

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Financial Statements
As of and for the two Years Ended December 31, 1996
(Continued)

7. LEASES

The district does not have any capital or operating leases in effect at December 31, 1996.

8. RELATED PARTY TRANSACTIONS

During the year ended December 31, 1996, the district was not involved in any transactions that could be defined as related party transactions.

9. LITIGATION AND CLAIMS

There is no litigation or claims pending against the district at December 31, 1996.

10. COMPREHENSIVE GENERAL LIABILITY INSURANCE

At December 31, 1996, the district has a comprehensive general liability insurance policy that provides limited coverage of up to \$300,000. The effective date of this policy is July 2, 1990, and the next annual renewal premium is due in July of 1997.

11. SUBSEQUENT EVENTS

No events have occurred subsequent to December 31, 1996, that would materially affect the accompanying financial statements.

12. OTHER SUPPORT

During the year ended December 31, 1996, the district did not receive any support from the Rapides Parish Police Jury or any other governmental entity.

13. COMPENSATION PAID COMMISSIONERS

In accordance with Louisiana Revised Statute 33:4305, the commissioners of the district are entitled to receive, out of available funds of the district, a per diem allowance of up to \$75 for each meeting of the district they attend, but no such allowance shall be paid for more than 26 meetings in any year. For the year ended December 31, 1996, the commissioners of Rapides Parish Gas Utility District No. 2 served without compensation.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
 RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 Notes to the Financial Statements
 As of and for the two Years Ended December 31, 1996
 (Continued)

Receivables resulting from the sales of natural gas are due from residents of Rapides Parish, Louisiana; this situation represents a concentration of credit risk as defined by generally accepted accounting principles. In order to limit potential losses, each customer of the district, with some exceptions, is required to pay on a refundable deposit. Presently the required amounts of these individual refundable customer deposits and the criteria used to determine the amounts are as follows: \$100 for customers who live in mobile homes; \$100 for customers who rent their homes; and \$75 for customers who own free homes. Deposits received from customers are reported in the accounts as deposits held for others; these deposits totaled \$18,000 at December 31, 1996.

4. FIXED ASSETS AND ACCUMULATED DEPRECIATION

A summary of fixed assets and accumulated depreciation thereon at December 31, 1996, follows:

	Cost/ Estimated Cost	Less Accumulated Depreciation	Net Fixed Assets
Natural gas distribution system	\$217,180	\$130,898	\$86,282
Equipment	5,287	14,032	1,755
Net fixed assets	<u>\$222,467</u>	<u>\$144,930</u>	<u>\$77,537</u>

The straight-line method is used in computing depreciation over an estimated useful life of 40 years for the natural gas distribution system (including lines and meters) and over an estimated useful life of four years for equipment.

5. PENSION PLAN

Employees of the district are not enrolled in a pension plan. However, employees of the district are covered by social security, which requires the district to match equally the contributions of each employee. The district does not guarantee benefits granted under social security.

6. OTHER POSTEMPLOYMENT BENEFITS

The district does not contribute to the cost of other postemployment benefits, such as health care or life insurance benefits.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY
Alexandria, Louisiana
Notes to the Financial Statements
As of and for the two Years Ended December 31, 1996
(Continued)

1. LONG-TERM LIABILITIES

The district does not have any long-term liabilities at December 31, 1996.

2. CASH AND CASH EQUIVALENT

At December 31, 1996, the district has cash and a cash equivalent totaling \$204,095 (book balance); this amount is comprised of the following:

Cash - interest bearing demand deposit	\$ 65,695
Cash equivalent - time deposit - certificate of deposit	<u>138,395</u>
Total	<u>\$204,095</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. The market value of the pledged securities plus federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district has \$207,445 on deposit (adjusted bank balances). These deposits are secured from risk by \$168,344 of federal deposit insurance and \$106,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3), under the provisions of GASB Statement No. 3, Louisiana Revised Statute 36:1229 imposes a statutory requirement on the custodial bank to advertise and set the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

3. RECEIVABLES

Receivables at December 31, 1996, are comprised of the following:

Current assets	
Sales of natural gas	\$19,952
Accrued interest receivable	<u>1,783</u>
Total	<u>\$21,735</u>

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY

Arcadia, Louisiana

Notes to the Financial Statements

As of and for the two Years Ended December 31, 1995

(Continued)

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits and these investments with original maturities of 90 days or less. Cash of the district at December 31, 1995, consists of an interest bearing demand deposit and a cash equivalent or time deposit (certificate of deposit). Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under the laws of the United States. Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The district did not own any investments at December 31, 1995.

