St. Tammany Fire Protection District No. 1

Financial Statement and Supplementary Information

December 31, 2011

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

January 17, 2012

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 Twelve Months ended December 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 Twelve Months Ended December 31, 2011

	Actual	Budget	
GENERAL FUND			
Receipts			
Ad Valorem Tax	\$ 11,957,864	\$ 11,886,696	
Parcel Fees	568,814	498,789	
Interest Income	26,039	13,950	
Reimbursement Income	25,750	24,600	
Training Revenue	3,020	5,000	
State Revenue Sharing	435,181	460,000	
Fire Insurance Taxes Fire Prevention Income	303,493	290,000	
Fire Prevention Income	1,981 25	5,000	
Fire Prevention - Grant Income	(477)	4,000	
Donations - General	1,066	(4,000) 4,000	
Donations - F.L.F. Camp Income	850	2,000	
Donations - F.L.F. Camp Expense	(844)	(2,000)	
Donations - Safe Kids Income	(044)	2,500	
Donations - Safe Kids Expense	Ő	(2,500)	
Donations - Honor Guard - Income	Ő	500	
Donations - Honor Guard - Expense	(176)	(2,000)	
Fire Prevention Events - Income	0	5,000	
Fire Prevention Events - Expense	0	(1,500)	
SAFER Grant	134,196	125,000	
Equipment Maintenance Dept.	7,124	0	
SCBA Income	1,335	3,000	
Cost Recovery Corp.	2,170	14,000	
Total Receipts	13,467,411	13,332,035	
Expenditures			
Data Cards	12,070	20,000	
Dues, Subscript & Memberships	1,790	2,000	
Training - In House	70,452	92,500	
Training - Outsourced	76,452	76,000	
Certifications/Training - IT	4,428	25,000	
Employee Recognition & Events	7,792	6,000	
Expendables	44,936	52,000	
Finance Charges	126	300	
Fire Prevention	14,181	25,000	
Gas & Diesel	152,525	125,000	
Insurance	1,823,854	2,113,736	
Maintenance & Repairs	448,763	490,500	
Meals	1,252	5,000	
Office Supplies	48,278	50,000	
Payroll & Property Taxes	105,211	112,295	
Pension Expense	1,853,666	1,956,347	
Professional Services	421,086	522,200	
Uniforms	105,565	90,000	
Safety Equip/Turn Out Gear(PPE) Salaries & Wages	56,810	60,000	
Station Supplies	6,970,747 16,969	7,003,904	
Telephone - Land Lines	30,193	15,000 35,000	
Telephone - Cellular	18,831	35,000	
Utilities	94,794	20,000 85,000	
Volunteers	(1,013)	85,000 0	
		-	
Hurricane/Disaster Expenses	0	250,000	
Total Operating Expenses	12,379,758	13,232,782	

## St. Tammany Fire Protection District No. 1 Statement of Receipts & Expenditures - Modified Cash Basis For Twelve Months Ended December 31, 2011

Other Income/Expenses         Zapital           FF Apparatus/Equipment - General         43,030         250,000           First Payment/Future Funding         1,632         12,000           Radio Equipment         52,276         70,000           Radio Equipment         52,276         70,000           Vehicle Graphit/Decais         1,720         5,000           Rescue Equipment         52,666         25,000           Vehicle Graphit/Decais         1,720         5,000           Station Equipment         46,104         46,000           SCBA's         75,360         82,000           Medical Equipment         11,204         15,000           Computers & Software         67,054         88,003           Computers & Software         13,117,119         14,150,082           Computers & Software         13,117,119         14,150,082           Total Expenditures         General Fund Parcel Fees         (568,656)         (662,976)           Total Expenditures         General Fund Parcel Fees         1,487,930         60,000           Parcel Fees         (568,656)         (662,976)         (662,976)           Total Expenditures - General Fund         \$ 350,292         \$ (818,047)           Debt Service Fund P		Actual		Budget	
FF Apparatus/Equipment - General         250,000         250,000           Firefighting Equipment - General         43,030         42,500           FRS Payment/Future Funding         0         75,000           Radio Equipment         11,632         12,000           Radio Equipment/Furniture         15,966         25,000           Vehicle Graphic/Decals         1,720         5,000           Roscue Equipment         46,104         46,000           SCBA's         75,360         82,000           Medical Equipment         90,068         127,800           PIAL/Dry Hydrant         11,204         15,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Total Capital         737,361         917,300           Total Capital         737,361         917,300           Debt Service Fund Parcel Fees         1,168,656         1,262,976           General Fund Portion - Parcel Fees         600,000         600,000           Parcel Fee Refunds         (273)         (10,000)           Interest Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Transfer to					
