

St. Tammany Fire Protection District No. 1

***Financial Statement and
Supplementary Information***

October 31, 2013

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

Accountant's Compilation Report

November 4, 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 - cash basis for the Ten Months ended October 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 cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the 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 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 designed 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 - Cash Basis
For Ten Months Ended October 31, 2013

	<u>Actual</u>	<u>Budget</u>
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 13,187,507	\$ 13,371,552
Parcel Fees	1,154,049	1,183,418
Interest Income	22,325	23,000
Reimbursement Income	29,087	30,600
Training Revenue	3,153	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	2,167	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.	3,156	500
	<u>15,200,949</u>	<u>15,442,322</u>
Total Receipts		
Expenditures		
Data Cards	10,929	25,000
Advertising	8,511	20,000
Dues, Subscript & Memberships	926	2,083
Training - In House	77,780	85,000
Training - Outsourced	34,599	55,000
Certifications/Training - IT	2,874	7,500
Employee Recognition & Events	1,095	3,000
Expendables	32,599	38,517
Fire Prevention	36,456	35,000
Gas & Diesel	123,767	153,000
Insurance	1,543,484	1,914,764
Maintenance & Repairs	486,173	566,773
Meals	273	2,500
Office Supplies	24,259	40,000
Payroll Taxes	88,631	103,000
Property Taxes (Assessor)	10,500	10,500
Pension Expense	1,827,031	2,186,699
Professional Services	362,534	460,066
Uniforms	80,830	93,728
Safety Equip/Turn Out Gear(PPE)	27,283	65,000
Salaries & Wages	5,891,089	7,366,603
Station Supplies	21,836	26,000
Telephone - Land Lines	29,656	36,720
Telephone - Cellular	15,780	21,420
Utilities	80,008	89,760
Total Operating Expenses	<u>10,818,903</u>	<u>13,407,633</u>

	Actual	Budget
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	22,829	45,000
Haz Mat Equipment	12,686	20,400
Radio Equipment	53,492	64,000
Intercom/Headsets	15,000	15,000
Station Equipment/Furniture	23,915	25,000
Vehicle Graphic/Decals	2,004	5,000
Rescue Equipment	83,810	110,000
SCBA's	23,431	60,000
Medical Equipment	22,261	75,000
PIAL/Dry Hydrant	1,195	15,000
Computers & Software	41,192	75,000
Dispatch	4,746	32,000
Emergency Management	4,023	15,000
Training Expenses	27,531	42,000
Major Engine Repairs	18,740	38,740
Total Capital	606,855	887,140
Total Expenditures	11,425,758	14,294,773
Receipts Over (Under) Expenditures - General Fund	\$ 3,775,191	\$ 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	200	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	\$ 71,158	\$ 0

St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Cash Basis
For Ten Months Ended October 31, 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	2,696,084	2,696,084
Restricted From General Fund	(59,454)	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	2,792	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	(72,595)	(81,050)
Station 14 Fire Project	(182,253)	(635,273)
Station 14 New Construction	0	(675,000)
Balance without Radio Project	<u>3,061,645</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><u>\$ 3,361,645</u></u>	 <u><u>\$ 355,131</u></u>
 DISASTER FUND		
Balance Forward	\$ 0	\$ 0
Funding - Disaster Fund	1,000,000	1,000,000
Interest Income	<u>596</u>	<u>750</u>
 Ending Balance	 <u><u>\$ 1,000,596</u></u>	 <u><u>\$ 1,000,750</u></u>