

***St. Tammany Fire Protection District No. 1***

***Financial Statement and  
Supplementary Information***

***November 30, 2010***

DiGiovanni & Associates, CPAs, LLC  
1290 Seventh Street  
Slidell, Louisiana 70458

December 07, 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 Eleven Months ended November 30, 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 Eleven Months Ended November 30, 2010**

	Actual	Approved Budget
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 12,252,119	\$ 12,344,992
Parcel Fee Income - General Fund Portion	533,662	519,953
Interest Income	16,134	13,950
Reimbursement Income	23,750	15,000
Training Revenue	1,848	2,500
State Revenue Sharing	472,347	460,000
FRS Reimbursement	282	0
Fire Insurance Taxes	297,773	290,000
Fire Prevention -Income	2,000	1,000
Fire Prevention -Grant Income	3,750	4,000
Fire Prevention -Grant Expense	-1,450	-4,000
GPS Fundraiser -Expense	-1,520	0
Donations - F.L.F. Camp	-168	-237
Donations - Safe Kids	51	0
Donations - Honor Guard-Income	266	500
Donations - Honor Guard-Expense	-1,461	-2,000
Donations - In Kind	20	0
Fire Prevention Events-Income	0	2,500
SAFER Grant	228,379	225,000
Equipment Maintenance Dept.	4,557	4,557
SCBA Income	1,599	2,500
Proceeds of Sale of Surplus Items	0	1,600
Cost Recovery Corp.	16,614	24,000
<b>Total Receipts</b>	<b>13,850,552</b>	<b>13,905,815</b>
<b>Expenditures</b>		
Data Cards	17,596	15,000
Dues, Subscriptions & Memberships	1,918	2,000
Training - In House	66,921	84,000
Training - Outsourced	84,168	76,000
Certifications/Training - IT	6,301	15,000
Employee Recognition & Events	3,081	8,000
Expendables	44,365	52,000
Finance Charges	98	500
Fire Prevention	13,692	18,000
Gas & Diesel	105,558	150,000
Insurance	1,639,829	1,788,350
Maintenance & Repairs	404,578	455,000
Office Supplies	44,196	50,000
Meals	2,236	5,000
Payroll / PropertyTaxes	99,051	109,643
Pension Expense	1,315,694	1,570,000
Professional Services	387,513	472,500
Uniforms	100,930	125,000
Safety Equip/Turn Out Gear (PPE)	38,099	75,000
Salaries & Wages	6,191,926	7,015,500
Station Supplies	11,885	15,000
Telephone - Land Lines	32,880	30,000
Telephone - Cellular	16,278	27,000
Utilities	77,695	85,000
Hurricane Expenses	-16,976	250,000
<b>Total Operating Expenditures</b>	<b>10,689,512</b>	<b>12,493,493</b>

**St. Tammany Fire Protection District No. 1**  
**Statement of Receipts & Expenditures - Modified Cash Basis**  
**For the Eleven Months Ended November 30, 2010**

	Actual	Approved Budget
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	150,000	150,000
Firefighting Equipment - General	46,924	165,000
FRS Payment	0	60,000
Haz Mat Equipment	7,811	12,000
Radio Equipment	51,378	68,900
Station Equipment/Furniture	10,335	25,000
Vehicle Graphics/Decals	4,583	10,000
Rescue Equipment	23,548	35,000
SCBA'S	15,215	62,000
Medical Equipment	14,909	75,000
PIAL/Dry Hydrant	2,459	15,000
Computers & Software	34,826	94,000
Communications	16,335	27,000
Emergency Management	8,594	15,000
Training Expenses	35,233	50,000
Total Capital	422,150	863,900
 Total Other Expenses	 422,150	 863,900
 Total Expenditures	 11,111,662	 13,357,393
Receipts Over (Under) Expenditures - General Fund	\$ 2,738,890	\$ 548,422
 <b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 1,447,429	\$ 1,447,430
Debt Service Fund Parcel Fees		
Parcel Fees	1,133,662	1,119,953
General Fund Portion - Parcel Fees	-533,662	-519,953
Total Debt Service Fund Parcel Fees	600,000	600,000
Assessor's Fee	-62,882	0
Parcel Fee Refunds	-624	-1,000
Interest Income	3,122	3,450
Administrative/Legal Fees	-5,091	-5,000
Annual Debt Service		
City Radios	-55,179	-55,179
Tax Certificate #1	-287,234	-287,234
Tax Certificate #2	-76,349	-76,349
Tax Certificate #3	-138,188	-138,188
Transfer to General Fund	0	0
Ending Balance	\$ 1,425,004	\$ 1,487,930
 <b>ROLLING STOCK, FACILITIES AND EQUIPMENT FUND</b>		
Balance Forward	\$ 427,950	\$ 427,950
Annual Funding	150,000	150,000
Interest Income	1,030	1,000
Rolling Stock, Facilities and Equipment Expenses	-125,451	-249,450
Ending Balance	\$ 453,529	\$ 329,500

*See Accountant's Compilation Report*