St. Tammany Fire Protection District No. 1

Financial Statement and Supplementary Information

May 31, 2011

DiGiovanni & Associates Certified Public Accountants, LLC 1290 Seventh Street Slidell, LA 70458

June 21, 2011

Board of Commissioners St. Tammany Fire Protection No. 1 A Component Unit of the St. Tammany Parish Council Slidell, Louisiana

We have compiled the accompanying statement of receipts and expenditures - modified cash basis for the Five Months ended May 31, 2011 of the St. Tammany Fire Protection District No. 1, a component unit of the St. Tammany Parish Council, in accordance with the Statements on Standards of Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting principles.

A compilation is limited to presenting in the form of financial statement and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statement and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified 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 revenues and expenditures. Accordingly, these financial statements are not intended for those who are not informed about such matters.

The accompanying annual budget of St. Tammany Fire Protection District No. 1 for the year ending December 31, 2011 has not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on it.

Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the District's budgeted information. Accordingly, this budgeted information 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.

Sincerely,

DiGiovanni & Associates

Certified Public Accountants, LLC

St. Tammany Fire Protection District No. 1 Statement of Receipts & Expenditures - Modified Cash Basis For Five Months Ended May 31, 2011

GENERAL FUND Receipts S 11,313,766 S 11,886,696 Parcel Fees 505,304 498,789 Interest Income 16,753 13,950 Reimbursement Income 11,750 24,600 Training Revenue Sharing 435,181 460,000 Fire Insurance Taxes 0 20,000 Fire Prevention - Grant Income 0 4,000 Fire Prevention - Grant Expense (477) (4,000) Donations - F.L.F. Camp Income 500 2,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - F.L.F. Camp Expense 0 (2,000) Donations - Honr Guard - Expense 0 (2,000) SAFE Kids Expense 0 (2,000) SAFE Kids Expense 0 (2,000) SCBA Income 1,235 3,000 Cost Recovery Corp. 2,170		Actual	Budget	
Ad Valorem Tax \$ 11,313,766 \$ 11,383,769 Parcel Fees 505,304 498,789 Interest Income 16,753 13,950 Reimbursement Income 11,750 24,600 Training Revenue 415 5,000 State Revenue Sharing 435,181 460,000 Fire Prevention Income 0 20,000 Fire Prevention - Grant Income 0 4,000 Fire Prevention - Grant Expense 0 2,000 Donations - F.L.F. Camp Icome 500 2,000 Donations - F.L.F. Camp Icome 0 2,500 Donations - F.L.F. Camp Icome 0 2,500 Donations - Honor Guard - Expense 0 (2,500) Donations - Honor Guard - Expense 0 (2,000) Dotat Cards 6,014 20,000	GENERAL FUND			
Parcel Fees 505,304 498,789 Interest Income 16,753 13,950 Reimbursement Income 11,750 24,600 Training Revenue 415 5,000 State Revenue Sharing 435,181 460,000 Fire Prevention Income 0 4,000 Fire Prevention - Grant Income 0 4,000 Donations - General 169 4,000 Donations - General 169 4,000 Donations - F.L.F. Camp Expense 0 2,200 Donations - Safe Kids Expense 0 2,500 Donations - Honor Guard - Expense 0 (1,500) Donations - Honor Guard - Expense 0 (1,500) Donations - Honor Guard - Expense 0 (1,500) SAFER Kids Expense 0 (1,500) SAFER Kids Income 12,235 3,000 Coat Recovery Corp. 2,170 14,000 SCBA Income 12,233,763 13,332,035 Expenditures 16,596 76,000 Data Cards 6,014	Receipts			
Interest Income 16,753 13,950 Reimbursement Income 11,750 24,600 State Revenue Sharing 435,181 460,000 Fire Insurance Taxes 0 290,000 Fire Prevention Income 846 5,000 Donations - Grant Expense (477) (4,000) Donations - FL.F. Camp Income 500 2,000 Donations - FL.F. Camp Income 0 (2,000) Donations - Safe Kids Income 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 500 Donations - Honor Guard - Expense 0 (1,500) SAFER Grant 39,967 125,000 Expenditures 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 2,8649 92,500 Data Cards 6,014 20,000 Drataing - In House<	Ad Valorem Tax		\$ 11,886,696	
Reimbursement Income 11,750 24,600 Training Revenue 415 5,000 State Revenue Sharing 435,181 460,000 Fire Prevention - Grant Income 846 5,000 Fire Prevention - Grant Expense (477) (4,000) Donations - General 169 4,000 Donations - General 169 4,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Income 0 2,500 Donations - Safe Kids Expense 0 (2,000) Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Expense 0 (1,500) Donations - Honor Guard - Income 0 5,000 Fire Prevention Events - Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Stata Revelpts 1,790 2,000 Total Receipts 12,334,763 13,332,035 Expenditures 0 6,0014 20,000 Data Cards 6,0014 20,000 25,000 <td>Parcel Fees</td> <td>505,304</td> <td>498,789</td>	Parcel Fees	505,304	498,789	
Training Revenue 415 5,000 State Revenue Sharing 435,181 460,000 Fire Insurance Taxes 0 290,000 Fire Prevention Income 846 5,000 Fire Prevention - Grant Expense 0 4,000 Donations - General 169 4,000 Donations - F.L.F. Camp Income 500 2,000 Donations - Safe Kids Income 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Honor Guard - Income 0 5,000 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Equipment Maintenance Dept. 7,124 0 SGBA Income 2,234,763 13,332,035 Expenditures 2,170 14,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Cr		16,753	13,950	
