

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Columbia, Louisiana

Financial Statements

For the Year Ended For the Year Ended For the Year Ended December 31, 2025

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Columbia, Louisiana

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For the Year Ended December 31, 2025

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ACCOUNTANT'S COMPILATION REPORT

**Board of Commissioners
Columbia Heights Fire District
Columbia, Louisiana**

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of **Columbia Heights Fire District** (the District), (a component unit of Caldwell Parish Police Jury), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 14 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historic context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

**Board of Commissioners
Columbia Heights Fire District
Columbia, Louisiana**

Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head and Board of Commissioners is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement, but we have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Columbia Heights Fire District for the year ended December 31, 2025.

Woodward & Associates

(A Professional Accounting Corporation)
Monroe, Louisiana

June 29, 2026

BASIC FINANCIAL STATEMENTS

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Columbia, Louisiana

Governmental Fund-Balance Sheet (FFS) /
Governmental Activities-Statement of Net Position (GWFS)
December 31, 2025

	<u>Balance Sheet</u>			
	<u>Major Fund</u>			
	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>	
Assets				
Cash	\$ 129,605	\$ -	\$ 129,605	
Investments	27,853	-	27,853	
Receivables	1,887	-	1,887	
Capital assets, net of depreciation	-	18,268	18,268	
Total assets	<u>\$ 159,345</u>	<u>18,268</u>	<u>\$ 177,613</u>	
Liabilities				
Accounts and payroll taxes payable	\$ -	\$ -	\$ -	
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance / net position				
Fund balance				
Unassigned	159,345			
Total fund balance	<u>159,345</u>	(159,345)		
Total liabilities and fund balance	<u>\$ 159,345</u>			
Net position				
Net investment in capital assets		18,268	18,268	
Unrestricted		159,345	159,345	
Total net position		<u>\$ 18,268</u>	<u>\$ 177,613</u>	

See Accountant's Compilation Report

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Columbia, Louisiana

Reconciliation of the Governmental Fund-Balance Sheet (FFS)
to the Governmental Activities-Statement of Net Position (GWFS)
December 31, 2025

Fund Balance	\$ 159,345
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Amounts reported for governmental activities in the Statement of Net Position are different because:

The cost of capital assets purchased is reported as an expenditure in the Governmental Funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole. The cost of those capital assets will be allocated over their estimated useful lives as depreciation expense as reported in the Statement of Activities.

Property and equipment	\$ 129,309	
Accumulated depreciation	<u>(111,041)</u>	<u>18,268</u>

Net Position	\$ <u><u>177,613</u></u>
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See Accountant's Compilation Report

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Columbia, Louisiana

Governmental Fund-Statement of Revenues, Expenditures and Changes in Fund Balance (FFS)
Governmental Activities-Statement of Activities (GWFS)
For the Year Ended December 31, 2025

	Revenues, Expenditures and Changes in Fund Balance		
	Major Fund		Statement of
	General Fund	Adjustments	Activities
Revenues			
General revenues			
Sales tax	\$ -20,223	\$ -	\$ (20,223)
Fire fees	-14,796	-	(14,796)
State insurance fire rebate	-11,520	-	(11,520)
Interest income	-1,353	-	(1,353)
Total revenues	<u>-47,892</u>	<u>-</u>	<u>(47,892)</u>
Expenditures / expenses			
Public Safety			
Contract labor	7,405	-	7,405
Utilities	4,999	-	4,999
Supplies	5,212	-	5,212
Depreciation	-	1,491	1,491
Telephone	1,508	-	1,508
Accouting	923	-	923
Miscellaneous	2,180	-	2,180
Professional fees	20	-	20
Total Public Safety	<u>22,247</u>	<u>1,491</u>	<u>23,738</u>
Total expenditures / expenses	<u>22,247</u>	<u>1,491</u>	<u>23,738</u>
Excess (deficiency) of revenues over expenditures	<u>(70,139)</u>	<u>(1,491)</u>	<u>(71,630)</u>
Fund balance / net position at beginning of year	<u>133,700</u>	<u>19,759</u>	<u>153,459</u>
Fund balance / net position at end of year	<u>\$ 63,561</u>	<u>\$ 18,268</u>	<u>\$ 81,829</u>

See Accountant's Compilation Report

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Columbia, Louisiana

**Reconciliation of the Governmental Fund-Statement of Revenues, Expenditures
and Changes in Fund Balance (FFS) to Governmental Activities -
Statement of Activities (GWFS)**
For the Year Ended December 31, 2025

Change in fund balance	\$ 25,645
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Capital outlays are reported in the Governmental Funds as
expenditures. However, in the Statement of Activities, the
cost of these assets is allocated over their estimated useful
lives as depreciation expense.

