



**Latuso and Johnson CPA, LLC**  
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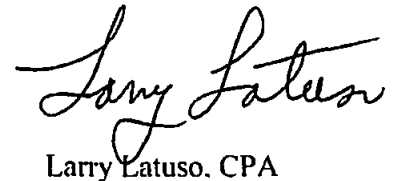
Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Re East Side Fire Protection District No. 5

To Whom It May Concern,

The attached report is the Comprehensive Annual Financial Report (CAFR) for East Side Fire Protection District #5 (the District) for the year ended December 31 2012. The District's financial statements were issued prior to the issuance of the CAFR in order to provide the Board of Commissioners and the District's management with meaningful data related to the financial results as of and for the year ended December 31, 2012 as soon as possible after year end.

Sincerely,



Larry Latuso, CPA

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 SEP 11 2013

**REISSUE**

**EAST SIDE FIRE PROTECTION  
DISTRICT NO. 5, LOUISIANA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
For the Year Ended December 31, 2012**

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Prepared by:  
S. Dale Hancock, Fire Chief  
East Side Fire Protection District No. 5

**EAST SIDE PROTECTION DISTRICT NO. 5, LOUISIANA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2012**

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**EAST SIDE PROTECTION DISTRICT NO. 5, LOUISIANA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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## **INTRODUCTORY SECTION**



## ***East Side Fire Protection District No. 5***

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Baton Rouge, LA 70816-1243  
(225) 272-7779 Fax: (225) 272-3422***

*S Dale Hancock, Fire Chief*

*e-mail [dhancock@esfd.org](mailto:dhancock@esfd.org)*

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June 15, 2013

To the honorable Mayor Kip Holden, the members of the East Baton Rouge Parish Metropolitan Council the members of the East Side Fire Protection District No 5 Board of Commissioners and the citizens of East Side Fire Protection District

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements The audited financial statements were previously submitted to fulfill that requirement for the fiscal year ended December 31, 2012

Management assumes complete responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements

Latuso & Johnson CPA, LLC, Certified Public Accountants, included only minor recommendations relative to the East Side Fire Protection No 5's financial statements for the year ended December 31, 2012 The independent auditor's report is located at the front of the financial section of this report

Management's discussion & analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements MD&A compliment this letter of transmittal and should be read in conjunction with it

### *Profile of the Government*

The East Side Fire Protection District was legally established by the East Baton Rouge Parish Metropolitan Council on December 22nd, 1976, under the authority of the Constitution of the State of Louisiana and Chapter 7 of Title 40 of the Louisiana Revised Statutes The fire district was created as a public corporation and as a political subdivision of the State of Louisiana

On September 8th, 1993, the Metropolitan Council passed Ordinance 9706 amending Title 5 of the Code or Ordinances, so as to add Chapter 9, in order to establish a Board of Commissioners for East Side Fire Protection District effective January 1st, 1994

On December 8th, 1993, the fire district entered into an Intergovernmental Agreement with the City of Baton Rouge, Parish of East Baton Rouge, whereby certain funds would be transferred to the fire district effective January 1st, 1994, other funding would be provided for and the fire district would provide for an independent audit every year

East Side began with one donated 750 gpm pumper truck and was supported through an annual donation-only fund drive. East Side has since grown to a fully-funded combination fire department supporting three fire engines, one tanker, one service truck, one dedicated rescue vehicle, technical rescue vehicle, one water rescue / recovery boat plus other ancillary vehicles and equipment. Although currently a combination fire department with only two full-time career employees, East Side remains a volunteer fire department in attitude, enthusiasm and value.

East Side has always been deeply involved in community affairs and respected by the residents of the fire district. This positive image has resulted in the passage of a ten year, ten mill property tax in 1988 which was renewed in 1998, the passage of a \$32 per living unit per year service fee and the passage of a new 5 mill property tax in 1998, that service fee continues to this day, unchanged for inflation.

The management of the fire protection district is the responsibility of the Board of Commissioners, which consists of five property-owning, registered voters residing within the fire district who are appointed to two-year terms by the Metropolitan Council. The Board is responsible for all financial and operational matters related to the fire protection district. An annual audit is conducted by certified public accountants representing the Louisiana Legislative Auditor's Office and a copy of that audit is submitted to the finance department of East Baton Rouge and the Louisiana Legislative Auditor. These financial statements are included in the financial statements of the City of Baton Rouge, as a component unit.

The ESFPD#5 Board of Commissioners annually reviews the fire district's programs during the budget adoption process, held at the November Board of Commissioners' Meeting. The fire chief submits a Budget Statement, which includes summary-level information relative to the budget, purpose of the fire district and overall goals, objectives and programs of the fire district. The allocation of funds for programs are reviewed by the ESFPD#5 Board of Commissioners during this budget process. During the November board meeting the ESFPD#5 Board of Commissioners has the specific obligation to approve or reject the programs and projects proposed by the fire chief for the upcoming year.

Unless there have been unforeseen circumstances in that year, the Strategic Plan is updated approximately every three years. Upon acceptance of the plan by the Board of Commissioners, the President of the Board of Commissioners signs the plan and distributes the plan to all interested parties.

In early 1999, the Board of Commissioners reaffirmed the programs offered and the level of service anticipated by passing Resolution 99-04.

Goals and objectives are incorporated into the services and support services established by the agency to accomplish its assigned mission. Most fire service agencies are committed to one or more major programs which may include, but are not limited to:

- fire suppression,
- fire prevention/life safety,
- public education,
- fire investigation,
- technical rescue,
- hazardous materials,

- emergency medical services, or
- emergency/disaster management

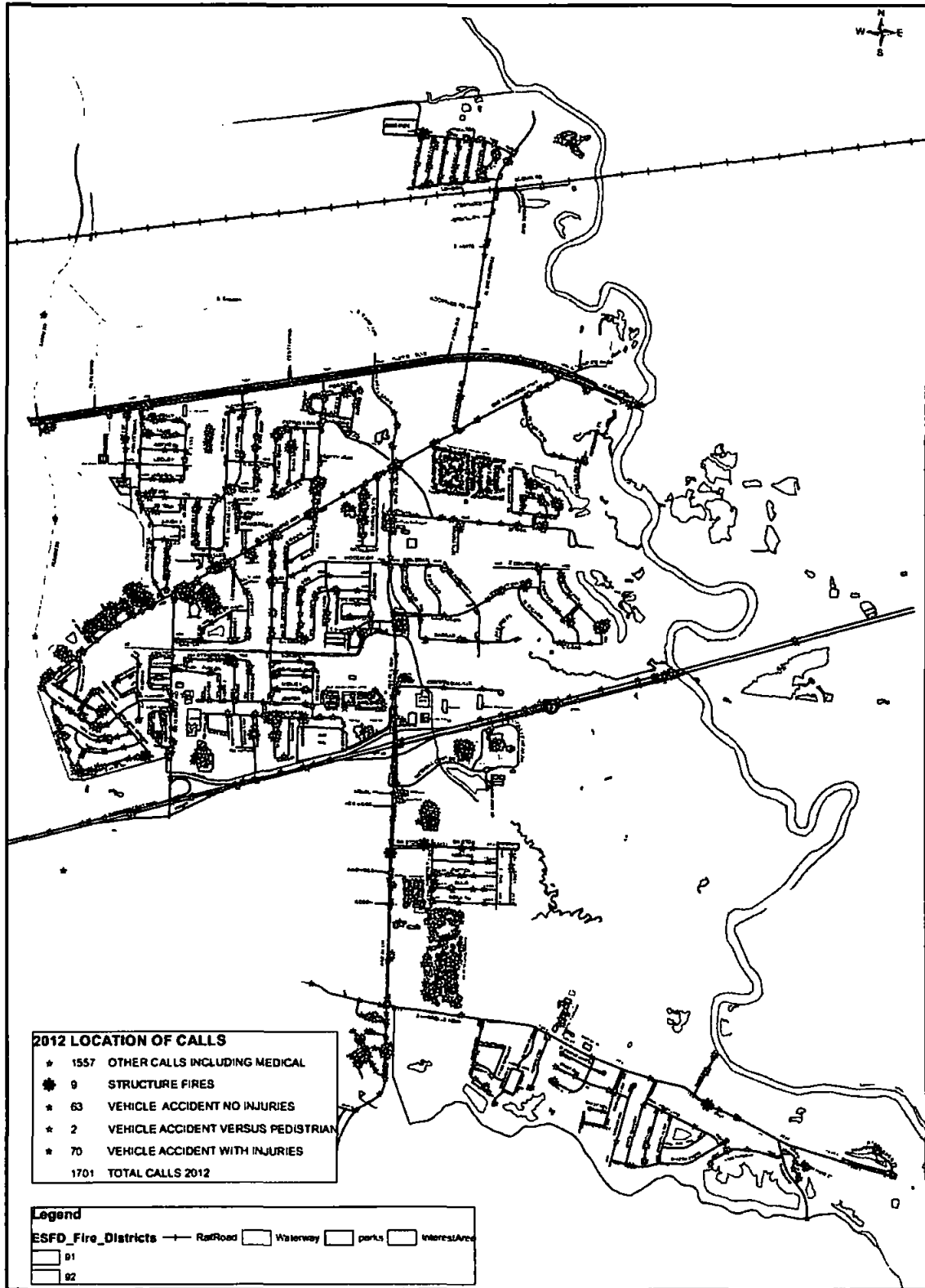
The East Side Fire Protection District No 5 Board of Commissioners, in cooperation with the fire chief and other administration members have ensured the financial stability of the ESFPD#5. The stability of the financing for the ESFPD#5 is based on the ability to levy the necessary taxes for the purpose of providing the mission, goals and objectives set by the ESFPD#5. As a separate taxing body of government, the ESFPD#5 is able to provide the financial resources consistently and uninterrupted by other municipal service providers. The use of long and short range planning for all areas within the ESFPD#5 has provided a blue print for the funding needs of today, tomorrow, and in the future.

The ESFPD#5 works diligently to provide the necessary funding for the accomplishment of the ESFPD#5's mission, goals and objectives. The ESFPD#5 has grown dramatically over the last twenty years. The growth of ESFPD#5 services provided and the increased service level commitments have been supported by the residents and businesses in the tax rate and budget that would allow growth.

The fire district covers approximately nine square miles and protects approximately 16,000 people.



