## St. Tammany Fire Protection District No. 1

Financial Statement and Supplementary Information

July 31, 2011

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

August 16, 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 Seven Months ended July 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 other than generally accepted 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 Seven Months Ended July 31, 2011

Receipts		Actual	Budget
Ad Valorem Tax         \$ 11,716,961         \$ 11,886,696           Parcel Fees         542,828         498,789           Interest Income         17,905         13,350           Reimbursement Income         12,750         24,600           Training Revenue         415         5,000           Fire Insurance Taxes         0         290,000           Fire Prevention Income         1,346         5,000           Fire Prevention - Grant Expense         (477)         (4,000)           Fire Prevention - Grant Expense         (477)         (4,000)           Donations - General         169         4,000           Donations - F.L.F. Camp Expense         (844)         (2,000)           Donations - Safe Kids Expense         0         (2,500           Donations - Honor Guard - Expense         (176)         (2,000           Fire Prevention Events - Expense         0         (1,500)           Fire Prevention Events - Expense         0         (1,500)	GENERAL FUND		
Parcel Fees	•		
Interest Income	Ad Valorem Tax	\$ 11,716,961	\$ 11,886,696
Reimbursement Income	Parcel Fees	542,828	•
Training Revenue         415         5,000           State Revenue Sharing         435,181         460,000           Fire Insurance Taxes         0         290,000           Fire Prevention Income         1,346         5,000           Fire Prevention - Grant Income         0         4,000           Fire Prevention - Grant Expense         (477)         (4,000)           Donations - General         169         4,000           Donations - FLLF. Camp Income         500         2,000           Donations - FLLF. Camp Expense         (844)         (2,000)           Donations - Safe Kids Income         0         2,500           Donations - Safe Kids Expense         0         0         2,500           Donations - Honor Guard - Expense         (176)         (2,000)         Fire Prevention Events - Income         0         5,000           Fire Prevention Events - Income         0         (1,500)         5,000         Fire Prevention Events - Expense         0         (1,500)           SAFER Grant         39,967         125,000         2,170         14,000           SCBA Income         7,071         2,000         1,1500           Cost Recovery Corp.         2,177         14,000           Total Receipts	Interest Income	•	13,950
State Revenue Sharing         435,181         460,000           Fire Insurance Taxes         0         290,000           Fire Prevention Income         1,346         5,000           Fire Prevention - Grant Income         0         4,000           Donations - General         169         4,000           Donations - General         169         4,000           Donations - FLLF. Camp Expense         (844)         (2,000)           Donations - FLLF. Camp Expense         0         2,500           Donations - Safe Kids Income         0         2,500           Donations - Honor Guard - Income         0         500           Donations - Honor Guard - Expense         (176)         (2,000)           Fire Prevention Events - Income         0         5,000           Fire Prevention Events - Expense         0         1,500           SAFER Grant         39,967         125,000           SCBA Income         1,295         3,000           Cost Recovery Corp.         2,170         14,000           Total Receipts         7,054         20,000           Training - In House         39,491         32,500           Training - In House         39,491         32,500           Training - Outsourced		12,750	24,600
Fire Insurance Taxes         0         290,000           Fire Prevention Income         1,346         5,000           Fire Prevention - Grant Income         0         4,000           Fire Prevention - Grant Expense         (477)         (4,000)           Donations - General         169         4,000           Donations - General         500         2,000           Donations - F.L.F. Camp Income         0         2,500           Donations - Safe Kids Income         0         2,500           Donations - Safe Kids Expense         0         (2,500)           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         1,295         3,000           Cost Recovery Corp.         2,170         14,000           Total Receipts         1,799         2,000           Dues, Subscript & Memberships         1,799         2,000           Training - In House         39,491         39,2500           Training - Outsour	<del>_</del>	415	
Fire Prevention Income         1,346         5,000           Fire Prevention - Grant Income         0         4,000           Donations - General         169         4,000           Donations - General         169         4,000           Donations - F.L.F. Camp Income         500         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         (176)         (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         12,777,114         13,332,035           Expenditures         39,491         92,500           Data Cards         7,054         20,000           Total Receipts         7,054         20,000           Training - In House <t< td=""><td>•</td><td>435,181</td><td>460,000</td></t<>	•	435,181	460,000
Fire Prevention - Grant Expense         (477)         (4,000)           Fire Prevention - Grant Expense         (477)         (4,000)           Donations - General         169         4,000           Donations - F.L.F. Camp Income         500         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         (176)         (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         12,777,114         13,332,035           Expenditures         31,790         2,000           Data Cards         7,054         20,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certif	Fire Insurance Taxes	0	290,000
Fire Prevention - Grant Expense         (477)         (4,000)           Donations - General         169         4,000           Donations - F.L.F. Camp Income         500         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         (176)         (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         12,777,114         13,332,035           Expenditures         3         1,790         2,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         22,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000 <td>Fire Prevention Income</td> <td>1,346</td> <td>5,000</td>	Fire Prevention Income	1,346	5,000
Donations - General Donations - F.L.F. Camp Income Donations - F.L.F. Camp Expense (844) (2,000) Donations - F.L.F. Camp Expense (844) (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 - Income 0 (500) Donations - Honor Guard - Expense (176) (2,000) Fire Prevention Events - Income 0 (1,500) SAFER Grant 39,967 (125,000) Equipment Maintenance Dept. 7,124 (7,124 (7,124) (1,200) Equipment Maintenance Dept. 7,124 (7,124) (1,200) Expenditures (1,200)	Fire Prevention - Grant Income	0	4,000
