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COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

Annual Financial Statements

As of and for the Year Ended
December 31, 2003

Under provisions of state law, this report is a public document. A copy of this report has been made available to the entity and other appropriate public officials. This report is available for public inspection at the Taxpayer Service Office of the Louisiana Department of Revenue, or at the office of the parish clerk of court.

Release Date: 3/31/04

M. Carlton Dumas
CERTIFIED PUBLIC ACCOUNTANT

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Affidavit and Revenue Certification

COLUMBIA HEIGHTS FIRE DISTRICT
Caljean Parish
Columbia, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS
AND CERTIFICATION OF REVENUES \$50,000 OR LESS**

Personally came and appeared before the undersigned authority, Ronnie Darden,
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, 2005, 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 Darden, et al, 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, 2005, and, accordingly, is not required to have an audit for the previously
mentioned fiscal year-end.

Ronnie Darden
Columbia Heights Fire District

Sworn to and subscribed before me, this 25th day of March, 2006.

Gay E. Hall
NOTARY PUBLIC Gay E. Hall
66540

Officer Name: Ronnie Darden, Treasurer
Address: Sifomaland Bank
Post Office Box 250
Columbia, Louisiana 71418
Telephone: (337) 649-6124

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

Annual Financial Statements

As of and for the Year Ended December 31, 2003

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COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana
Annual Financial Statements
As of and for the Year Ended December 31, 2009

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M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

359 DONALDSON ROAD • CALHOUN, LOUISIANA 71223 • TELEPHONE 518/984-8726

Accountant's Compilation Report

BOARD OF COMMISSIONERS
COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

I have compiled the accompanying basic financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Columbia Heights Fire District as of December 31, 2003, 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.

I am not independent with respect to the Columbia Heights Fire District for the year ended December 31, 2003.



Calhoun, Louisiana
March 23, 2004

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003

Our discussion and analysis of Columbia Heights Fire District's (hereafter referred to as the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2003. Please read it in conjunction with the District's financial statements that begin on page 9.

BASIC FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities on pages 9 and 10 provide information about the activities of the District and present a long-term view of the District's financial position. The fund financial statements presented on pages 11 and 12 provide information on how the operations of the District are financed in the short term as well as what remains for future spending. Fund financial statements report the District's operations in more detail than the government-wide statements.

The Statement of Net Assets and the Statement of Activities

The Statement of Net Assets and the Statement of Activities provide information in a way that shows the change in the District's financial condition resulting from the current year's activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net assets and the changes in them. Net assets - the difference between assets (what the District owns) and liabilities (what the District owes) is a way to measure the financial position of the District. Over time, increases or decreases in the District's net assets are an indicator of whether the District's financial position is improving or deteriorating.

In the Statement of Net Assets and the Statement of Activities, the District reports only governmental activities due to the fact that the District is engaged in one governmental program - fire protection. Sales taxes, intergovernmental revenues, and charges for services finance most of this activity.

Fund Financial Statements

COLUMBIA FIRE DISTRICT

Columbia, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2003

The fund financial statements begin on page 10 and provide more detailed information about the District's funds. The District has only one fund, the General Fund, which is reported as a governmental fund. All of the services provided by the District are accounted for in the General Fund. Governmental funds focus on how money flows into and out of the funds and the balances left at year-end that are available for spending. Governmental funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations. Governmental fund information helps to determine whether there are more or fewer financial resources that are available to be spent in the near future.

The differences between governmental activities reported in the Statement of Net Assets and the Statement of Activities and the governmental funds reported in the fund financial statements are reported in a reconciliation at the bottom of the fund financial statements.