# East Side Fire Protection District No. 5

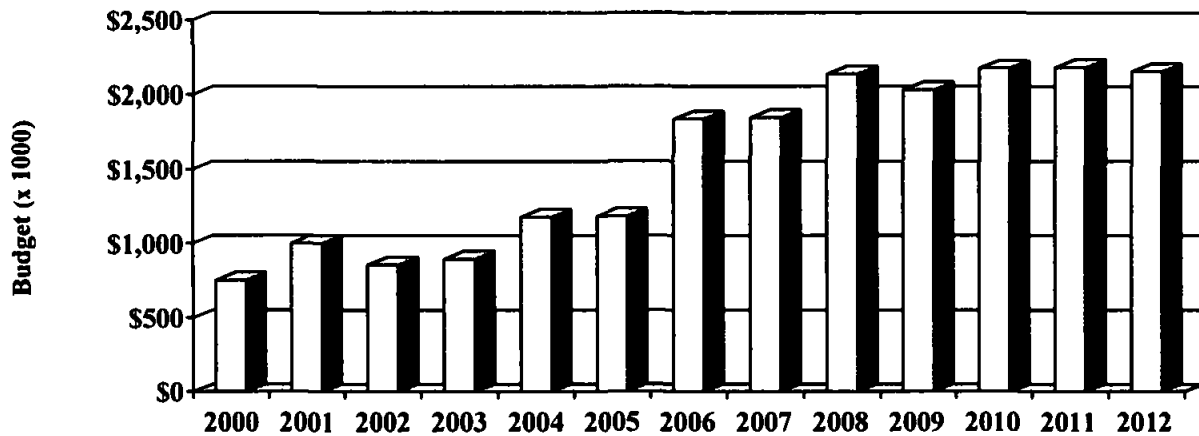


*Local Economy*

The East Side Fire Protection District No 5 protects a suburban, mostly residential district with one major hospital, multiple significant shopping establishments and multiple other significant establishments including nursing homes, schools and retail properties

The last fifteen years have provided an explosive growth in the district, precipitated by the construction of a Super Wal-Mart on O’Neal Lane in 1997, a major apartment complex on S Harrell’s Ferry Road in 1998 and the completion of the Camden Lakes apartment complex on O’Neal Lane in early 2008 In 2001 substantial subdivision growth continued on South Harrell’s Ferry Road with Harbor Walk currently under construction

**Annual Revenue**



This increase in revenue has allowed the fire district to increase full-time employment from two full-time employees in 2000 to thirteen today Maximum projected employees for the next five years is fifteen full-time employees plus a small complement of contract employees as required

Total long term obligations are as follows with no significant capital expenditures anticipated for the next five years

**Long Term Capital Debt**

Purpose	2012 Payments	Remaining Payments After 2012
Station 92	\$266,571	\$953,988
Platform 918	\$90,136	\$360,544
Engine 913	\$30,000	\$642,748
Engine 923	\$17,000	\$265,744
<b>Totals</b>	<b>\$403,707</b>	<b>\$2,223,024</b>
	Reduction in Principal from Prior Year	\$297,533

Significant voter-approved taxes are as follows with no anticipated difficulties in renewals

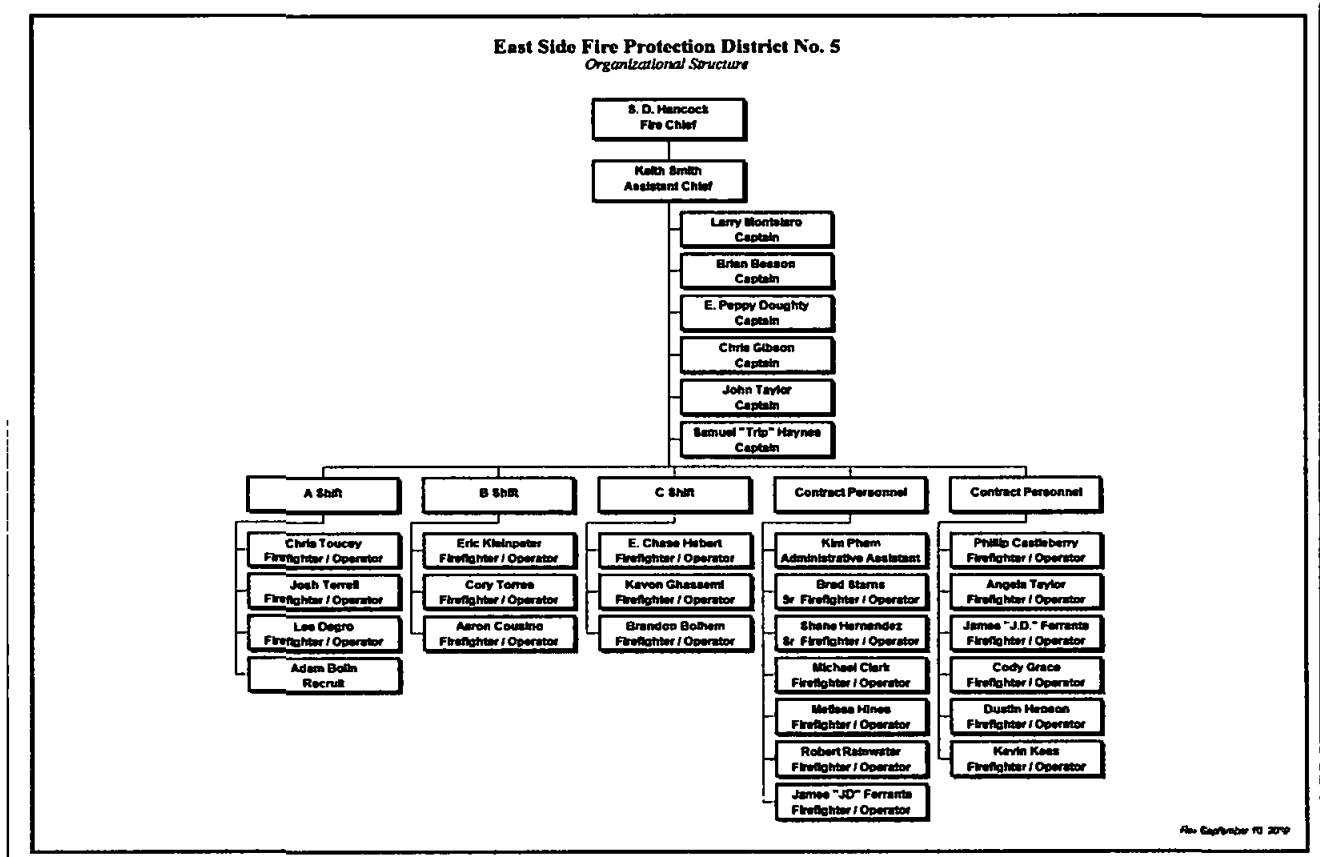
### Tax Status

Tax	Period	Purpose
7.5 mil	2005 - 2014	Personnel, Operation & Maintenance
5.0 mil	2008 - 2017	Operation & Maintenance
1.0 mil	2008 - 2017	Operation & Maintenance
Service Fee	2012 - 2021	Operation & Maintenance

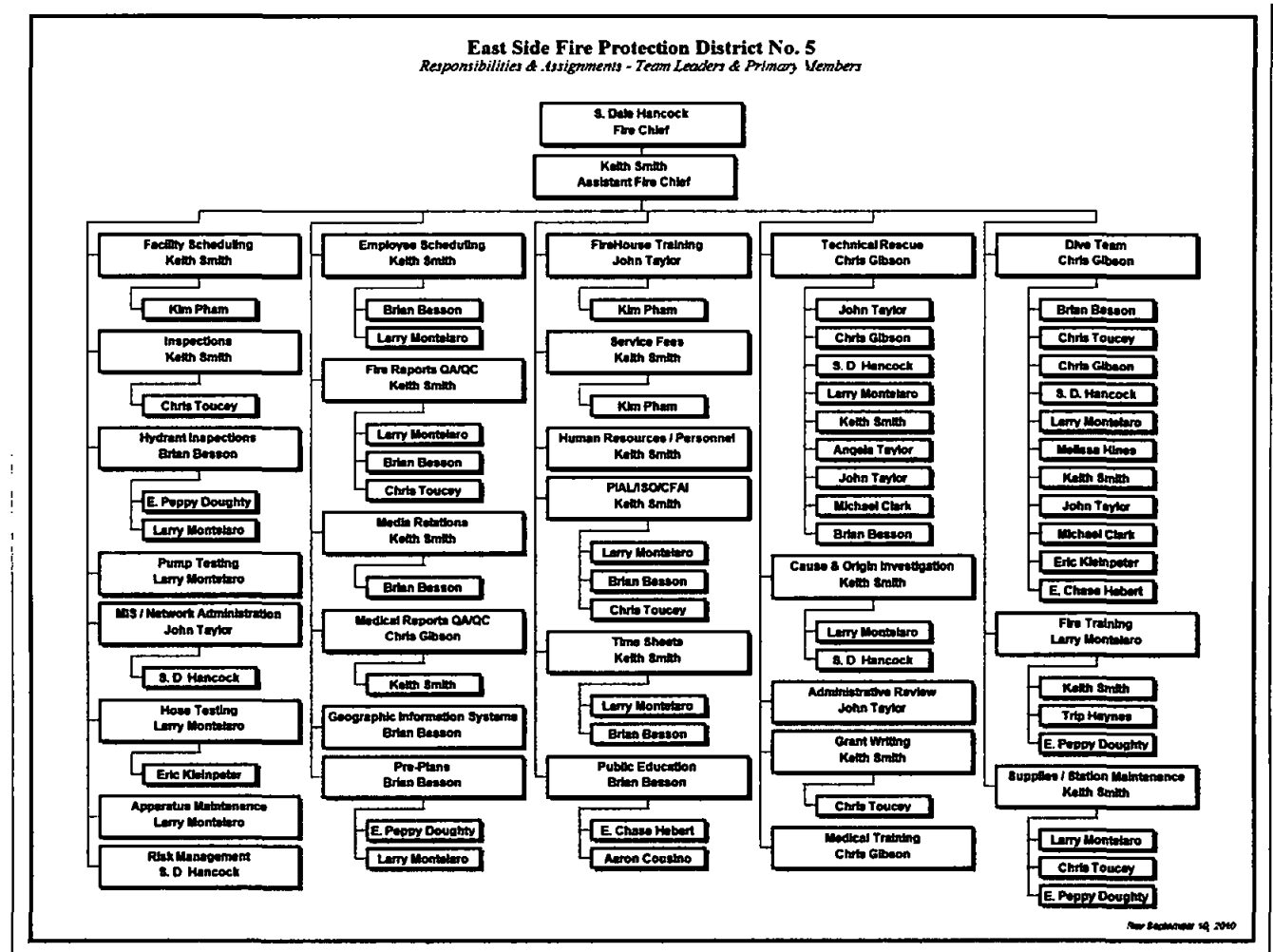
### Organization

The East Side Fire Protection District No. 5 is managed by a five-member Board of Commissioners appointed by the East Baton Rouge Parish Metropolitan Council

Reporting to that Board of Commissioners is the fire chief, S. Dale Hancock. The organization within the district is as follows



From a responsibility perspective, the fire district is relatively small and therefore multiple responsibilities are typically handled by few individuals, as follows