F. PREPAID EXPENSES

Prepaid expenses, a current asset account on the balance sheet of the Enterprise Fund, reflects charges entered in the accounts for benefits not yet received. Amortization of prepaid expenses is based on the period of time for which the expenses are prepaid. Prepaid expenses, when amortized, are charged against related operating expenses of the Enterprise Fund.

G. FIXED ASSETS AND ACCUMULATED DEPRECIATION

Fixed assets, and accumulated depreciation thereon, of the district are included on the balance sheet of the Enterprise Fund. Interest costs incurred during construction projects are not capitalized. Fixed assets are valued at historical cost or estimated cost if historical cost was not available. The total valuation of fixed assets whose costs were estimated represent 81 per cent of the total fixed assets reported at December 31, 1995. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Depreciation is computed using the straight-line method over an estimated useful life of 40 years for the natural gas distribution system (including lines and meters) and over an estimated useful life of four years for equipment.

H. COMPENSATED ABSENCES

The district does not have formal vacation and sick leave policies.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY
Acadiana, Louisiana
Notes to the Financial Statements
As of and for the two Years Ended December 31, 1998
(Continued)

- and/or 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 appoints all members of the district's governing body (board of commissioners) and has the ability to impose its will on the district, Rapides Parish Gas Utility District No. 2 was determined to be a component unit of the Rapides Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the fund (Enterprise Fund) 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 Rapides Parish Gas Utility District No. 2 is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenses. Operations are financed and managed in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing services on a continuing basis be financed or recovered primarily through user charges.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Enterprise Fund of the district is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of the district's Enterprise Fund are included on the balance sheet. The district's Enterprise Fund uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Notes to the Financial Statements
As of and for the Two Years Ended December 31, 1988

INTRODUCTION

The Rapides Parish Gas Utility District No. 2 (district) was created by the Rapides Parish Police Jury on May 21, 1983, as authorized by Louisiana Revised Statute 33:4301. The district is governed by a five-member board of commissioners who are residents of the district and who are appointed by the police jury. Members of the board of commissioners serve without compensation.

Rapides Parish Gas Utility District No. 2 owns, maintains and operates a natural gas distribution system, which is comprised of 29 miles of pipeline and 1.35 miles of service line, that serves approximately 330 customers in a portion of Rapides Parish south of Alexandria, Louisiana. The district has three part-time employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of Rapides Parish Gas Utility District No. 2 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 standards-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Rapides Parish Police Jury is the financial reporting entity for Rapides Parish. The financial reporting entity consists of: (a) the primary government (police jury); (b) organizations for which the primary government is financially accountable; (c) and 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 Statement No. 14 established criteria for determining which component units should be considered part of the Rapides 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 the ability of the police jury to impose its will on that organization.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
 RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Cash Flows
 For the Two Years Ended December 31, 1999

	FOR THE YEAR		ENDED DECEMBER 31	
	1998	1999	1998	1999
Reconciliation of operating income to net cash provided by operating activities: (Cont'd.)				
Adjustments to reconcile operating income to net cash provided by operating activities: (Cont'd.)				
Loss from uncollectible receivables that were written off	\$	(152)	\$	(48)
Changes in assets and liabilities:				
Decrease/increase in receivables (excluding increase in accrued interest receivable)		1,688		(2,406)
Increase in prepaid expenses		(288)		(58)
Decrease/increase in employees' withholdings payable		(45)		42
Increase in accrued payroll taxes payable				15
Decrease in sales tax payable				(92)
Decrease in payments due for central lease				(1,174)
Increase/decrease in accounts payable		11,479		(5,983)
Increase in deposits held for others - customer's money deposits		795		88
Net adjustments		<u>12,860</u>		<u>(2,588)</u>
Net cash provided by operating activities	\$	<u>28,872</u>	\$	<u>11,221</u>

