

*St. Tammany Fire Protection District No. 1*

*Financial Statement and  
Supplementary Information*

*December 31, 2012*

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

*Accountant's Compilation Report*

January 15, 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, 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 Twelve Months Ended December 31, 2012**

	Actual	Budget
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 12,349,366	\$ 12,125,140
Parcel Fees	1,178,953	1,126,259
Interest Income	17,662	30,000
Reimbursement Income	25,900	24,600
Training Revenue	3,059	5,000
State Revenue Sharing	439,868	439,868
Fire Insurance Taxes	300,461	265,000
Fire Prevention Income	1,847	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	1,966	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	(970)	(2,000)
Fire Prevention Events - Income	0	5,000
Fire Prevention Events - Expense	0	(1,500)
SAFER Grant	89,004	90,000
SCBA Income	475	3,000
Cost Recovery Corp.	8,089	4,000
	<b>14,415,005</b>	<b>14,123,167</b>
<b>Total Receipts</b>		
<b>Expenditures</b>		
Data Cards	12,465	21,000
Dues, Subscript & Memberships	2,429	2,042
Training - In House	54,882	86,530
Training - Outsourced	57,340	57,575
Certifications/Training - IT	3,257	21,000
Employee Recognition & Events	2,937	6,000
Expendables	34,311	48,350
Finance Charges	92	300
Fire Prevention	17,729	22,250
Gas & Diesel	137,044	150,000
Insurance	1,813,268	2,033,323
Maintenance & Repairs	552,343	528,172
Meals	842	5,105
Office Supplies	41,428	45,000
Payroll & Property Taxes	99,550	100,000
Unemployment Reimbursement	(9,656)	(9,656)
Pension Expense	1,996,985	2,363,824
Professional Services	401,830	458,169
Uniforms	112,361	91,890
Safety Equip/Turn Out Gear(PPE)	68,619	61,260
Salaries & Wages	7,019,250	7,197,882
Station Supplies	26,300	21,000
Telephone - Land Lines	35,348	36,000
Telephone - Cellular	16,464	21,000
Utilities	89,745	88,000
Hurricane/Disaster Expenses	123,123	170,000
	<b>12,710,286</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 Twelve Months Ended December 31, 2012**

	Actual	Budget
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	45,645	40,000
Haz Mat Equipment	11,813	12,000
Radio Equipment	31,849	41,000
Station Equipment/Furniture	28,145	25,000
Vehicle Graphic/Decals	475	5,000
Rescue Equipment	43,939	46,966
SCBA's	79,277	82,000
SCBA Cascade System	49,819	60,000
Lucas Devices	0	120,000
Medical Equipment	91,380	127,000
PIAL/Dry Hydrant	9,779	15,000
Computers & Software	55,304	60,800
Communications	45,535	47,000
Emergency Management	5,069	15,000
Training Expenses	43,041	39,000
Total Capital	791,070	985,766
 Total Expenditures	 13,501,356	 14,611,782
 Receipts Over (Under) Expenditures - General Fund	 \$ 913,649	 \$ (488,615)
 Transfer from Investments		 488,615
		0
 <b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 815,446	\$ 868,810
Parcel Fee Collection Expense	62,882	0
Parcel Fee Refunds	(663)	(5,000)
Interest Income	541	3,000
Administrative/Legal Fees	(3,654)	(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	\$ 320,913	\$ 308,171
 <b>ROLLING STOCK, FACILITIES AND EQUIPMENT FUND</b>		
Balance Forward	\$ 288,704	\$ 910,500
Annual Funding	150,000	150,000
Interest Income	988	2,000
Station 17 Dismantle	(16,177)	(25,000)
Rolling Stock, Facilities and Equipment Expenses	(41,607)	(81,260)
Station 14 Insurance	635,273	0
Station 14 Expenses	(183,408)	0
Balance without Radio Project	833,773	956,240
Balance Forward - Radio Project	100,000	100,000
Annual Funding - Radio Project	100,000	100,000
Ending Balance - Radio Project	200,000	200,000
Ending Balance	\$ 1,033,773	\$ 1,156,240