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**COLUMBIA HEIGHTS 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

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

COLUMBIA HEIGHTS 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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Accountant's Compilation Report

BOARD OF COMMISSIONERS
COLUMBIA HEIGHTS 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 Columbia Heights 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 17, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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

Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	GENERAL FIXED ASSET ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash	\$30,008		\$30,008
Investments	21,040		21,040
Receivables:			
Sales tax	440		440
Charges for services	1,476		1,476
Furniture and equipment		\$912	912
TOTAL ASSETS	<u>\$52,964</u>	<u>\$912</u>	<u>\$53,876</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$332		\$332
Fund Equity:			
Investment in general fixed assets		\$912	912
Fund balance - unreserved - undesignated	52,632		52,632
Total fund equity	<u>52,632</u>	<u>912</u>	<u>53,544</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$52,964</u>	<u>\$912</u>	<u>\$53,876</u>

See accompanying notes and accountant's compilation report.

COLUMBIA HEIGHTS 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>
REVENUES			
Sales taxes	\$4,800	\$5,072	\$272
Intergovernmental revenues - state - fire insurance rebate	4,000	4,363	363
Charges for services	17,500	18,032	532
Interest earnings	1,500	1,328	(172)
Total revenues	<u>27,800</u>	<u>28,795</u>	<u>995</u>
EXPENDITURES			
Public safety:			
Current:			
Repairs and maintenance	1,000		1,000
Supplies	2,500	1,772	728
Fuel	300		300
Telephone		383	(383)
Office expense		54	(54)
Accounting	500	300	200
Collection fees	2,400	2,400	
Utilities	1,000	972	28
Miscellaneous	200	123	77
Capital outlay	17,500	442	17,058
Total expenditures	<u>25,400</u>	<u>6,446</u>	<u>18,954</u>
EXCESS OF REVENUES OVER EXPENDITURES	2,400	22,349	19,949
FUND BALANCE AT BEGINNING OF YEAR	<u>NONE</u>	<u>30,283</u>	<u>30,283</u>
FUND BALANCE AT END OF YEAR	<u>\$2,400</u>	<u>\$52,632</u>	<u>\$50,232</u>

See accompanying notes and accountant's compilation report.

COLUMBIA HEIGHTS 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 Columbia Heights Fire 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.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Columbia Heights 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 Caldwell 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.

COLUMBIA HEIGHTS 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.

COLUMBIA HEIGHTS 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.

Charges for services are recognized as revenue when they are in the hands of their collecting agency, the Columbia Heights 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.

Expenditures

See accountant's compilation report.

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

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

E. BUDGET PRACTICES

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

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget. There were no budget amendments during the year.

F. CASH

Cash includes amounts in interest-bearing demand deposits. Time deposits with original maturities that exceed 90 days are classified as investments. 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 union, 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.

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

H. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. All purchased fixed assets are valued at cost. No depreciation has been provided on general fixed assets.

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.

J. UNCOLLECTIBLE ALLOWANCE

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

**K. TOTAL COLUMNS ON THE
COMBINED STATEMENT**

The total column on the combined statement is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position nor results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. CASH

At December 31, 1999, the district has cash (book balances) of \$30,008. 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.

See accountant's compilation report.

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

3. GENERAL FIXED ASSETS

The following presents changes in general fixed assets for the year ended December 31, 1999:

	<u>Furniture and Equipment</u>
Balance, January 1, 1999	\$470
Additions	442
Retirements	<u>NONE</u>
Balance, December 31, 1999	<u>\$912</u>

4. 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.

COLUMBIA HEIGHTS 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.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, LouisianaSummary 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>
N/A	1998	Failure to Amend General Fund Budget	Yes

See accountant's compilation report.

COLUMBIA HEIGHTS 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.

COLUMBIA HEIGHTS 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

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A F F I D A V I T

Personally came and appeared before the undersigned authority, Ronnie L. Darden, who, duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Columbia Heights 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, Ronnie L. Darden, who, duly sworn, deposes and says that the Columbia Heights 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.

Ronnie L. Darden
Columbia Heights Fire District

Sworn to and subscribed before me, this 23rd day of March, 2000.

Ray E. Hall
NOTARY PUBLIC

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