

*St. Tammany Fire Protection District No. 1*

*Financial Statement and  
Supplementary Information*

*October 31, 2012*

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

*Accountant's Compilation Report*

November 20, 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 Ten Months ended October 31, 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 Ten Months Ended October 31, 2012**

	<b>Actual</b>	<b>Budget</b>
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 12,147,958	\$ 12,125,140
Parcel Fees	1,153,258	1,126,259
Interest Income	14,910	30,000
Reimbursement Income	22,900	24,600
Training Revenue	2,294	5,000
State Revenue Sharing	439,868	439,868
Fire Insurance Taxes	300,461	265,000
Fire Prevention Income	1,547	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	866	500
Donations - F.L.F. Camp Expense	(1,360)	(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	(13)	(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.	8,089	4,000
Station 14 Insurance	190,000	0
	<b>14,348,677</b>	<b>14,123,167</b>
<b>Total Receipts</b>		
<b>Expenditures</b>		
Data Cards	10,384	21,000
Dues, Subscript & Memberships	2,174	2,042
Training - In House	44,189	86,530
Training - Outsourced	52,437	57,575
Certifications/Training - IT	3,257	21,000
Employee Recognition & Events	2,621	6,000
Expendables	32,325	48,350
Finance Charges	92	300
Fire Prevention	15,917	22,250
Gas & Diesel	109,574	150,000
Insurance	1,503,680	2,033,323
Maintenance & Repairs	457,866	528,172
Meals	688	5,105
Office Supplies	31,348	45,000
Payroll & Property Taxes	81,766	100,000
Unemployment Reimbursement	(9,656)	(9,656)
Pension Expense	1,630,100	2,363,824
Professional Services	328,823	458,169
Uniforms	82,099	91,890
Safety Equip/Turn Out Gear(PPE)	60,332	61,260
Salaries & Wages	5,753,543	7,197,882
Station Supplies	21,569	21,000
Telephone - Land Lines	27,215	36,000
Telephone - Cellular	13,781	21,000
Utilities	73,817	88,000
Hurricane/Disaster Expenses	122,715	170,000
	<b>10,452,656</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 Ten Months Ended October 31, 2012**

	<u>Actual</u>	<u>Budget</u>
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	45,645	40,000
Haz Mat Equipment	11,519	12,000
Radio Equipment	31,849	41,000
Station Equipment/Furniture	18,759	25,000
Vehicle Graphic/Decals	475	5,000
Rescue Equipment	29,588	46,966
SCBA's	36,779	82,000
SCBA Cascade System	0	60,000
Lucas Devices	0	120,000
Medical Equipment	9,129	127,000
PIAL/Dry Hydrant	9,779	15,000
Computers & Software	42,980	60,800
Communications	42,669	47,000
Emergency Management	4,860	15,000
Training Expenses	24,265	39,000
Station 14 Expenses	66,702	0
Total Capital	<u>624,998</u>	<u>985,766</u>
Total Expenditures	<u>11,077,654</u>	<u>14,611,782</u>
Receipts Over (Under) Expenditures - General Fund	<u>\$ 3,271,023</u>	<u>\$ (488,615)</u>
Transfer from Investments		<u>488,615</u>
		0
<b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 815,446	\$ 868,810
Parcel Fee Refunds	(429)	(5,000)
Interest Income	456	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)
Ending Balance	<u>\$ 261,484</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	793	2,000
Station 17 Dismantle	(16,177)	(25,000)
Rolling Stock, Facilities and Equipment Expenses	(41,607)	(81,260)
Balance without Radio Project	<u>381,713</u>	<u>956,240</u>
Balance Forward - Radio Project	100,000	100,000
Annual Funding - Radio Project	100,000	100,000
Ending Balance - Radio Project	<u>200,000</u>	<u>200,000</u>
Ending Balance	<u>\$ 581,713</u>	<u>\$ 1,156,240</u>

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