The current Board of Commissioners is comprised of the following members

- Mr Oscar LeJeune, President
- Mr Mario Contreras, Secretary-Treasurer
- Mr Bill Pedneau
- Mr Johnny Kovalcik
- Mr George Cotton

Mr Cotton replaced Ms Angela Bell on January 1, 2013

*Notable Accomplishments*

The East Side Fire Protection District No 5 is ranked a Public Protection Class 2 Fire District (rated through PIAL - Property Insurance Association of Louisiana) Currently there are only 62 fire departments in the United States that have a better rating (rated through ISO – Insurance Services Office). There are approximately 39,438 rated fire departments in the United States (by ISO) This means that East Side remains in the upper 98 33% of all fire departments in the United States based on the Public Fire Protection Rating system, with only 0 16% of all fire departments in the United States having a better rating

The East Side Fire Protection District No 5 was first internationally accredited in 2004 and was recently re-accredited (2009) There are currently 144 accredited agencies worldwide The East Side Fire Protection District No 5 remains the only accredited agency in Louisiana an continually provides peer assessors to aid other departments in the accreditation process

In 2012 the East Side Fire Protection District No 5 received a *Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association (GFOA) for the district's comprehensive annual financial report (CAFR) for the year 2011. This certificate of achievement is the highest form of recognition in governmental accounting and financial reporting available To our knowledge, no other fire department or district in Louisiana has achieved this recognition

Respectfully submitted,



S Dale Hancock,  
Fire Chief

# **CERTIFICATE OF ACHIEVEMENT**

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

East Side Fire Protection  
District #5, Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting



*Christopher P. Moivell*

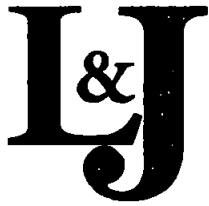
President

*Jeffrey R. Egan*

Executive Director

## **FINANCIAL SECTION**





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*Certified Public Accountants*

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**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
East Side Fire Protection District No. 5  
Baton Rouge, Louisiana

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of East Side Fire Protection District No. 5 (the District) as of and for the year ended December 31, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of East Side Fire Protection District No 5 as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matter***

Accounting principles generally accepted in the United States of America require the management's discussion and analysis and budgetary comparison information on pages 12 through 16 and 39 through 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance

### **Report on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2013, on our consideration of East Side Protection District No 5's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit



Latuso & Johnson, CPA, LLC  
Baton Rouge, Louisiana  
April 5, 2013

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the East Side Fire Protection District No. 5's annual financial report, the District's management provides narrative discussion and analysis of the financial activities of the district for the fiscal year ended December 31, 2012. The District's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section.

### Financial Highlights

The District's assets exceeded its liabilities by \$4,786,462 (net position) for the fiscal year reported. This compares to the previous year when assets exceeded liabilities by \$4,848,761.

- Total net position is comprised of the following:
  1. Capital assets, net of related debt, of \$3,117,657 including property and equipment, *net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.*
  2. Unrestricted net position of \$1,668,805 represents the portion available to maintain the District's continuing obligations to citizens and creditors.
- The District's governmental fund reported a total ending fund balance of \$2,313,834 this year. This compares to the prior year ending fund balance of \$2,278,221, showing an increase of \$35,613 during the current year. This increase is primarily related to the increase in the receivable due from other governments and property taxes.
- Total liabilities of the District decreased by \$81,393 to \$2,826,256 during the fiscal year.

### Overview of the Financial Statements

Management's Discussion and Analysis introduces the District's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The District also includes in this report additional information to supplement the basic financial statements.

### Government-Wide Financial Statements (Full Accrual Basis)

The District's annual report includes two government-wide financial statements. These statements provide both long-term and near-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the District's statement of position presenting information that includes all of the District's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating.

Evaluation of the overall economic health of the District would extend to other non-financial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities* which reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District's activities and functions on revenues provided by the District's taxpayers.

#### **Fund Financial Statements (Modified Accrual Basis)**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives.

*Governmental funds*: Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

#### **Notes to the financial statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

#### **Financial Analysis of the District as a Whole**

As year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the District as a whole.

The District's net position at year-end is \$4,786,462. This is a decrease of \$62,299 over last year's net position of \$4,848,761, which was mainly attributed to the increase in liabilities for compensated absences and other post-employment benefits (OPEB). The following table provides a summary of the District's net assets.

**Summary of Net Position (Government Wide)**

	<u>2012</u>	<u>2011</u>	<u>Change</u> <u>(\$)</u>	<u>Change</u> <u>(%)</u>
Current and other assets	\$ 2,581,093	\$ 2,515,863	\$ 65,230	2.6%
Capital assets	7,417,549	7,399,098	18,451	0.2%
Accumulated depreciation	<u>(2,385,924)</u>	<u>(2,158,551)</u>	<u>(227,373)</u>	<u>10.5%</u>
Total assets	<u>7,612,718</u>	<u>7,756,410</u>	<u>(143,692)</u>	<u>(1.9)%</u>
Current liabilities	599,504	410,718	188,786	46.0%
Long-term liabilities	<u>2,226,752</u>	<u>2,496,931</u>	<u>(270,179)</u>	<u>(10.8)%</u>
Total liabilities	<u>2,826,256</u>	<u>2,907,649</u>	<u>(81,393)</u>	<u>(2.8)%</u>
Net position.				
Invested in capital assets, net of related debt	3,117,657	3,029,046	88,611	2.9%
Unrestricted	<u>1,668,805</u>	<u>1,819,715</u>	<u>(150,910)</u>	<u>(8.3)%</u>
Total net position	<u>\$ 4,786,462</u>	<u>\$ 4,848,761</u>	<u>\$ (62,299)</u>	<u>(1.3)%</u>

Comparative data is accumulated and presented to assist analysis. The following table provides a summary of the District's changes in net position:

**Summary of Changes in Net Position (Government Wide)**

	<u>2012</u>	<u>2011</u>	<u>Change</u> <u>(\$)</u>	<u>Change</u> <u>(%)</u>
Revenues:				
Ad valorem taxes	\$1,842,765	\$1,740,180	\$ 102,585	5.9%
User charges	229,602	239,350	(9,748)	(4.1)%
Inter-governmental	161,300	155,401	5,899	3.8%
Ins rebate	57,729	58,291	(562)	(1.0)%
Interest and other income	23,606	18,698	4,908	26.2%
Lien removal fees	8,947	5,531	3,416	61.8%
Gain on sale of capital assets	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>	<u>(100.0)%</u>
Total revenues	<u>2,323,949</u>	<u>2,220,451</u>	<u>103,498</u>	<u>4.7%</u>
Expenses:				
Public safety	2,281,441	2,268,422	13,019	0.6%
Debt service	102,086	113,826	(11,740)	(10.3)%
Loss on disposition of capital assets	<u>2,721</u>	<u>-</u>	<u>2,721</u>	<u>-</u>
Total expenses	<u>2,386,248</u>	<u>2,382,248</u>	<u>4,000</u>	<u>0.2%</u>
Net change in net position	(62,299)	(161,797)	99,498	(61.5)%
Net position, beginning of year	<u>4,848,761</u>	<u>5,010,558</u>	<u>(161,797)</u>	<u>(3.2)%</u>
Net position, end of year	<u>\$ 4,786,462</u>	<u>\$ 4,848,761</u>	<u>\$ (62,299)</u>	<u>(1.3)%</u>

## General Fund Budgetary Highlights

The General Fund revised budget for fiscal year 2012 included revenues of \$2,172,829. This was a decrease of \$13,055 over the previous year budget. During 2012, the General Fund budget complied with financial policies approved by the District's Board of Commissioners.

## Capital Asset and Debt Administration

### Capital assets

The District's investment in capital assets, net of accumulated depreciation, for governmental and business-type activities as of December 31, 2012 and 2011, were \$5,031,625 and \$5,240,547, respectively.

The total increase in net investment was 0.2 %. The major capital addition during 2012 was the purchase of ten self-contained breathing apparatuses.

### Capital Assets at Year-end

	<u>2012</u>	<u>2011</u>	<u>% of Change</u>
Land	\$ 469,785	\$ 469,785	-
Buildings and improvements	3,722,767	3,722,767	-
Equipment and vehicles	<u>3,224,997</u>	<u>3,206,546</u>	<u>0.6%</u>
Totals	7,417,549	7,399,098	0.2%
Accumulated Depreciation	<u>(2,385,924)</u>	<u>(2,158,551)</u>	<u>(10.5)%</u>
Net Book Value	<u>\$ 5,031,625</u>	<u>\$ 5,240,547</u>	<u>(4.0)%</u>

There were \$27,978 in additions to capital assets in 2012. See note 6 to the financial statements for additional information regarding capital assets.

### Long-Term Liabilities

At the end of the year, the District's long-term liabilities totaled \$2,279,765, which included capital leases of \$1,048,968, certificates of indebtedness totaling \$865,000, and compensated absences totaling \$365,797.

The certificate of indebtedness is secured by and payable solely from the pledge and dedication of the excess of annual revenues of the District above statutory, necessary and usual charges.

	<u>2012</u>	<u>2011</u>	<u>% of Change</u>
Certificates of indebtedness	\$ 865,000	\$1,081,250	(20.0)%
Capital leases	1,048,968	1,130,251	(7.2)%
Compensated absences	<u>365,797</u>	<u>314,543</u>	<u>16.3%</u>
-	<u>\$2,279,765</u>	<u>\$2,526,044</u>	<u>(9.7)%</u>

See note 8 to the financial statements for additional information regarding long-term liabilities.

Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions", was adopted during the year ended December 31, 2009. This standard establishes new accounting standards for Post Retirement Benefits Other Than Pensions (OPEB). The standard requires accrual based accounting for the OPEB obligation rather than the pay-as-you-go method, which resulted in a net OPEB obligation of \$399,036 for the current year. More detailed information is available in notes 7, 10 and 11 of the financial statements.