State Revenue Sharing 435,181 460,000 Fire Insurance Taxes 0 290,000 Fire Prevention - Grant Expense 0 4,000 Fire Prevention - Grant Expense (477) (4,000) Donations - General 169 4,000 Donations - General 169 4,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Income 0 5,000 Fire Prevention Events - Income 0 5,000 Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 12,334,763 13,332,035 Expenditures 28,649 92,500 Data Cards 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Tra		•	•	
Fire Insurance Taxes 0 290,000 Fire Prevention Income 846 5,000 Fire Prevention - Grant Income 0 4,000 Fire Prevention - Grant Expense (477) (4,000) Donations - General 169 4,000 Donations - F.L.F. Camp Income 0 2,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Income 0 2,500 Donations - Safe Kids Expense 0 (2,000) Donations - Honor Guard - Income 0 5,000 Prevention Events - Income 0 5,000 Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 12,334,763 13,332,035 Expenditures 2,170 14,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - IT 0 6,000 Expendatives <td>•</td> <td>415</td> <td></td>	•	415		
Fire Prevention Income 846 5,000 Fire Prevention - Grant Expense 0 4,000 Donations - General 169 4,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Safe Kids Expense 0 (2,000) Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Expense 0 (2,000) Donations - Honor Guard - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 28,649 92,500 Training - In House 28,649 92,500 Training - In House 16,596 76,000 Certifications/Training -IT 0 25,000 Employee R	•	435,181	460,000	
Fire Prevention - Grant Income 0 4,000 Fire Prevention - Grant Expense (477) (4,000) Donations - General 169 4,000 Donations - F.L.F. Camp Income 500 2,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Income 0 2,500 Donations - Safe Kids Expense 0 (2,000) Donations - Honor Guard - Income 0 5,000 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Expenditures 0 6,0014 20,000 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000		-	290,000	
Fire Prevention - Grant Expense (477) (4,000) Donations - General 169 4,000 Donations - F.L.F. Camp Income 500 2,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Income 0 2,500 Donations - Safe Kids Expense 0 (2,500) Donations - Honor Guard - Income 0 5,000 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 6,014 20,000 Dutas, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Expendables 19,407 52,000 <td< td=""><td></td><td></td><td></td></td<>				
Donations - General 169 4,000 Donations - F.L.F. Camp Income 500 2,000 Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Income 0 2,500 Donations - Safe Kids Expense 0 (2,500) Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 500 Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,235 3,000 Cost Recovery Corp. 2,170 14,000 Dues, Subscript & Memberships 1,760 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,556 76,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Fire Prevention 2,983 25,000 Gras & Diesel 68,553 </td <td></td> <td>-</td> <td></td>		-		
Donations - F.L.F. Camp Income 500 2,000 Donations - S. Safe Kids Income 0 (2,000) Donations - Safe Kids Expense 0 (2,500) Donations - Safe Kids Expense 0 (2,500) Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Untsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Empendables 19,407 52,000 Finance Charges 1713,288 2,113,736 Maintenance & Repairs 171,712 490,500 Fire Prevention 2,983 25,000 Finance Charges 1713,288 2,113,736 M	•	· · ·	(4,000)	
Donations - F.L.F. Camp Expense 0 (2,000) Donations - Safe Kids Income 0 2,500 Donations - Safe Kids Expense 0 (2,500) Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Empendables 19,407 52,000 Fire Prevention 2,83 25,000 Expendables 19,407 52,000 Fire Incone 713,288 21,137,36 Maintenance & Repairs 177,112 490,500 Maintenance & Repairs			•	
Donations - Safe Kids Income 0 2,500 Donations - Honor Guard - Income 0 0 500 Donations - Honor Guard - Income 0 0 500 Donations - Honor Guard - Income 0 5,000 1(1,500) Fire Prevention Events - Income 0 1(1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 6,014 20,000 Data Cards 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - In House 16,596 76,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000	•		2,000	
Donations - Safe Kids Expense 0 (2,500) Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 28,649 92,500 Data Cards 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Insurance 713,288 <t< td=""><td>· · ·</td><td>-</td><td>• • •</td></t<>	· · ·	-	• • •	
Donations - Honor Guard - Income 0 500 Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 0 2,000 Data Cards 6,014 20,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Expendables 19,407 52,000 Fire Prevention 2,983 25,000 Fire Prevention 2,983 25,000 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Gines Supplies 1,148 5,000		-		
Donations - Honor Guard - Expense 0 (2,000) Fire Prevention Events - Income 0 5,000 Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Expendables 19,407 52,000 Finance Charges 126 300 Fine Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,484 5,000	•	-	• • •	