Firefighting Equipment - General         43,030         42,500           FRS Payment/Future Funding         0         75,000           Haz Mat Equipment         11,652         12,000           Radio Equipment/Furniture         15,966         25,000           Vahicle Graphic/Decals         1,720         5,000           Rescue Equipment         46,104         46,000           SCBA's         75,360         82,000           Medical Equipment         90,068         127,800           PIAL/Dry Hydrant         11,204         15,000           Computers & Software         67,054         88,000           Computers & Software         33,903         40,000           Comunications         18,881         24,000           Total Capital         737,361         917,300           Total Capital         737,361         917,300           Debt Service Fund Parcel Fees         1,68,865         1,262,976           Parcel Fees         1,68,865         1,262,976           Parcel Fees         1,68,865         1,262,976           Parcel Fees         1,68,865         1,262,976           Parcel Fees         1,68,856         1,262,976           Total Debt Service Fund Parcel Fees         660	•		250 000		250 000
FRS Payment/Euture Funding         0         75,000           Haz Mat Equipment         11,632         12,000           Radio Equipment         52,276         70,000           Station Equipment/Furniture         15,966         25,000           Vehicle Graphic/Decals         1,720         5,000           Rescue Equipment         46,104         46,000           SCBA's         75,360         82,000           Medical Equipment         90,068         127,800           PIAL/Dry Hydrant         11,204         15,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Total Capital         737,361         917,300           Total Capital         737,361         917,300           Debt Service Fund Parcel Fees         1,468,656         1,262,976           Parcel Fees         1,523         3,450           Parcel Fees         1,523         3,450           Parcel Fees Refunds         (273)         (10,000)           Intrastitve/Legal Fees         (4,265,000)         600,000           Parcel Fee Refunds         (55,179)         (55,179)           Otty Radios         (55,179)         (55,179) </td <td>·· · · · ·</td> <td></td> <td>•</td> <td></td> <td></td>	·· · · · ·		•		
Haz Mai Equipment         11,632         12,000           Radio Equipment         52,276         70,000           Station Equipment/Furniture         15,966         25,000           Vehicle Graphic/Decals         1,720         5,000           Rescue Equipment         46,104         46,000           SCBA's         75,360         82,000           Medical Equipment         90,068         127,800           PIAL/Dry Hydrant         11,204         15,000           Computers & Software         67,054         88,000           Computers & Software         38,903         40,000           Computers & Software         13,117,119         14,150,082           Total Capital         737,361         917,300           Total Expenditures         General Fund         \$ 350,292         \$ 1,487,930           Debt Service Fund Parcel Fees         1,68,656         1,262,976           Total Debt Service Fund Parcel Fees         1,68,656         1,262,976			,		•
Radio Equipment/ Station Equipment/Purniture         52.276         70.000           Station Equipment/ Vehicle Graphic/Decals         1.720         5,000           Rescue Equipment         46,104         46,000           SCBA's         75,560         82,000           Medical Equipment         90,068         127,800           PIAL/Dry Hydrant         11,204         15,000           Computers & Software         67,054         88,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Training Expenses         38,903         40,000           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND         \$         1,487,930         600,000           Balance Forward         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         1,68,656         1,262,976           General Fund Portion - Parcel Fees         (660,000)         600,000           Parcel Fees         1,523         3,450           Administrative/Legal Fees			•		
Station Equipment/Furniture         15,966         25,000           Vehicle Graphic/Decals         1,720         5,000           Rescue Equipment         46,104         46,000           SCBA's         75,360         82,000           Medical Equipment         90,068         127,800           PIAL/Dry Hydrant         11,204         15,000           Computers & Software         67,054         88,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND         Balance Forward         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         (668,656)         (662,976)           Parcel Fee Refunds         (273)         (10,000)           Interest Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Tax Certificate #1         (288,342)         (288,342)           Tax Certificate #3         (138,507)         <	• •				•