#### **Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the District's Chief S Dale Hancock, East Side Fire Protection District No.5, 15094 Old Hammond Highway, Baton Rouge, Louisiana 70816.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 457,321
Due from other governments	1,376,689
Property taxes receivable - net	624,715
Accounts receivable, user fees - net	43,447
Accounts receivable - other	36,093
Prepaid expenses	42,828
<b>Total Current Assets</b>	<u>2,581,093</u>
<b>Capital Assets:</b>	
Land	469,785
Buildings	3,722,767
Equipment	1,790,491
Equipment under capital lease	1,434,506
Accumulated depreciation	(2,385,924)
<b>Total Capital Assets (net of depreciation)</b>	<u>5,031,625</u>
<b>Total Assets</b>	<u>7,612,718</u>
<b>LIABILITIES</b>	
Accounts payable	41,944
Accrued expenses and benefits payable	53,863
Accrued interest payable	48,362
Current portion of long term liabilities	452,049
Deferred insurance claim	3,286
<b>Total Current Liabilities</b>	<u>599,504</u>
<b>Long-term Liabilities (net of current maturities)</b>	
Bonds payable	648,750
Obligations under capital leases	953,287
Compensated absences payable	225,679
OPEB liability	399,036
<b>Total Liabilities</b>	<u>2,826,256</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	3,117,657
Unrestricted	1,668,805
<b>Total net position</b>	<u>\$ 4,786,462</u>

The accompanying notes are an integral part of these financial statements



**EAST SIDE FIRE PROTECTION DISTRICT NO 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Expenses &amp; Revenues, and Changes in Net Position</u>
		<u>Fees and Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
<b>Governmental:</b>				
Public safety				
Payroll and related expenses	\$ 1,617,267	\$	\$	\$
Depreciation	234,179			
Equipment	137,982			
Contract services	120,723			
Insurance	53,699			
Occupancy	39,857			
Supplies	37,013			
Travel	21,191			
Miscellaneous	19,530			
Total public safety	<u>2,281,441</u>	<u>229,602</u>	<u>161,300</u>	<u>(1,890,539)</u>
Interest and fiscal charges	102,086			(102,086)
Loss on disposition of capital assets	2,721			(2,721)
Total governmental activities	<u>\$ 2,386,248</u>	<u>\$ 229,602</u>	<u>\$ 161,300</u>	<u>\$ (1,995,346)</u>

General revenues	
Property taxes, levied for fire protection	1,842,765
Insurance rebate	57,729
Other revenues	16,350
Lien removal fees	8,947
Interest income	7,256
Total general revenues	<u>1,933,047</u>
Change in net position	(62,299)
Net position - beginning	<u>4,848,761</u>
Net position - ending	<u>\$ 4,786,462</u>

The accompanying notes are an integral part of these financial statements

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2012**

		<u>General Fund</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$	457,321
Due from other governments		1,376,689
Property taxes receivable - net		624,715
Accounts receivable - user fees		43,447
Accounts receivable - other		36,093
Prepaid items		42,828
Total assets	\$	<u><u>2,581,093</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Accounts payable	\$	41,944
Accrued expenses and benefits payable		53,863
Deferred revenue		171,452
Total liabilities		<u>267,259</u>
 Fund balance		
Nonspendable prepaid items		42,828
Assigned for compensated absences		230,678
Unassigned		2,040,328
Total fund balance		<u>2,313,834</u>
Total liabilities and fund balance	\$	<u><u>2,581,093</u></u>

The accompanying notes are an integral part of these financial statements

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
RECONCILIATION OF GOVERNMENTAL FUND  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

Fund Balances - Governmental Fund \$ 2,313,834

Total *net position* reported for governmental activities in the statement of net position is different because

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of

Costs of capital assets	\$ 7,417,549	
Accumulated depreciation	<u>(2,385,924)</u>	5,031,625

Some of the District's receivables will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred revenue in the funds

Property taxes	\$ 154,878	
Service fees	<u>13,288</u>	168,166

Interest payable on long-term debt is not accrued in governmental funds; rather, it is recognized as an expenditure when due (48,362)

Capital leases, compensated absences and other long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities

Balances at December 31, 2012

Bonds payable-long term	\$ (865,000)	
Obligation under capital lease	(1,048,968)	
Compensated absences	(365,797)	
OPEB liability	<u>(399,036)</u>	<u>(2,678,801)</u>

Total net position of governmental activities \$ 4,786,462

The accompanying notes are an integral part of these financial statements

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>General Fund</u>
<b>REVENUES</b>	
Property taxes, levied for fire protection	\$ 1,848,176
Fire protection service charges	232,933
Intergovernmental	161,300
Insurance rebate	57,729
Other revenues	16,350
Lien removal fees	8,947
Interest income	<u>7,256</u>
 Total revenues	 <u>2,332,691</u>
<b>EXPENDITURES</b>	
Current:	
Fire protection	1,865,392
Debt Service:	
Principle payments on bond and leases	297,533
Interest payments	106,175
Capital Outlay	
Equipment	<u>27,978</u>
 Total expenditures	 <u>2,297,078</u>
 <b>Net change in fund balance</b>	 <b>35,613</b>
 Fund balance - beginning	 <u>2,278,221</u>
 Fund balance - ending	 <u><u>\$ 2,313,834</u></u>

The accompanying notes are an integral part of these financial statements

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
RECONCILIATION OF NET CHANGES IN  
FUND BALANCE OF GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Net change in fund balance - total governmental fund \$ 35,613

The change in *net position* for governmental activities in the statement of activities is 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. This is the amount by which depreciation (\$234,179) exceeded capital outlay (\$27,978) (206,201)

In the statement of activities, the loss on the disposed capital assets is reported. The change in net assets differs from the change in fund balance by the carrying value of capital assets disposed (2,721)

Repayment of bonds and notes is an expenditure in the governmental funds but reduces the liability in the statement of net position 297,533

Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized for transactions that are normally not available within 60 days after year end. However in the statement of activities, which is presented on the accrual basis, revenues are reported regardless of when they are expected to be received. This amount combines the changes in deferred revenues in the following accounts

Property taxes	\$	154,878	
Service fees		13,288	
Prior year deferred income		<u>(176,908)</u>	

(8,742)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources, and therefore are not reported as expenditures in the governmental funds. In the statement of activities, expenses are reported regardless of when financial resources will be used to satisfy them. Interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This amount combines the following net changes

Change in accrued interest not recognized in fund financial statements	\$	4,089	
Increase in compensated absences		(51,254)	
Increase in OPEB liability		<u>(130,616)</u>	

(177,781)

Change in net position of governmental activities \$ (62,299)

The accompanying notes are an integral part of these financial statements

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Formation and Operation**

East Side Fire Protection District No. 5 (the District) is located in the City of Baton Rouge, Parish of East Baton Rouge, Louisiana (the City-Parish). A five-member board governs the District. The board members are appointed by the City-Parish Metropolitan Council and are not compensated. Effective January 1, 1994, the District became a separate operational unit acting independently from the City-Parish, pursuant to an intergovernmental agreement between the City-Parish and the District.

The purpose of the District is to provide fire protection for the citizens of the District. The District serves approximately 5,000 households and other business establishments. The total estimated population served is approximately 20,000. The District employs fourteen permanent full-time employees and various other permanent and contract part-time employees. However, many of the District's services are still provided through volunteers. No value is attributed to the volunteer services in the accompanying financial statements.

**B. Basis for Presentation and Accounting**

The accompanying financial statements of the District as of December 31, 2012 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the primary standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of LRS 24:514 and the Louisiana Governmental Audit Guide.

*Government-wide Statements* The statement of net position and the statement of activities display information about the District. The District's activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. The government-wide financial statements are reported using the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, including property taxes and user fees, are recorded in the year assessed.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

*Government-wide Statements - (Continued)*

The statement of activities presents a comparison between direct expenses and program revenues for the activities of the District. Program revenues include user fees paid by the property owners in the District and grants that are restricted to meeting operational or capital requirements.

*Fund Financial Statements:* The fund financial statements provide information about the District's activities, all of which are reported in the general fund. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes and user fees are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and compensated absences, which are recognized as expenditures only to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

*General fund:* This is the District's operating fund. It accounts for all financial resources of the District.

**C Reporting Entity**

The District was formerly considered a component unit of the City-Parish government of East Baton Rouge. In 2011, the City Parish elected early implementation of Governmental Accounting Standards Board (GASB) Statement No. 61, resulting in the District no longer being reflected as a component unit.

The District is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

**C. Reporting Entity - (Continued)**

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of a larger governmental reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

- Appointing a voting majority of an organization's governing body, and
- The ability of the larger governmental reporting entity to impose its will on that organization and/or
- The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the larger governmental reporting entity
- Organizations for which the larger governmental reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity
- Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

There are no component units included within the reporting entity.

**D. Budget**

The 2012 budget was prepared in 2011 by the Chief, and ratified by the Board of Commissioners. A public hearing was held on December 19, 2011 and the budget became effective January 1, 2012. The budget was revised once during 2012 and a public hearing was held on December 17, 2012 to ratify the revisions. The budget for the District is prepared on the cash basis. Revenues and receipts are budgeted in the year receipt is expected, and expenditures and disbursements are budgeted in the year that the purchases are made. No budget distinction is made between the capital projects and general funds.

The Budgetary Comparison Schedule on page 40 presents comparisons of the legally adopted budget with actual data. Because accounting principles applied for purposes of developing data on a budgetary basis differs significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective, and entity differences for the year ended December 31, 2012 is presented



**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

**E. Encumbrances**

The District does not use an encumbrance system of accounting. The books are kept on the cash basis and the financial statements are prepared on the modified accrual basis of accounting.

**F. Cash and Cash Equivalents**

Cash and cash equivalents includes amounts in demand deposits, interest-bearing demand deposits and time deposit accounts. The District considers short-term (maturity of 90 days or less), highly liquid investments as cash equivalents. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana Law and national banks having their principal offices in Louisiana.

Cash and cash equivalents restricted for use on designated projects are reported separately from operating funds.

**G Property, Equipment and Depreciation**

Property and equipment are recorded in the fund financial statements as expenditures at time of purchase and are capitalized in the Statement of Net Assets. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated property is valued at its estimated fair value on the date received. Assets over \$1,000 are capitalized.

In June 1999, GASB No. 34 was issued requiring the inclusion and depreciation of the District's infrastructure, retroactive to 1982 if applicable. Such assets have been depreciated using the straight-line method over their estimated useful lives from date of acquisition as follows:

	<u>Approximate Life in Years</u>
Buildings	10 - 50
Equipment	3 - 20
Equipment under capital leases	20 - 30
Vehicles	5 - 15

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

**H. Compensated Absences**

All employees accrue vacation and sick leave based on the years of service. A cash payment may be made for accumulated sick leave upon termination or separation of employment, not to exceed 168 days. Full-time employees earn vacation at a rate of eighteen to thirty days per year, based on years of service. Compensated absences payable represents the accrued vacation pay and the vested accrued sick pay.

**I. Long-Term Obligations**

Long-term obligations expected to be financed from governmental funds are reported in the Statement of Net Position.

**J. Net Position/Fund Balance**

In the Statement of Net Position, the difference between a government's assets and liabilities is recorded as net position. The components of net position are as follows:

1. Invested in Capital Assets, Net of Related Debt – Consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of debt issued to finance the acquisition, improvement, or construction of those assets.
2. Restricted Net Position - Consists of net position less related liabilities reported in the government-wide statement of net position that are subject to constraints on their use by creditors, grantors, contributors or legislation.
3. Unrestricted Net Position – Represents net position not appropriate for expenditures or legally segregated for a specific future use

The District implemented the provisions of Governmental Accounting Standards Board Statement No. 54, which redefined how fund balances are presented in fund financial statements for the year ended December 31, 2012. In the governmental fund financial statements, fund balances are classified as follows:

*Nonspendable* - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. As of December 31, 2012, the District's nonspendable fund balance totaled \$42,828.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

*Restricted* - Amounts that can be spent only for specific purposes because of the state or federal laws, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. As of December 31, 2012, the District did not have any restricted fund balances.