Fire Prevention Events - Income 0 5,000 Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 5,000 1,790 2,000 Data Cards 6,014 20,000 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training -IT 0 25,000 Expendables 19,407 52,000 Fine Prevention 2,983 25,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Mais 1,148 5,000 Office Supplies 21,289 50		-		
Fire Prevention Events - Expense 0 (1,500) SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 6,014 20,000 Data Cards 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Fire Prevention 2,983 25,000 Insurance 713,288 2,113,736 Maintenance & Repairs 17,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 14,736 112,295 <td>•</td> <td>-</td> <td>(2,000)</td>	•	-	(2,000)	
SAFER Grant 39,967 125,000 Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 1177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 14,736 112,295		-		
Equipment Maintenance Dept. 7,124 0 SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 0 2,000 Data Cards 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 173,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Payroll & Property Taxes 14,736 112,295 Pension Expense 742,617 1,956,347	•	-	• • •	
SCBA Income 1,295 3,000 Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 0 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Office Supplies 21,289 50,000 Vaitorms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Safety Equip/Turn Out Gear(PPE) 34,331 15,000		•	•	
Cost Recovery Corp. 2,170 14,000 Total Receipts 12,334,763 13,332,035 Expenditures 0 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 <td< td=""><td></td><td></td><td></td></td<>				
Total Receipts 12,334,763 13,332,035 Expenditures 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000		•	,	
Expenditures 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safrey Equip/Turn Out Gear(PPE) 34,782 60,000 Safrey Safrey Safrey 2,943,491 7,003,904 <td>Cost Recovery Corp.</td> <td>2,170</td> <td>14,000</td>	Cost Recovery Corp.	2,170	14,000	
Data Cards 6,014 20,000 Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safrey Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904	Total Receipts	12,334,763	13,332,035	
Dues, Subscript & Memberships 1,790 2,000 Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Satery Equip/Turn Out Gear(PPE) 34,782 60,000 Sateries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 <td>Expenditures</td> <td></td> <td></td>	Expenditures			
Training - In House 28,649 92,500 Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 33,05 90,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 <	Data Cards	6,014	20,000	
Training - Outsourced 16,596 76,000 Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000	Dues, Subscript & Memberships	1,790	2,000	
Certifications/Training - IT 0 25,000 Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000	Training - In House	28,649	92,500	
Employee Recognition & Events 0 6,000 Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000 <td>Training - Outsourced</td> <td>16,596</td> <td>76,000</td>	Training - Outsourced	16,596	76,000	
Expendables 19,407 52,000 Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Certifications/Training - IT	0	25,000	
Finance Charges 126 300 Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Employee Recognition & Events	0	6,000	
Fire Prevention 2,983 25,000 Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000		19,407	52,000	
Gas & Diesel 68,553 125,000 Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Finance Charges	126	300	
Insurance 713,288 2,113,736 Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Fire Prevention	2,983	25,000	
Maintenance & Repairs 177,112 490,500 Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Gas & Diesel	68,553	125,000	
Meals 1,148 5,000 Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Insurance	713,288	2,113,736	
Office Supplies 21,289 50,000 Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Maintenance & Repairs	177,112	,	
Payroll & Property Taxes 41,736 112,295 Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000				
Pension Expense 742,617 1,956,347 Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Office Supplies	21,289	50,000	
Professional Services 161,267 522,200 Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000		41,736	112,295	
Uniforms 43,305 90,000 Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	•	742,617	1,956,347	
Safety Equip/Turn Out Gear(PPE) 34,782 60,000 Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Professional Services	161,267	522,200	
Salaries & Wages 2,943,491 7,003,904 Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000		43,305	90,000	
Station Supplies 8,331 15,000 Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Safety Equip/Turn Out Gear(PPE)	34,782	60,000	
Telephone - Land Lines 10,237 35,000 Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000	Salaries & Wages	2,943,491	7,003,904	
Telephone - Cellular 9,006 20,000 Utilities 38,560 85,000 Hurricane/Disaster Expenses 0 250,000			•	
Utilities38,56085,000Hurricane/Disaster Expenses0250,000	•	10,237	35,000	
Hurricane/Disaster Expenses 0 250,000	•			
	Utilities	38,560	85,000	
Total Operating Expenses 5,090,287 13,232,782	Hurricane/Disaster Expenses	0	250,000	
	Total Operating Expenses	5,090,287	13,232,782	

