

St. Tammany Fire Protection District No. 1

*Financial Statement and
Supplementary Information*

March 31, 2013

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

Accountant's Compilation Report

April 16, 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 Three Months ended March 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 Three Months Ended March 31, 2013

	<u>Actual</u>	<u>Budget</u>
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 12,378,414	\$ 13,371,552
Parcel Fees	1,081,236	1,183,418
Interest Income	12,174	12,000
Reimbursement Income	10,594	24,600
Training Revenue	1,360	5,000
State Revenue Sharing	143,888	460,000
Fire Insurance Taxes	0	280,000
Fire Prevention Income	399	5,000
Fire Prevention - Grant Income	0	4,000
Fire Prevention - Grant Expense	0	(4,000)
Donations - General	133	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	(120)	(2,000)
Fire Prevention Events - Income	0	5,000
Fire Prevention Events - Expense	0	(1,500)
SAFER Grant	0	92,500
SCBA Income	140	3,000
Cost Recovery Corp.	(389)	4,000
	<u>13,627,868</u>	<u>15,447,070</u>
Total Receipts		
Expenditures		
Data Cards	3,661	28,000
Dues, Subscript & Memberships	926	2,083
Training - In House	18,286	91,780
Training - Outsourced	18,553	62,815
Certifications/Training - IT	109	21,000
Employee Recognition & Events	768	6,000
Expendables	11,562	38,517
Finance Charges	0	306
Fire Prevention	5,079	22,695
Gas & Diesel	33,069	153,000
Insurance	436,731	2,028,989
Maintenance & Repairs	132,898	535,513
Meals	57	5,207
Office Supplies	7,569	45,900
Payroll & Property Taxes	27,259	109,714
Pension Expense	542,366	2,454,540
Professional Services	89,045	466,685
Uniforms	21,287	93,728
Safety Equip/Turn Out Gear(PPE)	11,524	65,000
Salaries & Wages	1,850,851	7,378,917
Station Supplies	6,589	26,000
Telephone - Land Lines	8,243	36,720
Telephone - Cellular	6,330	21,420
Utilities	24,655	89,760
	<u>3,257,417</u>	<u>13,784,289</u>
Total Operating Expenses		

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St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For Three Months Ended March 31, 2013

	<u>Actual</u>	<u>Budget</u>
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	9,139	45,000
Haz Mat Equipment	0	20,400
Radio Equipment	52,373	71,800
Intercom/Headsets	15,000	15,000
Station Equipment/Furniture	3,327	25,000
Vehicle Graphic/Decals	0	5,000
Rescue Equipment	658	110,000
SCBA's	129	60,000
SCBA Cascade System	0	60,000
Medical Equipment	0	107,500
PIAL/Dry Hydrant	600	15,000
Computers & Software	29,816	95,000
Communications	2,980	47,000
Emergency Management	428	15,000
Training Expenses	11,052	42,000
Total Capital	<u>375,502</u>	<u>983,700</u>
Total Expenditures	<u>3,632,919</u>	<u>14,767,989</u>
Receipts Over (Under) Expenditures - General Fund	<u>\$ 9,994,949</u>	<u>\$ 679,081</u>
Surplus Restricted to Rolling Stock, Facilities Fund		679,081
DEBT SERVICE FUND		
Balance Forward	\$ 320,913	\$ 324,682
Parcel Fee Refunds	(234)	0
Interest Income	123	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	0	(75,000)
Ending Balance	<u>\$ 126,299</u>	<u>\$ 0</u>

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St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For Three Months Ended March 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	801	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	(42,830)	(635,273)
Station 14 New Construction	0	(350,000)
Balance without Radio Project	<u>1,688,316</u>	<u>0</u>
Balance Forward - Radio Project	200,000	200,000
Annual Funding - Radio Project	100,000	100,000
Ending Balance - Radio Project	<u>300,000</u>	<u>300,000</u>
Ending Balance	<u><u>\$ 1,988,316</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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