

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

***Financial Statement and  
Supplementary Information***

***August 31, 2011***

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

September 20, 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 Eight Months ended August 31, 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 Eight Months Ended August 31, 2011**

	<u>Actual</u>	<u>Budget</u>
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 11,719,998	\$ 11,886,696
Parcel Fees	542,902	498,789
Interest Income	19,078	13,950
Reimbursement Income	19,250	24,600
Training Revenue	1,460	5,000
State Revenue Sharing	435,181	460,000
Fire Insurance Taxes	283,689	290,000
Fire Prevention Income	1,471	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	500	2,000
Donations - F.L.F. Camp Expense	(844)	(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	(176)	(2,000)
Fire Prevention Events - Income	0	5,000
Fire Prevention Events - Expense	0	(1,500)
SAFER Grant	100,157	125,000
Equipment Maintenance Dept.	7,124	0
SCBA Income	1,295	3,000
Cost Recovery Corp.	2,170	14,000
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<b>Total Receipts</b>	<b>13,132,947</b>	<b>13,332,035</b>
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<b>Expenditures</b>		
Data Cards	8,043	20,000
Dues, Subscript & Memberships	1,790	2,000
Training - In House	44,243	92,500
Training - Outsourced	26,469	76,000
Certifications/Training - IT	1,760	25,000
Employee Recognition & Events	7,744	6,000
Expendables	29,992	52,000
Finance Charges	126	300
Fire Prevention	10,417	25,000
Gas & Diesel	98,548	125,000
Insurance	1,197,993	2,113,736
Maintenance & Repairs	331,868	490,500
Meals	1,175	5,000
Office Supplies	32,460	50,000
Payroll & Property Taxes	71,820	112,295
Pension Expense	1,195,034	1,956,347
Professional Services	261,891	522,200
Uniforms	70,374	90,000
Safety Equip/Turn Out Gear(PPE)	45,334	60,000
Salaries & Wages	4,581,977	7,003,904
Station Supplies	11,451	15,000
Telephone - Land Lines	18,055	35,000
Telephone - Cellular	12,535	20,000
Utilities	61,667	85,000
Hurricane/Disaster Expenses	0	250,000
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<b>Total Operating Expenses</b>	<b>8,122,766</b>	<b>13,232,782</b>
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*See Accountant's Compilation Report*

**St. Tammany Fire Protection District No. 1**  
**Statement of Receipts & Expenditures - Modified Cash Basis**  
**For Eight Months Ended August 31, 2011**

	<u>Actual</u>	<u>Budget</u>
<b>Other Income/Expenses</b>		
<b>Capital</b>		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	13,455	42,500
FRS Payment/Future Funding	0	75,000
Haz Mat Equipment	5,388	12,000
Radio Equipment	47,864	70,000
Station Equipment/Furniture	7,848	25,000
Vehicle Graphic/Decals	1,720	5,000
Rescue Equipment	34,098	46,000
SCBA's	46,879	82,000
Medical Equipment	536	127,800
PIAL/Dry Hydrant	3,566	15,000
Computers & Software	22,191	88,000
Communications	15,659	24,000
Emergency Management	14,767	15,000
Training Expenses	21,089	40,000
<b>Total Capital</b>	<u>485,060</u>	<u>917,300</u>
<b>Total Expenditures</b>	<u>8,607,826</u>	<u>14,150,082</u>
<b>Receipts Over (Under) Expenditures - General Fund</b>	<u>\$ 4,525,121</u>	<u>\$ (818,047)</u>
 <b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 1,426,029	\$ 1,487,930
<b>Debt Service Fund Parcel Fees</b>		
Parcel Fees	1,142,902	1,262,976
General Fund Portion - Parcel Fees	(542,902)	(662,976)
<b>Total Debt Service Fund Parcel Fees</b>	<u>600,000</u>	<u>600,000</u>
Parcel Fee Refunds	0	(10,000)
Interest Income	1,216	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	(55,179)	(55,179)
Tax Certificate #1	(288,342)	(288,342)
Tax Certificate #2	(75,542)	(75,542)
Tax Certificate #3	(138,507)	(138,507)
<b>Ending Balance</b>	<u><u>\$ 819,675</u></u>	<u><u>\$ 868,810</u></u>
 <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	1,209	1,000
Rolling Stock, Facilities and Equipment Expenses	(273,310)	(320,000)
Balance without Radio Project	<u>881,505</u>	<u>810,500</u>
 Balance Forward - Radio Project	0	0
Annual Funding - Radio Project	<u>100,000</u>	<u>100,000</u>
Ending Balance - Radio Project	<u>100,000</u>	<u>100,000</u>
 <b>Ending Balance</b>	<u><u>\$ 981,505</u></u>	<u><u>\$ 910,500</u></u>

*See Accountant's Compilation Report*