St. Tammany Fire Protection District No. 1 Statement of Receipts & Expenditures - Modified Cash Basis For Five Months Ended May 31, 2011

	Actual		Budget	
Other Income/Expenses				
Capital FF Apparatus/Equipment - Annual Funding		250,000		250,000
Firefighting Equipment - General		230,000 8,151		42,500
FRS Payment/Future Funding		0,101		75,000
Haz Mat Equipment		3,911		12,000
Radio Equipment		47,009		70,000
Station Equipment/Furniture		5,019		25,000
Vehicle Graphic/Decals		70		5,000
Rescue Equipment		18,544		46,000
SCBA's		44,179		82,000
Medical Equipment		214		127,800
PIAL/Dry Hydrant		2,844		15,000
Computers & Software		17,972		88,000
Communications		11,887		24,000
Emergency Management		12,323		15,000
Training Expenses		15,443		40,000
Total Capital		437,566		917,300
Total Expenditures		5,527,853		14,150,082
Receipts Over (Under) Expenditures - General Fund	\$	6,806,910	\$	(818,047)
DEBT SERVICE FUND Balance Forward	\$	1,426,029	\$	1,487,930
Debt Service Fund Parcel Fees				
Parcel Fees		1,105,304		1,262,976
General Fund Portion - Parcel Fees		(505,304)		(662,976)
Total Debt Service Fund Parcel Fees		600,000		600,000
Parcel Fee Refunds		0		(10,000)
Interest Income Administrative/Legal Fees		927 0		3,450
Transfer to Rolling Stock, Facilities, & Equip. Fund		(650,000)		(5,000) (650,000)
Annual Debt Service				• • •
City Radios Tax Certificate #1		0		(55,179)
Tax Certificate #1		(278,937)		(288,342)
Tax Certificate #2		(72,483) (133,447)		(75,542) (138,507)
Ending Balance	\$	892,089	\$	868,810
ROLLING STOCK, FACILITIES AND EQUIPMENT FUND				
Balance Forward	\$	353,606	\$	329,500
Annual Funding		150,000		150,000
Transfer from Debt Service Fund		650,000		650,000
Interest Income		871		1,000
Rolling Stock, Facilities and Equipment Expenses		(266,392)		(320,000)
Balance less Radio Project		888,085		810,500
Balance Forward - Radio Project		0		0
Annual Funding - Radio Project		100,000		100,000
Ending Balance - Radio Project		100,000		100,000
Ending Balance	\$	988,085	\$	910,500

See Accountant's Compilation Report