Capital outlays	\$ -	
Depreciation	<u>(1,491)</u>	<u>(1,491)</u>
Change in net position		\$ <u><u>24,154</u></u>

See Accountant's Compilation Report

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
As of and the Year Ended December 31, 2025

Introduction

The Columbia Heights Fire District (the District) was created by the Caldwell Parish Police Jury, on April 1, 1996, as authorized by Louisiana Revised Statute 40:1492. The District is governed by a five-member board appointed by the police jury. Board members serve without benefit of compensation. The District is responsible for providing fire protection within the boundaries of the District.

GASB Statement No. 14, *The Reporting Entity* and No. 39, *Determining Whether Certain Organizations Are Component Units - an amendment of GASE Statement No. 14*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of these Statements, the District is considered a component unit of Caldwell Parish Police Jury. As a component unit, the accompanying financial statements may be included within the reporting of the primary government, either blended into those financial statements or separately reported as a discrete component unit.

Note 1 - Summary of Significant Accounting Policies

A. Financial Statements

The financial statements report on all the activities of the District. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. General revenue includes charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items are properly included among reported as general revenue.

B. Basis of Accounting and Presentation

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Grant and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, revenue is available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when liability is incurred, as under accrual accounting.

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
As of and the Year Ended December 31, 2025

Sales taxes, charges of services, and intergovernmental revenue associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District. The District reports the following governmental funds:

The General fund is the general operating fund of the District and accounts for all financial resources.

C. Deposits and Investments

Cash includes amounts in an interest-bearing demand deposit. State law limits the District's credit risk by restricting the District's investments to collateralized certificates of deposits, government-backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government-backed securities. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The District's interest rate risk is limited by the investment of funds for no longer than twenty-four months.

D. Receivables

The District receives a pro-rata share of a one-fourth of one percent parish wide (excluding the Town of Columbia) sales tax approved by the voters in Caldwell Parish on October 19, 1985 for fire protection in the parish. The sales tax is collected by the police jury and remitted to the District net of its pro-rata share of the cost of collection.

In June 2023, the Board of Commissioners approved a \$3 per meter service charge for fire protection on all water meters in the District. The service charge is collected by the Columbia Heights Water District and remitted to the District on a monthly basis. Payment of the meter service charge is strictly voluntary, and the water customer's account is automatically credited for the charge in the event of nonpayment.

Receivables are generally shown net of an allowance for uncollectible accounts. These statements contain no provision for uncollectible accounts. The District is of the opinion that such an allowance would be immaterial in relation to the financial statements taken as a whole.

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
As of and the Year Ended December 31, 2025

E. Capital Assets

Capital assets, which consist of buildings, vehicles, and equipment are reported in the governmental activities column in the financial statements. All of the District's capital assets are capitalized at historical cost. The District maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. All capital assets are depreciated using the straight-line method over the following useful lives.

	Estimated Lives
Buildings	40 years
Land improvements – parking lot	20 years
Equipment	5-10 years

F. Net Position

For the statement of net position, net position is reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
2. imposed by law through constitutional provisions or enabling legislation.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which funds can be spent. Fund balance should be reported as restricted when constraints on the use of the funds meet the same criteria as restricted net position in the statement of net position as noted in the previous paragraph. Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the board of commissioners are reported as committed fund balance. Assigned fund balances are amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The board of commissioners is authorized to assign amounts to a specific purpose. Unassigned fund balance is the residual classification and represents fund balance that has not been restricted, committed, or assigned to a specific purpose.

On December 31, 2025, the District had only an unassigned fund balance in the General Fund.

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
As of and the Year Ended December 31, 2025

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities, disclosures, and revenue, expenditures, and expenses during the reporting period.

Actual results could differ from those estimates.

Note 2 – Stewardship and Compliance

The District uses the following budget practices:

A proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is formally adopted by the board of commissioners at the December board meeting each year. The budget is established and controlled by the board at the object level of expenditure.

Appropriations lapse at year-end and must be reappropriated for the following year to be extended. Encumbrance accounting is not used by the District. All changes in the budget must be approved by the board of commissioners. Budgeted amounts included in the accompanying financial statements include the original adopted budget. There were no budget amendments during the year.

