130           | 47,423                                    | 5,293   |
| Investment earnings  | 2,740            | 2,740            | 1,727                                     | (1,013)   |
| Miscellaneous revenues:                                      |                  |                  |   |   |
| Other income   | 5,360            | 5,410            | 3,419                                     | (1,991)   |
| Total revenues   | <u>83,800</u>    | <u>92,246</u>    | <u>148,475</u>                            | <u>56,229</u>   |
| <b>EXPENDITURES</b>  |                  |                  |   |   |
| Current:   |                  |                  |   |   |
| Public safety:   |                  |                  |   |   |
| Operations:  |                  |                  |   |   |
| Personal services  | 21,200           | 21,200           | 20,884                                    | 316   |
| Employee benefits  | 6,430            | 6,430            | 5,640                                     | 790   |
| Supplies   | 8,420            | 19,579           | 13,977                                    | 5,602   |
| Contractual services   | 47,750           | 49,800           | 46,436                                    | 3,364   |
| Total operations   | <u>83,800</u>    | <u>97,009</u>    | <u>86,937</u>                             | <u>10,072</u>   |
| State Assistance to firefighters grant                       |                  |                  |   |   |
| Communication supplies                                       | --               | 696              | 696                                       | --  |
| Total expenditures   | <u>83,800</u>    | <u>97,705</u>    | <u>87,633</u>                             | <u>10,072</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | --               | (5,459)          | 60,842                                    | 66,301  |
| Fund Balances, January 1                                     | <u>74,416</u>    | <u>74,416</u>    | <u>74,416</u>                             | <u>--</u>   |
| Fund Balances, December 31                                   | <u>\$ 74,416</u> | <u>\$ 68,957</u> | <u>\$ 135,258</u>                         | <u>\$ 66,301</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, 2008**

EXHIBIT E - 9

|  | Budgeted Amounts |            | Actual<br>Amounts<br>(Budgetary<br>Basis) | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------|---|---|
|  | Original         | Final      |   |   |
| <b>REVENUES</b>  |                  |            |   |   |
| Taxes:   |                  |            |   |   |
| General property taxes                                       | \$ 238,880       | \$ 238,880 | \$ 230,606                                | \$ (8,274)  |
| Intergovernmental revenues:                                  |                  |            |   |   |
| Louisiana Office of Homeland Security                        | --               | 27,398     | --  | (27,398)  |
| Insurance company taxes                                      | 6,630            | 6,630      | 7,143                                     | 513   |
| Parish of East Baton Rouge                                   | 25,800           | 25,800     | 25,800                                    | --  |
| Total intergovernmental revenues                             | 32,430           | 59,828     | 32,943                                    | (26,885)  |
| Charges for services:  |                  |            |   |   |
| Fire protection service charges                              | 13,600           | 13,600     | 13,674                                    | 74  |
| Investment earnings  | 6,500            | 6,500      | 7,926                                     | 1,426   |
| Miscellaneous revenues:                                      |                  |            |   |   |
| Other income   | --               | --         | 3,039                                     | 3,039   |
| Total revenues   | 291,410          | 318,808    | 288,188                                   | (30,620)  |
| <b>EXPENDITURES</b>  |                  |            |   |   |
| Current:   |                  |            |   |   |
| Public safety:   |                  |            |   |   |
| Operations:  |                  |            |   |   |
| Personal services  | 152,880          | 152,880    | 144,171                                   | 8,709   |
| Employee benefits  | 30,060           | 30,060     | 33,929                                    | (3,869)   |
| Supplies   | 14,350           | 16,087     | 17,074                                    | (987)   |
| Contractual services   | 59,140           | 59,140     | 54,563                                    | 4,577   |
| Total public safety operations                               | 256,430          | 258,167    | 249,737                                   | 8,430   |
| FEMA assistance to firefighters grant:                       |                  |            |   |   |
| Supplies   | --               | 3,398      | --  | 3,398   |
| Capital outlay   | --               | 24,000     | --  | 24,000  |
| Total expenditures   | 256,430          | 285,565    | 249,737                                   | 35,828  |
| Excess (deficiency) of revenues<br>over (under) expenditures | 34,980           | 33,243     | 38,451                                    | 5,208   |
| Fund Balances, January 1                                     | 349,089          | 349,089    | 349,089                                   | --  |
| Fund Balances, December 31                                   | \$ 384,069       | \$ 382,332 | \$ 387,540                                | \$ 5,208  |

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2008**

EXHIBIT E - 10

|  | <u>Concord<br/>Estates<br/>Crime<br/>Prevention<br/>District</u> |
|--|--|
| <b>ASSETS</b>                            |  |
| Cash and cash equivalents                | \$ 9,261   |
| Accrued interest receivable              | 40   |
| Due from other governments               | <u>4,441</u>   |
| Total assets                             | <u>\$ 13,742</u>   |
| <br><b>LIABILITIES AND FUND BALANCES</b> |  |
| Liabilities:                             |  |
| Accounts and contracts payable           | \$ --  |
| Due to primary government                | --   |
| Fund balances:                           |  |
| Unreserved:                              |  |
| Undesignated                             | <u>13,742</u>  |
| Total liabilities and fund balances      | <u>\$ 13,742</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  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

EXHIBIT E - 11

|  | <u>Concord<br/>Estates<br/>Crime<br/>Prevention<br/>District</u> |
|--|--|
| <b>REVENUES</b>  |  |
| Charges for services:  |  |
| Crime prevention service charge                              | \$ 5,525   |
| Investment earnings  | <u>304</u>   |
| Total revenues   | 5,829  |
| <b>EXPENDITURES</b>  |  |
| Current:   |  |
| Public safety:   |  |
| Operations:  |  |
| Contractual services   | <u>5,186</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | 643  |
| <br>   |  |
| Fund balances, January 1                                     | <u>13,099</u>  |
| Fund balances, December 31                                   | <u>\$ 13,742</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, 2008**

EXHIBIT E - 12

|  | Budgeted Amounts |                  | Actual<br>Amounts<br>(Budgetary<br>Basis) | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|---|---|
|  | Original         | Final            |   |   |
| <b>REVENUES</b>  |                  |                  |   |   |
| Charges for services:  |                  |                  |   |   |
| Crime prevention service charge                              | \$ 7,240         | \$ 6,810         | \$ 5,525                                  | \$ (1,285)  |
| Investment earnings  | 230              | 230              | 304                                       | 74  |
| Total revenues   | 7,470            | 7,040            | 5,829                                     | (1,211)   |
| <b>EXPENDITURES</b>  |                  |                  |   |   |
| Current:   |                  |                  |   |   |
| Public safety:   |                  |                  |   |   |
| Operations:  |                  |                  |   |   |
| Contractual services   | 7,470            | 7,470            | 5,186                                     | 2,284   |
| Excess (deficiency) of revenues<br>over (under) expenditures | --               | (430)            | 643                                       | 1,073   |
| Fund Balances, January 1                                     | 13,099           | 13,099           | 13,099                                    | --  |
| Fund Balances, December 31                                   | <u>\$ 13,099</u> | <u>\$ 12,669</u> | <u>\$ 13,742</u>                          | <u>\$ 1,073</u>   |

The accompanying notes are an integral part of this statement.

