

*St. Tammany Fire Protection District No. 1*

*Financial Statement and  
Supplementary Information*

*June 30, 2012*

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

*Accountant's Compilation Report*

July 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 Six Months ended June 30, 2012 of the St. Tammany Fire Protection District No. 1, a component unit of the St. Tammany Parish Council. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with the modified cash basis of accounting.*

*Management is responsible for the preparation and fair presentation of the financial statement in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statement.*

*Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement.*

*Management has elected to omit substantially all of the disclosures ordinarily included in a financial statement prepared in accordance with 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 receipts and expenditures. Accordingly, this financial statement is 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, 2012 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 Six Months Ended June 30, 2012**

	<b>Actual</b>	<b>Budget</b>
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 11,927,346	\$ 12,125,140
Parcel Fees	1,136,525	1,126,259
Interest Income	6,500	30,000
Reimbursement Income	13,150	24,600
Training Revenue	1,205	5,000
State Revenue Sharing	439,868	460,000
Fire Insurance Taxes	0	265,000
Fire Prevention Income	812	5,000
Fire Prevention - Grant Income	0	4,000
Fire Prevention - Grant Expense	0	(4,000)
Donations - General	0	4,000
Donations - F.L.F. Camp Income	643	2,000
Donations - F.L.F. Camp Expense	(1,200)	(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	45,079	90,000
SCBA Income	355	3,000
Cost Recovery Corp.	4,679	4,000
	<b>13,574,962</b>	<b>14,143,999</b>
<b>Total Receipts</b>		
<b>Expenditures</b>		
Data Cards	6,286	21,000
Dues, Subscript & Memberships	1,965	2,042
Training - In House	38,035	86,530
Training - Outsourced	22,692	57,575
Certifications/Training - IT	479	21,000
Employee Recognition & Events	790	6,000
Expendables	22,738	48,350
Finance Charges	0	300
Fire Prevention	6,414	22,250
Gas & Diesel	65,779	150,000
Insurance	854,137	2,037,377
Maintenance & Repairs	263,092	495,650
Meals	365	5,105
Office Supplies	19,146	45,000
Payroll & Property Taxes	48,533	108,938
Pension Expense	965,720	2,398,942
Professional Services	192,336	485,838
Uniforms	37,272	91,890
Safety Equip/Turn Out Gear(PPE)	26,426	61,260
Salaries & Wages	3,495,498	7,165,801
Station Supplies	11,652	21,000
Telephone - Land Lines	14,592	36,000
Telephone - Cellular	8,121	21,000
Utilities	36,076	88,000
Hurricane/Disaster Expenses	0	170,000
	<b>6,138,144</b>	<b>13,646,848</b>
<b>Total Operating Expenses</b>		

**St. Tammany Fire Protection District No. 1**  
**Statement of Receipts & Expenditures - Modified Cash Basis**  
**For Six Months Ended June 30, 2012**

	<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	41,550	40,000
Haz Mat Equipment	7,031	12,000
Radio Equipment	39,256	41,000
Station Equipment/Furniture	11,463	25,000
Vehicle Graphic/Decals	255	5,000
Rescue Equipment	12,000	46,966
SCBA's	36,224	82,000
SCBA Cascade System	0	60,000
Lucas Devices	0	120,000
Medical Equipment	5,528	127,000
PIAL/Dry Hydrant	4,200	15,000
Computers & Software	30,961	60,800
Communications	28,161	47,000
Emergency Management	3,817	15,000
Training Expenses	9,332	39,000
<b>Total Capital</b>	<b>479,778</b>	<b>985,766</b>
<b>Total Expenditures</b>	<b>6,617,922</b>	<b>14,632,614</b>
<b>Receipts Over (Under) Expenditures - General Fund</b>	<b>\$ 6,957,040</b>	<b>\$ (488,615)</b>
<b>Transfer from Investments</b>		<b>488,615</b>
		<b>0</b>
<b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 815,446	\$ 868,810
Parcel Fee Refunds	(429)	(5,000)
Interest Income	295	3,000
Administrative/Legal Fees	(350)	(5,000)
Annual Debt Service		
City Radios	0	(55,179)
Tax Certificate #1	(279,405)	(284,193)
Tax Certificate #2	(74,059)	(75,630)
Tax Certificate #3	(136,060)	(138,637)
<b>Ending Balance</b>	<b>\$ 325,438</b>	<b>\$ 308,171</b>
<b>ROLLING STOCK, FACILITIES AND EQUIPMENT FUND</b>		
Balance Forward	\$ 288,704	\$ 910,500
Annual Funding	150,000	150,000
Interest Income	438	2,000
Rolling Stock, Facilities and Equipment Expenses	(23,938)	(86,260)
Balance without Radio Project	415,204	976,240
Balance Forward - Radio Project	100,000	100,000
Annual Funding - Radio Project	100,000	100,000
Ending Balance - Radio Project	200,000	200,000
<b>Ending Balance</b>	<b>\$ 615,204</b>	<b>\$ 1,176,240</b>