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THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

FINANCIAL STATEMENTS

November 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 12 2000

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*Ann J. Hebert*

Certified Public Accountant  
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(504) 446-0994

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
The Thibodaux Volunteer Fire Department, Inc.  
Thibodaux, Louisiana

I have audited the accompanying statement of financial position of the Thibodaux Volunteer Fire Department, Inc. (a non-profit organization) as of November 30, 1999, and the related statements of activity and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted the audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that the audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Thibodaux Volunteer Fire Department, Inc. as of November 30, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated February 4, 2000 on my considerations of the Thibodaux Volunteer Fire Department, Inc.'s internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Thibodaux Volunteer Fire Department, Inc. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Ann J. Hebert*

Ann T. Hebert  
Certified Public Accountant

February 4, 2000

*Ann J. Hebert*

Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, Louisiana

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of  
The Thibodaux Volunteer Fire Department, Inc.  
Thibodaux, Louisiana

I have audited the financial statements of the Thibodaux Volunteer Fire Department, Inc. (a non-profit organization) as of and for the year ended November 30, 1999, and have issued my report thereon dated February 4, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Thibodaux Volunteer Fire Department, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Thibodaux Volunteer Fire Department, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by volunteers in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Executive committee and its management. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads "Ann T. Hebert".

Ann T. Hebert  
Certified Public Accountant

February 4, 2000

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

STATEMENT OF FINANCIAL POSITION

November 30, 1999

ASSETS

Cash and cash equivalents	\$ 163,034
Certificates of deposit	693,745
Accounts receivable (net allowance for doubtful accounts \$1,000)	1,353
Advances to fire companies	199,000
Property and equipment (net)	1,563,460
Land	<u>130,721</u>

Total assets \$ 2,751,313

LIABILITIES

Accounts payable	5,103
Accrued interest payable	515
Notes payable	<u>34,830</u>

Total liabilities 40,448

NET ASSETS

Unrestricted	<u>2,710,865</u>
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Total net assets 2,710,865

Total liabilities and  
net assets \$ 2,751,313

See accompanying notes.

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

STATEMENT OF ACTIVITY  
Year Ended November 30, 1999

UNRESTRICTED NET ASSETS

Support

Firemen's fair net proceeds (schedule 1)		\$ 304,604
Local governments		110,090
Property tax		89,524
Interest		28,832
Donations		105,778
Sale of Land		12,200
Miscellaneous		5,403

Total unrestricted support 656,431

Expenses

Program services

Operational and maintenance of fire equipment (schedule 3)	91,872	
Utilities - fire stations	47,633	
Fire training and prevention	7,778	
Other fire fighting equipment and related expenses	29,036	176,319

Supporting services

General and administrative (schedule 4)		<u>224,540</u>
---	--	----------------

Total expenses 400,859

Increase (decrease) in unrestricted net assets 255,572

Net assets at beginning of year 2,455,293

Net assets at end of year \$ 2,710,865

See accompanying notes.



THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

STATEMENT OF CASH FLOWS

Year Ended November 30, 1999

Cash flows from operating activities	
Increase (decrease) in net assets	\$ 255,572
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities	
Depreciation	108,330
Sale of land	(12,200)
(Increase) decrease in:	
Accounts receivable	4,251
Increase (decrease) in:	
Accounts payable	1,620
Accrued liabilities	<u>(320)</u>
Net cash provided (used) by operating activities	<u>357,253</u>
Cash flows from investing activities	
Increase in certificate of deposit	(264,079)
Sale of land - proceeds	32,200
Loans to related Fire Companies	(60,000)
Collections of loans	<u>6,000</u>
Net cash provided (used) by investing activities	<u>(285,879)</u>
Cash flows from financing activities	
Repayment of long-term debt	<u>(25,015)</u>
Net cash provided (used) by financing activities	<u>(25,015)</u>
Net increase (decrease) in cash	46,359
Cash and cash equivalents at beginning of year	<u>116,675</u>
Cash and cash equivalents at end of year	<u>\$ 163,034</u>

There were no non-cash activities for the year.