*Committed* - Amounts that can be used only for specific purposes determined by a formal action of the Board of Commissioners. The Board is the highest level of decision-making authority for the District. These amounts cannot be used for any other purposes unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This formal action is the adoption of a resolution by the Board. As of December 31, 2012, the District did not have any committed fund balances.

*Assigned* - Amounts that are intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intended use is expressed by the Fire Chief who has authority to assign amounts to be used for specific purposes. As of December 31, 2012, the District's assigned fund balance totaled \$230,678.

*Unassigned* - All amounts not included in other spendable classifications. Unassigned fund balances are the residual classification for the District's General fund. As of December 31, 2012, the District's unassigned fund balance totaled \$2,040,328.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balances, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**K. Prepaid Expense**

Prepaid balances are for payments made by the District in the current year to receive services occurring in a subsequent fiscal year.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 2: CASH AND CASH EQUIVALENTS**

At December 31, 2012 the District had cash and cash equivalents in two interest bearing demand deposits totaling \$457,321. Total Bank balance for these deposits was \$481,474.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2012, the District had deposits (collected bank balances) secured from risk by \$250,000 of federal deposit insurance and over \$1,700,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 3: PROPERTY TAXES**

The Sheriff of East Baton Rouge Parish, as provided by LRS 33:1435, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts. December tax collections remitted to the District by the Sheriff in January are reported as "Due from other governments".

The 2012 property tax calendar was as follows:

Levy date	July 25, 2012
Millage rates adopted	July 25, 2012
Tax notices mailed	November 29, 2012
Due date	December 31, 2012
Lien date	January 1, 2013

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2011**

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**NOTE 3: PROPERTY TAXES - (CONTINUED)**

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, they bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required to sell a portion or all of the property to settle the taxes and interest owed. Therefore, a substantial portion of the taxes are collected by year-end.

An allowance for uncollectible taxes is deducted from the gross taxes assessed and recorded in the current year. Uncollectible taxes are those taxes which, based on historical data, are not expected to be collected in the subsequent year and are primarily due to subsequent adjustments of the tax rolls. All of the property taxes receivable are recorded on the government wide financial statements.

Available means due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The property taxes collected by the sheriff within 60 days of year end are considered available and are recorded as such on the governmental fund financial statements.

Property taxes are assessed by the East Baton Rouge Assessor's Office and collected by the Sheriff's Office. The following is a summary of property taxes receivable at December 31, 2012:

Property taxes receivable	\$ 667,715
Less: allowance for uncollectible accounts	<u>(43,000)</u>
Net property taxes receivable	<u>\$ 624,715</u>

The allowance represents taxes not expected to be collected.

During December 2012 the Sheriff's office collected property taxes that were remitted to the District after year end. Taxes collected but not yet remitted totaled \$1,262,087 and were included in due from other governments in the accompanying financial statements.

**NOTE 4: FIRE PROTECTION SERVICE CHARGES**

The District is empowered to assess a service charge of \$32 for each residential and commercial structure in the District.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

**NOTE 4: FIRE PROTECTION SERVICE CHARGES - (CONTINUED)**

During December 2012 the Sheriff's office collected service fees that were remitted to the District after year end. Fees collected but not yet remitted totaled \$185,407 and were included in due from other governments in the accompanying financial statements.

**NOTE 5: DUE FROM OTHER GOVERNMENTS**

Amounts collected for or promised to, but not yet remitted to the District are included in the accompanying financial statements as due from other governments. Amounts due from other governments at December 31, 2012 were as follows.

Due from Sheriff's Office for property taxes and service fees, net of retirement contribution and other fees of \$70,955	\$1,376,689
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**NOTE 6: CHANGES IN PROPERTY AND EQUIPMENT**

Following is a summary of the changes in property, equipment and depreciation for the year ended December 31, 2012.

	<u>Land</u>	<u>Building</u>	<u>Vehicles and Equipment</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Balance at 12/31/11	\$469,785	\$3,722,767	\$3,206,546	\$(2,158,551)	\$5,240,547
Additions	-	-	27,978	(234,179)	(206,201)
Disposals	-	-	(9,527)	6,806	(2,721)
Balance at 12/31/12	<u>\$469,785</u>	<u>\$3,722,767</u>	<u>\$3,224,997</u>	<u>\$(2,385,924)</u>	<u>\$5,031,625</u>

Depreciation expense recorded for the year ended December 31, 2012 was \$234,179.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

**NOTE 7: RETIREMENT PLAN AND NET PENSION OBLIGATION**

Some of the District's employees are eligible for participation in the Employees' Retirement System of the East Baton Rouge City-Parish or the Louisiana Firefighters' Retirement System. The District's and employee contributions for the years ending December 31, 2010, 2011 and 2012 were as follows. There were no unfunded contributions at December 31, 2012.

	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Required Contributions</u>	<u>Covered Payroll</u>
2010	24.7%	9.4%	146,000	592,000
2011	25.9%	9.5%	176,000	680,562
2012	23.6%	9.6%	182,000	770,158

The financial report for the retirement systems may be obtained by writing to.

Retirement Administrator Employees' Retirement System City of Baton Rouge, Parish of East Baton Rouge P. O. Box 1471 Baton Rouge, Louisiana 70821-1471	FRS Controller Firefighters' Retirement System 3100 Brentwood Drive Baton Rouge, Louisiana 70809
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**NOTE 8: CHANGES IN LONG-TERM OBLIGATIONS**

In December 2004, the District entered into a lease purchase for a new fire truck. The cost of the asset and enhancements was \$700,000, to be repaid in 10 annual installments of principal and interest totaling \$90,136. The interest rate was calculated to be 5.48%

In 2006 the District issued ten long-term certificates of indebtedness to a local bank in the aggregate amount of \$2,000,000 payable over a ten year period at various stated rates ranging from 4.7% to 5.2%, to build a new fire station. The certificates are secured by and payable solely from a pledge and dedication of the excess of annual revenues of the District above statutory, necessary, and usual charges in each of the fiscal years during which the certificate is outstanding.

During 2010, the District entered into two lease purchase agreements to purchase two fire trucks. The first lease for \$543,332 is to be repaid in annual installments ranging from \$30,000 to \$50,000, with the balance of \$462,749 due in July, 2017. The annual installments include interest at 4.5%. The second lease for \$214,148 requires annual installments ranging from \$17,000 to \$27,000 with the balance of \$106,744 due in October, 2020. The installments include interest at 5%.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

**NOTE 8: CHANGES IN LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions and balances during the year:

	<u>Compensated Absences</u>	<u>Leases</u>	<u>Capital Debt</u>	<u>Bond Totals</u>
Balance at 12/31/11	\$314,543	\$1,130,251	\$1,081,250	\$2,526,044
Additions	94,854	-	-	94,854
Deductions/repayments	<u>43,600</u>	<u>81,283</u>	<u>216,250</u>	<u>341,133</u>
Balance at 12/31/12	<u>\$365,797</u>	<u>\$1,048,968</u>	<u>\$ 865,000</u>	<u>\$2,279,765</u>

The amount of compensated absences due within one year of December 31, 2012 is \$140,118.

The annual principal payments on long-term obligations outstanding at December 31, 2012, are as follows:

December 31,	<u>Bond</u>	<u>Construction Leases</u>	<u>Capital Total</u>
2013	\$216,250	\$ 95,681	\$ 311,931
2014	216,250	100,767	317,017
2015	216,250	116,128	332,378
2016	216,250	132,224	348,474
2017	-	461,754	461,754
Thereafter	<u>-</u>	<u>142,414</u>	<u>142,414</u>
Total	<u>\$865,000</u>	<u>\$1,048,968</u>	<u>\$1,913,968</u>



**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

**NOTE 8: CHANGES IN LONG-TERM OBLIGATIONS - (CONTINUED)**

The annual interest payments on long-term obligations outstanding at December 31, 2012, are as follows.

December 31,	<u>Construction Bond</u>	<u>Capital Leases</u>	<u>Total</u>
2013	\$ 38,709	\$ 51,455	\$ 90,164
2014	27,842	46,368	74,210
2015	16,813	41,008	57,821
2016	5,623	34,912	40,535
2017	-	27,997	27,997
Thereafter	<u>-</u>	<u>18,330</u>	<u>18,330</u>
Total	<u>\$ 88,987</u>	<u>\$220,070</u>	<u>\$309,057</u>
Interest Accrued at December 31, 2011			\$ 52,451
Expense included in Statement of Activities			102,086
Interest paid			<u>(106,175)</u>
Interest accrued at December 31, 2012			<u>\$ 48,362</u>

**NOTE 9: SUPPLEMENTAL PAY**

The statement of activities reflects income and program expenses of \$76,900 for supplemental pay from the State of Louisiana paid directly to the covered employees. This amount was recorded in revenue and an offsetting expenditure was recorded in payroll and related expenses

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 10: DEFERRED COMPENSATION PLAN**

During 2006, the District adopted a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code of 1986. The assets of the plan are held in trust as described in IRC Section 457(g) for the exclusive benefit of participants and their beneficiaries. The custodian thereof holds the custodial account for the beneficiaries of this plan, and the assets may not be diverted to any other use. The administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. In accordance with provisions of GASB Statement No. 32, plan balances and activities are not reflected in the District's financial statements. The total deferrals as of December 31, 2012 were \$26,794.

**NOTE 11: OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description**

The East Side Fire District No. 5 OPEB plan is a single-employer defined benefit "substantive plan" as understood by the employer and its employees. The plan provides health insurance benefits to eligible retirees and their spouses. There is no written plan that exists or is sanctioned by law. The OPEB plan is reported based on communications to plan members. The OPEB plan does not issue a stand-alone financial report.

There are presently 14 active members and 1 retiree receiving benefits.

Retirees may continue their coverage, paying the same premiums and receiving the same benefits as they did for at least ten years or the length of service, whichever is higher, before their retirement. The individual becomes eligible after 10 years of service.

**Funding Policy**

The health plan was funded with employer payment of the premiums. The employer portion of pay-as-you-go OPEB insurance premiums are allocated over all participants in the OPEB plan.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

**NOTE 11: OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)**

Annual OPEB cost and net OPEB obligation

The District's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortized as unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the actual amount contributed to the plan, and changes in the district's net OPEB obligation to plan.

