

St. Tammany Fire Protection District No. 1

*Compiled Statements of
Receipts and Disbursements*

April 30, 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 four months ended April 30, 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

May 16, 2016

St. Tammany Fire Protection District No. 1
Budget Statement of Cash Receipts & Disbursements
For the Four Months Ended April 30, 2016

	Year to Date Actual	Annual Budget
GENERAL FUND		
Receipts		
Ad Valorem Tax	\$ 16,040,443	\$ 16,203,610
Parcel Fees	1,092,181	1,164,395
Interest Income	108,082	200,000
Reimbursement Income	5,750	24,000
Training Revenue	1,650	3,000
State Revenue Sharing	159,408	420,403
Surplus Income	4,500	1,804
Fire Insurance Taxes	0	355,903
Fire Prevention Income	776	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	1,182	6,000
	17,414,153	18,386,415
Total Receipts		
Disbursements		
Advertising and Promotion	733	15,000
Data Cards	10,403	40,000
Dues, Subscript & Memberships	1,775	2,000
Training - In House	30,378	77,000
Training - Outsourced	9,303	90,000
Certifications/Training - IT & Accreditation	8,680	7,500
Employee Recognition & Events	1,594	5,000
Expendables	4,628	55,000
Fire Prevention	7,570	31,000
Gas & Diesel	21,861	160,000
Insurance	876,187	2,743,953
Maintenance & Repairs	292,219	746,700
Meals	102	1,000
Office Supplies	10,466	35,000
Payroll Taxes	42,941	140,365
Property Taxes (Assessor Fee)	12,508	11,142
Pension Expense	928,349	3,016,843
Professional Services	108,573	463,659
Uniforms	36,479	100,000
Safety Equip/Turn Out Gear(PPE)	9,051	80,000
PIAL/Dry Hydrant	440	5,000
Emergency Management	498	10,000
Salaries & Wages	2,891,157	8,722,124
Station Supplies	11,789	35,000
Telephone - Land Lines	7,288	15,000
Telephone - Cellular	4,329	18,000
Utilities	32,498	130,000
	5,361,799	16,756,286
Total Operating Disbursements		

Continued:

See Accountants' Compilation Report

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Budget Statement of Cash Receipts & Disbursements
For the Four Months Ended April 30, 2016

	Year to Date Actual	Annual Budget
Other Receipts/Disbursements		
Capital		
Firefighting Equipment - General	10,323	45,000
Haz Mat Equipment	0	5,000
Radio Equipment	0	65,000
Intercom/Headsets	0	7,500
Station/Office Equipment/Furniture	20,922	35,000
Vehicle Graphic/Decals	420	7,500
Rescue Equipment	33,422	86,300
SCBA's	691	110,000
Medical Equipment & Lucas Devices	33,458	75,400
Computers & Software	17,067	107,500
Dispatch	121	25,000
Training Expenses / Props	10,450	37,000
Major Engine Repairs	0	30,000
Total Capital	126,874	636,200
Disbursements Before Transfers	5,488,673	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	8,889,426	18,043,092
Receipts Over (Under) Disbursements - General Fund	\$ 8,524,727	\$ 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 Four Months Ended April 30, 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 Apparatus and Equipment	(978,683)	(1,000,000)
Staff/Command Vehicles	0	(50,000)
Rolling Stock, Facilities and Equipment Expenses	(31,061)	(160,000)
Station 18 Project	(393,013)	(1,420,000)
Station 17 Detached Storage Building / Buildout	(23,707)	(80,000)
Station 13 / HQ	0	(2,500,000)
	<u>\$ 6,483,947</u>	<u>\$ 140,000</u>
Ending Balance	<u>\$ 6,483,947</u>	<u>\$ 140,000</u>
 DISASTER FUND		
Balance Forward	\$ 999,040	\$ 995,107
Salary - Hurricane/Disaster	(11,776)	0
Funding - Disaster Fund	960	4,893
	<u>\$ 988,224</u>	<u>\$ 1,000,000</u>
Ending Balance	<u>\$ 988,224</u>	<u>\$ 1,000,000</u>
 CONTINGENCY FUND		
Balance Forward	\$ 2,000,000	\$ 2,000,000
Funding - Contingency Fund	1,000,000	0
	<u>\$ 3,000,000</u>	<u>\$ 2,000,000</u>
Ending Balance	<u>\$ 3,000,000</u>	<u>\$ 2,000,000</u>