Vehicle Graphic/Decals         1,720         5,000           Rescue Equipment         46,104         46,000           SCBA's         75,560         82,000           Medical Equipment         90,068         127,800           PIAL/Dy Hydrant         11,204         15,000           Computers & Software         67,054         88,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND         Balance Forward         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         (668,056)         (662,976)           General Fund Portion - Parcel Fees         (668,056)         (662,976)           General Fund Portion - Parcel Fees         (1,523)         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Taraster to Rolling Stock, Facilities, & Equip. Fund         (650,000)         (650,000)           Annual Detb Service         (138,507)         (138,507)         (138,5					
Rescue Equipment         46,104         46,004           SCBA's         75,360         82,000           Medical Equipment         90,068         127,800           PIAL/Dry Hydrant         11,204         15,000           Computers & Software         67,054         88,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Training Expenses         38,903         40,000           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND         \$         1,486,556         1,262,976           Balance Forward         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         (658,656)         (662,976)           Total Debt Service Fund Parcel Fees         (658,056)         (662,976)           Transfer to Rolling Stock, Facilities, & Equip. Fund         (650,000)         (650,000)           Administrative/Legal Fees         (4,265)         (50,000)           City Radios         (55,179)         (55,179)           Tax Certificate #1					•
SCBA's         75,360         82,000           Medical Equipment         90,068         127,800           PAL/Dry Hydrant         11,204         15,000           Computers & Software         67,054         88,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Training Expenses         38,903         40,000           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND         \$ 1,426,029         \$ 1,487,930           Balance Forward         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         (568,656)         (662,976)           Oratal Debt Service Fund Parcel Fees         600,000         600,000           Parcel Fee Refunds         (273)         (10,000)           Itreset Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Transer to Roling Stock, Facilities, & Equip. Fund         (853,000)         (650,000)           Annual Evertificate #1         (288,3	•				,
PIAL/Dry Hydrant       11,204       15,000         Computers & Software       67,054       88,000         Communications       18,881       24,000         Emergency Management       15,163       15,000         Training Expenses       38,903       40,000         Total Capital       737,361       917,300         Total Expenditures       13,117,119       14,150,082         Receipts Over (Under) Expenditures - General Fund       \$ 350,292       \$ (818,047)         DEBT SERVICE FUND       Balance Forward       \$ 1,426,029       \$ 1,487,930         Debt Service Fund Parcel Fees       (568,656)       (662,976)         Parcel Fees       166,656       1,262,976         General Fund Portion - Parcel Fees       (568,656)       (662,976)         Total Debt Service Fund Parcel Fees       600,000       600,000         Parcel Fee Refunds       (273)       (10,000)         Interest Income       1,523       3,450         Administrative/Legal Fees       (4,265)       (5,000)         Tax Certificate #1       (288,342)       (288,342)         Tax Certificate #1       (288,342)       (288,342)         Tax Certificate #3       (13,607)       (138,507)         Ending Balance	• •				•
Computers & Software         67,054         88,000           Communications         18,881         24,000           Emergency Management         15,163         15,000           Training Expenses         38,903         40,000           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         1,168,656         (662,976)           Parcel Fees         1,168,656         (662,976)           Total Debt Service Fund Parcel Fees         (152,3         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Tarsfer to Rolling Stock, Facilities, & Equip. Fund         (650,000)         (650,000)           Annual Debt Service         (273)         (34,507)         (138,507)           Tax Certificate #1         (288,342)         (288,342)         (288,342)           Tax Certificate #2         (75,542)         (75,542)         (75,542)           Tax Certificate #3         (138,507)         (138,507)         (138,507)           Ending Balance<	Medical Equipment		90,068		127,800