(Continued)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
 RAPIDES PARISH POLICE JURY
 MONROE, LOUISIANA
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Cash Flows
 For the Two Years Ended December 31, 1988

	FOR THE YEAR ENDED DECEMBER 31,	
	1988	1987
Cash flows from operating activities:		
Net income	\$ 18,801	\$ 22,870
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	8,427	8,211
Interest earned	(8,897)	(8,827)
Decrease/increase in receivables (excluding increase in accrued interest receivable)	1,889	(8,408)
Increase in prepaid expenses	(250)	(58)
Decrease/increase in employees' withholdings payable	48	476
Increase in accrued payroll taxes payable		168
Decrease in sales tax payable		(523)
Decrease in payments due for contract labor		(7,178)
Increase/decrease in accounts payable	11,470	(8,898)
Increase in deposits held for others - customers' meter deposits	785	808
Net cash provided by operating activities	<u>28,973</u>	<u>17,808</u>
Cash used for capital activities - additions to natural gas distribution system and purchase of equipment	None	(2,142)
Cash flows from investing activities:		
Interest earned	8,897	8,827
Increase in accrued interest receivable	(280)	(7,497)
Net cash provided by investing activities	<u>8,617</u>	<u>1,330</u>
Net increase in cash and cash equivalent	34,810	8,211
Cash and cash equivalents at beginning of year	178,588	167,877
Cash and cash equivalents at end of year	<u>\$ 204,998</u>	<u>\$ 178,588</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	<u>\$ 8,878</u>	<u>\$ 16,898</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	8,427	8,211
Welder's compensation	48	476

(Continued)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
 RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the Two Years Ended December 31, 1990

	FOR THE YEAR	
	1989	1990
NONOPERATING REVENUES (EXPENSES)		
Interest earned	\$ 5,087	\$ 5,807
Windy's compensation	46	62
Loss from uncollectible receivables that were written off	(1,123)	(146)
Total nonoperating revenues (expenses)	<u>3,910</u>	<u>5,723</u>
NET INCOME	18,801	22,520
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>295,138</u>	<u>262,618</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 313,939</u>	<u>\$ 285,138</u>

(Continued)

The accompanying notes are an integral part of this statement.

RAPEDES PARISH GAS UTILITY DISTRICT NO. 2
 RAPEDES PARISH POLICE JURY
 Mandeville, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Revenues, Expenses and
 Changes in Retained Earnings
 For the Two Years Ended December 31, 1998

	FOR THE YEAR ENDED DECEMBER 31	
	1998	1997
OPERATING REVENUES		
Sales of natural gas	\$ 112,910	\$ 180,807
Other operating revenues	5,944	3,835
Total operating revenues	<u>118,854</u>	<u>184,642</u>
OPERATING EXPENSES		
Furnitures of natural gas	88,281	88,878
Salaries and wages - clerical	15,555	15,848
Employee's related costs - clerical	1,180	1,218
Contract labor - clerical	570	
Professional services		2,500
Collection fees	128	102
Insurance and safety bond premiums	4,585	4,584
Maintenance and repairs of natural gas distribution system:		
Salaries and wages	1,830	2,657
Employee's related costs	148	480
Contract labor	482	868
Inspecies and other fees	1,180	1,677
Materials and supplies	3,859	5,402
Equipment expenses		540
Rentals or space of way	100	100
Postage	888	888
Utilities	285	350
Office supplies and expenses	518	811
Bank service charges	425	425
Depreciation	8,407	8,277
Total operating expenses	<u>108,882</u>	<u>87,812</u>
OPERATING INCOME	<u>\$ 9,972</u>	<u>96,830</u>

(Continued)

The accompanying notes are an integral part of this statement.

RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY
 Alexandria, Louisiana
PROPRRIETARY FUND - ENTERPRISE FUND
 (All Fund Types and Account Groups)

Balance Sheet, December 31, 1998

ASSETS

Current assets:

Cash and cash equivalent (note 2)	\$204,990
Receivables (note 3)	21,551
Prepaid expenses	2,221
Total current assets	<u>228,762</u>

Fixed assets and accumulated depreciation:

Natural gas distribution systems and equipment (note 4)	322,985
Less accumulated depreciation (note 4)	<u>(134,993)</u>
Net fixed assets	<u>187,992</u>

TOTAL ASSETS

\$416,754

LIABILITIES AND FUND EQUITY

LIABILITIES - Current liabilities payable from current assets:

Employers' withholdings payable	\$ 380
Accrued payroll taxes payable	155
Accounts payable	18,804
Deposits held for others - customers' money deposits	<u>18,050</u>
Total liabilities - Current liabilities payable from current assets	<u>37,399</u>
Fund Equity - retained earnings - unrestricted	<u>379,355</u>

TOTAL LIABILITIES AND FUND EQUITY

\$416,754

The accompanying notes are an integral part of this statement.

RAPIDS PARISH GAS UTILITY DISTRICT NO. 2
RAPIDS PARISH POLICE JURY
Alexandria, Louisiana

General Purpose Financial Statements
As of and for the Two Years Ended December 31, 1988

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RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

General Purpose Financial Statements
As of and for the Two Years Ended December 31, 1996

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June 11, 1997

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Rapides Parish Gas Utility
District No. 2
Alexandria, Louisiana

We have audited the component unit financial statements of the Rapides Parish Gas Utility District No. 2 as of and for the two years ended December 31, 1996 and 1995 and have issued our report thereon dated June 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Rapides Parish Gas Utility District No. 2 is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

Member:

American Institute of Certified Public Accountants - Energy & Utilities, C.P.A.

procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON, & MORAY
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June 11, 1987

**INDEPENDENT AUDITORS' REPORT ON INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT OF COMPONENT
UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARD**

Board of Commissioners
Rapides Parish Gas Utility
District No. 2
Alexandria, Louisiana

We have audited the component unit financial statements of Rapides Parish Gas Utility District No. 2, as of and for the two years ended December 31, 1986 and have issued our report thereon dated June 11, 1987.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Rapides Parish Gas Utility District No. 2 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related cost of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of Rapides Parish Gas Utility District No. 2 for the two years ended December 31, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing

The Rapides Parish Gas Utility District No. 2 is exposed to various risk of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Rapides Parish Gas Utility District No. 2 insures against these risk by purchasing commercial insurance. Settled claims resulting from these insured risk have not exceeded insurance coverage in any of the past three fiscal years.

In our opinion, except for the departure noted in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Rapides Parish Gas Utility District No. 2, as of December 31, 1996 and the results of its operations and cash flows for the two years then ended in conformity with generally accepted accounting principles.



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June 11, 1987

Independent Auditors' Report

Board of Commissioners
Rapides Parish Gas Utility District
No. 2
Rapides Parish Police Jury
Alexandria, Louisiana

We have audited the accompanying component unit financial statements of the Rapides Parish Gas Utility District No. 2 as of December 31, 1986 and for the two years then ended. These component unit financial statements are the responsibility of the Gas District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above present only the financial transactions of the Rapides Parish Gas Utility District No. 2, a component unit of the Rapides Parish Police Jury.

Generally accepted accounting principles require disclosure regarding risk and risk management activities; however, the required disclosure was omitted from the accompanying financial statements. The information which was excluded from the accompanying financial statements is presented as follows:

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RAPIDES PARISH GAS UTILITY DISTRICT NO. 2
RAPIDES PARISH POLICE JURY
Alexandria, Louisiana

Component Unit Financial Statements
As of and for the Two Years Ended December 31, 1996
With Supplemental Information Schedule

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 APR 06 1997