See accompanying notes.



THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

November 30, 1999

NOTE A - NATURE OF ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activity

The Thibodaux Volunteer Fire Department, Inc. (Fire Department) was formally incorporated on February 4, 1987, as a non-profit corporation in Thibodaux, Louisiana. As incorporated, it is the continuation of an association which has been in existence for many years in the City of Thibodaux. The purpose of the Fire Department, and its predecessor organization, is to supervise, control, and otherwise coordinate the efforts of the eight volunteer fire companies which service the citizens of Thibodaux, Louisiana, and beginning in 1989, the area included in Lafourche Parish Fire Protection District No. 4 (District No. 4).

The Fire Department owns all of the fire fighting trucks, emergency units, and other fire fighting equipment used by the eight fire companies. The fire stations for each of the eight fire companies are not owned by the Fire Department. However, some equipment at the fire stations used to help keep the fire fighting and emergency equipment in good condition and items to help reduce response time is owned by the Fire Department. The Fire Department coordinates all training and fund raising activities, and pays for operating expenses of all fire fighting and emergency equipment for all eight fire companies.

Accounting Policies

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to non-profit organizations. Such accounting and reporting procedures conform to the requirements of the industry audit guide, Audits of Certain Non-Profit Organizations, issued by the American Institute of Certified Public Accountants, and Governmental Auditing Standards, issued by the Comptroller General of the United States.

The following is a summary of certain significant accounting policies:

1) Financial Reporting Entity -

This report includes all funds and account groups which are controlled by the Fire Department.

2) Fixed Assets -

Fixed assets used in fund operations are accounted for in the general fund.

All fixed assets are valued at historical cost or estimated historical cost if actual cost is not available. Donated fixed assets are recorded as support at their estimated fair value on the date donated. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is provided over the estimated useful life of fixed assets computed using the straight-line method.

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

November 30, 1999

NOTE A - NATURE OF ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

Accounting Policies - Continued

3) Basis of Accounting -

The Fire Department utilizes the accrual basis of accounting for financial statement presentation purposes. Support from the City of Thibodaux and Lafourche Parish are recorded in the period in which it is received.

4) Income Taxes -

No provision for income taxes has been provided. The Internal Revenue Service has notified the Fire Department that the Fire Department is exempt from income taxes under Internal Revenue Code Section 501 (c)(3). Donors may deduct contributions made to the Fire Department under Internal Revenue Code Section 170.

5) Cash and Cash Equivalents -

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Thibodaux Volunteer Fire Department, Inc. may invest in obligations of the United States, time certificates of deposit of state banks organized under laws of Louisiana, national banks having their principal office in the State of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Management of the Fire Department is by a Board of Directors made up of volunteer firemen who have been elected by the membership of the various fire companies. After being elected by the fire companies' membership, the board members are approved by Thibodaux City Council. The Mayor of Thibodaux is an ex-officio member of the Board of Directors. However, the Fire Department, though it received some support from the City of Thibodaux, is considered to be a separate, independent entity. It is not considered to be a governmental agency or department of the City of Thibodaux.

NOTE B - CASH DEPOSITS IN BANKS

At year end, the Fire Department's records reflected total deposits of \$856,779 (cash and cash equivalents -- \$163,034 plus bank certificate of deposits -- \$693,745). The various banks' records reflected a combined balance of \$857,189. Of the banks' balances, \$441,258 was covered by federal depository insurance. \$277,458, was covered by collateral owned by Hibernia Bank and held in an account for the Fire Department at the Federal Home Loan Bank of Dallas. \$138,473 was covered by collateral owned by Union Planters Bank and held in an account for the Fire Department at the Federal Reserve St. Louis and Union Planters Belleville Illinois Corp Trust.

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

November 30, 1999

NOTE C - FIXED ASSETS AND DEPRECIATION

Depreciation is provided over the assets estimated useful lives using the straight line method from the date placed in service.

