St. Tammany Fire Protection District No. 1

Financial Statement and Supplementary Information

January 31, 2010

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

February 17, 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 One Month ended January 31, 2010 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, 2010 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 One Month Ended January 31, 2010

GENERAL FUND Receipts Ad Valorem Tax \$ 1,879,267 \$ 12,344,99 Parcel Fee Income - General Fund Portion 0 519,95 Interest Income 3,869 17,70 Reimbursement Income 1,250 15,00 Training Receipts 0 2,50 State Revenue Sharing 157,449 460,00 Fire Insurance Taxes 0 290,00 Fire Prevention -Income 25 5,00 GPS Fundraiser - Expense -1,520 Donations - General 0 4,00 Donations - Safe Kids 0 2,50 Donations - Honor Guard-Income 0 5,00 Donations - Honor Guard-Expense -1,244 -2,00 Fire Prevention Events-Income 0 5,00 Fire Prevention Events-Expense 0 -1,50 SAFER Grant 60,392 150,00 Equipment Maintenance Dept. 0 3,50
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SAFER Grant 60,392 150,00
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SCBA Income 0 2,50
Cost Recovery Corp0
Total Receipts 2,099,488 13,840,64
Expenditures
Data Cards 1,501 15,00
Dues, Subscriptions & Memberships 529 2,00
Training - In House 85 84,00
Training - Outsourced 35,744 76,00
Certifications/Training - IT 0 25,00 Employee Recognition & Events 173 8,00
Expendables 3,493 52,00 Finance Charges 0 50
Finance Charges 0 50 Fire Prevention 6,115 18,00
Gas & Diesel 7,162 175,00
Insurance 132,722 1,943,88
Maintenance & Repairs 47,810 455,00
Office Supplies 4,028 50,00
Meals 4,020 30,00
Payroll / PropertyTaxes 22,506 117,45
Pension Expense 114,684 2,022,01
Professional Services 38,507 531,00
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Public Relations 2,500 30,00 Uniforms 5,354 90,00
Safety Equip/Turn Out Gear (PPE) 142 60,00
Salaries & Wages 608,167 7,832,46
Station Supplies 0 15,00
Telephone - Land Lines 329 30,00
Telephone - Cellular 1,554 27,00
Utilities 5,961 91,00
Volunteers/Coordinator 0 3,00
Hurricane Expenses 0175,00
Total Operating Expenditures 1,039,178 13,933,32

St. Tammany Fire Protection District No. 1 Statement of Receipts & Expenditures - Modified Cash Basis For the One Month Ended January 31, 2010

	Actual	Approved Budget
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	0	150,000
Firefighting Equipment - General	821	50,000
FRS Payment	0	60,000
Haz Mat Equipment	0	12,000
Radio Equipment	0	68,900
Station Equipment/Furniture	800	25,000
Rescue Equipment	6,003	35,000
SCBA'S	0	50,000
Medical Equipment	3,543	75,000
PIAL/Dry Hydrant	0	15,000
Computers & Software	1,983	93,200
Communications	1,035	27,000
Emergency Management	72 3 173	15,000
Training Expenses	3,172	50,000
Total Capital	17,429	726,100
Total Other Expenses	17,429	726,100
Total Expenditures	1,056,607	14,659,424
Receipts Over (Under) Expenditures - General Fund	\$ 1,042,881	\$ -818,779
DEBT SERVICE FUND Balance Forward Debt Service Fund Parcel Fees	\$ 1,447,429	\$ 1,432,432
Parcel Fees	239,322	1,119,953
General Fund Portion - Parcel Fees	0	-519,953
Total Debt Service Fund Parcel Fees	239,322	600,000
Parcel Fee Refunds	-156	-10,000
Interest Income	184	1,500
Administrative/Legal Fees	-1,606	-5,000
Annual Debt Service		
City Radios	0	-55,179
Tax Certificate #1	-273,297	-287,234
Tax Certificate #2	-71,866	-76,349
Tax Certificate #3		-138,188
Ending Balance	\$ 1,209,270	\$ 1,461,982
MAJOR APPARATUS AND FACILITIES FUND		
Balance Forward	\$ 427,950	\$ 338,117
Annual Funding	0	150,000
Interest Income	55	500
Major Apparatus and Facilities Purchases	0	-6,000
Major Apparatus and Facilities Expense	-9,420	-110,000
Ending Balance	\$ 418,585	\$ 372,617