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**Fire Sub - District No. 1 of  
West Baton Rouge Parish**

**Annual Financial Statements**

**Year ended December 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-11-04

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**INDEPENDENT AUDITOR'S REPORT**

To Mr. Carroll P. Bourgeois, Executive in Charge  
and Members of the Board of Commissioners  
Fire Sub - District No. 1 of West Baton Rouge Parish

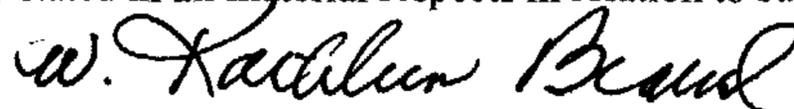
I have audited the accompanying general purpose financial statements of the Fire Sub - District No. 1 of West Baton Rouge Parish, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Sub - District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fire Sub - District No. 1 of West Baton Rouge Parish as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 16, 2004 on my consideration of Fire Sub - District No. 1 of West Baton Rouge Parish's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

My audit was made for the purpose of forming and opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Fire Sub - District No. 1 of West Baton Rouge Parish. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to such statements taken as a whole.



W. Kathleen Beard, Certified Public Accountant  
June 16, 2004

**W. Kathleen Beard**  
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To Mr. Carroll P. Bourgeois, Executive in Charge and  
Members of the Board of Commissioners  
Fire Sub - District No. 1 of West Baton Rouge Parish

I have audited the general purpose financial statements of the Fire Sub - District No. 1 of West Baton Rouge Parish, as of and for the year ended December 31, 2003, and have issued my report thereon dated June 16, 2004. I have conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Fire Sub - District No. 1 of West Baton Rouge Parish's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Fire Sub - District No. 1 of West Baton Rouge Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the

risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be a material weakness.

This report is intended for the information of the Executive in charge and members of the Board of Commissioners of Fire Sub - District No. 1 of West Baton Rouge Parish and the State of Louisiana. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "W. Kathleen Beard". The signature is written in black ink and is positioned above the typed name and title.

W. Kathleen Beard  
Certified Public Accountant  
June 16, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**Combined Statements Overview**

Fire Sub - District No. 1 of West Baton Rouge Parish  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
 December 31, 2003  
 with comparative totals for December 31, 2002

ASSETS	Governmental Fund Types	
	General Fund	Debt Service
Cash and cash investments	\$285,966	\$3,767
Receivables -		
Intergovernmental - sales tax	12,081	0
Due from other funds	1,955	0
Due from Town of Addis	5,339	0
Fixed assets	0	0
Amount to be provided for retirement of general long term debt	0	25,000
	\$305,340	\$28,767
	\$305,340	\$28,767
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and accrued liabilities	\$511	\$0
Due to other funds	0	1,955
Due to Town of Brusly	3,836	0
Accrued interest payable	0	3,625
Current portion long term debt	0	25,000
Certificates of indebtedness payable	0	0
	4,347	30,580
Fund Equity:		
Investment in General Fixed Assets	0	0
Fund balance - unreserved	300,994	(1,812)
	300,994	(1,812)
	300,994	(1,812)
TOTAL LIABILITIES AND FUND EQUITY	\$305,340	\$28,767
	\$305,340	\$28,767

The accompanying notes to the financial statements are an integral part of this statement.

Exhibit A

<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
<u>General</u> <u>Fixed Assets</u>	<u>General</u> <u>Long Term Debt</u>	<u>2003</u>	<u>2002</u>
\$0	\$0	\$289,734	\$294,564
0	0	12,081	10,861
0	0	1,955	1,961
0	0	5,339	5,339
700,363	0	700,363	677,225
0	120,000	145,000	170,000
-----	-----	-----	-----
\$700,363	\$120,000	\$1,154,471	\$1,159,950
=====	=====	=====	=====
\$0	\$0	\$511	\$1,183
0	0	1,955	1,961
0	0	3,836	4,472
0	0	3,625	0
0	0	25,000	25,000
0	120,000	120,000	145,000
-----	-----	-----	-----
0	120,000	154,927	177,616
700,363	0	700,363	677,225
0	0	299,181	305,108
-----	-----	-----	-----
700,363	0	999,544	982,334
-----	-----	-----	-----
\$700,363	\$120,000	\$1,154,471	\$1,159,950
=====	=====	=====	=====