	<u>11/30/99 Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Fire trucks, emergency units, and other vehicles straight line 10 - 25 years	\$ 1,565,418	\$ 602,728	\$ 962,690
Fire fighting equipment 7 year straight line	485,136	387,109	98,027
Office and other equipment 7 year straight line	32,169	17,120	15,049
Building & Improvements Warehouse - Central Station straight line 10 - 40 years	173,783	75,069	98,714
Training Center straight line 10 - 25 years	170,158	50,856	119,302
B.C.H. Building straight line 30 years	48,832	11,154	37,678
Fair ground improvements straight line 5 - 40 years	<u>401,736</u>	<u>169,736</u>	<u>232,000</u>
	<u>\$ 2,877,232</u>	<u>\$ 1,313,772</u>	<u>\$ 1,563,460</u>

NOTE D - NOTES PAYABLE

- 1) During 1996, the Fire Department had the Training Center Drafting Pit paved. In connection with this project, the Fire Department signed a promissory note for \$87,030. The note has an interest rate of 5%. Note payments are \$17,400 plus interest due annually on July 22 of each year.

\$ 34,830

Maturities of notes payable are as follows:

<u>Year End</u>	<u>Amount</u>
11/30/00	\$ 17,400
11/30/01	17,430
	<u>\$ 34,830</u>

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

November 30, 1999

NOTE E - FIREMEN FAIR NET PROCEEDS

Over the years, the majority of the Fire Department's operating funds consisted of net proceeds it received from a four-day fair it sponsors during the Spring each year. The success of the fair depends on the state of the local economy, and the weather.

The fair revenue consists of proceeds from the sale of tickets for rides, games, food and drink, raffles, and from auctioned items, solicited donations, and other miscellaneous events. The 1999 revenues and expenses of the fair were as follows:

Revenue (supplemental Schedule 1)	\$ 489,961
Expenses (supplemental Schedule 1)	<u>185,357</u>
Net fair proceeds	<u>\$ 304,604</u>

NOTE F - SUPPORT - LOCAL GOVERNMENT

Support from the City of Thibodaux, Fire Protection District No. 4, and Parish of Lafourche consists of following items:

Insurance subsidies (City of Thibodaux)	\$ 8,544
Utilities subsidies (City of Thibodaux)	47,633
Fire insurance rebates (Parish of Lafourche)	28,346
Other (City of Thibodaux)	19,547
Fire Protection District No. 4	<u>6,020</u>
	<u>\$ 110,090</u>

Insurance subsidies - Amounts expended by the City of Thibodaux for insurance during the Fire Department's fiscal year, to provide coverage for Fire Department equipment and members of the fire companies. Included are premiums for fire truck and emergency unit liability insurance, general liability insurance, and workman's compensation for volunteer firemen. Policy coverages do not extend longer than 12 months. Amounts paid by the City are considered revenue to the Fire Department, and insurance expense includes these amounts.

Utility subsidies - Amounts expended by the City of Thibodaux for the utility bills on the fire companies' fire houses. Amounts paid by the City are considered revenue to the Fire Department, and utility expenses include these amounts.

Part of the Fire Department's purpose is to adequately protect and maintain all fire fighting type equipment. The cost of insurance and utilities is an integral part of such maintenance and protection. Therefore, these costs are reflected on the Department's records as insurance premiums and utilities even though they were paid by the City of Thibodaux.

Fire insurance rebates - A state tax is assessed on fire insurance policies issued in the State of



THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

November 30, 1999

NOTE F - SUPPORT - LOCAL GOVERNMENT - Continued

Louisiana. Some of these funds the State remits to the various parishes of the state with instructions on how much the Parish is to remit to each city or fire district to support fire fighting. The Fire Department received \$28,346 during its fiscal year ended November 30, 1999, as Fire Insurance Rebates from the Parish of Lafourche.

Other support - The city paid for the miscellaneous service agreements, and expenses on Fire Department radios and other items. This miscellaneous other support totaled \$19,547. The City also contributed \$14,019 to the Fire Department in connection with the Firemen's Fair for various items and to help offset other fair expenses. This \$14,019 is included on Schedule 1 in the Fair Income.

