

St. Tammany Fire Protection District No. 1

***Financial Statement and
Supplementary Information***

December 31, 2009

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DiGiovanni & Associates, CPAs, LLC
Certified Public Accountants, LLC
Slidell, Louisiana 70458

January 18, 2010

Board of Commissioners
St. Tammany Fire Protection District No. 1
A Component Unit of the St. Tammany Parish Council
Slidell, Louisiana

We have compiled the accompanying statement of receipts and expenditures - modified cash basis for the Twelve Months ended December 31, 2009 of the St. Tammany Fire Protection District No. 1, a component unit of the St. Tammany Parish Council, in accordance with the Statements on Standards of Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements that is the representation of management. We have not audited or reviewed the accompanying financial statement and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's revenues and expenditures. Accordingly, these financial statements are not intended for those who are not informed about such matters.

The accompanying annual budget of St. Tammany Fire Protection District No. 1 for the year ending December 31, 2009 has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the District's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

We are not independent with respect to St. Tammany Fire Protection District No. 1.

DiGiovanni & Associates
Certified Public Accountants, LLC

St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For the Twelve Months Ended December 31, 2009

	Actual	Approved Budget
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 11,572,447	\$ 11,488,713
Parcel Fee Income - General Fund Portion	553,081	550,000
Interest Income	57,331	58,200
Reimbursement Income	17,250	15,000
Training Receipts	1,300	2,500
State Revenue Sharing	465,797	450,000
Fire Insurance Taxes	297,749	290,000
Fire Prevention -Income	2,357	5,000
GPS Fundraiser -Income	7,595	0
GPS Fundraiser -Expense	-1,685	0
Donations - General	3,884	4,000
Donations - F.L.F. Camp	-2,702	0
Donations - Safe Kids	3,545	2,500
Donations - Honor Guard-Income	570	500
Donations - Honor Guard-Expense	-313	-2,000
Fire Prevention Events-Income	0	5,000
Fire Prevention Events-Expense	0	-1,500
SAFER Grant	225,259	175,000
Equipment Maintenance Dept.	3,226	3,500
Katrina Bells Income	452	452
SCBA Income	0	2,500
Proceeds of Sale of Surplus Items	1,013	1,000
Cost Recovery Corp.	22,029	21,000
FEMA Reimbursement - Hurricanes	104,230	130,000
Total Receipts	13,334,415	13,201,365
Expenditures		
Bank Charges	25	0
Dues, Subscriptions & Memberships	2,278	2,000
Training - In House	38,292	84,000
Training - Outsourced	113,738	100,000
Certifications/Training - IT	1,408	15,000
Employee Recognition & Events	3,780	8,000
Expendables	51,323	52,000
Finance Charges	833	500
Fire Prevention	14,900	18,000
Gas & Diesel	98,397	175,000
Honor Guard	27	100
Insurance	1,727,478	1,941,090
Maintenance & Repairs	456,110	450,000
Office Supplies	47,328	50,000
Meals	2,635	5,000
Payroll / PropertyTaxes	105,600	110,504
Pension Expense	1,191,396	1,430,000
Professional Services	398,721	470,500
Public Relations	5,715	0
Uniforms	94,719	90,000
Safety Equip/Turn Out Gear (PPE)	46,730	60,000
Salaries & Wages	6,487,158	7,388,126
Station Supplies	14,086	15,000
Telephone - Land Lines	28,405	30,000
Telephone - Cellular	42,231	35,000
Utilities	79,899	91,000
Volunteers/Coordinator	1,587	3,000
Hurricane Expenses	-12,751	100,000
Total Operating Expenditures	11,042,048	12,723,820

See Accountant's Compilation Report

St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For the Twelve Months Ended December 31, 2009

	Actual	Approved Budget
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	150,000	150,000
Firefighting Equipment - General	48,913	50,000
FRS Payment	0	55,000
Renovations/Exercise Room	2,731	0
Haz Mat Equipment	10,909	12,000
Radio Equipment	66,626	68,900
Station Equipment/Furniture	12,695	25,000
Station Generator	32,940	40,000
Vehicles	6,059	5,000
Rescue Equipment	21,372	35,000
SCBA'S	92,406	95,000
Medical Equipment	34,769	75,000
PIAL/Dry Hydrant	14,371	15,000
Computers & Software	71,627	88,200
Communications	9,328	20,000
Emergency Management	10,884	15,000
Training Expenses	42,269	50,000
Total Capital	627,899	799,100
 Total Other Expenses	 627,899	 799,100
 Total Expenditures	 11,669,947	 13,522,920
Receipts Over (Under) Expenditures - General Fund	\$ 1,664,468	\$ -321,555
 DEBT SERVICE FUND		
Balance Forward	\$ 1,399,548	\$ 1,399,548
Debt Service Fund Parcel Fees		
Parcel Fees	1,153,081	600,000
General Fund Portion - Parcel Fees	-553,081	0
Total Debt Service Fund Parcel Fees	600,000	600,000
Parcel Fee Refunds	-848	-10,000
Interest Income	3,598	3,600
Administrative/Legal Fees	-175	-5,000
Annual Debt Service		
City Radios	-55,179	-55,000
Tax Certificate #1	-285,784	-285,784
Tax Certificate #2	-76,052	-76,052
Tax Certificate #3	-137,679	-138,880
Ending Balance	\$ 1,447,429	\$ 1,432,432
 MAJOR APPARATUS AND FACILITIES FUND		
Balance Forward	\$ 293,317	\$ 293,317
Annual Funding	150,000	150,000
Interest Income	790	800
Major Apparatus and Facilities Purchases	-6,000	-6,000
Major Apparatus and Facilities Expense	-10,157	-100,000
Ending Balance	\$ 427,950	\$ 338,117

See Accountant's Compilation Report