

St. Tammany Fire Protection District No. 1

***Financial Statement and
Supplementary Information***

March 31, 2010

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

April 13, 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 Three Months ended March 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 Three Months Ended March 31, 2010

	Actual	Approved Budget
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 11,229,810	\$ 12,344,992
Parcel Fee Income - General Fund Portion	444,162	519,953
Interest Income	4,504	17,700
Reimbursement Income	4,500	15,000
Training Receipts	0	2,500
State Revenue Sharing	157,449	460,000
Fire Insurance Taxes	0	290,000
Fire Prevention -Income	311	5,000
GPS Fundraiser -Expense	-1,520	0
Donations - General	0	4,000
Donations - Safe Kids	-120	2,500
Donations - Honor Guard-Income	0	500
Donations - Honor Guard-Expense	-1,244	-2,000
Fire Prevention Events-Income	0	5,000
Fire Prevention Events-Expense	0	-1,500
SAFER Grant	60,392	150,000
Equipment Maintenance Dept.	0	3,500
SCBA Income	0	2,500
Cost Recovery Corp.	8,380	21,000
Total Receipts	11,906,624	13,840,645
Expenditures		
Data Cards	6,514	15,000
Dues, Subscriptions & Memberships	1,609	2,000
Training - In House	10,274	84,000
Training - Outsourced	54,382	76,000
Certifications/Training - IT	1,282	25,000
Employee Recognition & Events	2,484	8,000
Expendables	17,429	52,000
Finance Charges	98	500
Fire Prevention	7,269	18,000
Gas & Diesel	24,113	175,000
Honor Guard	217	0
Insurance	377,764	1,943,885
Maintenance & Repairs	112,116	455,000
Office Supplies	11,057	50,000
Meals	979	5,000
Payroll / PropertyTaxes	40,126	117,454
Pension Expense	320,836	2,022,018
Professional Services	100,538	531,000
Public Relations	7,500	30,000
Uniforms	42,161	90,000
Safety Equip/Turn Out Gear (PPE)	8,918	60,000
Salaries & Wages	1,701,525	7,832,467
Station Supplies	2,670	15,000
Telephone - Land Lines	6,048	30,000
Telephone - Cellular	4,221	27,000
Utilities	24,304	91,000
Volunteers/Coordinator	0	3,000
Hurricane Expenses	-16,976	175,000
Total Operating Expenditures	2,869,458	13,933,324

See Accountant's Compilation Report

St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For the Three Months Ended March 31, 2010

	Actual	Approved Budget
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	0	150,000
Firefighting Equipment - General	22,969	50,000
FRS Payment	0	60,000
Renovations/Exercise Room	2,258	0
Haz Mat Equipment	0	12,000
Radio Equipment	46,254	68,900
Station Equipment/Furniture	8,110	25,000
Vehicles	2,075	0
Rescue Equipment	7,515	35,000
SCBA'S	0	50,000
Medical Equipment	4,625	75,000
PIAL/Dry Hydrant	0	15,000
Computers & Software	14,687	93,200
Communications	9,329	27,000
Emergency Management	255	15,000
Training Expenses	12,540	50,000
Total Capital	130,617	726,100
 Total Other Expenses	 130,617	 726,100
 Total Expenditures	 3,000,075	 14,659,424
Receipts Over (Under) Expenditures - General Fund	\$ 8,906,549	\$ -818,779
DEBT SERVICE FUND		
Balance Forward	\$ 1,447,429	\$ 1,432,432
Debt Service Fund Parcel Fees		
Parcel Fees	1,044,162	1,119,953
General Fund Portion - Parcel Fees	-444,162	-519,953
Total Debt Service Fund Parcel Fees	600,000	600,000
Parcel Fee Refunds	-429	-10,000
Interest Income	660	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	-130,740	-138,188
Ending Balance	\$ 1,570,151	\$ 1,461,982
MAJOR APPARATUS AND FACILITIES FUND		
Balance Forward	\$ 427,950	\$ 338,117
Annual Funding	0	150,000
Interest Income	188	500
Major Apparatus and Facilities Expense	-9,420	-116,000
Ending Balance	\$ 418,718	\$ 372,617

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