NOTE G - PROPERTY TAXES

The Fire Department received \$89,524 of support from the City of Thibodaux in the form of property taxes during fiscal year ended November 30, 1999. The property tax is assessed at a rate of 2 mills and was approved by the voters of Thibodaux for a period of ten years, commencing December, 1993.

NOTE H - COOPERATIVE AGREEMENT

On May 19, 1999, the Fire Department contracted with the Lafourche Parish Fire Protection District No. 4, a district adjacent to, but outside, the city limits of Thibodaux, for the Fire Department to coordinate and supervise fire fighting and emergency service in that fire district. The contract is for a period of ten years and is automatically renewed for an additional ten years unless both parties mutually elect to terminate the renewal option within 90 days of renewal. Under the agreement, the Fire Department helps organize and train the volunteers needed to operate a fire company in the district. The fire company located in the District is allowed all benefits allowed to other fire companies directed by the Fire Department.

Under the term of the cooperative agreement, the Fire Department pays for gasoline and maintenance of these fire trucks and other fire fighting equipment and pays for maintenance of the building housing the fire trucks and equipment in the District. During the period ended November 30, 1999, the Fire Department incurred expenses of \$9,422 in connection with the Bowie Fire Company, the company located in District No. 4 (See supplemental schedule 3).

A millage is presently being collected by Fire District No. 4 from the district's residences. The millage is used to pay notes payable on the fire station. It is anticipated Fire District No. 4 will continue to collect this millage. As per the Co-operative agreement contract, millage amounts and fire insurance rebates collected by District No. 4 in excess of the required note payments are to be contributed to the Thibodaux Volunteer Fire Department, Inc. During the year ended November 30, 1999, \$6020 was received from Fire District No. 4.

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

November 30, 1999

NOTE I - DONATED MATERIAL AND SERVICES

The Fire Department received during the year ended November 30, 1999, and during prior periods, numerous items that were donated, such as minor amounts of building material and used office equipment and furniture. However, formal records are not maintained of all the minor items received or their value. Further, by its very nature, the Fire Department receives benefit from the volunteer services of numerous citizens particularly in the operation of the fair and actual fire fighting by trained individuals.

The value of these donated services, the material, and the furniture and fixtures, on which no record was kept, has not been reflected on the Fire Department's records. The values are not included inasmuch as there is no objective method available to measure the value of these items. Donated items received having more than a nominal value are recorded in the year received and recorded title changes. The Fire Department had no non-cash donations to report during the year ended November 30, 1999.

NOTE J - ADVANCE TO FIRE COMPANIES

On September 24, 1998, the Board of Directors signed a promissory note of \$145,000 to the North Thibodaux Fire Company # 1, one of the 8 volunteer fire companies that staff and maintain the fire trucks and equipment owned by the Fire Department. The advance was made in connection with the North Thibodaux Fire Company building of a new Fire Station. The Fire Station will be owned by the North Thibodaux Fire Company. As of November 30, 1999, the advanced funds were unsecured.

\$ 141,500

On July 26, 1999, the Board of Directors signed a promissory note of \$60,000 to the South Thibodaux Fire Company, Inc., one of the eight volunteer fire companies that staff and maintain the fire trucks and equipment owned by the Fire Department. The advance was made in connection with the South Thibodaux Fire Company, Inc. renovation of an existing Fire Station owned by the South Thibodaux Fire Company, Inc. As of November 30, 1999, the advance funds were unsecured.

57,500

\$ 199,000

NOTE K - COMMITMENTS

At November 30, 1999, the Fire Department had on order two trucks with a combined total cost of \$251,321.