Note 3 – Cash and Investments

On December 31, 2025, the District had cash and investments as follows:

	Book Balance	Bank Balance
Interest-bearing checking account	\$ 57,710	\$ 58,049
Savings account	71,895	71,851
Certificate of deposit	27,853	27,853
Total	<u>\$ 157,458</u>	<u>\$ 157,753</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Cash and investments (bank balances) on December 31, 2025, are fully secured from risk by Federal Depository Insurance Coverage (FDIC).

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
As of and the Year Ended December 31, 2025

Note 4 - Capital Assets

The changes in capital assets during the year were as follows:

	Balance December 31, 2024	<u>Increases</u>	<u>Decreases</u>	Balance December 31, 2025
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 35,465	\$ -	\$ -	\$ 35,465
Land Improvements	5,629	-	-	5,629
Equipment	<u>88,215</u>	<u>-</u>	<u>-</u>	<u>88,215</u>
Total	<u>129,309</u>	<u>-</u>	<u>-</u>	<u>129,309</u>
Less accumulated depreciation for:				
Buildings	18,768	885	-	19,653
Land Improvements	5,578	51	-	5,629
Equipment	<u>85,204</u>	<u>555</u>	<u>-</u>	<u>85,759</u>
Total	\$ <u>109,550</u>	<u>1,491</u>	<u>-</u>	\$ <u>111,041</u>
Total assets being depreciated, net	\$ <u>19,759</u>	\$ <u>-</u>	\$ <u>1,491</u>	\$ <u>18,268</u>

Depreciation expense of \$1,491 for the year ended December 31, 2025, was charged to the public safety – fire protection governmental function.

Note 5 - Subsequent Events

Management has evaluated subsequent events through June 29, 2026, the date which the financial statements were available to be issued and determined that there were no events that occurred subsequent to the reporting period that are required to be disclosed.

Required Supplementary Information

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Columbia, Louisiana

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Governmental Fund-General Fund
For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
General revenues			
Sales tax	\$ 12,000	\$ 20,223	\$ 8,223
State fire insurance rebate	10,000	11,520	1,520
Fire fees	18,000	14,796	(3,204)
Interest earnings	500	1353	853
Total resources	<u>40,500</u>	<u>47,892</u>	<u>7,392</u>
Expenditures			
Public Safety			
Contract labor	9,600	7,405	2,195
Professional fees	1,200	943	257
Equipment rental	500	-	500
Supplies	15,000	5,212	9,788
Telephone	1,000	1,508	(508)
Utilities	5,000	4,999	1
Miscellaneous	3,000	2,180	820
Total Public Safety	<u>35,300</u>	<u>22,247</u>	<u>13,053</u>
Excess (deficiency) of revenues over expenditures	<u>5,200</u>	<u>25,645</u>	<u>20,445</u>
Budgetary fund balance, beginning of year	<u>102,000</u>	<u>133,700</u>	<u>31,700</u>
Fund balance at end of year	<u>\$ 107,200</u>	<u>\$ 159,345</u>	<u>\$ 52,145</u>

See Accountant's Compilation report

Supplementary Information

COLUMBIA HEIGHTS FIRE DISTRICT

Columbia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head and Board of Commissioners

For the Year Ended December 31, 2025

Board Compensation	Amount
Agency Head - Jerry Bailey - President	NONE
Tommy Basco	NONE
Louis Champagne	NONE
Ronnie Darden	NONE
Scott Lovelady	NONE
Total	<u>NONE</u>

See Accountant's Compilation Report

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component of Caldwell Parish Police Jury)
Columbia, Louisiana

Schedule of Findings
For the year ended December 31, 2025

We have performed a compilation engagement of the governmental activities of the **Columbia Heights Fire District** (the District), a component unit of Caldwell Parish, as of and for the year ended December 31, 2025, in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

There were no findings noted during our compilation engagement for the year ended December 31, 2025.

COLUMBIA HEIGHTS FIRE DISTRICT
(A Component of Caldwell Parish Police Jury)
Forest, Louisiana

Summary Status of Prior Year Findings
For the year ended December 31, 2025

There were no findings included with the M. Carleen Dumas, CPA report dated April 02, 2025, covering the compilation engagement of the financial statements of the **Columbia Heights Fire District** (the District) as of and for the year ended December 31, 2024.