Communications         18,881         24,000           Emergency Management         15,163         15,000           Training Expenses         33,903         40,000           Total Capital         737,361         917,300           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND         \$         1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         (668,656)         (662,976)           Parcel Fees         (1,68,656)         (662,976)           General Fund Portion - Parcel Fees         (658,656)         (662,976)           Total Debt Service Fund Parcel Fees         (1,68,656)         (662,976)           Total Debt Service Fund Parcel Fees         (1,68,656)         (662,976)           Total Debt Service Fund Parcel Fees         (1,68,050)         (650,000)           Parcel Fee Refunds         (273)         (10,000)           Interest Income         (1,523)         3,450           Administrative/Legal Fees         (1,65,070)         (55,179)           Tax Certificate #1         (288,342)         (288,342) <td>PIAL/Dry Hydrant</td> <td></td> <td>11,204</td> <td></td> <td>15,000</td>	PIAL/Dry Hydrant		11,204		15,000
Emergency Management         15,163         15,000           Training Expenses         38,003         40,000           Total Capital         737,361         917,300           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND Balance Forward         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees         1,168,656         (662,976)           Parcel Fees         1,168,656         (662,976)           Total Debt Service Fund Parcel Fees         600,000         600,000           Parcel Fee Refunds         (273)         (10,000)           Interest Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           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)           Ending Balance         \$ 353,606         \$ 329,500           Annual Funding         150,000	Computers & Software		67,054		88,000
Training Expenses         38,903         40,000           Total Capital         737,361         917,300           Total Capital         737,361         917,300           Total Expenditures         13,117,119         14,150,082           Receipts Over (Under) Expenditures - General Fund         \$ 350,292         \$ (818,047)           DEBT SERVICE FUND Balance Forward         \$ 1,426,029         \$ 1,487,930           Debt Service Fund Parcel Fees Parcel Fees         \$ 1,68,656         1,262,976           General Fund Portion - Parcel Fees         (568,656)         (662,976)           Total Debt Service Fund Parcel Fees         600,000         600,000           Parcel Fee Refunds         (273)         (10,000)           Interest Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Transfer to Rolling Stock, Facilities, & Equip. Fund         (650,000)         (650,000)           Annual Debt Service         (75,542)         (75,542)         (75,542)           Tax Certificate #1         (288,342)         (288,340)         (288,340)           Balance Forward         \$ 353,606         \$ 329,500         3150,000           Annual Funding         \$ 353,606         \$ 329,500         3150,000	Communications		18,881		24,000
Total Capital737,361917,300Total Expenditures13,117,11914,150,082Receipts Over (Under) Expenditures - General Fund\$ 350,292\$ (818,047)DEBT SERVICE FUND Balance Forward Debt Service Fund Parcel Fees\$ 1,426,029\$ 1,487,930Debt Service Fund Parcel Fees Parcel Fees Refunds\$ 1,426,029\$ 1,487,930Detbt Service Fund Parcel Fees General Fund Portion - Parcel Fees (568,656)\$ (662,976)Total Debt Service Fund Parcel Fees (568,656)\$ (662,976)Total Debt Service Fund Parcel Fees (568,656)\$ (662,976)Transfer to Rolling Stock, Facilities, & Equip. Fund Annual Debt Service City Radios\$ (55,179)Tax Certificate #1 Tax Certificate #2\$ (288,342)Tax Certificate #3\$ (138,507)Ending Balance\$ 353,606S329,500Annual Funding Transfer from Debt Service Fund Interest Income\$ 353,606RolLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward\$ 353,606Balance Forward Annual Funding\$ 353,606Rolling Stock, Facilities and Equipment Expenses Balance Without Radio Project\$ (288,706)Balance Forward - Radio Project0O 	Emergency Management		15,163		15,000
Total Expenditures13,117,11914,150,082Receipts Over (Under) Expenditures - General Fund\$ 350,292\$ (818,047)DEBT SERVICE FUND Balance Forward Debt Service Fund Parcel Fees Parcel Fees\$ 1,426,029\$ 1,487,930Debt Service Fund Parcel Fees Parcel Fees\$ 1,426,029\$ 1,487,930Parcel Fees General Fund Portion - Parcel Fees (568,656)\$ 1,262,976Total Debt Service Fund Parcel Fees (10,000)\$ 000,000\$ 000,000Parcel Fee Refunds (273)\$ (10,000)Interest Income Administrative/Legal Fees (14,265)\$ (560,000)\$ (650,000)Transfer to Rolling Stock, Facilities, & Equip. Fund (655,179)\$ (55,179)\$ (55,179)City Radios City Radios\$ (55,179)\$ (55,179)Tax Certificate #1 Tax Certificate #2 Tax Certificate #3\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward Annual Funding\$ 353,606\$ 329,500Transfer from Debt Service Fund Interest Income\$ 353,606\$ 329,500Rolling Stock, Facilities and Equipment Expenses Balance without Radio Project\$ 00Balance Forward - Radio Project\$ 00Balance Forward - Radio Project\$ 00Annual Funding - Radio Project\$ 00Interest Income Balance - Radio Project\$ 00			38,903		40,000