COMPARATIVE ANALYSIS OF FINANCIAL DATA

Government-Wide

The District's net assets increased by \$10,756 during 2003. Program revenues remained fairly constant while general revenues decreased \$1,251 and expenses increased \$2,651. The following presents an analysis of net assets and changes in net assets of the District's governmental activities:

	GOVERNMENTAL ACTIVITIES	
	2003	2002
Assets		
Current assets	\$62,207	\$68,826
Capital assets	85,138	85,840
Total assets	<u>147,345</u>	<u>154,666</u>
Liabilities		
Current liabilities	1,118	333
Long-term liabilities	60,052	60,247
Total liabilities	<u>61,170</u>	<u>60,580</u>
Net Assets		
Invested in capital assets	85,138	85,840
Unrestricted	29,089	38,475
Total net assets	<u>\$114,227</u>	<u>\$124,315</u>

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003

	<u>2003</u>	<u>2002</u>
Expenses	\$20,727	\$18,098
Program revenues	18,120	18,425
General revenues	11,315	14,584
Change in net assets	10,716	14,893
Net assets - beginning	98,483	80,586
Net assets - ending	<u>\$109,199</u>	<u>\$95,479</u>

Governmental Fund - General Fund

The General Fund fund balance decreased \$59,384 during 2003. Total General Fund revenues decreased \$1,536 from the prior year amount. A decrease in interest earnings accounted for \$1,000 of the total decrease in revenues. Total expenditures in the General Fund increased \$69,991 from 2002 total expenditures. The total increase in expenditures included a \$68,738 increase in capital outlay expenditures. The following presents an analysis of changes in fund balance in the District's governmental fund - General Fund:

	<u>2003</u>	<u>2002</u>
Total revenues	\$31,443	\$32,889
Total expenditures	90,847	50,836
Change in fund balance	(59,384)	12,110
Fund balance - beginning	81,471	70,343
Fund balance - ending	<u>\$22,087</u>	<u>\$82,453</u>

OVERALL FINANCIAL POSITION

The District's net assets increased \$10,716 as a result of this year's operations. Unrestricted net assets (those assets available to finance the daily operations of the district) were \$29,889 at year end. The amount invested in capital assets was \$80,130 at year end.

DISTRICT'S FUNDS

At the end of the year, the District's General Fund reported an unreserved fund balance of \$29,889. The net change in unreserved fund balance for 2003 was a decrease of \$59,384. The primary reason for the decrease in unreserved fund balance was the increase in capital outlay expenditures for the year.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2003

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, actual revenues were \$637 less than budgeted revenues. Actual expenditures were \$38,747 more than budgeted expenditures. There were no budget amendments during the year.

CAPITAL ASSETS

At the end of the year, the District had capital assets (net of accumulated depreciation) totaling \$50,130. Capital assets include buildings, land improvements, and equipment. During 2003, the district purchased a used fire truck, radio equipment, and a heater, as well as constructing a new building and parking lot. Additional information about the District's capital assets is presented in Note 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District anticipates that its 2004 revenues will remain fairly constant next year. The District expects its expenditures to remain fairly constant except for capital outlay expenditures which should decrease from 2003 amounts. The District expects its General Fund fund balance to remain unchanged at the end of 2004.

BASIC FINANCIAL STATEMENTS

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

STATEMENT OF NET ASSETS
December 31, 2003

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash	\$1,634
Investments	23,473
Receivables:	
Sales tax	431
Charges for services	1,667
Capital assets, net	<u>80,150</u>
TOTAL ASSETS	<u>110,317</u>
LIABILITIES	
Accounts payable	<u>1,118</u>
NET ASSETS	
Invested in capital assets	80,150
Unrestricted	<u>29,089</u>
TOTAL NET ASSETS	<u>\$109,239</u>

See accompanying notes and accountant's compilation report.

COLUMBIA HERKENS FIRE DISTRICT
Columbia, Louisiana

Statement B

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2003

	<u>GOVERNMENTAL ACTIVITIES</u>
Expenses:	
Public safety - fire protection	\$20,727
Program revenues:	
Charges for services	<u>18,190</u>
Net program income	<u>(2,537)</u>
General revenues:	
Sales taxes	6,183
State fire insurance rebate	3,618
Interest earnings	<u>1,532</u>
Total general revenues	<u>11,333</u>
Change in net assets	10,796
Net assets - beginning	<u>88,483</u>
Net assets - ending	<u>\$109,279</u>