Fire Sub - District No. 1 of West Baton Rouge Parish  
 Combined Statement of Revenues, Expenditures and Changes in  
 Fund Balance - All Governmental Fund Types  
 Year ended December 31, 2003  
 with comparative totals for December 31, 2002

Exhibit B

	<u>General Fund</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>	
			<u>2003</u>	<u>2002</u>
<b>REVENUES:</b>				
Intergovernmental:				
Parish -				
Sales tax	\$129,037	\$0	\$129,037	\$129,075
2% Fire insurance rebate	5,805	0	5,805	5,217
Investment income	3,035	0	3,035	2,223
Miscellaneous income	0	0	0	0
	-----	-----	-----	-----
Total revenues	137,877	0	137,877	136,515
 <b>EXPENDITURES:</b>				
Current -				
Public safety -				
Fire	79,185	0	79,185	66,782
Intergovernmental	8,606	0	8,606	7,966
Capital outlay	23,138	0	23,138	17,443
Debt service -				
Prinicpal	0	25,000	25,000	25,000
Interest	0	7,875	7,875	9,125
Bond issuance costs	0	0	0	0
	-----	-----	-----	-----
Total expenditures	110,929	32,875	143,804	126,315
	-----	-----	-----	-----
Excess Revenues Over (Under) Expenditures	26,948	(32,875)	(5,927)	10,200
 <b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in (out)	(31,063)	31,063	0	0
	-----	-----	-----	-----
Total Other Financing Sources (Uses)	(31,063)	31,063	0	0
	-----	-----	-----	-----
Excess Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,115)	(1,812)	(5,927)	10,200
 <b>BEGINNING FUND BALANCE</b>	 305,108	 0	 305,108	 294,908
	-----	-----	-----	-----
<b>ENDING FUND BALANCE</b>	<b>\$300,994</b>	<b>(\$1,812)</b>	<b>\$299,181</b>	<b>\$305,108</b>
	=====	=====	=====	=====

The accompanying notes to the financial statements are an integral part of this statement.

Fire Sub - District No. 1 of West Baton Rouge Parish  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget (GAAP Basis) and Actual  
 General Fund  
 Year ended December 31, 2003  
 with comparative totals for December 31, 2002

Exhibit C

	General Fund			
	Budget	Actual	Variance Favorable (Unfavorable)	2002 Actual
<b>REVENUE:</b>				
Intergovernmental:				
Parish -				
Sales tax	\$144,110	\$129,037	(\$15,073)	\$129,075
2% Fire Insurance Rebate	5,000	5,805	805	5,217
Investment income	5,500	3,035	(2,465)	2,223
Miscellaneous income	0	0	0	0
	154,610	137,877	(16,733)	136,516
<b>EXPENDITURES:</b>				
Current -				
Public safety - Fire	72,460	79,185	(6,725)	66,782
Intergovernmental	8,000	8,606	(606)	7,966
Capital outlay	41,150	23,138	18,012	17,443
	121,610	110,929	10,681	92,190
Excess Revenues Over (Under) Expenditures	33,000	26,948	(6,052)	44,325
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In (Out)	(33,000)	(31,063)	1,937	(34,125)
	(33,000)	(31,063)	1,937	(34,125)
Excess Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	\$0	(4,115)	(\$4,115)	10,200
<b>BEGINNING FUND BALANCE</b>		305,108		294,908
<b>ENDING FUND BALANCE</b>		\$300,994		\$305,108

The accompanying notes to the financial statements are an integral part of this statement.

Fire Sub - District No. 1 of West Baton Rouge Parish  
Notes to the Financial Statements  
December 31, 2003

**Introduction**

The Fire Sub - District No. 1 of West Baton Rouge Parish was established by the parish governing authority, under the provisions of Louisiana Revised Statute 40:1506. The "Sub - District" was created to do and perform all acts necessary and proper for the purpose of providing fire protection service within the Addis sub - district. The Sub - District is governed by a chief executive officer and a board of commissioners, in accordance with Louisiana Revised Statute 40:1506. The members of the governing body serve without pay, including per diem.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying financial statements of Fire Sub - District No. 1 of West Baton Rouge Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental funds. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), then American Institute of Certified Public Accountants in the publication Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (where applicable).

