

St. Tammany Fire Protection District No. 1

*Financial Statement and
Supplementary Information*

November 30, 2013

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

Accountant's Compilation Report

December 17, 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 Eleven Months ended November 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 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 Eleven Months Ended November 30, 2013

	<u>Actual</u>	<u>Budget</u>
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 13,190,277	\$ 13,371,552
Parcel Fees	1,154,430	1,183,418
Interest Income	22,559	23,000
Reimbursement Income	31,337	30,600
Training Revenue	3,403	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	2,192	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	1,005	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	(3,580)	0
Cost Recovery Corp.	3,156	500
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Total Receipts	15,205,519	15,442,322
Expenditures		
Data Cards	12,370	25,000
Advertising	8,704	20,000
Dues, Subscript & Memberships	926	2,083
Training - In House	81,677	85,000
Training - Outsourced	36,641	55,000
Certifications/Training - IT	2,790	7,500
Employee Recognition & Events	1,095	3,000
Expendables	38,692	38,517
Fire Prevention	36,281	35,000
Gas & Diesel	136,957	153,000
Insurance	1,731,012	1,914,764
Maintenance & Repairs	492,257	566,773
Meals	481	2,500
Office Supplies	27,554	40,000
Payroll Taxes	98,026	103,000
Property Taxes (Assessor)	10,500	10,500
Pension Expense	2,044,918	2,186,699
Professional Services	389,479	460,066
Uniforms	90,282	93,728
Safety Equip/Turn Out Gear(PPE)	38,782	65,000
Salaries & Wages	6,552,711	7,366,603
Station Supplies	24,397	26,000
Telephone - Land Lines	33,300	36,720
Telephone - Cellular	16,064	21,420
Utilities	91,128	89,760
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Total Operating Expenses	11,997,024	13,407,633

See Accountant's Compilation Report

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

	<u>Actual</u>	<u>Budget</u>
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	23,712	45,000
Haz Mat Equipment	17,945	20,400
Radio Equipment	53,492	64,000
Intercom/Headsets	15,000	15,000
Station Equipment/Furniture	24,364	25,000
Vehicle Graphic/Decals	2,004	5,000
Rescue Equipment	86,562	110,000
SCBA's	25,421	60,000
Medical Equipment	60,106	75,000
PIAL/Dry Hydrant	3,240	15,000
Computers & Software	46,418	75,000
Dispatch	18,610	32,000
Emergency Management	4,315	15,000
Training Expenses	28,784	42,000
Major Engine Repairs	27,549	38,740
Total Capital	<u>687,522</u>	<u>887,140</u>
Total Expenditures	<u>12,684,546</u>	<u>14,294,773</u>
Receipts Over (Under) Expenditures - General Fund	<u>\$ 2,520,973</u>	<u>\$ 1,147,549</u>
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	208	250
Transfer from Rolling Stock, Facilities, & Equip. Fund	309,452	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	<u>\$ 75,185</u>	<u>\$ 0</u>

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

	Actual	Budget
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	(309,452)	(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	3,164	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	(75,630)	(81,050)
Station 14 Fire Project	(182,578)	(635,273)
Station 14 New Construction	0	(675,000)
Balance without Radio Project	3,054,638	55,131
Balance Forward - Radio Project	200,000	200,000
Annual Funding - Radio Project	100,000	100,000
Ending Balance - Radio Project	300,000	300,000
Ending Balance	\$ 3,354,638	\$ 355,131
DISASTER FUND		
Balance Forward	\$ 0	\$ 0
Funding - Disaster Fund	1,000,000	1,000,000
Interest Income	707	750
Ending Balance	\$ 1,000,707	\$ 1,000,750