Annual required contribution (ARC)	\$ 154,675
Interest on net OPEB obligation	5,368
Adjustment to annual required contribution	<u>(6,529)</u>
Annual OPEB cost	153,514
Age adjusted contributions made	<u>(22,898)</u>
Change in net OPEB obligation	130,616
Net OPEB obligation - Beginning of Year	<u>268,420</u>
Net OPEB obligation - End of Year	<u><u>\$399,036</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ending December 30, 2010, 2011 and 2012 follow.

	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Increase to Net OPEB Obligation</u>	<u>Net OPEB Obligation</u>
December 31, 2010	\$ 90,395	21.1%	\$ 71,339	\$143,662
December 31, 2011	\$148,105	15.7%	\$124,758	\$268,420
December 31, 2012	\$153,514	14.9%	\$130,616	\$399,036

**Funding Status and Funding Progress**

The funding status of the plan as of December 31, 2011, from the most recent actuarial valuation shows the plan is unfunded by \$4,000,471. The covered payroll (annual payroll of active employees covered by the plan) as of December 31, 2012 was \$754,764 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 530.0%.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 11: OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)**

Actuarial valuation of an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funding status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used included techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The individual entry age-actuarial cost method was used for the December 31, 2011 actuarial valuation. Because the district currently finances OPEB using a pay-as-you-go approach, the discount rate of 2% is based on the historical (and expected) investments that are expected to be used in financing the payment of benefits. The actuarial assumptions included a 2% investment rate of return, an inflation rate of 4%, and an annual medical cost trend rate of 9.0% initially, reduced by decrements to an ultimate rate of 4.7% after nine years. Life expectancies were based on the RP2000 Mortality Table set forward ten years. Turnover rates were based on standard turnover assumptions. The agency's unfunded actuarial accrued liability is being amortized using a level percentage of payroll with an amortization period of 30 years.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
Year Ended December 31, 2012**

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**NOTE 12: LEASE COMMITMENTS**

The Company leases office equipment under two noncancellable five year operating leases.

The following is a schedule by years of future minimum lease payments required under the noncancellable operating leases as of December 31:

<b>Year Ended December 31:</b>	
2013	\$ 3,694
2014	2,388
2015	2,388
2016	2,388
2017	<u>398</u>
Total	<u>\$11,256</u>

**NOTE 13: SUBSEQUENT EVENTS**

Management of the District has evaluated all subsequent events through April 5, 2013, the date the financial statements were available to be issued. No additional disclosures by management are considered necessary.

**NOTE 14: BOARD OF COMMISSIONERS**

The District is governed by a Board of Commissioners. The members receive no compensation or per diem allowances for their service.

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**Year Ended December 31, 2012**

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**REQUIRED SUPPLEMENTARY INFORMATION**

The following Budgetary Comparison Schedule - General Fund is required by GASB 34. The schedule presents the original adopted budget and final budget for the fiscal year and compares the final budget to actual operations of the District.

State Law requires the District to amend its budget when projected actual revenues and surplus is 5% below the adopted budget or when projected actual expenditures exceed 5% of the adopted budget. For the year ended December 31, 2012, actual revenues were 99.7% and actual operating expenditures were 99 0% of the final adopted budget.

**EAST SIDE FIRE PROTECTION DISTRICT No. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
Non GAAP Basis - Cash Basis  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Original Budget	Final Budget	Actual Budgetary Basis	Variances from Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 1,735,000	\$ 1,755,000	\$ 1,715,957	\$ (39,043)
Charges for services	240,000	235,000	275,089	40,089
Intergovernmental	70,000	70,000	84,400	14,400
Other revenue	5,000	48,000	25,297	(22,703)
Insurance rebate	61,000	57,729	57,729	-
Interest earnings	7,000	7,100	7,256	156
Total revenues	2,118,000	2,172,829	2,165,728	(7,101)
<b>EXPENDITURES</b>				
Current				
Payroll and related expenses	1,311,000	1,357,400	1,331,956	(25,444)
Equipment	126,000	134,500	126,296	(8,204)
Miscellaneous	96,500	86,656	66,758	(19,898)
Insurance	80,000	75,625	75,182	(443)
Contract services	86,000	91,000	120,724	29,724
Occupancy	62,000	46,000	38,235	(7,765)
Supplies	36,500	46,800	37,013	(9,787)
Travel	26,000	19,000	21,191	2,191
Training	18,000	3,000	8,361	5,361
Debt Service				
Prnciple and interest payments	403,000	403,707	403,708	1
Capital Outlay	45,000	17,902	28,763	10,861
Total expenditures	2,290,000	2,281,590	2,258,187	(23,403)
Excess expenditures over revenue	\$ (172,000)	\$ (108,761)	\$ (92,459)	\$ 16,302
Difference from cash method to GAAP basis			30,160	(62,299)
Net position, beginning of year			4,848,761	
Net position, end of year			\$ 4,786,462	

The above schedule has been prepared using the cash method of accounting

See page 41 for additional information

See auditors' report

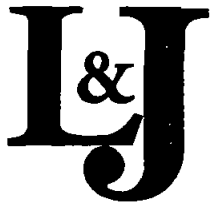
**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA  
NOTES TO BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Note A Explanation of Differences between Excess of Expenditures over Revenues for the General Fund on a Budgetary Basis and the Change in Net Position on a GAAP Basis

Excess of expenditures over revenues (budgetary basis)		\$ (92,459)
<b>Adjustments</b>		
To adjust revenues for increase (decrease) in accrued income		
Intergovernmental	\$ 112,897	
Other receivables	31,864	
Property taxes	13,911	
User fees	(45,486)	
To adjust for accrued income		113,186
To adjust for increase in prepaid expenses		41,217
To adjust expenditures for (increase) decrease in accrued expenses		
Accounts payable	(10,902)	
Accrued salary and benefits	(75,425)	
Accrued interest payable	4,089	
To adjust accrued expenses	<u>                    </u>	(82,238)
To adjust capital outlay, depreciation and other financing sources		
Capital outlay capitalized in statement of net assets	27,978	
Depreciation recorded in statement of activities	(234,179)	
Loss on disposition of capital assets	(2,721)	
Principal payment on long term debt	297,533	
OPEB liability	(130,616)	
To adjust for other financing sources	<u>                    </u>	(42,005)
Excess of expenditures over revenues (GAAP basis)		<u><u>\$ (62,299)</u></u>

See auditors' report





**Latuso and Johnson CPA, LLC**  
*Certified Public Accountants*

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Tel (225) 293.8300 • Fax (225) 293.8303

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND ON OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS***

Board of Commissioners  
Eastside Fire Protection District No 5  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issues by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of East Side Fire Protection District No. 5 (the District) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 5, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify five deficiencies in internal control described in the accompanying schedule of findings, that we consider to be significant deficiencies in internal control as indicated by findings 2012-1 to 2012-5

#### Compliance and Other Matters

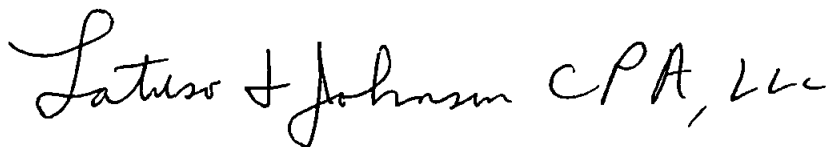
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*

#### The District's Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose

A handwritten signature in black ink that reads "Latuso & Johnson CPA, LLC". The signature is written in a cursive, flowing style.

Baton Rouge, Louisiana  
April 5, 2013

**EAST SIDE FIRE PROTECTION DISTRICT NO. 5  
CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES  
Year Ended December 31, 2012**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of report issued	Unqualified		
Internal control over financial reporting:			
- Material weaknesses identified		___ yes	___ <u>x</u> no
- Significant deficiencies identified that are not considered to be material weaknesses.		___ <u>x</u> yes	___ no
Noncompliance with laws and regulations		___ yes	___ <u>x</u> no
<b>Findings - Financial Statement Audit</b>	<b>Five</b>		

**SECTION II - PRIOR YEAR FINDINGS**

**2011-1 Finding - Credit Card Purchases**

**Finding:** When personnel travel or entertain for the benefit of the District, it is normal procedure to allow certain individuals the use of a credit card. Upon our review of the monthly credit card statements, we noted that the charges were, in some cases, not formally approved or not properly supported by documentation.

**Recommendation:** A formal policy should be established and approved by the Board of Commissioners requiring that credit card charges meet certain requirements. The supporting documents should indicate amounts, date, vendor, participants and purpose of the expense. In addition, the Board should establish a maximum amount per purchase without prior approval.

**Action Taken:** See Finding 2012-2.

## **SECTION III - CURRENT YEAR FINDING**

### **2012-1 Finding - Financial Statement Preparation**

**Finding:** The District relies on its auditor to assist in the preparation of the external financial statements and related disclosures. Under U.S. generally accepted auditing standards, the District's auditors cannot be considered part of the District's internal control structure. The District's design of the internal control structure does not include procedures to prepare external financial statements and related disclosures in conformity with U.S. generally accepted accounting principles.

**Recommendation:** Since the District is satisfied with using its auditing firm to prepare the external financial statements, no change is recommended. However this matter will continue to be reported.

**Management's Response:** Management understands that this finding results from professional standards that have been adopted by the accounting profession. The District generates financial information needed to effectively manage and plan operations in a timely manner and does not consider their current situation to be deficient. However, management will review the resources necessary to prepare financial statements in accordance with generally accepted accounting principles, with full footnote disclosures, to determine if it would represent responsible stewardship.

### **2012-2 Finding - Credit Card Purchases**

**Finding:** Although the credit card transactions we selected had supporting invoices, the documentation was not provided to the accountant who paid the outstanding monthly balance. Furthermore, although two individuals are responsible for approving the transactions, only one person approved the statements from July to December 2012, even though that person also made purchases with the card.

**Recommendation:** Credit card purchases should be approved by two individuals in order to achieve proper segregation of duties.

**Management's Response:** All credit card receipts were ultimately turned in, though some were admittedly turned in quite late. In the future all credit card receipts will be reconciled monthly. The credit card statement will be approved by Chief Smith monthly in person and by Chief Hancock monthly via return e-mail. If one of these individuals is not available for an extended period a member of the Board of Commissioners will approve that month's credit card receipts.

### **2012-3 Finding - Purchase Approval**

**Finding:** Invoices are normally required to be reviewed and approved on a bi-weekly basis. We noted that during the six months from July to December 2012, only the credit card statements were reviewed and approved. All other invoices were missing a signature indicating approval. Upon further investigation, we noted the accountant who paid the bills did obtain approval via email for disbursements that were significant and unusual. The Fire Chief reviews an electronic schedule of disbursements on a monthly basis and approves the amounts and account coding. However, in order to sufficiently prevent or detect errors from occurring, it is necessary for invoices to be reviewed and approved on a timely basis.

