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**EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended  
December 31, 1999  
With Supplemental Information Schedules**

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 MAR 29 2000

*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
As of and for the Year Ended December 31, 1999  
With Supplemental Information Schedules

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*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

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**Accountant's Compilation Report**

BOARD OF COMMISSIONERS  
EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

I have compiled the accompanying general purpose financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the East Columbia Fire District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1999, and for the year then ended, in accordance with standards established by *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 and schedules 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 form of assurance on them.

*Carleen Dumas*

Calhoun, Louisiana  
March 20, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

Statement A

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1999

	<u>GOVERNMENTAL FUND TYPE - GENERAL FUND</u>
<b>ASSETS</b>	
Cash	\$14,735
Investments	20,000
Receivables:	
Sales tax	221
Charges for services	684
	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$35,640</u></b>
 <b>LIABILITIES AND FUND EQUITY</b>	
Liabilities - payroll taxes payable	\$46
Fund Equity - fund balance - unreserved - undesignated	35,594
	<hr/>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$35,640</u></b>

See accompanying notes and accountant's compilation report.

**EAST COLUMBIA FIRE DISTRICT**  
**Columbia, Louisiana**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget  
 (GAAP Basis) and Actual  
 For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Sales taxes	\$2,500	\$2,549	\$49
Intergovernmental - state funds - fire insurance rebate	2,450	2,565	115
Charges for services	9,000	8,416	(584)
Other revenue		2,272	2,272
Total revenues	<u>13,950</u>	<u>15,802</u>	<u>1,852</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Salaries and related benefits	1,400	1,292	108
Labor	500		500
Supplies	1,600	87	1,513
Office expense	500	693	(193)
Utilities	750	461	289
Total expenditures	<u>4,750</u>	<u>2,533</u>	<u>2,217</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	9,200	13,269	4,069
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>10,915</u>	<u>22,325</u>	<u>11,410</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$20,115</u>	<u>\$35,594</u>	<u>\$15,479</u>

See accompanying notes and accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1999

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The East Columbia Fire District was created by the Caldwell Parish Police Jury, 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. The district has one part-time employee.

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the East Columbia Fire District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization, and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
  3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district and appoints members of the district's governing body, the district was determined to be a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

### C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

See accountant's compilation report.



EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

**Governmental Funds**

Governmental funds are used to account for all or most of the district's general activities, including the collection and disbursement of legally restricted monies. Governmental funds of the district include:

**General Fund**

The General Fund is the general operating fund of the district and is used to account for all of its financial activities.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the General Fund. The district uses the following practices in recording revenues and expenditures of the General Fund:

**Revenues**

Sales taxes are recognized as revenue when they are in the hands of their collecting agency, the Caldwell Parish Police Jury.

Each water meter in the district is assessed two dollars per month for fire protection services. Charges for services are recognized as revenue when they are in the hands of their collection agency, the East Columbia Water District.

Intergovernmental revenues are recorded when the district is entitled to the funds.

Based on the above criteria, sales taxes and charges for services have been treated as susceptible to accrual.

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. 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 expended.

Formal budgetary integration is not employed as a management control device during the year. There were no budget amendments for the year ended December 31, 1999.

**F. CASH**

Cash includes amounts in demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with banks organized under the laws of the State of Louisiana, the laws of any other state in the Jackson, or the laws of the United States.

**G. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. 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. At December 31, 1999, the district's investments consist of nonnegotiable certificates of deposits with original maturities of one year that are reported in the accompanying financial statements at cost. The bank balances of the deposits are fully secured from risk by federal deposit insurance.

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana  
Notes to the Financial Statements (Continued)

**H. UNCOLLECTIBLE ALLOWANCE**

The statements contain no provision for uncollectible accounts. The district is of the opinion that receivables are fully collectible.

**I. SALES TAXES**

The district receives a pro-rata share of a one-fourth of one percent parishwide (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.

**2. CASH**

At December 31, 1999, the district has cash (book balances) of \$14,735. 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 (bank balances) at December 31, 1999, are fully secured from risk by federal deposit insurance.

**3. LITIGATION AND CLAIMS**

The district was not involved in any litigation at December 31, 1999, nor is it aware of any unasserted claims.

See accountant's compilation report.

**SUPPLEMENTAL INFORMATION SCHEDULES**

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 1999

**PRIOR YEAR FINDINGS**

The follow-up and corrective action taken on all prior year findings is presented in the summary schedule of prior year findings (Schedule 1).

**CURRENT YEAR FINDINGS**

The corrective action plan for current year findings is presented in Schedule 2.

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

Summary Schedule of Prior Year Findings  
For the Year Ended December 31, 1999

<u>Reference Number</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>
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There were no prior year findings.

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

Corrective Action Plan  
For Current Year Findings  
For the Year Ended December 31, 1999

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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There are no current year findings.

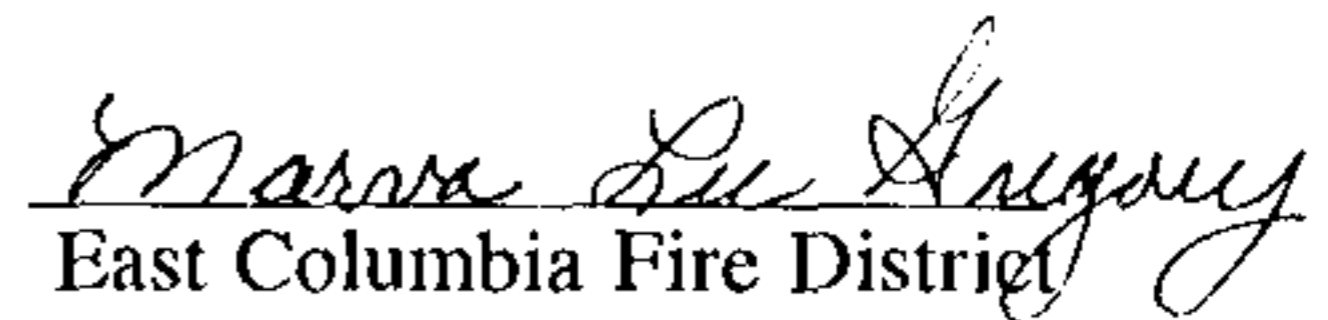
See accountant's compilation report.

**EAST COLUMBIA FIRE DISTRICT**  
**Columbia, Louisiana**  
**ANNUAL SWORN FINANCIAL STATEMENTS**  
**AND CERTIFICATION OF REVENUES \$50,000 OR LESS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999**

**A F F I D A V I T**

Personally came and appeared before the undersigned authority, Marva L. Gregory, who, duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the East Columbia Fire District as of December 31, 1999, and the results of operations for the year then ended, in accordance with basis of accounting described within the accompanying financial statements.

In addition, Marva L. Gregory, who, duly sworn, deposes and says that the East Columbia Fire District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1999, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

  
East Columbia Fire District

Sworn to and subscribed before me, this 24<sup>th</sup> day of March, 2000.

  
NOTARY PUBLIC

Officer: Marva L. Gregory, Secretary  
Address: Post Office Box 637  
Columbia, Louisiana 71418  
Telephone: (318) 649-2788