*Ann T. Hebert*

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901 Ridgefield Road  
Thibodaux, Louisiana

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AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors of  
The Thibodaux Volunteer Fire Department, Inc.  
Thibodaux, Louisiana

My report on the audit of the basic financial statements of the Thibodaux Volunteer Fire Department, Inc. appears on page 1. I conducted the audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, for the purpose of forming an opinion on the basic financial statements taken as a whole. The following supplemental schedules one through four, although not required as part of the basic financial statements, has been subjected to the audit procedures applied in the audit of the basic financial statements. In my opinion, the supplemental information is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Ann T. Hebert*

Ann T. Hebert  
Certified Public Accountant

February 4, 2000



THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

FAIR REVENUE AND EXPENSES  
SUPPLEMENTAL -SCHEDULE 1  
Year Ended November 30, 1999

Fair Receipts

Food and game ticket sales	\$ 200,489
Rides	80,548
Concession and game fees	19,500
Advertising fee	2,500
Fund raising	16,633
Queen's pageant	4,651
Auction	87,941
Booster club	52,404
Criss Cross (net of payouts)	4,115
Other	7,161
Support from City of Thibodaux	14,019
	<hr/>
Total fair revenue	489,961

Fair expense

General fair expenses (supplemental schedule 2)	156,327
Fund raising	2,285
Publicity	11,475
Criss Cross	673
Booster club	12,049
Queen's pageant	2,548
	<hr/>
Total fair expense	185,357

Excess of fair revenue over expense \$ 304,604

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.  
GENERAL FAIR EXPENSE  
SUPPLEMENTAL - SCHEDULE 2  
Year Ended November 30, 1999

General Fair Expense

Beer	\$ 32,145
Food and food-related items	41,129
Soft drinks	10,088
Security and clean up	9,081
Food and beverage tickets	2,139
Bands - parade and fair	30,839
Fair ground maintenance	554
Other	<u>30,352</u>
Total fair expense	<u>\$ 156,327</u>

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.  
 OPERATIONAL AND MAINTENANCE EXPENSES OF FIREFIGHTING EQUIPMENT  
 SUPPLEMENTAL - SCHEDULE 3  
 Year Ended November 30, 1999

Cost Center Expense Classification	1	2	3	4	5	6	7	8	9	10	11	Total
Gas, Oil, Etc.	215	215	312	155	361	197	911	959	191	670	883	5069
Truck and Vehicle Maintenance	2409	2740	4461	4206	832	2739	1241	381	1383	972	2772	24136
Fair Proceeds	6105	7014	6727	5756	6197	6380	7506	--	--	--	5654	51339
Station Maintenance	--	--	22	--	--	--	21	--	--	--	--	43
Equipment Expense	62	--	64	--	--	--	20	340	263	860	36	1645
Pagers	171	295	59	102	58	155	86	--	248	436	58	1668
Radio Expense	55	--	--	108	44	--	--	35	48	20	--	310
Batteries	--	--	--	--	--	--	333	331	--	--	--	664
Miscellaneous Expense	46	192	30	32	4	463	48	821	565	839	19	3059
Compressor & Bottle Maintenance	--	--	--	--	--	--	--	--	--	3939	--	3939
<b>Totals</b>	<b>9063</b>	<b>10456</b>	<b>11675</b>	<b>10359</b>	<b>7496</b>	<b>9934</b>	<b>10166</b>	<b>2867</b>	<b>2698</b>	<b>7736</b>	<b>9422</b>	<b>91872</b>

Cost Center Description:

- 1 - Thibodaux Fire Company #1
- 2 - Protector Fire Company #2
- 3 - Home Hook and Ladder Company #1
- 4 - Vigilant Chemical and Hose Company
- 5 - North Thibodaux Fire Company
- 6 - South Thibodaux Fire Company
- 7 - West Thibodaux Fire Company
- 8 - Fire Chief's Account
- 9 - Rescue 1
- 10 - Command Center (Includes Hose Tender; Air 1; SCBA)
- 11 - Bowie Fire Company (See Note H)

THIBODAUX VOLUNTEER FIRE DEPARTMENT, INC.

GENERAL AND ADMINISTRATIVE SERVICES  
SUPPLEMENTAL - SCHEDULE 4  
Year Ended November 30, 1999

General and administrative:

Insurance	\$ 49,954
Depreciation	108,330
Accounting, secretary, treasurer	13,718
Interest	2,444
Conventions and meetings	4,293
Building repair and maintenance	30,906
Telephone	3,921
Office supplies	3,548
Miscellaneous	2,201
Grass cutting	5,225
	<hr/>
Total general and administrative	<u>\$ 224,540</u>