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AUG 22 1986

STATE OF LOUISIANA  
BOULELAK VOLUNTEER FIRE DEPARTMENT

REPORT OF

JAMES DUFOR  
FIRE CHIEF

TO

LEGISLATIVE AUDITOR

LEGISLATIVE  
AUDITOR  
DO NOT SIGN OUR  
NAME  
DO NOT SIGN OUR  
NAME

As of and for the Year ended June 30, 1986

In accordance with Louisiana Revised Statute 24:514

**AFFIDAVIT**

Personally came and appeared the undersigned authority, JAMES DUFOR, Chief of Boulelak Volunteer Fire Department, who duly swears, deposes and says that the financial statements herewith given are a fair presentation of financial position of Boulelak Volunteer Fire Department as of June 30, 1986, and the results of the operations for the year then ended in accordance with generally accepted accounting principles.

James Dufor  
CHIEF

Sworn to and subscribed before me, this 23rd day of August, 1986

Osley S. Dupont  
NOTARY PUBLIC

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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.

**KENNETH J. BREAUX**  
CERTIFIED PUBLIC ACCOUNTANT

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Member  
American Institute of  
Certified Public Accountants  
Member of Louisiana  
Certified Public Accountants

KENNETH J. BREAUX, C.P.A.  
ROBERT E. MURPHY, C.P.A.  
LAWRENCE E. MATHIAS, C.P.A.

July 31, 1986

Board of Directors  
Goudeau Volunteer Fire Department  
Goudeau, Louisiana

I have compiled the accompanying balance sheet of the Goudeau Volunteer Fire Department as of June 30, 1986 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements 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 and the statement of revenues, expenditures, and changes in fund balance, budget and actual, required by generally accepted accounting principles. If the omitted disclosures and budget comparisons were included in the financial statements, they might influence the user's conclusions about the Goudeau Volunteer Fire Department's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Kenneth J. Breaux*

KENNETH J. BREAUX  
CERTIFIED PUBLIC ACCOUNTANT

DOMINGUE VOLUNTEER FIRE DEPARTMENT  
 BOUNDARY, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES  
 AND ACCOUNT GROUPS  
 JUNE 30, 1988

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		MEMO TOTALS DOLL
	GENERAL	SPECIAL REVENUE	FUND ASSETS	LONG TERM DEBT	
<b>ASSETS</b>					
Cash	\$ 4,214	\$ 47	\$ -	\$ -	\$ 4,261
Due from other governments	1,445	684	-	-	2,129
Due from other funds	-	57	-	-	57
Receivables, including: 9 equipment	-	-	100,082	-	100,082
Amount to be provided for retirement of long term debt	-	-	-	17,266	17,266
<b>Total Assets</b>	<b>\$ 5,719</b>	<b>\$ 798</b>	<b>\$ 100,082</b>	<b>\$ 17,266</b>	<b>\$ 128,855</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 118	\$ -	\$ -	\$ -	\$ 118
Due to other funds	57	-	-	-	57
Capital lease obligation	-	-	-	17,266	17,266
<b>Total Liabilities</b>	<b>\$ 152</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,266</b>	<b>\$ 17,418</b>
<b>FUND EQUITY</b>					
Investment in general fund assets	\$ -	\$ -	\$ 100,082	\$ -	\$ 100,082
Fund balance - unassigned	5,567	798	-	-	6,365
<b>Total Fund Equity</b>	<b>\$ 5,567</b>	<b>\$ 798</b>	<b>\$ 100,082</b>	<b>\$ -</b>	<b>\$ 108,367</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 6,219</b>	<b>\$ 798</b>	<b>\$ 100,082</b>	<b>\$ 17,266</b>	<b>\$ 128,855</b>

See accompanying accounts report.

**BOUDRIAU VOLUNTEER FIRE DEPARTMENT  
BOUDRIAU, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1996**

	General Fund	Special Revenues	Members Fees
<b>REVENUES</b>			
Intergovernmental	\$ 2,987	\$ 11,085	\$ 14,072
Interest	-	-	-
Miscellaneous	7	84	71
<b>Total Revenues</b>	<b>\$ 2,994</b>	<b>\$ 11,169</b>	<b>\$ 14,143</b>
<b>EXPENDITURES</b>			
Bank charges	\$ 82	\$ 129	\$ 211
Capital outlay	2,304	576	2,880
Debt and subscriptions	25	-	25
Fuel and oil	218	82	300
Insurance	717	2,681	3,398
Interest	-	1,120	1,120
Legal and accounting	1,823	285	2,108
Meetings and training	178	247	425
Miscellaneous	83	-	83
Office expenses	82	77	159
Principal - debt service	-	4,945	4,945
Repairs and maintenance	858	177	1,035
Supplies	3,219	188	3,407
Travel	-	-	-
Utilities	108	72	180
<b>Total Expenditures</b>	<b>\$ 14,443</b>	<b>\$ 10,928</b>	<b>\$ 25,371</b>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<b>\$ (1,449)</b>	<b>\$ 241</b>	<b>\$ (1,208)</b>
<b>OTHER FINANCING SOURCES</b>			
Grant proceeds	\$ 15,887	\$ -	\$ 15,887
<b>Total other financing sources</b>	<b>\$ 15,887</b>	<b>\$ -</b>	<b>\$ 15,887</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>\$ 4,938</b>	<b>\$ 241</b>	<b>\$ 5,179</b>
<b>FUND BALANCE, Beginning</b>	<b>1,458</b>	<b>545</b>	<b>2,003</b>
<b>FUND BALANCE, Ending</b>	<b>\$ 6,396</b>	<b>\$ 786</b>	<b>\$ 7,182</b>

See accompanying accountant's report.