**B. Financial Reporting Entity**

The Sub-District's combined financial statements include the accounts of Fire Sub-District No. 1's operations. The criteria for including organizations as component units within the Sub-District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Sub-District holds the corporate powers of the organization
- the Sub-District appoints a voting majority of the organization's board
- the Sub-District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Sub-District
- there is fiscal dependency by the organization on the Sub-District

For financial reporting purposes, the Fire Sub - District No. 1 of West Baton Rouge Parish includes all funds, account groups, and activities that are controlled by, or dependent on, the Sub - District's executive and legislative branches (the chief executive officer and board of commissioners). The accompanying financial statements present only information on the funds maintained by the Sub - District and do not present information on any other governmental entity.

Fire Sub - District No. 1 of West Baton Rouge Parish  
Notes to the Financial Statements  
December 31, 2003

**1. Summary of Significant Accounting Policies (Continued)**

**C. Fund Accounting**

The accounts of Fire Sub - District No. 1 of West Baton Rouge Parish are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include assets, liabilities, fund equity, revenues and expenses or expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are utilized by the Sub - District:

Governmental Funds Types:

The General Fund is the main operating fund of the Sub-District. This fund is used to account for financial resources except those required to be accounted for in another fund.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

General Fixed Assets: The General Fixed Assets Account Group is used to account for the fixed assets used in governmental fund type operations.

General Long-Term Debt: The General Long-Term Debt Account Group is used to account for the unmatured general long-term liabilities of the governmental unit.

**D. Basis of Accounting**

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Sub - District considers sales taxes available when in the hands of the intermediary collecting governments and are recognized as revenues at this time. Expenditures are recorded when the related fund liability is incurred.

Fire Sub - District No. 1 of West Baton Rouge Parish  
Notes to the Financial Statements  
December 31, 2003

**1. Summary of Significant Accounting Policies (Continued)**

**E. Budget and Budgetary Accounting**

The Sub - District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Executive in charge prepares a proposed budget and submits same to the Board of Commissioners prior to the beginning of each year.
2. The budget is adopted through passage of a resolution at a special meeting prior to the beginning of the fiscal year.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. Budgets for the General Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board of Commissioners.
5. Expenditures may exceed budgeted amounts providing funds are available and subsequent to the board's approval.
6. Formal budgetary integration is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. All budgetary appropriations lapse at the end of each fiscal year.

**F. Encumbrances**

Encumbrance accounting is not employed by the Sub - District.

**G. Fixed Assets**

The accounting and reporting treatment applied to fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fire Sub - District No. 1 of West Baton Rouge Parish  
Notes to the Financial Statements  
December 31, 2003

**1. Summary of Significant Accounting Policies (Continued)**

**G. Fixed Assets (Continued)**

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on such assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated fair value on the date donated. The Sub - District does not capitalize infrastructure (lines, hydrants, etc.) but records such expenditures as current expenses. The Sub - District does not capitalize construction period interest.

**H. Compensated Absences**

Employees of the District work part - time, and therefore, the District does not have a formal leave policy.

**I. Total Columns on Statements**

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. Deposits (Cash) and Investments**

Cash - At December 31, 2003, the carrying amount (book balance) of the Sub - District's deposits (cash) was \$240,033 and the bank balance was \$252,405. Of the bank balance, \$103,767 was covered by federal depository insurance, \$5,638 was covered by Securities Investor Protection Corporation (SIPC) and the remaining balance of \$143,000 was secured by deposit collateral consisting of pledged securities having a market value of \$406,725, held in the fiscal agent bank's name (Risk Category 3).

Investments - Under state law, the District may invest in United States Bonds, treasury notes or certificates and certificates of deposit. These are classified as investments if their original maturities exceed 90 days. At year end the Sub - District held investments in US Agency Securities comprised of FNMA bonds having a fair value of \$49,702.

Fire Sub - District No. 1 of West Baton Rouge Parish  
Notes to the Financial Statements  
December 31, 2003

**3. Changes in General Fixed Assets**

A summary of the general fixed asset group is as follows:

	Balance <u>Jan. 1, 2003</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>Dec. 31, 2003</u>
Equipment -				
Fire fighting	\$ 161,225	\$ 16,048	\$ 0	\$ 177,273
Office	19,388	0	0	19,388
Vehicles	119,633	0	0	119,633
Land	92,000	0	0	92,000
Fire Station Building/Parking	284,980	0	0	284,980
Lines & hydrants	0	7,090	0	7,090
	<u>\$ 677,225</u>	<u>\$ 23,138</u>	<u>\$ 0</u>	<u>\$ 700,363</u>

**4. Economic Dependence**

Sales tax revenues are collected by the West Baton Rouge Parish Sales Tax Department for the West Baton Rouge Fire Protection District No. 1 (the District). The Fire Sub - District No. 1 of West Baton Rouge Parish participates with other sub - districts in the District sales tax revenue, receiving 9.2% of the District's distributable portion. Sales tax revenues comprise 94% of total revenue received by the Sub - District in 2003.

