

St. Tammany Fire Protection District No. 1

***Financial Statement and
Supplementary Information***

January 31, 2013

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

Accountant's Compilation Report

February 19, 2013

*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 One Month ended January 31, 2013 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, 2013 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 One Month Ended January 31, 2013

	<u>Actual</u>	<u>Budget</u>
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 6,271,787	\$ 13,371,552
Parcel Fees	492,010	1,183,418
Interest Income	3,090	12,000
Reimbursement Income	4,094	24,600
Training Revenue	0	5,000
State Revenue Sharing	143,888	460,000
Fire Insurance Taxes	0	280,000
Fire Prevention Income	87	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	0	2,000
Donations - F.L.F. Camp Expense	0	(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	0	92,500
SCBA Income	0	3,000
Cost Recovery Corp.	0	4,000
Total Receipts	<u>6,914,956</u>	<u>15,447,070</u>
Expenditures		
Data Cards	1,040	28,000
Dues, Subscript & Memberships	926	2,083
Training - In House	414	91,780
Training - Outsourced	480	62,815
Certifications/Training - IT	0	21,000
Employee Recognition & Events	343	6,000
Expendables	3,935	38,517
Finance Charges	0	306
Fire Prevention	1,229	22,695
Gas & Diesel	319	153,000
Insurance	144,946	2,028,989
Maintenance & Repairs	20,679	535,513
Meals	0	5,207
Office Supplies	1,124	45,900
Payroll & Property Taxes	10,172	109,714
Pension Expense	190,442	2,454,540
Professional Services	33,971	466,685
Uniforms	7,125	93,728
Safety Equip/Turn Out Gear(PPE)	4,517	65,000
Salaries & Wages	647,469	7,378,917
Station Supplies	0	26,000
Telephone - Land Lines	1,015	36,720
Telephone - Cellular	1,109	21,420
Utilities	7,019	89,760
Total Operating Expenses	<u>1,078,274</u>	<u>13,784,289</u>

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St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For One Month Ended January 31, 2013

	<u>Actual</u>	<u>Budget</u>
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	641	45,000
Haz Mat Equipment	0	20,400
Radio Equipment	0	71,800
Intercom/Headsets	0	15,000
Station Equipment/Furniture	1,000	25,000
Vehicle Graphic/Decals	0	5,000
Rescue Equipment	0	110,000
SCBA's	0	60,000
SCBA Cascade System	0	60,000
Medical Equipment	0	107,500
PIAL/Dry Hydrant	0	15,000
Computers & Software	467	95,000
Communications	993	47,000
Emergency Management	102	15,000
Training Expenses	0	42,000
Total Capital	<u>253,203</u>	<u>983,700</u>
 Total Expenditures	 <u>1,331,477</u>	 <u>14,767,989</u>
 Receipts Over (Under) Expenditures - General Fund	 <u>\$ 5,583,479</u>	 <u>\$ 679,081</u>
 Surplus Restricted to Facilities Fund		 679,081
 DEBT SERVICE FUND		
Balance Forward	\$ 320,913	\$ 324,682
Parcel Fee Refunds	(234)	0
Interest Income	79	0
Transfer from Rolling Stock, Facilities, & Equip. Fund	305,433	305,433
Annual Debt Service		
City Radios	0	(55,179)
Tax Certificate #1	(284,788)	(284,788)
Tax Certificate #2	(76,571)	(76,571)
Tax Certificate #3	(138,577)	(138,577)
FFRS	<u>0</u>	<u>(75,000)</u>
 Ending Balance	 <u><u>\$ 126,255</u></u>	 <u><u>\$ 0</u></u>

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St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For One Month Ended January 31, 2013

	<u>Actual</u>	<u>Budget</u>
ROLLING STOCK, FACILITIES AND EQUIPMENT FUND		
(PROPOSED BUDGET)		
Balance Forward	\$ 833,773	\$ 849,096
Funding from Investments to Balance Account	1,053,805	2,039,078
Restricted From General Fund	0	679,082
Annual Funding	150,000	150,000
Transfer to Debt Service Fund	(305,433)	(305,433)
Relocation of Facilities	0	(1,400,000)
Station Relocation Project(s)	0	(500,000)
Replacement for SU 17 - Hazmat Truck	0	(375,000)
Interest Income	202	1,500
Rolling Stock and Facilities Purchases	0	(42,000)
Dismantle Station #17	0	(30,000)
Rolling Stock, Facilities and Equipment Expenses	(1,800)	(81,050)
Station 14 Fire Project	(1,321)	(635,273)
Station 14 New Construction	0	(350,000)
Balance without Radio Project	<u>1,729,226</u>	<u>0</u>
Balance Forward - Radio Project	200,000	200,000
Annual Funding - Radio Project	<u>100,000</u>	<u>100,000</u>
Ending Balance - Radio Project	<u>300,000</u>	<u>300,000</u>
Ending Balance	<u><u>\$ 2,029,226</u></u>	<u><u>\$ 300,000</u></u>
DISASTER FUND		
Balance Forward	\$ 0	\$ 0
Funding - Disaster Fund	<u>0</u>	<u>1,000,000</u>
Ending Balance	<u><u>\$ 0</u></u>	<u><u>\$ 1,000,000</u></u>

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