Donations - F.L.F. Camp Expense         (844)         (2,000)           Donations - F.L.F. Camp Expense         (844)         (2,000)           Donations - Safe Kids Income         0         2,500           Donations - Honor Guard - Income         0         500           Donations - Honor Guard - Expense         (176)         (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         12,777,114         13,332,035           Expenditures         3         2,000           Data Cards         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Finance Charge	•	(477)	• • •
Donations - F.L.F. Camp Expense         (844)         (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         (176)         (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         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention		169	4,000
Donations - Safe Kids Income         0         2,500           Donations - Safe Kids Expense         0         (2,500)           Donations - Honor Guard - Income         0         500           Donations - Honor Guard - Expense         (176)         (2,000)           Fire Prevention Events - Income         0         (1,500)           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         7,054         20,000           Expenditures         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Expendables         26,683         52,000           Fire Prevention         10,200         25,000           Gas & Diesel         85,569	•	500	2,000
Donations - Safe Kids Expense         0         (2,500)           Donations - Honor Guard - Income         0         500           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         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Finance Charges         126         300           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,738           Maintenance & Repairs         323,532         490,5	• • •	(844)	(2,000)
Donations - Honor Guard - Income         0         500           Donations - Honor Guard - Expense         (176)         (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         7,054         20,000           Expenditures           Data Cards         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Finance Charges         126         300           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000	Donations - Safe Kids Income	0	2,500
Donations - Honor Guard - Expense         (176)         (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         7,054         20,000           Data Cards         7,054         20,000           Data Cards         7,554         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500	•		(2,500)
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         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Employee Recognition & Events         5,697         6,000           Expendables         26,683         52,000           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807	Donations - Honor Guard - Income	0	500
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         12,777,114         13,332,035           Expenditures         2,170         14,000           Data Cards         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Expendables         26,683         52,000           Fine Prevention         10,200         25,000           Gas & Diesel         85,697         6,000           Expendables         26,683         52,000           Fire Prevention         10,200         25,000           Gas & Diesel         85,699         125,000           Insurance         1,052,665         2,113,736 <td< td=""><td>•</td><td>(176)</td><td>(2,000)</td></td<>	•	(176)	(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         12,777,114         13,332,035           Expenditures         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295           Pension Expense         1,043,153         1,956,347	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         12,777,114         13,332,035           Expenditures         31,790         2,000           Dues, Subscript & Memberships         1,790         2,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Expendables         26,683         52,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295	Fire Prevention Events - Expense	0	(1,500)
SCBA Income Cost Recovery Corp.         1,295 (2,170)         3,000 (2,170)           Total Receipts         12,777,114         13,332,035           Expenditures         Bata Cards         7,054 (20,000)           Dues, Subscript & Memberships         1,790 (2,000)           Training - In House         39,491 (92,500)           Training - Outsourced         19,292 (76,000)           Certifications/Training - IT         397 (25,000)           Employee Recognition & Events         5,697 (6,000)           Expendables         26,683 (52,000)           Finance Charges         126 (300)           Fire Prevention         10,200 (25,000)           Gas & Diesel         85,569 (125,000)           Insurance         1,052,665 (2,113,736)           Maintenance & Repairs         323,532 (490,500)           Meals         1,175 (5,000)           Office Supplies         27,807 (50,000)           Payroll & Property Taxes         64,282 (112,295)           Pension Expense         1,043,153 (19,56,347)           Professional Services         217,617 (522,200)           Uniforms         60,722 (90,000)           Safety Equip/Turn Out Gear(PPE)         41,898 (60,000)           Salaries & Wages         4,046,824 (7,003,904)	SAFER Grant	•	125,000
Cost Recovery Corp.         2,170         14,000           Total Receipts         12,777,114         13,332,035           Expenditures         30,000         30,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Employee Recognition & Events         5,697         6,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295           Pension Expense         1,043,153         1,956,347           Professional Services         217,617         522,200           Uniforms         60,722         90,000	Equipment Maintenance Dept.	7,124	0
Total Receipts         12,777,114         13,332,035           Expenditures         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Employee Recognition & Events         5,697         6,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295           Pension Expense         1,043,153         1,956,347           Professional Services         217,617         522,200           Uniforms         60,722         90,000           Salaries & Wages         4,046,824         7,003,904	SCBA Income	•	3,000
Expenditures	Cost Recovery Corp.	2,170	14,000
Data Cards         7,054         20,000           Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Employee Recognition & Events         5,697         6,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295           Pension Expense         1,043,153         1,956,347           Professional Services         217,617         522,200           Uniforms         60,722         90,000           Safety Equip/Turn Out Gear(PPE)         41,898         60,000           Salaries & Wages         4,046,824         7,003,9	Total Receipts	12,777,114	13,332,035
