

St. Tammany Fire Protection District No. 1

*Compiled Statements of
Receipts and Disbursements*

February 29, 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 two months ended February 29, 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

March 15, 2016

St. Tammany Fire Protection District No. 1
Budget Statement of Cash Receipts & Disbursements
For the Two Months Ended February 29, 2016

	<u>Year to Date Actual</u>	<u>Annual Budget</u>
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 15,328,193	\$ 16,203,610
Parcel Fees	1,035,522	1,164,395
Interest Income	52,899	200,000
Reimbursement Income	4,500	24,000
Training Revenue	163	3,000
State Revenue Sharing	159,408	420,403
Surplus Income	0	1,804
Fire Insurance Taxes	0	355,903
Fire Prevention Income	572	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	2,884	6,000
	<u>16,584,186</u>	<u>18,386,415</u>
Total Receipts		
Disbursements		
Advertising and Promotion	334	15,000
Data Cards	5,201	40,000
Dues, Subscript & Memberships	1,711	2,000
Training - In House	11,292	77,000
Training - Outsourced	4,620	90,000
Certifications/Training - IT & Accreditation	5,712	7,500
Employee Recognition & Events	203	5,000
Expendables	2,307	55,000
Fire Prevention	7,325	31,000
Gas & Diesel	7,791	160,000
Insurance	389,897	2,743,953
Maintenance & Repairs	119,324	746,700
Meals	94	1,000
Office Supplies	5,769	35,000
Payroll Taxes	22,142	140,365
Property Taxes (Assessor Fee)	0	11,142
Pension Expense	480,675	3,016,843
Professional Services	56,680	463,659
Uniforms	21,241	100,000
Safety Equip/Turn Out Gear(PPE)	9,048	80,000
PIAL/Dry Hydrant	0	5,000
Emergency Management	246	10,000
Salaries & Wages	1,499,141	8,722,124
Station Supplies	6,270	35,000
Telephone - Land Lines	2,729	15,000
Telephone - Cellular	2,210	18,000
Utilities	15,767	130,000
	<u>2,677,729</u>	<u>16,756,286</u>
Total Operating Disbursements		

Continued:

See Accountants' Compilation Report

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Budget Statement of Cash Receipts & Disbursements
For the Two Months Ended February 29, 2016

	Year to Date Actual	Annual Budget
Other Receipts/Disbursements		
Capital		
Firefighting Equipment - General	9,414	45,000
Haz Mat Equipment	0	5,000
Radio Equipment	0	65,000
Intercom/Headsets	0	7,500
Station Equipment/Furniture	12,252	35,000
Vehicle Graphic/Decals	0	7,500
Rescue Equipment	476	86,300
SCBA's	0	110,000
Medical Equipment & Lucas Devices	33,433	75,400
Computers & Software	14,337	107,500
Dispatch	121	25,000
Training Expenses / Props	1,218	37,000
Major Engine Repairs	0	30,000
Total Capital	71,251	636,200
Disbursements Before Transfers	2,748,980	17,392,486
General Fund Transfers		
Transfers to General Fund	0	0
Transfers from General Fund	(3,400,753)	(650,606)
Total General Fund Transfers	(3,400,753)	(650,606)
Total Disbursements	6,149,733	18,043,092
Receipts Over (Under) Disbursements - General Fund	\$ 10,434,453	\$ 343,323
 DEBT SERVICE FUND		
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	56,573	0
 Balance Forward - ER Sponsored Ins Ben Fund	79,655	79,655
Annual Funding - ER Sponsored Ins Ben Fund	83,268	0
Ending Balance - ER Sponsored Ins Ben Fund	162,923	79,655
 Balance Forward - Radio Project	361,500	400,000
Annual Funding - Radio Project	0	(113,054)
Ending Balance - Radio Project	361,500	286,946
 Ending Balance	\$ 580,996	\$ 366,601

Continued:

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For the Two Months Ended February 29, 2016

	Year to Date Actual	Annual Budget
ROLLING STOCK, FACILITIES AND EQUIPMENT FUND		
Balance Forward	\$ 5,989,599	\$ 5,800,000
Restricted From General Fund	1,670,812	0
Annual Funding	250,000	250,000
Relocation of Facilities (Dispatch)	0	(700,000)
Replacement of Pumper Truck and Equipment	(973,007)	(1,000,000)
Staff/Command Vehicles	0	(50,000)
Rolling Stock, Facilities and Equipment Expenses	(27,360)	(160,000)
Station 18 Project	0	(1,420,000)
Station 17 Detached Storage Building / Buildout	(23,707)	(80,000)
Station 13 / HQ	0	(2,500,000)
Ending Balance	\$ 6,886,337	\$ 140,000
 DISASTER FUND		
Balance Forward	\$ 999,040	\$ 995,107
Funding - Disaster Fund	960	4,893
Ending Balance	\$ 1,000,000	\$ 1,000,000
 CONTINGENCY FUND		
Balance Forward	\$ 2,000,000	\$ 2,000,000
Funding - Contingency Fund	1,000,000	0
Ending Balance	\$ 3,000,000	\$ 2,000,000