**5. Agreement with the Town of Addis**

The Fire Sub - District entered into a local services agreement with the Town of Addis in January 1992 to provide fire protection within the Town. Under the terms of the agreement, the Town has agreed to do the following:

- 1) Lease all vehicles, equipment, and supplies belonging to the Town and for the use of the Addis Volunteer Fire Department to the Sub - District, provided that the Sub - District shall bear the cost of insurance coverage on all vehicles, equipment and supplies, said coverage to be approved by the Town with certificates of such insurance to be presented.
- 2) Permit the Sub - District to use the Town's existing fire stations and Old Town Hall during the term of the agreement, provided that the Sub - District shall provide insurance coverage thereon at least equal to the amount which the Town has in force on the date of the agreement and further provided that the Town is listed as an additional insured on the policy. However, insurance costs as to Station #2 shall be fifty (50%) percent to Town and Fifty (50%) percent to Sub District.

Fire Sub - District No. 1 of West Baton Rouge Parish  
Notes to the Financial Statements  
December 31, 2003

**6. General Long-Term Debt**

Fire Protection District No. 1 of West Baton Rouge Parish and Fire Protection Sub-District No. 1 of West Baton Rouge Parish enter into a Local Services Agreement, effective April 1, 1998 for the public purposes of providing for the financing, construction, operation and maintenance of the new fire station in the Subdistrict and the ownership, operation and maintenance thereof by the Sub-District. The agreement stipulates that the District shall act as conduit issuer for and on behalf of the Sub-District as necessary for incurring debt on behalf of and for the use and benefit of Sub-District No.1 under LRS 40:1506. The agreement further states that Sub-District agrees to make all payments required to pay principal of and interest on the certificate as they respectively fall due from its portion of the District's parishwide 1/2 of 1% sales tax above statutory, necessary and usual charges of the Sub-District in each of the fiscal years during which the Certificate is outstanding.

On May 27, 1998 the governing board of Fire Protection Sub-District No. 1 approved a Resolution authorizing the incurring of debt and the issuance of a Certificate of Indebtedness, Series 1998A of West Baton Rouge Parish Fire Protection District No. 1, for the use and benefit of Fire Protection Sub-District No. 1 of West Baton Rouge Parish for the purpose of constructing and purchasing a fire station. This Certificate is issued as a single, fully registered certificate in the principal amount of \$250,000 with an interest rate of 5% per annum, and is subject to prepayment prior to maturity, in whole or in part, at a price of par and accrued interest on July 1, 2000 and any business day thereafter, upon thirty days notice. This certificate is secured by and payable as to principal and interest from an irrevocable pledge and dedication of the pledged revenues of the Sub- District.

Debt Service requirements to maturity are as follows:

Year Ending December 30,	<u>Principal</u>	<u>Interest</u>	<u>Total Paid</u>
2004	25,000	\$ 7,250	\$ 32,250
2005	25,000	6,000	31,000
2006	30,000	4,750	34,750
2007	30,000	3,250	33,250
2008	<u>35,000</u>	<u>1,750</u>	<u>36,750</u>
Totals	<u>\$145,000</u>	<u>\$ 23,000</u>	<u>\$168,000</u>

Fire Sub - District No. 1 of West Baton Rouge Parish  
Notes to the Financial Statements  
December 31, 2003

**7. Agreement with the Town of Brusly**

The Sub - District entered into a Intergovernmental Service Agreement with the Town of Brusly commencing November 1, 2000 through October 31, 2002 whereby the Town will hire a firefighter as a Town employee and will pay and report all wages and fringe benefits. The firefighter shall work 4 days per week, with a 10 hour day work schedule. For two days per week he will be stationed with Sub - District No. 1 and two days with Sub - District No. 2. Fire Sub - District's No. 1 and No. 2 will each reimburse the Town for ½ of the firefighters wages and fringe benefits. All three parties must carry comprehensive general liability coverage which shall cover the firefighters for their acts or omissions while they serve the respective Sub - Districts. For the year ending December 31, 2003, Sub - District No. 1's share of the fireman's wages and fringe benefits amounted to \$15,892, of which \$3,836 is owed the Town of Brusly as of year end.