See accompanying notes and accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

BALANCE SHEET - GOVERNMENTAL FUND
December 31, 2003

	<u>GENERAL FUND</u>
ASSETS	
Cash	\$1,634
Investments	13,473
Receivables:	
Sales tax	451
Charges for services	<u>1,967</u>
TOTAL ASSETS	<u>\$10,201</u>
LIABILITIES AND FUND BALANCES	
Liabilities - accounts payable	\$1,118
Fund balance - unreserved	<u>29,089</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$10,201</u>
 Reconciliation of the Balance Sheet of Governmental Fund To the Statement of Net Assets:	
Fund balance - unreserved - General Fund	\$29,089
Amount reported for net assets of governmental activities in the Statement of Net Assets (Statement A) is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund	<u>80,170</u>
Net assets of governmental activities (Statement A)	<u>\$109,259</u>

See accompanying notes and accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND**
For the Year Ended December 31, 2003

	<u>GENERAL FUND</u>
REVENUES	
Sales taxes	\$6,183
Intragovernmental revenue - state - fire insurance rebate	5,618
Charges for services	18,138
Interest earnings	<u>1,552</u>
Total revenues	<u>31,491</u>
EXPENDITURES	
Public safety - fire protection:	
Current:	
Operating services	6,998
Materials and supplies	10,970
Travel and other	407
Capital outlay	<u>32,474</u>
Total expenditures	<u>50,849</u>
NET CHANGE IN FUND BALANCE	(19,358)
FUND BALANCE AT BEGINNING OF YEAR	<u>88,473</u>
FUND BALANCE AT END OF YEAR	<u>\$69,115</u>

(Continued)

See accompanying notes and accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND (Cont'd.)
For the Year Ended December 31, 2003

	<u>GENERAL FUND</u>
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities:	
Net change in fund balance - General Fund	\$(39,184)
Amount reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	<u>70,120</u>
Change in net assets of governmental activities (Statement B)	<u>\$30,936</u>

(Continued)

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, 2005

INTRODUCTION

The Columbia Heights Fire District was created by the Caldwell Parish Police Jury, on April 1, 1998, as authorized by Louisiana Revised Statute 40:1491. 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*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Columbia Heights Fire District is considered a component unit of the 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Columbia Heights Fire District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. All individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements. The Columbia Heights Fire District has only one governmental fund.

See accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Notes to the Financial Statements

**B. Measurement Focus, Basis of Accounting, and
Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Sales taxes and charges for services associated with the current fiscal period are considered to be measurable to accrual and so have been recognized as revenues 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 Columbia Heights Fire District reports the following governmental fund:

General Fund

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that these standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

C. Deposits and Investments

Cash includes amounts in interest-bearing demand deposits. State law allows the district to invest in 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,

See accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Notes to the Financial Statements

they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 2009, the district's investments consist of a nonnegotiable certificate of deposit with an original maturity that exceeds 90 days that is reported in the accompanying financial statements at cost.

D. Receivables

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, 1983 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.

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.

E. Capital Assets

Capital assets, which consist of buildings, land improvements, and equipment are reported in the governmental activities column in the government-wide financial statements. All of the district's capital assets are capitalized at historical cost. The Columbia Heights Fire 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:

	<u>Estimated Lives</u>
Buildings	40 years
Land improvements - parking lot	20 years
Equipment	10 years

F. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. At December 31, 2009, the district's governmental fund balance was unreserved and undesignated.

See accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Notes to the Financial Statements

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 revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

4. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budget Information

The Columbia Heights Fire 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 expended. 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.

B. Excess of Expenditures Over Appropriations

The following individual fund had actual expenditures and other financing uses over budgeted appropriations for the year ended December 31, 2009:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General Fund	<u>\$12,000</u>	<u>\$12,100</u>	<u>\$60,847</u>	<u>\$58,747</u>

See accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Notes to the Financial Statements

3. DEPOSITS IN FINANCIAL INSTITUTIONS

At December 31, 2003, the district has cash and investments as follows:

Interest-bearing checking account	\$3,059
Savings account	377
Certificates of deposit	<u>23,473</u>
Total	<u>\$27,909</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) at December 31, 2003, are fully secured from risk by federal deposit insurance.

