

*St. Tammany Fire Protection District No. 1*

*Compiled Statements of  
Receipts and Disbursements*

*January 31, 2016*

*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 statement of cash receipts and disbursements of St. Tammany Fire Protection District No. 1, for the year ended January 31, 2016, 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 statement 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 statement of cash receipts and disbursements.*

*The statement of cash receipts and disbursements is 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 statement, 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 statement. 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*

*February 16, 2016*

**St. Tammany Fire Protection District No. 1**  
**Statement of Cash Receipts & Disbursements**  
**For the Year Ended December 31, 2016**

	<u>Actual</u>	<u>Budget</u>
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 12,140,325	\$ 16,203,610
Parcel Fees	846,225	1,164,395
Interest Income	25,317	200,000
Reimbursement Income	2,250	24,000
Training Revenue	0	3,000
State Revenue Sharing	159,408	420,403
Surplus Income	0	1,804
Fire Insurance Taxes	0	355,903
Fire Prevention Income	445	3,000
Donations - General	45	2,000
Donations - Honor Guard - Expense	0	(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
Cellular Signal Booster Grant	0	3,300
Cost Recovery	1,044	6,000
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<b>Total Receipts</b>	<b>13,175,059</b>	<b>18,386,415</b>
<b>Disbursements</b>		
Advertising and Promotion	150	15,000
Data Cards	2,601	40,000
Dues, Subscript & Memberships	1,186	2,000
Training - In House	1,475	77,000
Training - Outsourced	800	90,000
Certifications/Training - IT & Accreditation	4,370	7,500
Employee Recognition & Events	0	5,000
Expendables	1,181	55,000
Fire Prevention	0	31,000
Gas & Diesel	4,041	160,000
Insurance	196,899	2,743,953
Maintenance & Repairs	36,316	746,700
Meals	94	1,000
Office Supplies	2,674	35,000
Payroll Taxes	11,580	140,365
Property Taxes (Assessor Fee)	0	11,142
Pension Expense	249,510	3,016,843
Professional Services	28,702	463,659
Uniforms	12,485	100,000
Safety Equip/Turn Out Gear(PPE)	6,407	80,000
PIAL/Dry Hydrant	0	5,000
Emergency Management	120	10,000
Salaries & Wages	787,522	8,722,124
Station Supplies	2,597	35,000
Telephone - Land Lines	1,139	15,000
Telephone - Cellular	1,105	18,000
Utilities	4,787	130,000
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<b>Total Operating Disbursements</b>	<b>1,357,741</b>	<b>16,756,286</b>

Continued:

*See Accountants' Compilation Report*

**St. Tammany Fire Protection District No. 1**  
**Statement of Cash Receipts & Disbursements**  
**For the Year Ended December 31, 2016**

	<u>Actual</u>	<u>Budget</u>
Other Receipts/Disbursements		
Capital		
Firefighting Equipment - General	448	45,000
Haz Mat Equipment	0	5,000
Radio Equipment	0	65,000
Intercom/Headsets	0	7,500
Station Equipment/Furniture	0	35,000
Vehicle Graphic/Decals	0	7,500
Rescue Equipment	0	86,300
SCBA's	0	110,000
Medical Equipment & Lucas Devices	0	75,400
Computers & Software	3,336	107,500
Dispatch	0	25,000
Training Expenses / Props	1,130	37,000
Major Engine Repairs	0	30,000
Total Capital	<u>4,914</u>	<u>636,200</u>
Disbursements Before Transfers	<u>1,362,655</u>	<u>17,392,486</u>
General Fund Transfers		
Tranfers to General Fund	0	0
Tranfers from General Fund	<u>(729,941)</u>	<u>(650,606)</u>
Total General Fund Transfers	<u>(729,941)</u>	<u>(650,606)</u>
Total Disbursements	<u>2,092,596</u>	<u>18,043,092</u>
Receipts Over (Under) Disbursements - General Fund	<u>\$ 11,082,463</u>	<u>\$ 343,323</u>
<b>DEBT SERVICE FUND</b>		
Balance Forward	\$ 0	\$ 0
Parcel Fee Refunds	0	0
Administrative/Legal Fees	(250)	0
Principal/Interest (Tax Certificate)	(338,890)	(364,463)
Transfer from General Fund	395,713	395,713
Annual Debt Service		
FFRS	0	(31,250)
Balance without below funds	<u>56,573</u>	<u>0</u>
Balance Forward - Employee Insurance Benefits	79,655	79,655
Annual Funding - Employee Insurance Benefits	<u>83,268</u>	<u>0</u>
Ending Balance - Employee Insurance Benefits	<u>162,923</u>	<u>79,655</u>
Balance Forward - Radio Project	361,500	400,000
Annual Funding - Radio Project	<u>0</u>	<u>(113,054)</u>
Ending Balance - Radio Project	<u>361,500</u>	<u>286,946</u>
Ending Balance	<u>\$ 580,996</u>	<u>\$ 366,601</u>

Continued:

*See Accountants' Compilation Report*

**St. Tammany Fire Protection District No. 1**  
**Statement of Cash Receipts & Disbursements**  
**For the Year Ended December 31, 2016**

	<u>Actual</u>	<u>Budget</u>
<b>ROLLING STOCK, FACILITIES AND EQUIPMENT FUND</b>		
Balance Forward	\$ 5,989,599	\$ 5,800,000
Annual Funding	250,000	250,000
Relocation of Facilities (Dispatch)	0	(700,000)
Replacement of Pumper Truck and Equipment	(53)	(1,000,000)
Staff/Command Vehicles	0	(50,000)
Rolling Stock, Facilities and Equipment Expenses	0	(160,000)
Station 18 Project	0	(1,420,000)
Station 17 Detached Storage Building / Buildout	0	(80,000)
Station 13 / HQ	0	(2,500,000)
	<u>0</u>	<u>(2,500,000)</u>
Ending Balance	<u>\$ 6,239,546</u>	<u>\$ 140,000</u>
<b>DISASTER FUND</b>		
Balance Forward	\$ 999,040	\$ 995,107
Funding - Disaster Fund	960	4,893
	<u>960</u>	<u>4,893</u>
Ending Balance	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
<b>CONTINGENCY FUND</b>		
Balance Forward	\$ 2,000,000	\$ 2,000,000
Funding - Contingency Fund	0	0
	<u>0</u>	<u>0</u>
Ending Balance	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>