Receipts Over (Under) Expenditures - General Fund         \$ 350,292       \$ (818,047)         DEBT SERVICE FUND         Balance Forward       \$ 1,426,029       \$ 1,487,930         Debt Service Fund Parcel Fees       \$ 1,168,656       1,262,976         Parcel Fees       \$ 1,168,656       1,262,976         Total Debt Service Fund Parcel Fees       \$ 600,000       \$ 600,000         Parcel Fee Refunds       \$ (273)       \$ (10,000)         Interest Income       \$ 1,523       \$ 3,450         Administrative/Legal Fees       \$ (4,265)       \$ (5,000)         Tansfer to Rolling Stock, Facilities, & Equip. Fund       \$ (650,000)       \$ (650,000)         Annual Debt Service       \$ (55,179)       \$ (55,179)         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)         Ending Balance       \$ 353,606       \$ 329,500         Annual Funding       \$ 353,606       \$ 329,500         Annual Funding       \$ 1,517       \$ 320,000         Balance Forward       \$ 8 15,444       \$ 868,810 <td>Total Capital</td> <td></td> <td>737,361</td> <td></td> <td>917,300</td>	Total Capital		737,361		917,300
DEBT SERVICE FUND Balance Forward\$ 1,426,029\$ 1,487,930Debt Service Fund Parcel Fees\$ 1,468,6561,262,976Parcel Fees1,168,6561,262,976General Fund Portion - Parcel Fees600,000600,000Parcel Fee Refunds(273)(10,000)Interest Income1,5233,450Administrative/Legal Fees(4,265)(5,000)Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt Service(55,179)(55,179)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)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses Balance without Radio Project00Balance Forward - Radio Project00Balance - Radio Project00Interest Income1,5171,000Balance Forward - Radio Project00Debt Service Fund Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses Balance Forward - Radio Project00Debt Service Fund Interest Income100,000100,000Balance Forward - Radio P	Total Expenditures		13,117,119		14,150,082
DEBT SERVICE FUND Balance Forward\$ 1,426,029\$ 1,487,930Debt Service Fund Parcel Fees\$ 1,468,6561,262,976Parcel Fees1,168,6561,262,976General Fund Portion - Parcel Fees600,000600,000Parcel Fee Refunds(273)(10,000)Interest Income1,5233,450Administrative/Legal Fees(4,265)(5,000)Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt Service(55,179)(55,179)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)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses Balance without Radio Project00Balance Forward - Radio Project00Balance - Radio Project00Interest Income1,5171,000Balance Forward - Radio Project00Debt Service Fund Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses Balance Forward - Radio Project00Debt Service Fund Interest Income100,000100,000Balance Forward - Radio P	Receipts Over (Under) Expenditures - General Fund	\$	350 292	\$	(818 047)
Balance Forward\$1,426,029\$1,487,930Debt Service Fund Parcel FeesParcel Fees1,168,6561,262,976General Fund Portion - Parcel Fees(568,656)(662,976)Total Debt Service Fund Parcel Fees600,000600,000Parcel Fee Refunds(273)(10,000)Interest Income1,5233,450Administrative/Legal Fees(4,265)(5,000)Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt Service(55,179)(55,179)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)Ending Balance\$815,444\$Balance Forward\$353,606\$Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)Balance Forward - Radio Project00Balance Forward - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project00Inding Balance - Radio Project00		<u> </u>		<u> </u>	(010,041)
Balance Forward\$1,426,029\$1,487,930Debt Service Fund Parcel FeesParcel Fees1,168,6561,262,976General Fund Portion - Parcel Fees(568,656)(662,976)Total Debt Service Fund Parcel Fees600,000600,000Parcel Fee Refunds(273)(10,000)Interest Income1,5233,450Administrative/Legal Fees(4,265)(5,000)Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt Service(55,179)(55,179)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)Ending Balance\$815,444\$Balance Forward\$353,606\$Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)Balance Forward - Radio Project00Balance Forward - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project00Inding Balance - Radio Project00					
Debt Service Fund Parcel Fees1,168,6561,262,976General Fund Portion - Parcel Fees(568,656)(662,976)Total Debt Service Fund Parcel Fees600,000600,000Parcel Fee Refunds(273)(10,000)Interest Income1,5233,450Administrative/Legal Fees(4,265)(5,000)Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt Service(55,179)(55,179)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)Ending Balance\$ 353,606\$ 329,500Annual Funding150,000150,000Interest Income1,5171,000Interest Income1,5171,000Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)Balance Forward - Radio Project00Annual Funding - Radio Project00Annual Funding - Radio Project00Interest Income1,5171,000Balance Forward - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project100,000100,000		\$	1,426,029	\$	1.487.930
