

*St. Tammany Fire Protection District No. 1*

*Compiled Statements of  
Receipts and Disbursements*

*March 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 three months ended March 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*

*April 19, 2016*

**St. Tammany Fire Protection District No. 1**  
**Budget Statement of Cash Receipts & Disbursements**  
**For the Three Months Ended March 31, 2016**

	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>GENERAL FUND</b>		
<b>Receipts</b>		
Ad Valorem Tax	\$ 15,714,426	\$ 16,203,610
Parcel Fees	1,061,556	1,164,395
Interest Income	81,713	200,000
Reimbursement Income	4,500	24,000
Training Revenue	743	3,000
State Revenue Sharing	159,408	420,403
Surplus Income	4,500	1,804
Fire Insurance Taxes	0	355,903
Fire Prevention Income	626	3,000
Donations - General	181	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	3,432	6,000
<b>Total Receipts</b>	<b><u>17,031,085</u></b>	<b><u>18,386,415</u></b>
<b>Disbursements</b>		
Advertising and Promotion	733	15,000
Data Cards	7,802	40,000
Dues, Subscript & Memberships	1,711	2,000
Training - In House	24,332	77,000
Training - Outsourced	7,189	90,000
Certifications/Training - IT & Accreditation	8,698	7,500
Employee Recognition & Events	891	5,000
Expendables	3,645	55,000
Fire Prevention	7,505	31,000
Gas & Diesel	14,455	160,000
Insurance	581,455	2,743,953
Maintenance & Repairs	170,414	746,700
Meals	102	1,000
Office Supplies	7,741	35,000
Payroll Taxes	33,135	140,365
Property Taxes (Assessor Fee)	0	11,142
Pension Expense	716,762	3,016,843
Professional Services	80,868	463,659
Uniforms	28,942	100,000
Safety Equip/Turn Out Gear(PPE)	9,178	80,000
PIAL/Dry Hydrant	440	5,000
Emergency Management	372	10,000
Salaries & Wages	2,239,680	8,722,124
Station Supplies	9,441	35,000
Telephone - Land Lines	4,347	15,000
Telephone - Cellular	3,322	18,000
Utilities	25,754	130,000
<b>Total Operating Disbursements</b>	<b><u>3,988,914</u></b>	<b><u>16,756,286</u></b>

Continued:

*See Accountants' Compilation Report*

**St. Tammany Fire Protection District No. 1**  
**Budget Statement of Cash Receipts & Disbursements**  
**For the Three Months Ended March 31, 2016**

	Year to Date Actual	Annual Budget
<b>Other Receipts/Disbursements</b>		
<b>Capital</b>		
Firefighting Equipment - General	9,829	45,000
Haz Mat Equipment	0	5,000
Radio Equipment	0	65,000
Intercom/Headsets	0	7,500
Station Equipment/Furniture	18,737	35,000
Vehicle Graphic/Decals	322	7,500
Rescue Equipment	2,426	86,300
SCBA's	0	110,000
Medical Equipment & Lucas Devices	33,458	75,400
Computers & Software	14,557	107,500
Dispatch	121	25,000
Training Expenses / Props	13,739	37,000
Major Engine Repairs	0	30,000
<b>Total Capital</b>	93,189	636,200
<b>Disbursements Before Transfers</b>	4,082,103	17,392,486
<b>General Fund Transfers</b>		
Tranfers to General Fund	0	0
Tranfers from General Fund	(3,400,753)	(650,606)
<b>Total General Fund Transfers</b>	(3,400,753)	(650,606)
<b>Total Disbursements</b>	7,482,856	18,043,092
<b>Receipts Over (Under) Disbursements - General Fund</b>	\$ 9,548,229	\$ 343,323
 <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	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:

*See Accountants' Compilation Report*

**St. Tammany Fire Protection District No. 1**  
**Budget Statement of Cash Receipts & Disbursements**  
**For the Three Months Ended March 31, 2016**

	Year to Date Actual	Annual Budget
<b>ROLLING STOCK, FACILITIES AND EQUIPMENT FUND</b>		
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	(978,683)	(1,000,000)
Staff/Command Vehicles	0	(50,000)
Rolling Stock, Facilities and Equipment Expenses	(27,360)	(160,000)
Station 18 Project	(152,554)	(1,420,000)
Station 17 Detached Storage Building / Buildout	(23,707)	(80,000)
Station 13 / HQ	0	(2,500,000)
Ending Balance	\$ 6,728,107	\$ 140,000
 <b>DISASTER FUND</b>		
Balance Forward	\$ 999,040	\$ 995,107
Funding - Disaster Fund	960	4,893
Ending Balance	\$ 1,000,000	\$ 1,000,000
 <b>CONTINGENCY FUND</b>		
Balance Forward	\$ 2,000,000	\$ 2,000,000
Funding - Contingency Fund	1,000,000	0
Ending Balance	\$ 3,000,000	\$ 2,000,000