Dues, Subscript & Memberships         1,790         2,000           Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Employee Recognition & Events         5,697         6,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295           Pension Expense         1,043,153         1,956,347           Professional Services         217,617         522,200           Uniforms         60,722         90,000           Safety Equip/Turn Out Gear(PPE)         41,898         60,000           Salaries & Wages         4,046,824         7,003,904           Station Supplies         11,426         <	Expenditures		
Training - In House         39,491         92,500           Training - Outsourced         19,292         76,000           Certifications/Training - IT         397         25,000           Employee Recognition & Events         5,697         6,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295           Pension Expense         1,043,153         1,956,347           Professional Services         217,617         522,200           Uniforms         60,722         90,000           Safety Equip/Turn Out Gear(PPE)         41,898         60,000           Salaries & Wages         4,046,824         7,003,904           Station Supplies         11,426         15,000           Telephone - Land Lines         17,432         35	Data Cards	7,054	20,000
Training - Outsourced       19,292       76,000         Certifications/Training - IT       397       25,000         Employee Recognition & Events       5,697       6,000         Expendables       26,683       52,000         Finance Charges       126       300         Fire Prevention       10,200       25,000         Gas & Diesel       85,569       125,000         Insurance       1,052,665       2,113,736         Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000	Dues, Subscript & Memberships	1,790	2,000
Certifications/Training - IT         397         25,000           Employee Recognition & Events         5,697         6,000           Expendables         26,683         52,000           Finance Charges         126         300           Fire Prevention         10,200         25,000           Gas & Diesel         85,569         125,000           Insurance         1,052,665         2,113,736           Maintenance & Repairs         323,532         490,500           Meals         1,175         5,000           Office Supplies         27,807         50,000           Payroll & Property Taxes         64,282         112,295           Pension Expense         1,043,153         1,956,347           Professional Services         217,617         522,200           Uniforms         60,722         90,000           Safety Equip/Turn Out Gear(PPE)         41,898         60,000           Salaries & Wages         4,046,824         7,003,904           Station Supplies         11,426         15,000           Telephone - Land Lines         17,432         35,000           Telephone - Cellular         11,183         20,000           Utilities         53,972         85,000	Training - In House	39,491	92,500
Employee Recognition & Events       5,697       6,000         Expendables       26,683       52,000         Finance Charges       126       300         Fire Prevention       10,200       25,000         Gas & Diesel       85,569       125,000         Insurance       1,052,665       2,113,736         Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Training - Outsourced	19,292	76,000
Expendables       26,683       52,000         Finance Charges       126       300         Fire Prevention       10,200       25,000         Gas & Diesel       85,569       125,000         Insurance       1,052,665       2,113,736         Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Certifications/Training - IT	397	25,000
Finance Charges       126       300         Fire Prevention       10,200       25,000         Gas & Diesel       85,569       125,000         Insurance       1,052,665       2,113,736         Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Employee Recognition & Events	5,697	6,000
Fire Prevention       10,200       25,000         Gas & Diesel       85,569       125,000         Insurance       1,052,665       2,113,736         Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Expendables	26,683	52,000
Gas & Diesel       85,569       125,000         Insurance       1,052,665       2,113,736         Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Finance Charges	126	300
Insurance       1,052,665       2,113,736         Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Fire Prevention	10,200	25,000
Maintenance & Repairs       323,532       490,500         Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Gas & Diesel	85,569	125,000
Meals       1,175       5,000         Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Insurance	1,052,665	2,113,736
Office Supplies       27,807       50,000         Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Maintenance & Repairs	323,532	
Payroll & Property Taxes       64,282       112,295         Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000		1,175	5,000
Pension Expense       1,043,153       1,956,347         Professional Services       217,617       522,200         Uniforms       60,722       90,000         Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000		27,807	50,000
Professional Services         217,617         522,200           Uniforms         60,722         90,000           Safety Equip/Turn Out Gear(PPE)         41,898         60,000           Salaries & Wages         4,046,824         7,003,904           Station Supplies         11,426         15,000           Telephone - Land Lines         17,432         35,000           Telephone - Cellular         11,183         20,000           Utilities         53,972         85,000           Hurricane/Disaster Expenses         0         250,000		64,282	112,295
Uniforms         60,722         90,000           Safety Equip/Turn Out Gear(PPE)         41,898         60,000           Salaries & Wages         4,046,824         7,003,904           Station Supplies         11,426         15,000           Telephone - Land Lines         17,432         35,000           Telephone - Cellular         11,183         20,000           Utilities         53,972         85,000           Hurricane/Disaster Expenses         0         250,000	•	1,043,153	1,956,347
Safety Equip/Turn Out Gear(PPE)       41,898       60,000         Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	Professional Services	•	522,200
Salaries & Wages       4,046,824       7,003,904         Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000		•	
Station Supplies       11,426       15,000         Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000			60,000
Telephone - Land Lines       17,432       35,000         Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	<u> </u>		
Telephone - Cellular       11,183       20,000         Utilities       53,972       85,000         Hurricane/Disaster Expenses       0       250,000	• • • • • • • • • • • • • • • • • • • •	•	•
Utilities         53,972         85,000           Hurricane/Disaster Expenses         0         250,000		•	
Hurricane/Disaster Expenses 0 250,000	•		
		53,972	
Total Operating Expenses 7,169,987 13,232,782		0	
	Total Operating Expenses	7,169,987	13,232,782