Parcel Fees         1,168,656         1,262,976           General Fund Portion - Parcel Fees         (568,656)         (662,976)           Total Debt Service Fund Parcel Fees         600,000         600,000           Parcel Fee Refunds         (273)         (10,000)           Interest Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Transfer to Rolling Stock, Facilities, & Equip. Fund         (650,000)         (650,000)           Annual Debt Service         (55,179)         (55,179)         (55,179)           City Radios         (55,179)         (55,179)         (55,179)           Tax Certificate #1         (288,342)         (288,342)         (288,342)           Tax Certificate #3         (138,507)         (138,507)         (138,507)           Ending Balance         \$ 815,444         \$ 868,810         \$           ROLLING STOCK, FACILITIES AND EQUIPMENT FUND         \$ 353,606         \$ 329,500           Annual Funding         150,000         150,000         150,000           Transfer from Debt Service Fund         650,000         150,000         150,000           Interest Income         1,517         1,000         329,500           Rolling Stock, Facilities and Equi		Ψ	1,420,020	Ψ	1,407,000
General Fund Portion - Parcel Fees(568,656)(662,976)Total Debt Service Fund Parcel Fees600,000600,000Parcel Fee Refunds(273)(10,000)Interest Income1,5233,450Administrative/Legal Fees(4,265)(5,000)Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt Service(55,179)(55,179)City Radios(55,179)(55,179)Tax Certificate #1(288,342)(288,342)Tax Certificate #3(138,507)(138,507)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND\$ 353,606\$ 329,500Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)Balance Forward - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project100,000Inding Balance - Radio Project100,000			1.168.656		1.262.976
Total Debt Service Fund Parcel Fees600,000600,000Parcel Fee Refunds(273)(10,000)Interest Income1,5233,450Administrative/Legal Fees(4,265)(5,000)Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt Service(55,179)(55,179)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)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND\$ 353,606\$ 329,500Balance Forward\$ 815,444\$ 868,810Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)Balance Forward - Radio Project00Annual Funding - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project00Inding Balance - Radio Project00Inding Balance - Radio Project00Inding Balance - Radio Project0100,000Inding Balance - Radio Project00Inding Balance - Radio Project0100,000Inding Balance - Radio Project0100,000Inding Balance - Radio Project0100,000 <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td>			· · · · · · · · · · · · · · · · · · ·		
Interest Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Transfer to Rolling Stock, Facilities, & Equip. Fund         (650,000)         (650,000)           Annual Debt Service         (128,342)         (288,342)         (288,342)           City Radios         (55,179)         (55,179)         (55,179)           Tax Certificate #1         (288,342)         (288,342)         (288,342)           Tax Certificate #3         (138,507)         (138,507)         (138,507)           Ending Balance         \$ 815,444         \$ 868,810           ROLLING STOCK, FACILITIES AND EQUIPMENT FUND         \$ 353,606         \$ 329,500           Annual Funding         150,000         150,000           Transfer from Debt Service Fund         650,000         650,000           Interest Income         1,517         1,000           Rolling Stock, Facilities and Equipment Expenses         (866,417)         (320,000)           Balance Forward - Radio Project         0         0         0           Annual Funding - Radio Project         0         0         0           Balance Forward - Radio Project         100,000         100,000         100,000	Total Debt Service Fund Parcel Fees				
Interest Income         1,523         3,450           Administrative/Legal Fees         (4,265)         (5,000)           Transfer to Rolling Stock, Facilities, & Equip. Fund         (650,000)         (650,000)           Annual Debt Service         (128,342)         (288,342)         (288,342)           City Radios         (55,179)         (55,179)         (55,179)           Tax Certificate #1         (288,342)         (288,342)         (288,342)           Tax Certificate #3         (138,507)         (138,507)         (138,507)           Ending Balance         \$ 815,444         \$ 868,810           ROLLING STOCK, FACILITIES AND EQUIPMENT FUND         \$ 353,606         \$ 329,500           Annual Funding         150,000         150,000           Transfer from Debt Service Fund         650,000         650,000           Interest Income         1,517         1,000           Rolling Stock, Facilities and Equipment Expenses         (866,417)         (320,000)           Balance Forward - Radio Project         0         0         0           Annual Funding - Radio Project         0         0         0           Balance Forward - Radio Project         100,000         100,000         100,000	Parcel Fee Refunds		(273)		(10,000)