**Recommendation:** Invoices should be reviewed and approved by management at least monthly.

**Management's Response:** Agreed. Chief Smith will approve all invoices monthly. If Chief Smith is not available for an extended period of time a member of the Board of Commissioners will approve all receipts/invoices. Chief Hancock will approve large or abnormal bills via return e-mail.

### **2012-4 Finding - Deposit Delays**

**Finding:** Checks totaling approximately \$8,500 that were sent directly to the fire station for lien removals took up to seven months to be deposited. Only two deposits were made during the year.

**Recommendation:** Checks received should be deposited at least monthly.

**Management's Response:** Agreed

### **2012-5 Finding - Vacation Buy Back**

**Finding:** In February 2012, the Board of Commissioners adopted a resolution that authorized the fire chief to buy back accrued and earned vacation hours from employees in order to save the District the additional expense related to the employee's annual hourly increase. The Fire Chief was authorized to prepare reasonable rules relative to the program, including prior approval based upon a satisfactory projected budget. In January 2013, the District's management purchased 2,000 hours of accrued vacation hours without prior approval and formal amendment to Board of Commissioners' adopted budget.

**Recommendation:** Internal controls would be strengthened if the Board of Commissioners approved any accrued vacation purchases to the Fire Chief. In addition, the Board should consider the need to amend the budget whenever a large expenditure is incurred.

**Management's Response:** The fire chief is responsible for the budget, including all labor costs and the separate fund created to cover compensated absences. The chief, solely on his authority and after reviewing the budget and account balance in the compensated absence fund, may approve any vacation buy-back from any employee other than himself. In the future, should the fire chief wish to sell vacation to the district he must first obtain Board approval via a formal resolution or simple majority at a Board meeting, regardless of the amount.

## STATISTICAL SECTION

This section which is composed of accounting and non-accounting data is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the government unit.

CONTENTS	PAGE
Financial Trends . . . . .	49
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time</i>	
Revenue Capacity . . . . .	52
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax</i>	
Debt Capacity . . . . .	56
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future</i>	
Demographic and Economic Information . . . . .	61
<i>The schedule offers demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place</i>	
Operating Information . . . . .	63
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs</i>	

East Side Fire Protection District No. 5  
 City of Baton Rouge  
 Parish of East Baton Rouge, Louisiana  
 Net Position by Component  
 Last Ten Fiscal Years

Accrual Basis of Accounting

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities</b>										
Invested in capital assets, net of related debt	\$ 3,117,657	\$ 3,029,046	\$ 2,692,847	\$ 2,624,757	\$ 2,547,197	\$ 2,326,295	\$ 2,055,505	\$ 1,773,904	\$ 1,565,252	\$ 1,282,690
Restricted	-	-	200,235	-	-	107,290	-	-	-	-
Unrestricted/ Undesignated	1,668,805	1,819,715	2,117,472	2,465,030	1,936,694	1,586,866	1,325,933	1,073,939	645,336	745,960
Total governmental activities net position	\$ 4,786,462	\$ 4,848,761	\$ 5,010,554	\$ 5,089,787	\$ 4,483,891	\$ 4,020,451	\$ 3,381,438	\$ 2,847,843	\$ 2,210,588	\$ 2,028,650

Modified Accrual Basis of Accounting

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>General Fund (per GASB 54) *</b>										
Nonspendable	\$ 42,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	230,678	230,453	-	-	-	-	-	-	-	-
Unassigned	2,040,328	2,047,768	-	-	-	-	-	-	-	-
<b>General Fund (prior to GASB 54) **</b>										
Reserved	-	-	200,253	-	-	107,290	-	-	-	-
Unreserved	-	-	2,443,068	2,370,084	1,964,707	1,655,132	1,334,636	1,131,985	680,743	798,308
Total general fund	\$ 2,313,834	\$ 2,278,221	\$ 2,643,321	\$ 2,370,084	\$ 1,964,707	\$ 1,762,422	\$ 1,334,636	\$ 1,131,985	\$ 680,743	\$ 798,308

\* With the implementation of GASB 54 in FY 2011, fund balances are reclassified as Nonspendable, Restricted, Committed, Assigned, or Unassigned  
 \*\* Prior to FY 2011 and GASB 54, fund balances were classified as Reserved or Unreserved according to GASB 34

Comment The Fire District only has one fund



**East Side Fire Protection District No 5**  
**City of Baton Rouge**  
**Parish of East Baton Rouge, Louisiana**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**Accrual Basis of Accounting**

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Expenses</b>										
Governmental activities										
Fire protection	\$2,281,441	\$2,268,422	\$ 2,107,396	\$ 1,713,129	\$ 1,773,410	\$ 1,472,006	\$ 1,236,802	\$ 966,313	\$ 875,154	\$ 899,271
Interest and fiscal charges	102,086	113,826	108,292	113,370	111,610	42,074	-	-	-	-
Loss on disposition of capital assets	2,721	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 2,386,248</u>	<u>\$ 2,382,248</u>	<u>\$ 2,215,688</u>	<u>\$ 1,826,499</u>	<u>\$ 1,885,020</u>	<u>\$ 1,514,080</u>	<u>\$ 1,236,802</u>	<u>\$ 966,313</u>	<u>\$ 875,154</u>	<u>\$ 899,271</u>
<b>General Revenues</b>										
Governmental activities										
Taxes										
Property taxes, levied for fire protection	\$ 1,842,765	\$ 1,740,180	\$ 1,625,775	\$ 1,796,318	\$ 1,740,270	\$ 1,485,439	\$ 1,309,031	\$ 1,138,733	\$ 722,311	\$ 592,524
Federal grants	-	-	86,940	142,830	198,720	223,560	123,030	110,418	32,740	32,740
State revenue sharing	84,400	70,000	70,000	70,000	57,000	105,000	-	-	-	-
Insurance rebate	57,729	58,291	49,169	54,929	68,234	53,031	49,538	-	-	-
State supplemental pay	76,900	65,401	50,282	43,346	36,724	16,403	9,600	7,200	7,200	7,200
Interest	7,256	18,698	14,118	9,643	14,699	63,292	27,895	13,670	4,988	968
Reimbursement for Katrina expenses	-	-	-	-	-	-	-	33,466	-	-
Miscellaneous	25,297	23,000	14,681	18,808	12,588	8,180	-	4,000	-	-
User fees	229,602	244,881	225,260	296,251	220,495	198,188	251,303	343,056	271,164	281,211
Total governmental activities	<u>\$ 2,323,949</u>	<u>\$ 2,220,451</u>	<u>\$ 2,136,225</u>	<u>\$ 2,432,125</u>	<u>\$ 2,348,730</u>	<u>\$ 2,153,093</u>	<u>\$ 1,770,397</u>	<u>\$ 1,650,543</u>	<u>\$ 1,038,403</u>	<u>\$ 914,643</u>
<b>Change in Net Position</b>										
Expenses	\$ (2,386,248)	\$ (2,382,248)	\$ (2,215,688)	\$ (1,826,499)	\$ (1,885,020)	\$ (1,514,080)	\$ (1,236,802)	\$ (966,313)	\$ (875,154)	\$ (899,271)
Revenues	2,323,949	2,220,451	2,136,225	2,432,125	2,348,730	2,153,093	1,770,397	1,650,543	1,038,403	914,643
Total governmental	<u>\$ (62,299)</u>	<u>\$ (161,797)</u>	<u>\$ (79,463)</u>	<u>\$ 605,626</u>	<u>\$ 463,710</u>	<u>\$ 639,013</u>	<u>\$ 533,595</u>	<u>\$ 684,230</u>	<u>\$ 163,249</u>	<u>\$ 15,372</u>

**East Side Fire Protection District No. 5**  
**City of Baton Rouge**  
**Parish of East Baton Rouge, Louisiana**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**Modified Accrual Basis of Accounting**

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Revenues</b>										
Property taxes, levied for fire protection	\$ 1,848,176	\$ 1,706,036	\$ 1,886,682	\$ 1,719,089	\$ 1,698,732	\$ 1,385,741	\$ 1,265,818	\$ 1,098,076	\$ 695,819	\$ 628,797
Intergovernmental revenues	84,400	90,000	70,000	70,000	92,000	70,000	70,000	32,740	42,449	40,231
Fire protection service charges	232,933	242,815	232,436	274,522	220,495	198,188	230,582	225,212	225,099	218,626
Federal assistance grants	-	-	86,940	142,830	198,720	223,560	-	-	-	-
Insurance rebate	57,729	58,291	49,168	54,929	68,234	53,031	49,538	42,538	-	-
State supplemental pay	76,900	65,401	50,282	43,346	36,724	16,403	-	-	7,200	7,200
Miscellaneous	25,297	-	1,945	18,808	12,678	7,969	82,395	15,740	36,357	55,093
Interest	7,256	18,698	14,118	9,643	14,699	63,292	28,851	188,381	4,988	968
<b>Total revenues</b>	<b>2,332,691</b>	<b>2,181,241</b>	<b>2,391,571</b>	<b>2,333,167</b>	<b>2,342,282</b>	<b>2,018,184</b>	<b>1,727,184</b>	<b>1,602,687</b>	<b>1,011,912</b>	<b>950,915</b>
<b>Expenditures</b>										
Current	1,865,392	1,777,330	1,696,943	1,467,074	1,398,450	1,119,904	827,190	780,047	699,892	715,527
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal payments on bond and notes payable	297,533	293,361	278,099	274,859	315,539	593,794	136,490	188,630	205,839	390,238
Interest payments	106,175	121,022	99,972	113,733	128,181	56,047	10,850	21,130	22,892	27,788
Capital expenditures	27,978	357,632	813,766	72,124	297,827	1,820,652	550,003	161,636	244,497	28,066
<b>Total expenditures</b>	<b>2,297,078</b>	<b>2,549,345</b>	<b>2,888,780</b>	<b>1,927,790</b>	<b>2,139,997</b>	<b>3,590,397</b>	<b>1,524,533</b>	<b>1,151,443</b>	<b>1,173,120</b>	<b>1,161,619</b>
Excess of revenues over (under) expenditures	35,613	(368,104)	(497,209)	405,377	202,285	(1,572,213)	202,651	451,244	(161,208)	(210,704)
<b>Other financing sources (uses)</b>										
Bonds issued	-	-	-	-	-	2,000,000	-	-	-	450,000
Capital lease proceeds	-	-	757,480	-	-	-	-	-	43,643	-
Proceeds from capital asset disposal	-	3,000	-	-	-	-	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>3,000</b>	<b>757,480</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>43,643</b>	<b>450,000</b>
<b>Net changes in fund balances</b>	<b>\$ 35,613</b>	<b>\$ (365,104)</b>	<b>\$ 260,271</b>	<b>\$ 405,377</b>	<b>\$ 202,285</b>	<b>\$ 427,787</b>	<b>\$ 202,651</b>	<b>\$ 451,244</b>	<b>\$ (117,565)</b>	<b>\$ 239,296</b>
Debt service as a percentage of noncapital expenditures	17.8%	18.9%	18.2%	20.9%	24.1%	36.7%	15.1%	21.2%	24.6%	36.9%

**East Side Fire Protection District No. 5**  
**City of Baton Rouge**  
**Parish of East Baton Rouge, Louisiana**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

Year	Assessed Value	Less:		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Actual Value*
		Tax Exempt Real Property	Tax Exempt Property				
2003	44,182	24,578	19,604	15.00	602,479	11%	
2004	50,347	26,460	23,887	15.00	686,552	11%	
2005	78,975	24,333	54,642	22.50	717,956	11%	
2006	86,804	24,368	62,436	22.50	789,124	11%	
2007	97,168	27,709	69,459	22.50	883,345	11%	
2008	107,149	28,980	78,169	22.50	974,086	11%	
2009	111,002	29,194	81,808	22.50	1,009,105	11%	
2010	108,240	29,592	78,648	22.50	984,002	11%	
2011	109,599	29,448	80,151	22.50	996,355	11%	
2012	113,749	29,675	84,074	22.50	1,034,082	11%	

\* Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value, other property and electric cooperative properties, excluding land, are to be assessed at 15%, and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 11% of actual market value.

