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GOUDEAU VOLUNTEER FIRE DEPARTMENT
333 DUFOUR ROAD
MORROW, LOUISIANA 71356

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August 2, 1997

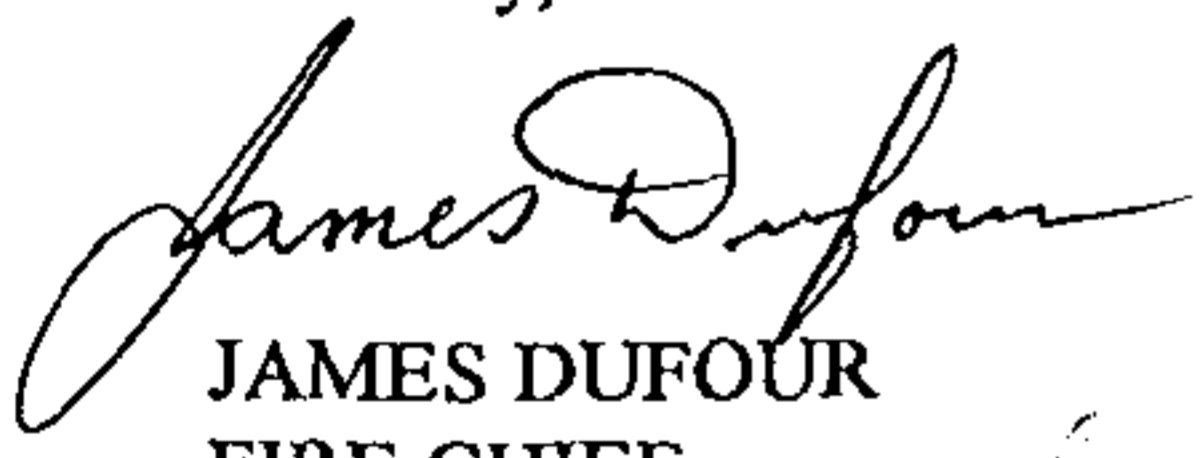
Office of the Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
P. O. Box 94397
Baton Rouge, Louisiana

Dear Ms. Milner:

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
GOUDEAU VOLUNTEER FIRE DEPARTMENT

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.

Release Date 10-28-98

Affidavit and Revenue Certification

RECEIVED
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ENTITY NAME

GOUDREAU VOL. FIRE DEPT.
AVOYELLES Parish
GOUDREAU (City), Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, James Dufour (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Goudeau Vol. Fire Dept. (entity name) as of Oct. 12, 1998, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)
In addition, James Dufour (name), who, duly sworn, deposes and says that GOUDREAU VOL. FIRE DEPT. (entity name) received \$50,000 or less in revenues and other sources for the year ended JUNE 30, 1998, and accordingly, is not required to have an audit for the previously mentioned year.

James Dufour
Signature

Sworn to and subscribed before me this 18th day of October, 1998

M. C. Lang
NOTARY PUBLIC

Officer Name James Dufour
Title Chief
Address 333 DUFOUR RD.
MORROW, LA. 71356
Telephone No. 318-939-2333

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

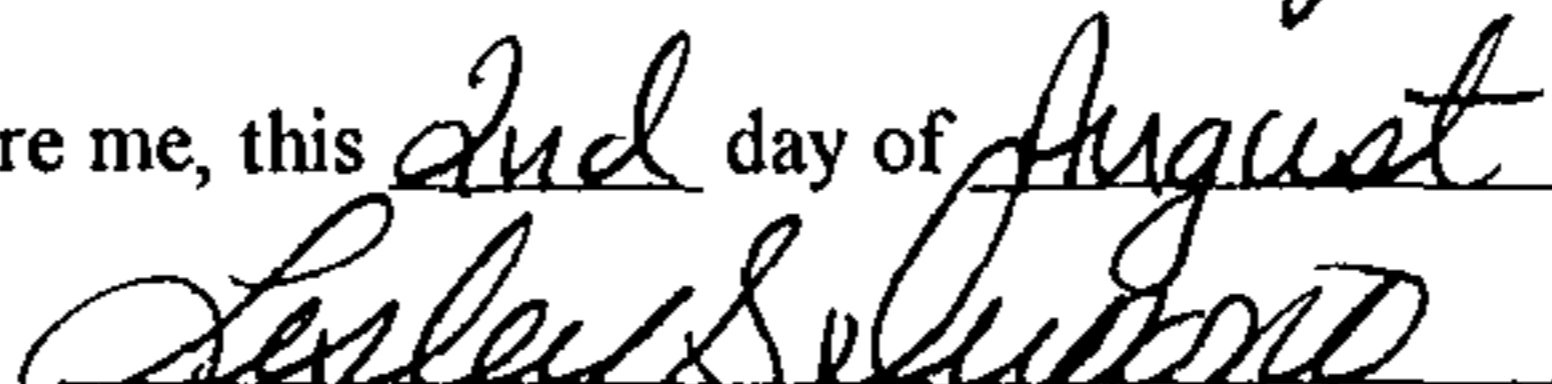
In accordance with Louisiana Revised Statute 24:514

AFFIDAVIT

Personally came and appeared the undersigned authority, JAMES DUFOUR, Chief of the Goudeau Volunteer Fire Department, who duly sworn, 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.