Transfer to Rolling Stock, Facilities, & Equip. Fund(650,000)(650,000)Annual Debt ServiceCity 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)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUNDBalance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)Balance Forward - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project100,000100,000Inding Balance - Radio Project100,000100,000	Interest Income		1,523		3,450
Annual Debt Service 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)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward Annual FundingBalance Forward Annual Funding\$ 353,606\$ 329,500Annual Funding Interest Income Balance without Radio Project1,5171,000Balance Forward - Radio Project00Balance Forward - Radio Project00Inding Balance - Radio Project100,000100,000			(4,265)		(5,000)
Tax Certificate #1(288,342)(288,342)Tax Certificate #2(75,542)(75,542)Tax Certificate #3(138,507)(138,507)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND\$ 353,606\$ 329,500Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance Forward - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project100,000100,000Inding Balance - Radio Project100,000100,000			(650,000)		(650,000)
Tax Certificate #2 Tax Certificate #3(75,542) (138,507)(75,542) (138,507)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward Annual Funding Transfer from Debt Service Fund Interest Income Rolling Stock, Facilities and Equipment Expenses Balance Forward - Radio Project\$ 353,606 (138,507)\$ 329,500 (130,000)Balance Forward - Radio Project00Balance Forward - Radio Project00Inding Balance - Radio Project100,000100,000Inding Balance - Radio Project100,000100,000	City Radios		(55,179)		(55,179)
Tax Certificate #3(138,507)(138,507)Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward Annual Funding Transfer from Debt Service Fund Interest Income Rolling Stock, Facilities and Equipment Expenses Balance without Radio Project\$ 353,606 (50,000 (138,507)Balance Forward - Radio Project00Annual Funding - Radio Project00Interest Income Balance without Radio Project00Interest Income Balance Forward - Radio Project100,000100,000Balance Forward - Radio Project00Interest Income Balance Forward - Radio Project100,000100,000Balance Forward - Radio Project00Interest Income Balance - Radio Project100,000100,000Balance Forward - Radio Project00Interest Income Balance - Radio Project100,000100,000Balance Forward - Radio Project100,000100,000					(288,342)
Ending Balance\$ 815,444\$ 868,810ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward Annual Funding Transfer from Debt Service Fund Interest Income Rolling Stock, Facilities and Equipment Expenses Balance Without Radio Project\$ 353,606 (329,500 (350,000 (320,000) (320,000) (320,000) (320,000)Balance Forward - Radio Project00Annual Funding - Radio Project00Inding Balance - Radio Project100,000100,000Inding Balance - Radio Project100,000100,000			,		,
ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance ForwardBalance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance without Radio Project00Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	Tax Certificate #3		(138,507)		(138,507)
Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance without Radio Project288,706810,500Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	Ending Balance	\$	815,444	\$	868,810
Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance without Radio Project288,706810,500Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000					
Balance Forward\$ 353,606\$ 329,500Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance without Radio Project288,706810,500Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	ROLLING STOCK, FACILITIES AND EQUIPMENT FUND				
Annual Funding150,000150,000Transfer from Debt Service Fund650,000650,000Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance without Radio Project288,706810,500Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000		\$	353,606	\$	329,500
Interest Income1,5171,000Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance without Radio Project288,706810,500Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	Annual Funding		150,000		150,000
Rolling Stock, Facilities and Equipment Expenses(866,417)(320,000)Balance without Radio Project288,706810,500Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	Transfer from Debt Service Fund		650,000		650,000
Balance without Radio Project288,706810,500Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	Interest Income		1,517		1,000
Balance Forward - Radio Project00Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000					(320,000)
Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	Balance without Radio Project		288,706	_	810,500
Annual Funding - Radio Project100,000100,000Ending Balance - Radio Project100,000100,000	Balance Forward - Radio Project		0		0
Ending Balance - Radio Project 100,000 100,000	-		-		-
Ending Balance \$ 388,706 \$ 910,500					· · · · · · · · · · · · · · · · · · ·
	Ending Balance	\$	388,706	\$	910,500

See Accountant's Compilation Report