

St. Tammany Fire Protection District No. 1

*Financial Statement and
Supplementary Information*

September 30, 2013

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

Accountant's Compilation Report

October 15, 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 Nine Months ended September 30, 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, the 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 Nine Months Ended September 30, 2013

| | Actual | Budget |
|-----------------------------------|-------------------|-------------------|
| GENERAL FUND | | |
| Receipts | | |
| Ad Valorem Tax | \$ 13,183,143 | \$ 13,371,552 |
| Parcel Fees | 1,153,957 | 1,183,418 |
| Interest Income | 21,079 | 23,000 |
| Reimbursement Income | 26,837 | 30,600 |
| Training Revenue | 3,123 | 3,000 |
| State Revenue Sharing | 432,527 | 430,000 |
| Surplus Income | 6,608 | 6,500 |
| Fire Insurance Taxes | 355,132 | 355,132 |
| Fire Prevention Income | 2,041 | 5,000 |
| Fire Prevention - Grant Income | 0 | 4,000 |
| Fire Prevention - Grant Expense | 0 | (4,000) |
| Rescue Equipment - Grant Income | 6,620 | 6,620 |
| Donations - General | 1,133 | 4,000 |
| Donations - F.L.F. Camp Income | 800 | 2,000 |
| Donations - F.L.F. Camp Expense | (1,300) | (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 | 20,000 |
| SCBA Income | 140 | 1,000 |
| Cellular Signal Booster Grant | (2,035) | 0 |
| Cost Recovery Corp. | 1,836 | 500 |
| | 15,191,521 | 15,442,322 |
| Total Receipts | | |
| Expenditures | | |
| Data Cards | 9,420 | 25,000 |
| Advertising | 7,439 | 20,000 |
| Dues, Subscript & Memberships | 926 | 2,083 |
| Training - In House | 77,450 | 85,000 |
| Training - Outsourced | 29,592 | 55,000 |
| Certifications/Training - IT | 2,790 | 7,500 |
| Employee Recognition & Events | 1,059 | 3,000 |
| Expendables | 31,511 | 38,517 |
| Fire Prevention | 36,281 | 35,000 |
| Gas & Diesel | 116,765 | 153,000 |
| Insurance | 1,344,313 | 1,914,764 |
| Maintenance & Repairs | 439,707 | 566,773 |
| Meals | 243 | 2,500 |
| Office Supplies | 23,430 | 40,000 |
| Payroll Taxes | 80,689 | 103,000 |
| Property Taxes (Assessor) | 10,500 | 10,500 |
| Pension Expense | 1,641,452 | 2,186,699 |
| Professional Services | 323,313 | 460,066 |
| Uniforms | 73,470 | 93,728 |
| Safety Equip/Turn Out Gear(PPE) | 26,730 | 65,000 |
| Salaries & Wages | 5,338,634 | 7,366,603 |
| Station Supplies | 19,675 | 26,000 |
| Telephone - Land Lines | 27,144 | 36,720 |
| Telephone - Cellular | 14,391 | 21,420 |
| Utilities | 75,121 | 89,760 |
| | 9,752,045 | 13,407,633 |
| Total Operating Expenses | | |

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, 2013

| | Actual | Budget |
|---|---------------------|---------------------|
| Other Income/Expenses | | |
| Capital | | |
| FF Apparatus/Equipment - Annual Funding | 250,000 | 250,000 |
| Firefighting Equipment - General | 17,194 | 45,000 |
| Haz Mat Equipment | 9,427 | 20,400 |
| Radio Equipment | 52,373 | 64,000 |
| Intercom/Headsets | 15,000 | 15,000 |
| Station Equipment/Furniture | 23,098 | 25,000 |
| Vehicle Graphic/Decals | 2,004 | 5,000 |
| Rescue Equipment | 81,841 | 110,000 |
| SCBA's | 23,318 | 60,000 |
| Medical Equipment | 21,130 | 75,000 |
| PIAL/Dry Hydrant | 784 | 15,000 |
| Computers & Software | 40,725 | 75,000 |
| Dispatch | 4,746 | 32,000 |
| Emergency Management | 3,756 | 15,000 |
| Training Expenses | 26,555 | 42,000 |
| Major Engine Repairs | 18,740 | 38,740 |
| Total Capital | 590,691 | 887,140 |
| Total Expenditures | 10,342,736 | 14,294,773 |
| Receipts Over (Under) Expenditures - General Fund | \$ 4,848,785 | \$ 1,147,549 |
| Surplus Restricted to Rolling Stock, Facilities Fund | | 1,147,549 |
| | | |
| DEBT SERVICE FUND | | |
| Balance Forward | \$ 320,913 | \$ 320,913 |
| Parcel Fee Refunds | (273) | (500) |
| Interest Income | 193 | 250 |
| Transfer from Rolling Stock, Facilities, & Equip. Fund | 305,433 | 309,452 |
| Annual Debt Service | | |
| City Radios | (55,179) | (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 | \$ 71,151 | \$ 0 |

St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Modified Cash Basis
For Nine Months Ended September 30, 2013

| | <u>Actual</u> | <u>Budget</u> |
|---|---------------------|---------------------|
| ROLLING STOCK, FACILITIES AND EQUIPMENT FUND | | |
| Balance Forward | \$ 833,773 | \$ 833,773 |
| Funding from Investments to Balance Account | 2,039,078 | 2,696,084 |
| Restricted From General Fund | (49,469) | 1,147,549 |
| Annual Funding | 150,000 | 150,000 |
| Transfer to Debt Service Fund | (305,433) | (309,452) |
| Relocation of Facilities (Dispatch) | 0 | (1,400,000) |
| Station Relocation Project(s) | (1,269) | (500,000) |
| Replacement for SU 17 - Hazmat Truck | 0 | (400,000) |
| Interest Income | 2,504 | 3,500 |
| Staff/Command Vehicles | 0 | (45,000) |
| Dismantle Station #17 | 0 | (30,000) |
| Truck: 77 Ft Ladder & Equipment | 0 | (700,000) |
| Rolling Stock, Facilities and Equipment Expenses | (52,046) | (81,050) |
| Station 14 Fire Project | (182,153) | (635,273) |
| Station 14 New Construction | 0 | (675,000) |
| Balance without Radio Project | <u>2,434,985</u> | <u>55,131</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>\$ 2,734,985</u> | <u>\$ 355,131</u> |
| | | |
| DISASTER FUND | | |
| Balance Forward | \$ 0 | \$ 0 |
| Funding - Disaster Fund | 1,000,000 | 1,000,000 |
| Interest Income | <u>502</u> | <u>750</u> |
| | | |
| Ending Balance | <u>\$ 1,000,502</u> | <u>\$ 1,000,750</u> |