**8. Intergovernmental Transactions**

The Sub-District entered into a lease agreement with the Town of Addis for the lease of one 1995 Ford Truck. The only consideration is for the Town to carry the truck on the Town's fleet policy. The District is responsible for all costs related to the truck including payment of the insurance premium.

The Sub-District paid it's prorated annual share (based the tax distribution formula) of the excess cost of three dispatchers in the amount of \$7,966 to Sub-District No. 3 of West Baton Rouge Parish.

**9. Risk Management**

The Sub-District purchases commercial insurance to protect against risk of loss in these areas: workers' compensation liability, general liability, law enforcement liability, public officials errors and omissions, automobile liability and physical damage coverage and property fire coverage.

**SUPPLEMENTARY INFORMATION**

Fire Sub - District No. 1 of West Baton Rouge Parish  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual - General Fund  
Year ended December 31, 2003  
with comparative totals for December 31, 2002

Schedule 1

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2002</u>
<b>REVENUE:</b>				
Intergovernmental - Parish:				
Sales tax	\$144,110	\$129,037	(\$15,073)	\$129,075
2% Fire Insurance Rebate	5,000	5,805	805	5,217
Investment income	5,500	3,035	(2,465)	2,223
Miscellaneous income	0	0	0	0
	-----	-----	-----	-----
Total revenues	154,610	137,877	(16,733)	136,516
<b>EXPENDITURES:</b>				
Current - Public Safety - Fire:				
Salaries	3,000	3,000	0	3,000
Fireman's expense	13,900	15,892	(1,992)	17,249
Medicare expense	60	44	17	44
OAB expense	300	186	114	186
Utilities - Station 1	1,500	350	1,150	0
Utilities - Station 2	500	919	(419)	0
Utilities - Station 3	5,000	4,990	10	5,473
Telephone expense	2,000	1,563	437	1,246
Computer cable expense	1,000	381	619	0
Expense allowance	500	892	(392)	0
Gas and oil	2,000	1,048	952	1,108
Office supplies	500	231	269	755
Postage	50	46	4	0
Printing	150	0	150	0
Repairs to equipment	6,200	8,085	(1,885)	6,553
Repairs to building	1,000	1,666	(666)	385
Dues and subscriptions	200	455	(255)	0
Tools and supplies	4,000	3,216	784	5,626
Miscellaneous	2,000	7,854	(5,854)	1,279
Insurance and bonds	14,300	19,910	(5,610)	13,778
Uniforms	3,000	2,546	454	4,901
Training	1,000	500	500	0
Computer upgrade	2,500	0	2,500	430
First aid supplies	2,000	935	1,065	1,193
Legal services	1,200	0	1,200	175
Accounting services	1,700	1,700	0	1,500
Official journal	1,200	1,022	178	1,076
Computer maintenance	600	1,555	(955)	695
Equipment maintenance	600	200	400	0
Radio repairs	500	0	500	128
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Total Current expenditures	72,460	79,185	(6,725)	66,782

(Continued)

Fire Sub - District No. 1 of West Baton Rouge Parish  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (GAAP Basis) and Actual - General Fund  
 Year ended December 31, 2003  
 with comparative totals for December 31, 2002

Schedule 1

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2002</u>
Intergovernmental - Dispatcher	8,000	8,606	(606)	7,966
Capital outlay	41,150	23,138	18,012	17,443
<b>Total expenditures</b>	121,610	110,929	10,681	92,190
<b>Excess Revenues Over (Under) Expenditures</b>	33,000	26,948	(6,052)	44,325
Other Financing Sources (Uses):				
Operating transfers In (Out)				
Debt service	(33,000)	(31,063)	1,937	(34,125)
<b>Total Other Financing Sources (Uses)</b>	(33,000)	(31,063)	1,937	(34,125)
<b>Excess Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	0	(4,115)	(4,115)	10,200
<b>BEGINNING FUND BALANCE</b>		305,108		294,908
<b>ENDING FUND BALANCE</b>		\$300,994		\$305,108

**A. Summary of Audit Results**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Fire Sub-District No. 1 of West Baton Rouge Parish.
2. No reportable conditions were disclosed during the audit of the general purpose financial statements in the report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the general purpose financial statements of the Fire Sub-District No. 1 of West Baton Rouge Parish were disclosed during the audit.

**B. Findings - Financial Statements Audit**

There were no findings.

**C. Prior Year Findings**

There were no findings.