

St. Tammany Fire Protection District No. 1

***Compiled Statements of
Receipts and Disbursements***

December 31, 2015

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

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

Management is responsible for the accompanying statements of cash receipts and disbursements of St. Tammany Fire Protection District No. 1, for the year ended December 31, 2015, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the statements of cash receipts and disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the statements of cash receipts and disbursements.

The statements of cash receipts and disbursements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 statements, they might influence the user's conclusions about the District's cash receipts and disbursements. Accordingly, the accompanying presentation 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.

Supplementary Information

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was not subject to our compilation engagement. We do not express an opinion, conclusion, nor provide any form of assurance on such supplementary information.

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

Slidell, Louisiana

January 19, 2016

St. Tammany Fire Protection District No. 1
Statement of Cash Receipts & Disbursements
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 16,242,153	\$ 15,783,057
Parcel Fees	1,199,954	1,164,263
Interest Income	271,535	200,000
Reimbursement Income	28,100	24,000
Training Revenue	3,896	3,000
State Revenue Sharing	468,326	468,326
Surplus Income	6,076	0
Fire Insurance Taxes	410,785	410,785
Fire Prevention Income	3,751	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	18,042	2,500
Leadership Northshore Project	26,000	23,000
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Total Receipts	18,679,192	18,082,931
Disbursements		
Data Cards	25,653	25,000
Advertising and Promotion	6,865	15,000
Dues, Subscript & Memberships	1,631	2,000
Training - In House	30,530	60,000
Training - Outsourced	77,748	84,425
Certifications/Training - IT & Accreditation	12,283	5,000
Employee Recognition & Events	5,562	2,500
Expendables	46,989	44,500
Fire Prevention	23,706	20,000
Smoke Trailer	50,829	45,000
Gas & Diesel	128,800	135,000
Insurance	2,297,581	2,370,675
Maintenance & Repairs	704,623	656,776
Meals	272	1,000
Office Supplies	34,808	35,000
Payroll Taxes	123,836	138,248
Property Taxes (Assessor Fee)	9,343	10,924
Pension Expense	2,751,157	2,760,000
Professional Services	494,687	516,334
Uniforms	142,397	100,000
Safety Equip/Turn Out Gear(PPE)	79,467	80,000
PIAL/Dry Hydrant	4,162	5,000
Emergency Management	7,421	10,000
Salaries & Wages	8,449,102	8,687,187
Station Supplies	38,424	30,000
Telephone - Land Lines	30,007	15,000
Telephone - Cellular	16,626	18,000
Utilities	110,391	130,000
Hurricane Reimbursements	(67,358)	0
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Total Operating Disbursements	15,637,542	16,002,569

Continued:

See Accountants' Compilation Report

St. Tammany Fire Protection District No. 1
Statement of Cash Receipts & Disbursements
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>
Other Receipts/Disbursements		
Capital		
Firefighting Equipment - General	79,248	75,000
Haz Mat Equipment	9,542	10,000
Radio Equipment	62,407	65,000
Intercom/Headsets	4,956	7,500
Station Equipment/Furniture	28,173	20,000
Vehicle Graphic/Decals	7,486	7,500
Rescue Equipment	53,121	50,000
SCBA's	88,272	90,000
Medical Equipment & Lucas Devices	60,908	65,000
Computers & Software	88,812	90,000
Dispatch	17,121	17,500
Training Expenses / Props	101,703	90,000
Major Engine Repairs	29,163	30,000
Total Capital	<u>630,912</u>	<u>617,500</u>
Disbursements Before Transfers	<u>16,268,454</u>	<u>16,620,069</u>
General Fund Transfers		
Transfers to General Fund	50,000	50,000
Transfers from General Fund	<u>(789,926)</u>	<u>(789,926)</u>
Total General Fund Transfers	<u>(739,926)</u>	<u>(739,926)</u>
Total Disbursements	<u>17,008,380</u>	<u>17,359,995</u>
Receipts Over (Under) Disbursements - General Fund	<u>\$ 1,670,812</u>	<u>\$ 722,936</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	<u>(31,250)</u>	<u>(31,250)</u>
Balance without below funds	0	(5,597)
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>\$ 441,155</u></u>	<u><u>\$ 6,903</u></u>

Continued:

See Accountants' Compilation Report

St. Tammany Fire Protection District No. 1
Statement of Cash Receipts & Disbursements
For the Year Ended December 31, 2015

	<u>Actual</u>	<u>Budget</u>
ROLLING STOCK, FACILITIES AND EQUIPMENT FUND		
Balance Forward	\$ 5,432,174	\$ 5,432,174
Restricted To General Fund	0	722,936
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	(41,093)	(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	(31,509)	(1,200,000)
Station 17 Detached Storage Building	0	(200,000)
Balance without Radio Project	<u>5,989,599</u>	<u>2,982,577</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>\$ 5,989,599</u></u>	 <u><u>\$ 3,382,577</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>

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