NOTARY PUBLIC

KENNETH J. BREAUX

CERTIFIED PUBLIC ACCOUNTANT

305 WALNUT STREET • P.O. BOX 140
BUNKIE, LA 71322
PHONE: (318) 346-2652
FAX: (318) 346-6547

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

KENNETH J. BREAUX, C.P.A.
ROBERT E. MORROW, C.P.A.
LAWRENCE E. MAYEAUX, C.P.A.

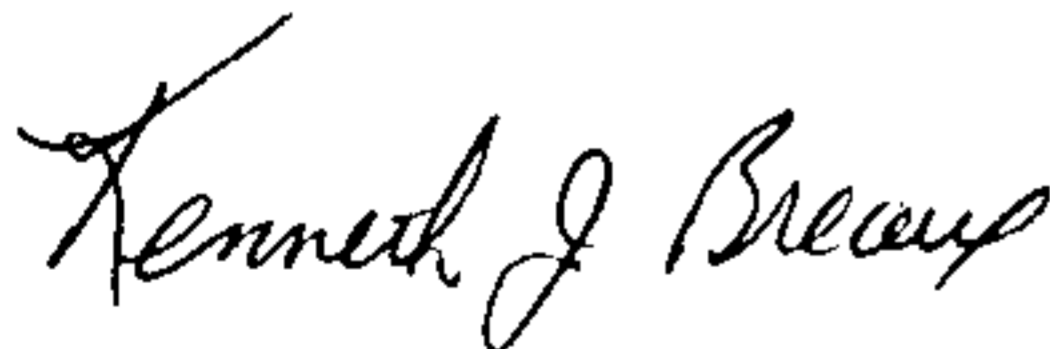
August 2, 1997

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 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
CERTIFIED PUBLIC ACCOUNTANT

**GOUDEAU VOLUNTEER FIRE DEPARTMENT
GOUDEAU, LOUISIANA**

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

	<u>GOVERNMENTAL FUND</u>		<u>ACCOUNT GROUPS</u>		<u>MEMO TOTALS ONLY</u>
	<u>TYPE</u>		<u>FIXED ASSETS</u>	<u>LONG-TERM DEBT</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>			
<u>ASSETS</u>					
Cash	\$ 294	\$ 1,115	\$ -	\$ -	\$ 1,409
Due from other governments	1,466	700	-	-	2,166
Due from other funds	-	37	-	-	37
Vehicles, buildings, & equipment	-		103,824	-	103,824
Amount to be provided for retirement of long-term debt	-	-	-	11,927	11,927
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,760</u>	<u>\$ 1,852</u>	<u>\$ 103,824</u>	<u>\$ 11,927</u>	<u>\$ 119,363</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ 14	\$ -	\$ -	\$ -	\$ 14
Due to other funds	37	-	-	-	37
Capital lease obligations	-	-	-	11,927	11,927
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,927</u>	<u>\$ 11,978</u>
<u>FUND EQUITY</u>					
Investment in general fixed assets	\$ -	\$ -	\$ 103,824	\$ -	\$ 103,824
Fund balance - unreserved	1,709	1,852	-	-	3,561
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Equity	<u>\$ 1,709</u>	<u>\$ 1,852</u>	<u>\$ 103,824</u>	<u>\$ -</u>	<u>\$ 107,385</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Equity	<u>\$ 1,760</u>	<u>\$ 1,852</u>	<u>\$ 103,824</u>	<u>\$ 11,927</u>	<u>\$ 119,363</u>

See Accompanying Accountant's Report.

**GOUDEAU VOLUNTEER FIRE DEPARTMENT
GOUDEAU, LOUISIANA**

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

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Memorandum Totals</u>
REVENUES			
Intergovernmental	\$ 2,581	\$ 10,921	\$ 13,502
Miscellaneous	167	-	167
Total Revenues	<u>\$ 2,748</u>	<u>\$ 10,921</u>	<u>\$ 13,669</u>
EXPENDITURES			
Bank charges	\$ 25	\$ 58	\$ 83
Capital outlay	742	-	742
Dues and subscriptions	25	-	25
Fuel and oil	343	218	561
Insurance	-	1,292	1,292
Interest	-	1,337	1,337
Legal and accounting	412	300	712
Meetings and training	49	10	59
Miscellaneous	27	12	39
Office expenses	250	43	293
Principal - debt service	-	5,328	5,328
Repairs and maintenance	3,656	153	3,809
Supplies	880	1,005	1,885
Utilities	197	61	258
Total Expenditures	<u>\$ 6,606</u>	<u>\$ 9,817</u>	<u>\$ 16,423</u>
EXCESS REVENUES OVER EXPENDITURES	<u>\$ (3,858)</u>	<u>\$ 1,104</u>	<u>\$ (2,754)</u>
OTHER FINANCING SOURCES			
Grant proceeds	\$ -	\$ -	\$ -
Total other financing sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ (3,858)</u>	<u>\$ 1,104</u>	<u>\$ (2,754)</u>
FUND BALANCE, Beginning	<u>5,567</u>	<u>748</u>	<u>6,315</u>
FUND BALANCE, Ending	<u>\$ 1,709</u>	<u>\$ 1,852</u>	<u>\$ 3,561</u>

See Accompanying Accountant's Report.