

*St. Tammany Fire Protection District No. 1*

*Financial Statement and  
Supplementary Information*

*February 28, 2011*

DiGiovanni & Associates  
Certified Public Accountants, LLC  
1290 Seventh Street  
Slidell, LA 70458

March 14, 2011

Board of Commissioners  
St. Tammany Fire Protection 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 Two Months ended February 28, 2011 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 statement and supplementary schedules information 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, 2011 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.*

*Sincerely,*

*DiGiovanni & Associates*  
Certified Public Accountants, LLC

**St. Tammany Fire Protection District No. 1**  
**Statement of Receipts & Expenditures - Modified Cash Basis**  
**For Two Months Ended February 28, 2011**

	Actual	Budget
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 6,037,409	\$ 11,886,696
Parcel Fees	159,791	498,789
Interest Income	8,117	13,950
Reimbursement Income	2,000	24,600
Training Revenue	185	5,000
State Revenue Sharing	145,060	460,000
Fire Insurance Taxes	0	290,000
Fire Prevention Income	425	5,000
Fire Prevention - Grant Income	0	4,000
Fire Prevention - Grant Expense	(477)	(4,000)
Donations - General	169	4,000
Donations - F.L.F. Camp Income	0	2,000
Donations - F.L.F. Camp Expense	0	(2,000)
Donations - Safe Kids Income	0	2,500
Donations - Safe Kids Expense	0	(2,500)
Donations - Honor Guard - Income	0	500
Donations - Honor Guard - Expense	0	(2,000)
Fire Prevention Events - Income	0	5,000
Fire Prevention Events - Expense	0	(1,500)
SAFER Grant	0	125,000
SCBA Income	1,135	3,000
Cost Recovery Corp.	0	14,000
	<b>6,353,814</b>	<b>13,332,035</b>
<b>Total Receipts</b>		
<b>Expenditures</b>		
Data Cards	1,546	20,000
Dues, Subscript & Memberships	284	2,000
Training - In House	4,413	92,500
Training - Outsourced	3,794	76,000
Certifications/Training - IT	0	25,000
Employee Recognition & Events	0	6,000
Expendables	8,390	52,000
Finance Charges	56	300
Fire Prevention	1,988	25,000
Gas & Diesel	20,295	125,000
Insurance	274,909	2,113,736
Maintenance & Repairs	74,369	490,500
Meals	387	5,000
Office Supplies	8,781	50,000
Payroll & Property Taxes	16,636	112,295
Pension Expense	295,080	1,956,347
Professional Services	55,559	522,200
Uniforms	18,311	90,000
Safety Equip/Turn Out Gear(PPE)	2,712	60,000
Salaries & Wages	1,180,317	7,003,904
Station Supplies	1,431	15,000
Telephone - Land Lines	2,421	35,000
Telephone - Cellular	1,442	20,000
Utilities	12,598	85,000
Hurricane/Disaster Expenses	0	250,000
	<b>1,985,720</b>	<b>13,232,782</b>
<b>Total Operating Expenses</b>		

**St. Tammany Fire Protection District No. 1**  
**Statement of Receipts & Expenditures - Modified Cash Basis**  
**For Two Months Ended February 28, 2011**

	<b>Actual</b>	<b>Budget</b>
<b>Other Income/Expenses</b>		
<b>Capital</b>		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	575	42,500
FRS Payment/Future Funding	0	75,000
Haz Mat Equipment	0	12,000
Radio Equipment	0	70,000
Station Equipment/Furniture	984	25,000
Vehicle Graphic/Decals	0	5,000
Rescue Equipment	1,403	46,000
SCBA's	113	82,000
Medical Equipment	188	127,800
PIAL/Dry Hydrant	72	15,000
Computers & Software	1,016	88,000
Communications	21	24,000
Emergency Management	5,460	15,000
Training Expenses	4,673	40,000
<b>Total Capital</b>	<b>264,505</b>	<b>917,300</b>
<b>Total Expenditures</b>	<b>2,250,224</b>	<b>14,150,082</b>
<b>Receipts Over (Under) Expenditures - General Fund</b>	<b>\$ 4,103,590</b>	<b>\$ (818,047)</b>
<b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 1,426,029	\$ 1,487,930
<b>Debt Service Fund Parcel Fees</b>		
Parcel Fees	759,791	1,262,976
General Fund Portion - Parcel Fees	(159,791)	(662,976)
<b>Total Debt Service Fund Parcel Fees</b>	<b>600,000</b>	<b>600,000</b>
Parcel Fee Refunds	0	(10,000)
Interest Income	479	3,450
Administrative/Legal Fees	0	(5,000)
Transfer to Rolling Stock, Facilities, & Equip. Fund	(650,000)	(650,000)
<b>Annual Debt Service</b>		
City Radios	0	(55,179)
Tax Certificate #1	(278,937)	(288,342)
Tax Certificate #2	(72,483)	(75,542)
Tax Certificate #3	(133,447)	(138,507)
<b>Ending Balance</b>	<b>\$ 891,641</b>	<b>\$ 868,810</b>
<b>ROLLING STOCK, FACILITIES AND EQUIPMENT FUND</b>		
Balance Forward	\$ 353,606	\$ 329,500
Annual Funding	150,000	150,000
Transfer from Debt Service Fund	650,000	650,000
Interest Income	269	1,000
Rolling Stock, Facilities and Equipment Expenses	(260,792)	(320,000)
Balance less Radio Project	<b>893,083</b>	<b>810,500</b>
Balance Forward - Radio Project	0	0
Annual Funding - Radio Project	100,000	100,000
Ending Balance - Radio Project	<b>100,000</b>	<b>100,000</b>
<b>Ending Balance</b>	<b>\$ 993,083</b>	<b>\$ 910,500</b>

*See Accountant's Compilation Report*