

St. Tammany Fire Protection District No. 1

*Financial Statement and
Supplementary Information*

November 30, 2015

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

Accountants' Compilation Report

December 15, 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 Eleven Months ended November 30, 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 Eleven Months Ended November 30, 2015

	<u>Actual</u>	<u>Budget</u>
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 15,783,057	\$ 15,424,414
Parcel Fees	1,156,972	1,164,263
Interest Income	257,144	200,000
Reimbursement Income	25,750	24,000
Training Revenue	3,854	3,000
State Revenue Sharing	468,326	430,000
Surplus Income	6,076	0
Fire Insurance Taxes	410,785	350,000
Fire Prevention Income	3,626	3,000
Donations - General	653	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	13,930	2,500
Leadership Northshore Project	26,000	23,000
	<u>18,156,094</u>	<u>17,625,177</u>
Total Receipts		
Expenditures		
Data Cards	22,566	40,000
Advertising and Promotion	6,534	15,000
Dues, Subscript & Memberships	1,456	2,000
Training - In House	30,057	77,500
Training - Outsourced	73,566	84,425
Certifications/Training - IT & Accreditation	12,283	5,000
Employee Recognition & Events	5,318	2,500
Expendables	40,213	44,500
Fire Prevention	22,579	20,000
Smoke Trailer	0	45,000
Gas & Diesel	117,312	163,200
Insurance	2,100,876	2,876,432
Maintenance & Repairs	627,634	676,776
Meals	272	1,000
Office Supplies	31,859	35,000
Payroll Taxes	113,045	138,248
Property Taxes (Assessor Fee)	9,343	10,924
Pension Expense	2,521,055	3,282,215
Professional Services	443,666	499,370
Uniforms	133,012	100,000
Safety Equip/Turn Out Gear(PPE)	77,096	80,000
PIAL/Dry Hydrant	4,162	5,000
Emergency Management	7,301	10,000
Salaries & Wages	7,720,865	8,627,485
Station Supplies	34,254	30,000
Telephone - Land Lines	28,214	15,000
Telephone - Cellular	15,527	18,000
Utilities	101,323	130,000
Hurricane Reimbursements	(1,487)	0
Total Operating Expenses	<u>14,299,901</u>	<u>17,034,575</u>

See Accountant's Compilation Report

St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Cash Basis
For Eleven Months Ended November 30, 2015

	<u>Actual</u>	<u>Budget</u>
Other Income/Expenses		
Capital		
Firefighting Equipment - General	76,606	75,000
Haz Mat Equipment	7,870	10,000
Radio Equipment	59,907	65,000
Intercom/Headsets	4,956	7,500
Station Equipment/Furniture	24,424	20,000
Vehicle Graphic/Decals	5,057	7,500
Rescue Equipment	32,360	50,000
SCBA's	3,271	90,000
Medical Equipment & Lucas Devices	46,712	54,500
Computers & Software	69,189	120,000
Dispatch	15,044	17,500
Training Expenses / Props	90,657	90,000
Major Engine Repairs	29,163	30,000
Total Capital	<u>465,216</u>	<u>637,000</u>
Expenditures Before Transfers	<u>14,765,117</u>	<u>17,671,575</u>
General Fund Transfers		
Tranfers to General Fund	50,000	628,126
Tranfers from General Fund	<u>(789,926)</u>	<u>(581,728)</u>
Total General Fund Transfers	<u>(739,926)</u>	<u>46,398</u>
Total Expenditures	<u>15,505,043</u>	<u>17,625,177</u>
Receipts Over (Under) Expenditures - General Fund	<u>\$ 2,651,051</u>	<u>\$ -</u>
DEBT SERVICE FUND		
Balance Forward	\$ 8,620	\$ 8,620
Parcel Fee Refunds	0	0
Administrative/Legal Fees	(601)	0
Principal/Interest (Tax Certificate)	(360,990)	(360,990)
Transfer from General Fund	384,221	378,023
Annual Debt Service		
FFRS	0	(31,250)
Balance without below funds	<u>31,250</u>	<u>(5,597)</u>
Balance - Children of Fallen Fireman's Fund	20,777	0
Interest Income	27	0
Transfer of Children of Fallen Fireman's Fund	<u>(20,804)</u>	<u>0</u>
Ending Balance - Children of Fallen Fireman's Fund	0	0
Balance Forward - Employee Insurance Benefits	12,500	12,500
Annual Funding - Employee Insurance Benefits	84,155	0
Transfer to General Fund	<u>(17,000)</u>	<u>0</u>
Ending Balance - Employee Insurance Benefits	<u>79,655</u>	<u>12,500</u>
Balance Forward - Radio Project	0	0
Fund Transfer - Radio Project	400,000	0
Annual Funding - Radio Project	<u>(38,500)</u>	<u>0</u>
Ending Balance - Radio Project	<u>361,500</u>	<u>0</u>
Ending Balance	<u><u>\$ 472,405</u></u>	<u><u>\$ 6,903</u></u>

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St. Tammany Fire Protection District No. 1
Statement of Receipts & Expenditures - Cash Basis
For Eleven Months Ended November 30, 2015

	<u>Actual</u>	<u>Budget</u>
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	(29,896)	(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	(23,350)	(1,200,000)
Station 17 Detached Storage Building	0	(200,000)
Balance without Radio Project	<u>6,008,955</u>	<u>1,656,515</u>
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	<u>0</u>	<u>400,000</u>
Ending Balance	<u><u>\$ 6,008,955</u></u>	<u><u>\$ 2,056,515</u></u>
DISASTER FUND		
Balance Forward	\$ 996,295	\$ 996,295
Funding - Disaster Fund	3,705	3,705
Lightning Strike Expenses	(9,768)	0
Lightning Strike Reimbursements	<u>8,808</u>	<u>0</u>
Ending Balance	<u><u>\$ 999,040</u></u>	<u><u>\$ 1,000,000</u></u>
CONTINGENCY FUND		
Balance Forward	\$ 2,000,000	\$ 2,000,000
Funding - Contingency Fund	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 2,000,000</u></u>