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2003, is as follows:

	Balance at January 1, 2003	Increases	Decreases	Balance at December 31, 2003
Governmental activities:				
Capital assets being depreciated:				
Buildings	NONE	\$35,463		\$35,463
Land improvements	NONE	3,629		3,629
Equipment	<u>\$11,525</u>	<u>21,380</u>		<u>42,905</u>
Total	<u>11,525</u>	<u>72,474</u>	<u>NONE</u>	<u>84,999</u>
Less accumulated depreciation for:				
Buildings	NONE	148		148
Land improvements	NONE	47		47
Equipment	<u>1,515</u>	<u>2,139</u>		<u>3,654</u>
Total	<u>1,515</u>	<u>2,334</u>	<u>NONE</u>	<u>3,868</u>
Total assets being depreciated, net	<u>\$10,010</u>	<u>\$70,140</u>	<u>NONE</u>	<u>\$80,140</u>

Depreciation expense of \$1,334 for the year ended December 31, 2003 was charged to the public safety - fire protection governmental function.

See accountant's compilation report.

REQUIRED SUPPLEMENTAL INFORMATION

See accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND

For the Year Ended December 31, 2003

	Budgeted		Actual Amounts (Budgetary Basis - O&AP)	Variance with Final Budget Positive (Negative)
	... Amounts ...			
	Original	Final		
REVENUES				
Sales taxes	\$6,500	\$6,500	\$6,185	(\$317)
Intragovernmental revenues - state fire insurance rebate	5,000	5,000	5,618	618
Charges for services	18,000	18,000	18,130	130
Interest earnings	2,600	2,600	1,572	(1,028)
Total revenues	<u>32,100</u>	<u>32,100</u>	<u>31,463</u>	<u>(637)</u>
EXPENDITURES				
Public safety - fire protection:				
Operating services	9,200	9,200	6,996	2,204
Materials and supplies	8,900	8,900	10,970	(2,070)
Travel and other	1,300	1,300	407	793
Capital outlay	<u>15,300</u>	<u>15,300</u>	<u>72,474</u>	<u>(57,174)</u>
Total expenditures	<u>32,700</u>	<u>32,700</u>	<u>90,847</u>	<u>(58,147)</u>
NET CHANGE IN FUND BALANCE	NONE	NONE	(59,384)	(59,384)
FUND BALANCE AT BEGINNING OF YEAR	<u>88,473</u>	<u>88,473</u>	<u>88,473</u>	
FUND BALANCE AT END OF YEAR	<u>\$29,089</u>	<u>\$29,089</u>	<u>\$29,089</u>	<u>(\$59,384)</u>

See accountant's compilation report.

OTHER SUPPLEMENTAL INFORMATION SCHEDULES

See accountant's compilation report.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

OTHER SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 2003

STATUS OF PRIOR YEAR FINDINGS

The follow-up and corrective action taken on all prior year findings is presented in Schedule 2.

**CURRENT YEAR FINDINGS AND
CORRECTIVE ACTION PLAN**

The corrective action plan for current year findings is presented in Schedule 3.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, LouisianaSTATUS OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2003

<u>Reference Number</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action</u>
-----------------------------	---	-------------------------------	--	--

There were no prior year findings.

COLUMBIA HEIGHTS FIRE DISTRICT
Columbia, Louisiana

CURRENT YEAR FINDINGS AND
CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2003

<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>
N/A	Actual expenditures exceeded budgeted expenditures by \$38,747 or 183%.	The district will adopt a budget amendment whenever actual expenditures exceed budgeted expenditures by 5% or more.	Bonnie Darden, Treasurer	12/31/04
N/A	The district did not comply with state bid law when purchasing used fire truck.	The district will comply with the state bid law when making future purchases.	Bonnie Darden, Treasurer	12/31/04

See accountant's compilation report.