

*St. Tammany Fire Protection District No. 1*

*Financial Statement and  
Supplementary Information*

*September 30, 2012*

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

*Accountant's Compilation Report*

October 16, 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 Nine Months ended September 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 statement 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 statement, 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 Nine Months Ended September 30, 2012**

	<b>Actual</b>	<b>Budget</b>
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 12,147,431	\$ 12,125,140
Parcel Fees	1,152,737	1,126,259
Interest Income	13,744	30,000
Reimbursement Income	18,400	24,600
Training Revenue	2,089	5,000
State Revenue Sharing	439,868	439,868
Fire Insurance Taxes	300,461	265,000
Fire Prevention Income	1,446	5,000
Fire Prevention - Grant Income	0	4,000
Fire Prevention - Grant Expense	(217)	(4,000)
Donations - General	0	4,000
Donations - F.L.F. Camp Income	643	500
Donations - F.L.F. Camp Expense	(1,213)	(1,200)
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	67,721	90,000
SCBA Income	395	3,000
Cost Recovery Corp.	7,358	4,000
Station 14 Insurance	190,000	0
	<b>14,340,863</b>	<b>14,123,167</b>
<b>Total Receipts</b>		
<b>Expenditures</b>		
Data Cards	8,267	21,000
Dues, Subscript & Memberships	2,174	2,042
Training - In House	41,899	86,530
Training - Outsourced	28,997	57,575
Certifications/Training - IT	1,123	21,000
Employee Recognition & Events	2,621	6,000
Expendables	28,446	48,350
Finance Charges	179	300
Fire Prevention	7,909	22,250
Gas & Diesel	103,751	150,000
Insurance	1,344,805	2,033,323
Maintenance & Repairs	400,047	528,172
Meals	474	5,105
Office Supplies	27,700	45,000
Payroll & Property Taxes	74,063	100,000
Unemployment Reimbursement	(9,656)	(9,656)
Pension Expense	1,469,959	2,363,824
Professional Services	306,219	458,169
Uniforms	67,674	91,890
Safety Equip/Turn Out Gear(PPE)	52,936	61,260
Salaries & Wages	5,215,453	7,197,882
Station Supplies	19,588	21,000
Telephone - Land Lines	22,709	36,000
Telephone - Cellular	10,772	21,000
Utilities	62,031	88,000
Hurricane/Disaster Expenses	113,893	170,000
	<b>9,404,033</b>	<b>13,626,016</b>
<b>Total Operating Expenses</b>		

*See Accountant's Compilation Report*

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

	<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	43,196	40,000
Haz Mat Equipment	7,031	12,000
Radio Equipment	39,256	41,000
Station Equipment/Furniture	15,181	25,000
Vehicle Graphic/Decals	255	5,000
Rescue Equipment	28,994	46,966
SCBA's	36,779	82,000
SCBA Cascade System	0	60,000
Lucas Devices	0	120,000
Medical Equipment	8,154	127,000
PIAL/Dry Hydrant	9,779	15,000
Computers & Software	39,396	60,800
Communications	40,841	47,000
Emergency Management	4,758	15,000
Training Expenses	17,520	39,000
<b>Total Capital</b>	<u>541,140</u>	<u>985,766</u>
<b>Total Expenditures</b>	<u>9,945,173</u>	<u>14,611,782</u>
<b>Receipts Over (Under) Expenditures - General Fund</b>	<u>\$ 4,395,690</u>	<u>\$ (488,615)</u>
<b>Transfer from Investments</b>		<u>488,615</u>
		0
 <b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 815,446	\$ 868,810
Parcel Fee Refunds	(429)	(5,000)
Interest Income	417	3,000
Administrative/Legal Fees	(350)	(5,000)
Annual Debt Service		
City Radios	(55,179)	(55,179)
Tax Certificate #1	(284,193)	(284,193)
Tax Certificate #2	(75,630)	(75,630)
Tax Certificate #3	(138,637)	(138,637)
<b>Ending Balance</b>	<u>\$ 261,445</u>	<u>\$ 308,171</u>
 <b>ROLLING STOCK, FACILITIES AND EQUIPMENT FUND</b>		
Balance Forward	\$ 288,704	\$ 910,500
Annual Funding	150,000	150,000
Interest Income	706	2,000
Rolling Stock, Facilities and Equipment Expenses	(42,155)	(106,260)
Balance without Radio Project	<u>397,255</u>	<u>956,240</u>
Balance Forward - Radio Project	100,000	100,000
Annual Funding - Radio Project	<u>100,000</u>	<u>100,000</u>
Ending Balance - Radio Project	<u>200,000</u>	<u>200,000</u>
<b>Ending Balance</b>	<u>\$ 597,255</u>	<u>\$ 1,156,240</u>

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