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

	Actual	Budget
Other Income/Expenses		
Capital		
FF Apparatus/Equipment - Annual Funding	250,000	250,000
Firefighting Equipment - General	12,808	42,500
FRS Payment/Future Funding	0	75,000
Haz Mat Equipment	4,659	12,000
Radio Equipment	47,864	70,000
Station Equipment/Furniture	5,320 70	25,000
Vehicle Graphic/Decals Rescue Equipment	70 18,544	5,000 46,000
SCBA's	46,879	82,000
Medical Equipment	536	127,800
PIAL/Dry Hydrant	3,445	15,000
Computers & Software	19,755	88,000
Communications	14,467	24,000
Emergency Management	14,668	15,000
Training Expenses	19,189	40,000
Total Capital	458,204	917,300
Total Expenditures	7,628,191	14,150,082
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Receipts Over (Under) Expenditures - General Fund	\$ 5,148,923	\$ (818,047)
DEBT SERVICE FUND		
Balance Forward	\$ 1,426,029	\$ 1,487,930
Debt Service Fund Parcel Fees	• 1,1-2,2-2	• 1,101,011
Parcel Fees	1,142,828	1,262,976
General Fund Portion - Parcel Fees	(542,828)	(662,976)
Total Debt Service Fund Parcel Fees	600,000	600,000
Parcel Fee Refunds	0	(10,000)
Interest Income	1,132	3,450
Administrative/Legal Fees	0	(5,000)
Transfer to Rolling Stock, Facilities, & Equip. Fund Annual Debt Service	(650,000)	(650,000)
City Radios	(55,179)	(55,179)
Tax Certificate #1	(288,342)	(288,342)
Tax Certificate #2	(75,542)	(75,542)
Tax Certificate #3	(138,507)	(138,507)
Ending Balance	\$ 819,591	\$ 868,810
DOLLING STOOK FACILITIES AND FOLIDMENT FUND		
ROLLING STOCK, FACILITIES AND EQUIPMENT FUND Balance Forward	\$ 353,606	¢ 220 E00
Annual Funding	\$ 353,606 150,000	\$ 329,500 150,000
Transfer from Debt Service Fund	650,000	650,000
Interest Income	1,108	1,000
Rolling Stock, Facilities and Equipment Expenses	(267,084)	(320,000)
Balance without Radio Project	887,630	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	\$ 987,630	\$ 910,500
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