St. Tammany Fire Protection District No. 1

Financial Statement and Supplementary Information

October 31, 2015

Duplantier, Hrapmann, Hogan and Maher, LLP Certified Public Accountants 1290 Seventh Street Slidell, LA 70458

Accountants' Compilation Report

November 17, 2015

Board of Commissioners St. Tammany Fire Protection District No. 1 Slidell, Louisiana

We have compiled the accompanying statement of receipts and expenditures - cash basis for the Ten Months ended October 31, 2015 of the St. Tammany Fire Protection District No. 1. 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, 2015 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,

Duplantier, Hrapmann, Hogan and Maher, LLP Certified Public Accountants

St. Tammany Fire Protection District No. 1 Statement of Receipts & Expenditures - Cash Basis For Ten Months Ended October 31, 2015

	Actual		Budget	
GENERAL FUND				
Receipts				
Ad Valorem Tax	\$ 15,783,057	\$	15,424,414	
Parcel Fees	1,156,984		1,164,263	
Interest Income	241,822		200,000	
Reimbursement Income	21,250		24,000	
Training Revenue	3,490		3,000	
State Revenue Sharing	468,326		430,000	
Surplus Income	6,076		0	
Fire Insurance Taxes	410,785		350,000	
Fire Prevention Income	3,601		3,000	
Donations - General	628		2,000	
Donations - F.L.F. Camp Income	0		2,000	
Donations - F.L.F. Camp Expense	0		(2,000)	
Donations - Honor Guard - Expense	(79)		(2,000)	
Fire Prevention Events - Income	0		1,500	
Fire Prevention Events - Expense	0		(1,500)	
Fire Prevention Grant - Income	0		2,500	
Fire Prevention Grant - Expense	0		(2,500)	
SCBA Income	0		1,000	
Cost Recovery	8,690		2,500	
Leadership Northshore Project	 26,000		23,000	
Total Receipts	 18,130,630		17,625,177	
Expenditures				
Data Cards	20,485		40,000	
Advertising and Promotion	5,692		15,000	
Dues, Subscript & Memberships	1,456		2,000	
Training - In House	30,188		77,500	
Training - Outsourced	51,873		84,425	
Certifications/Training - IT & Accreditation	12,283		5,000	
Employee Recognition & Events	5,318		2,500	
Expendables	26,992		44,500	
Fire Prevention	17,081		20,000	
Smoke Trailer	0		45,000	
Gas & Diesel	103,807		163,200	
Insurance	1,885,770		2,876,432	
Maintenance & Repairs	583,416		676,776	
Meals	222		1,000	
Office Supplies	28,643		35,000	
Payroll Taxes	101,714		138,248	
Property Taxes (Assessor Fee)	9,343		10,924	
Pension Expense	2,283,151		3,282,215	
Professional Services	388,521		499,370	
Uniforms	123,170		100,000	
Safety Equip/Turn Out Gear(PPE)	71,350		80,000	
PIAL/Dry Hydrant	3,962		5,000	
Emergency Management	4,154		10,000	
Salaries & Wages	6,945,312		8,627,485	
Station Supplies	31,029		30,000	
Telephone - Land Lines	26,757		15,000	
Telephone - Cellular	13,729		18,000	
Utilities	89,120		130,000	
Hurricane Reimbursements	 (1,487)		0	
Total Operating Expenses	 12,863,051		17,034,575	

St. Tammany Fire Protection District No. 1 Statement of Receipts & Expenditures - Cash Basis For Ten Months Ended October 31, 2015

Other Income/Expenses 75,856 75,000 Haz Mat Equipment - General 75,856 75,000 Radio Equipment 1,688 10,000 Radio Equipment 59,907 65,000 Vehicle Graphic/Decals 5,057 7,500 Rescue Equipment 22,442 20,000 SCBA's 3,271 90,000 Medical Equipment & Lucas Devices 45,184 54,500 Computers & Software 63,650 120,000 Dispatch 9,204 17,500 Training Expenses / Props 47,548 90,000 Major Engine Repairs 10,244 30,000 Total Capital 373,451 637,000 Total Expenditures 13,226,502 17,671,575 General Fund Transfers 77,309,926) (581,728) Trainfers to General Fund 50,000 628,126 Transfers from General Fund 31,250 (581,728) Total General Fund 344,221 376,023 Annual Debt Service 6011 0 0 FFRS </th <th></th> <th>Actual</th> <th colspan="2">Budget</th>		Actual	Budget		
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Ending Balance - Radio Project 361,500 0	-	•			
Ending Balance\$ 472,405\$ 6,903					
	Ending Balance	\$ 472,405	\$ 6,903		

St. Tammany Fire Protection District No. 1 Statement of Receipts & Expenditures - Cash Basis For Ten Months Ended October 31, 2015

	Actual		Budget	
ROLLING STOCK, FACILITIES AND EQUIPMENT FUND				
Balance Forward	\$	5,432,174	\$	5,432,174
Unrestricted To General Fund		0		(603,126)
Annual Funding		200,000		200,000
BP Settlement		935,388		0
Transfer of LWCC Refund		185,000		0
Transfer to General Fund for Election		(50,000)		0
Relocation of Facilities (Dispatch)		0		(700,000)
Training Academy/Multipurpose Building		(56,629)		(47,500)
Replacement of Pumper Truck and Equipment		(28,393)		(535,000)
Staff/Command Vehicles		(59,258)		(45,000)
Land Purchased for Station 11, 13 & 18		(433,082)		(556,533)
Rolling Stock, Facilities and Equipment Expenses		(91,392)		(88,500)
Station 18 Project		(22,250)		(1,200,000)
Station 17 Detached Storage Building		0		(200,000)
Balance without Radio Project		6,011,558		1,656,515
Balance Forward - Radio Project		400,000		400,000
Transfer to Debt Service Fund - Radio Project		(400,000)		0
Annual Funding - Radio Project		0		0
Ending Balance - Radio Project		0		400,000
Ending Balance	\$	6,011,558	\$	2,056,515
DISASTER FUND				
Balance Forward	\$	996,295	\$	996,295
Funding - Disaster Fund		3,705		3,705
Lightning Strike Expenses		(6,585)		0
Ending Balance	\$	993,415	\$	1,000,000
CONTINGENCY FUND Balance Forward	\$	2,000,000	\$	2,000,000
	φ		φ	
Funding - Contingency Fund		0		0
Ending Balance	\$	2,000,000	\$	2,000,000