**Source:** The information in this report was provided by the East Baton Rouge Parish Assessor's Office

**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Property Tax Rates  
Direct and Overlapping Governments**

<u>Direct</u>			
<u>Year</u>	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total Direct Millage</u>
2003	15	-	15
2004	15	-	15
2005	22 5	-	22 5
2006	22 5	-	22 5
2007	22 5	-	22 5
2008	22 5	-	22 5
2009	22 5	-	22 5
2010	22 5	-	22 5
2011	22 5	-	22 5
2012	22 5	-	22 5

**Source:** The information in this report was taken from the East Baton Rouge Parish Assessors's grand recapitulation sheets

**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Principal Property Taxpayers  
December 31, 2012**

<u>Taxpayer</u>	<u>2012</u>		<b>Percentage of Total Taxable Assessed Value</b>
	<b>Taxable Assessed Value</b>	<b>Rank</b>	
Walmart Louisiana, LLC	\$ 2,589,550	1	3%
Target Store	2,159,600	2	3%
St Jean Limited Partnership	1,892,450	3	2%
Lowe's Home Centers, Inc	1,809,600	4	2%
Ochsner Medical Center	1,712,900	5	2%
Entergy Gulf States, Inc	1,475,820	6	2%
Ole London Towne, LLC	1,047,800	7	1%
Camden Lake, LLC	1,025,000	8	1%
Millerville Partners, LLC	855,100	9	1%
Team Toyota Realty, LLC	549,200	10	1%
	<u>\$ 15,117,020</u>		<u>18%</u>

**Source:** The information in this report was provided by the East Baton Rouge Parish Assessor's Office

**Comment:** This information for the year 2003 was not available for the Fire District

**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

Year	Total Tax Levy For Year	Collected within the Fiscal Year of the Levy		Collection in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2003	625,421	545,907	87%	68,073	613,980	98%
2004	735,917	611,607	83%	103,086	714,692	97%
2005	1,168,612	913,871	78%	223,394	1,137,265	97%
2006	1,343,883	1,098,026	82%	181,433	1,279,459	95%
2007	1,562,829	847,765	54%	690,011	1,537,777	98%
2008	1,758,817	1,083,030	62%	582,225	1,665,254	95%
2009	1,840,674	1,241,312	67%	540,124	1,781,436	97%
2010	1,769,577	797,217	45%	956,965	1,754,182	99%
2011	1,803,406	1,185,081	66%	576,108	1,761,189	98%
2012	1,891,672	1,266,193	67%	N/A	N/A	N/A

**Source:** The tax levy information was taken from the East Baton Rouge Parish Assessor's grand recapitulation sheets, and the collections were taken from the Fire District's records

**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years**

<u>Year</u>	<u>Governmental Activities</u>			
	(1) General Obligation Bonds	(1) Capital Leases	(1) Total Primary Government	(2) Debt Per Capita
2003	530,000	171,989	701,989	48
2004	400,000	139,793	539,793	37
2005	300,000	51,163	351,163	24
2006	200,000	714,673	914,673	60
2007	1,990,000	625,879	2,615,879	172
2008	1,730,000	570,339	2,300,339	151
2009	1,513,750	511,731	2,025,481	132
2010	1,297,500	1,207,362	2,504,862	163
2011	1,081,250	1,130,251	2,211,501	142
2012	865,000	1,048,969	1,913,969	121

(1) This information was taken from the Fire District's audit reports

(2) Population data can be found in the Schedule of Demographic and Economic Statistics

**Comments:** Information was not available to compute percentage of debt to personal income

**East Side Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years**

<b>Year</b>	<b>(1) General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>(2) Percentage of Estimated Actual Value of Property</b>	<b>(3) Debt Per Capita</b>
2003	530,000	-	530,000	0 09%	37
2004	400,000	-	400,000	0 06%	27
2005	300,000	-	300,000	0 05%	21
2006	200,000	-	200,000	0 03%	13
2007	1,990,000	-	1,990,000	0 23%	131
2008	1,730,000	-	1,730,000	0 18%	114
2009	1,513,750	-	1,513,750	0 15%	99
2010	1,297,500	-	1,297,500	0 13%	84
2011	1,081,250	-	1,081,250	0 11%	69
2012	865,000	-	865,000	0 08%	55

(1) This information was taken from the Fire District's audit reports

(2) See Schedule of Assessed and Estimated Actual Value of Taxable Property

(3) Population data can be found in the Schedule of Demographic and Economic Statistics



**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Direct and Overlapping Governmental Activities Debt  
As of December 31, 2012**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes	None	None	None
Subtotal, overlapping debt	None	None	None
Fire District's direct debt			<u>\$ 1,913,969</u>
Total direct and overlapping debt			<u><u>\$ 1,913,969</u></u>

**Source** The information in this report was taken from the Fire District's 2012 audit report

**East Side Fire Protection District No. 5**  
**City of Baton Rouge**  
**Parish of East Baton Rouge, Louisiana**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<u>Debt limit</u>	\$ 4,418,200	\$ 5,034,700	\$ 7,897,500	\$ 8,680,400	\$ 9,716,800	\$ 10,714,900	\$ 11,100,200	\$ 10,824,000	\$ 10,959,900	\$ 11,374,887
Total net debt applicable to limit	530,000	400,000	300,000	200,000	1,990,000	1,730,000	1,513,750	1,297,500	1,081,250	865,000
<u>Legal debt margin</u>	\$ 3,888,200	\$ 4,634,700	\$ 7,597,500	\$ 8,480,400	\$ 7,726,800	\$ 8,984,900	\$ 9,586,450	\$ 9,526,500	\$ 9,878,650	\$ 10,509,887
Total net debt applicable to the limit as a percentage of debt limit	12.0%	7.9%	3.8%	2.3%	20.5%	16.1%	13.6%	12.0%	9.9%	7.6%

**Legal Debt Margin Calculation for Fiscal Year 2012**

Assessed value	\$ 84,074,318
Add back exempt real property	29,674,553
<u>Total assessed value</u>	<u>113,748,871</u>
Debt limit (10% of total assessed value)	11,374,887
Debt applicable to limit	
General obligation bonds	865,000
Less Amount set aside for repayment of general obligation debt	-
<u>Total net debt applicable to limit</u>	<u>865,000</u>
<u>Legal debt margin</u>	<u>\$ 10,509,887</u>

**Source** The net debt applicable was taken from the Fire District's audit reports

**Comment** Under state law, outstanding general obligation bonds should not exceed 10 percent of total assessed property value

**East Side Fire Protection District No. 5**  
**City of Baton Rouge**  
**Parish of East Baton Rouge, Louisiana**  
**Pledged-Revenue Coverage**  
**Last Ten Fiscal Years**

Year	Revenue Bonds			Debt Service		
	Revenue	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2003	950,915	715,527	235,388	319,500	19,975	0 69
2004	1,011,912	699,892	312,020	130,000	10,751	2 22
2005	1,602,687	780,049	822,638	100,000	14,450	7 19
2006	1,727,184	1,017,411	709,773	100,000	10,000	6 45
2007	2,018,184	1,202,138	816,046	210,000	52,422	3 11
2008	2,342,282	1,398,450	943,832	260,000	93,606	2 67
2009	2,333,167	1,467,074	866,093	216,250	81,094	2 91
2010	2,404,537	1,696,943	707,594	216,250	70,660	2 47
2011	2,181,241	1,777,330	403,911	216,250	60,025	1 46
2012	2,332,691	1,865,392	467,299	216,250	50,321	1 75

**Source:** Information taken from audit reports of the Fire District

**Comments:** Revenue and expenses are governmental fund basis and exclude all debt service and capital outlay. The bonds are secured by and payable solely from a pledge and dedication of the excess of annual revenues of the District above statutory, necessary, and usual charges in each of the fiscal years during which the bonds are outstanding.

**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Demographic Statistics And Economic Statistics  
Last Ten Fiscal Years**

<u>Year</u>	<u>Population</u>
2012	15,800
2011	15,600
2010	15,400
2009	15,322
2008	15,195
2007	15,183
2006	15,190
2005	14,519
2004	14,551
2003	14,506

<u>Major Employers</u>	<u>2012</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Oschner Hospital	750	1	17.3%
Wal-Mart Super Store	368	2	8.5%
Target Super Store	263	3	6.1%
Capital City Produce	175	4	4.0%
Lowes Home Improvements	132	5	3.0%
Runnel's School	130	6	3.0%
B & D Electric	115	7	2.6%
Team Toyota	112	8	2.6%
YMCA	100	9	2.3%
Winn Dixie	88	10	2.0%

**Source:** The information in this report was provided by the Fire District

**Comment:** Number of employees not available for 2003

**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Capital Asset Statistics by Public Safety Function  
Full-time Employees  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Fire stations</u>	<u>Full-time Employees</u>
2003	1	2
2004	1	2
2005	1	2
2006	1	6
2007	2	7
2008	2	12
2009	2	13
2010	2	14
2011	2	13
2012	2	14

**Source:** The information in this report was provided by the Fire District

**East Side Fire Protection District No. 5  
City of Baton Rouge  
Parish of East Baton Rouge, Louisiana  
Operating Indicators by Public Safety Function  
Last Ten Fiscal Years**

Year	Number of	
	Calls Answered	Inspections
2003	1240	649
2004	1323	723
2005	1458	465
2006	1438	354
2007	1449	333
2008	1802	322
2009	1512	348
2010	1551	377
2011	1614	389
2012	1692	374

**Source:** The information in this report was provided by the Fire District