



**GOUBEAU VOLUNTEER FIRE DEPARTMENT
MORROW, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

JUNE 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk.

Release Date: _____
 State Auditor
 State House
 Baton Rouge, Louisiana

GOULDEAU VOLUNTEER FIRE DEPARTMENT
333 DUFOUR ROAD
MORRECH, LOUISIANA 71356

August 3, 1997

Office of the Legislative Auditor
Attention: Ms. Dorothy Miller
1000 North Third
P. O. Box 94397
Baton Rouge, Louisiana

Dear Ms. Miller:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Goudeau Volunteer Fire Department as of and for the year ended June 30, 1997. These financial statements are composed of the following: a General Fund, which reports all activities associated with providing fire protection services within the District; and a Special Revenue Fund, used to account for monies received from the Avoyelles Fire Protection District #2 which are limited to expenditures designed to enhance the Department's ability to provide fire protection services within the District.

The accompanying financial statements have been prepared in accordance with generally accepted accounting principles except for the exclusion of budgetary comparisons and the omission of substantially all disclosures.

Sincerely,



JAMES DUFOUR
FIRE CHIEF
GOULDEAU VOLUNTEER FIRE DEPARTMENT

STATE OF LOUISIANA
GOUDEAU VOLUNTEER FIRE DEPARTMENT

REPORT OF

JAMES DUFOUR
FIRE CHIEF

TO

LEGISLATIVE AUDITOR

As of and for the Year Ended June 30, 1997

In accordance with Louisiana Revised Statute 14:514

AFFIDAVIT

Personally came and appeared the undersigned authority, JAMES DUFOUR, Chief of the Goudeau Volunteer Fire Department, who duly swears, deposes and says that the financial statements herewith given are a fair presentation of financial position of the Goudeau Volunteer Fire Department as of June 30, 1997, and the results of the operations for the year then ended in accordance with generally accepted accounting principles.


JAMES DUFOUR

Sworn to and subscribed before me, this 2nd day of August, 1997.


SECRETARY PUBLIC

KENNETH J. BREAUX
CERTIFIED PUBLIC ACCOUNTANT

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Certified Public Accountants
Governor of Louisiana
Chartered/CPA Accountant

JENNIFER L. BREAUX, C.P.A.
WALTER B. BREAUX, C.P.A.
LAWRENCE B. BREAUX, C.P.A.

August 2, 1997

Board of Directors
Goudeau Volunteer Fire Department
Goudeau, Louisiana

I have compiled the accompanying combined balance sheet of the Goudeau Volunteer Fire Department as of June 30, 1997 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, in accordance with Statements of 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 assistance 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
CERTIFIED PUBLIC ACCOUNTANT

**GENERAL VOLUNTEER FIRE DEPARTMENT
COULMAY, LOUISIANA**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997**

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		MEMO TOTALS 1997
	GENERAL	SPECIAL REVENUE	FIXED ASSETS	LONG-TERM DEBT	
ASSETS					
Cash	\$ 296	\$ 1,113	\$ -	\$ -	\$ 1,409
Due from other governments	1,466	708	-	-	2,174
Due from other funds	-	37	-	-	37
Vehicles, buildings, & equipment	-	-	100,824	-	100,824
Amount to be provided for retirement of long-term debt	-	-	-	11,827	11,827
Total Assets	\$ 1,762	\$ 1,858	\$ 100,824	\$ 11,827	\$ 115,331
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 14	\$ -	\$ -	\$ -	\$ 14
Due to other funds	37	-	-	-	37
Capital lease obligations	-	-	-	11,827	11,827
Total Liabilities	\$ 51	\$ -	\$ -	\$ 11,827	\$ 11,827
FUND EQUITY					
Investment in general fund assets	\$ -	\$ -	\$ 100,824	\$ -	\$ 100,824
Fund balance - unreserved	1,709	1,858	-	-	3,567
Total Fund Equity	\$ 1,709	\$ 1,858	\$ 100,824	\$ -	\$ 102,581
Total Liabilities and Fund Equity	\$ 1,760	\$ 1,858	\$ 100,824	\$ 11,827	\$ 115,331

See Accompanying Accountant's Report.

**COUDEAU VOLUNTEER FIRE DEPARTMENT
COUDEAU, LOUISIANA**

**CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1997**

	General Fund	Special Revenues	Miscellaneous Totals
REVENUES			
Intergovernmental	\$ 2,581	\$ 10,931	\$ 13,512
Miscellaneous	<u>162</u>	<u>-</u>	<u>162</u>
Total Revenues	<u>\$ 2,743</u>	<u>\$ 10,931</u>	<u>\$ 13,673</u>
EXPENDITURES			
Bank charges	\$ 25	\$ 58	\$ 83
Capital outlay	342	-	342
Debt and subscriptions	29	-	29
Fuel and oil	343	318	661
Insurance	-	1,293	1,293
Interest	-	1,337	1,337
Legal and accounting	412	380	792
Meetings and training	49	10	59
Miscellaneous	27	12	39
Office expenses	250	43	293
Principal - debt service	-	5,128	5,128
Repairs and maintenance	1,696	151	1,847
Supplies	880	1,085	1,965
Utilities	<u>187</u>	<u>61</u>	<u>248</u>
Total Expenditures	<u>\$ 6,685</u>	<u>\$ 9,817</u>	<u>\$ 16,421</u>
EXCESS REVENUES OVER EXPENDITURES	<u>\$ (3,942)</u>	<u>\$ 1,114</u>	<u>\$ (2,754)</u>
OTHER FINANCING SOURCES			
Grant proceeds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total other financing sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ (3,942)</u>	<u>\$ 1,114</u>	<u>\$ (2,754)</u>
FUND BALANCE, Beginning	<u>2,567</u>	<u>748</u>	<u>3,315</u>
FUND BALANCE, Ending	<u>\$ 1,309</u>	<u>\$ 1,852</u>	<u>\$ 3,561</u>

See Accompanying Accountant's Report