

**GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
WILSON, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

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 1/28/04

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
TABLE OF CONTENTS

	<u>PAGE</u>
Accountant's Compilation Report	i
Balance Sheet	2
Statement of Revenue, Expenses and Changes in Retained Earnings	3
Statement of Cash Flows	4
Notes to the Financial Statements	5
Supplemental Information	11
Accountant's Report on Supplemental Information	12
Statistical Data	13
Five Year Comparative Data	14
Independent Accountant's Report on Applying Agreed-Upon Procedures	15
Louisiana Attestation Questionnaire	19

# PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT  
A PROFESSIONAL ACCOUNTING CORPORATION

7712 GOODWOOD BOULEVARD, SUITE P + BAYON BOULE, LOUISIANA 70086  
TELEPHONE: 225/932-8865 • FAX: 225/932-8866

March 12, 2004

To the Board of Commissioners of  
Gas Utility District No. 1 of  
East Feliciana Parish

I have compiled the accompanying balance sheet of

## GAS UTILITY DISTRICT NO. 1 OF EAST FELICIANA PARISH

as component of East Feliciana Parish Police Jury, as of December 31, 2003, and the related statement of revenues, expenses, changes in retained earnings, and cash flows for the year then ended, in accordance with 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 information that is the representation of management of Gas Utility District No. 1 of East Feliciana Parish. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Government Audits Code and the provisions of state law, I have issued a report dated March 12, 2004, on the results of my agreed-upon procedures.



**GAS UTILITY DISTRICT NO. 1**  
**OF EAST FELICIANA PARISH**  
**BALANCE SHEET**  
**DECEMBER 31, 2002**  
**(WITH DECEMBER 31, 2001 COMPARATIVE DATA)**

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 81,563	\$ 30,016
Accounts receivable - (net of \$6,500 in 2001 and 4,180 in 2002 allowance for doubtful accounts)	38,998	27,625
Unbilled accounts receivable	23,321	21,382
Prepaid expenses	<u>3,823</u>	<u>3,328</u>
<b>Total Current Assets</b>	<b><u>147,705</u></b>	<b><u>82,351</u></b>
<b>FIXED ASSETS</b>		
Land	1,090	1,090
Building and improvements	19,375	19,375
Automotive	18,846	18,846
Office equipment	10,116	9,227
Maintenance equipment	38,180	38,180
Gas systems	250,941	250,941
Less: accumulated depreciation	<u>(227,672)</u>	<u>(262,994)</u>
<b>Total Fixed Assets</b>	<b><u>60,275</u></b>	<b><u>69,825</u></b>
<b>TOTAL ASSETS</b>	<b><u>\$ 208,021</u></b>	<b><u>\$ 154,436</u></b>
<b>LIABILITIES AND RETAINED EARNINGS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	32,681	16,917
Payroll taxes payable	1,280	1,219
Sales taxes payable	124	1,234
Customer's deposits	<u>20,735</u>	<u>19,680</u>
<b>Total Current Liabilities</b>	<b><u>54,820</u></b>	<b><u>39,050</u></b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<u>7,360</u>	<u>7,360</u>
<b>RETAINED EARNINGS</b>	<u>146,841</u>	<u>108,116</u>
<b>TOTAL LIABILITIES AND RETAINED EARNINGS</b>	<b><u>\$ 208,021</u></b>	<b><u>\$ 154,436</u></b>

See accompanying notes and accountant's report.

**GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH**  
**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**  
**(WITH YEAR ENDED DECEMBER 31, 2002 COMPARATIVE DATA)**

	<u>2003</u>	<u>2002</u>
<b>REVENUE</b>		
Gas sales	\$ 276,258	\$ 234,540
<b>COST OF REVENUE</b>		
Gas purchases	<u>115,564</u>	<u>96,029</u>
Gross profit	<u>160,694</u>	<u>138,516</u>
<b>OPERATING EXPENSES</b>		
Auto expense	3,208	2,088
Bad debts	2,328	0
Bank charges	43	70
Billing expense	1,713	1,583
Board fees	8,136	8,136
Depreciation	9,478	9,767
Dues and subscriptions	722	889
Employee fringe benefits	368	300
Insurance	17,670	19,318
Legal and professional	3,984	3,468
Miscellaneous	331	460
Office supplies	1,593	2,369
Payroll taxes	4,782	6,097
Repairs and maintenance	9,271	3,918
Salaries	52,153	65,056
Supplies	3,382	3,773
Taxes and licenses	1,142	610
Telephone	713	766
Training	0	325
Travel	43	64
Utilities	<u>1,325</u>	<u>1,688</u>
Total Operating Expenses	<u>122,883</u>	<u>129,783</u>
<b>OPERATING INCOME (LOSS)</b>	<u>37,811</u>	<u>(11,267)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest income	<u>963</u>	<u>493</u>
	<u>963</u>	<u>493</u>
<b>NET INCOME (LOSS)</b>	<u>38,774</u>	<u>(10,774)</u>
<b>BEGINNING RETAINED EARNINGS</b>	<u>188,116</u>	<u>188,892</u>
<b>ENDING RETAINED EARNINGS</b>	<u>\$ 149,402</u>	<u>\$ 178,116</u>

See accompanying notes and accountant's report.

**GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(WITH THE YEAR ENDED DECEMBER 31, 2002 COMPARATIVE DATA)**

	<u>2003</u>	<u>2002</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income (loss)	\$ 28,856	\$ (10,778)
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	9,478	9,367
Bad debt provision	2,398	0
(Increase) Decrease in Assets:		
Accounts receivable	(13,382)	4,746
Prepaid expenses	(345)	(701)
Increase (Decrease) in Liabilities:		
Accounts Payable	15,748	(288)
Payroll taxes payable	24	16
Sales tax payable	(1,190)	652
Customer deposits	<u>1,028</u>	<u>1,820</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>52,438</u>	<u>5,248</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	<u>(889)</u>	<u>0</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>(889)</u>	<u>0</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>0</u>	<u>0</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	51,547	5,248
<b>CASH AT BEGINNING OF YEAR</b>	<u>30,016</u>	<u>24,776</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 81,563</u>	<u>\$ 30,016</u>
<b>SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION</b>		
Cash paid during the period for interest	<u>\$ 0</u>	<u>\$ 0</u>

See accompanying notes and accountant's report.

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

**NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Gas Utility District No. 1 of East Feliciana Parish was incorporated March 13, 1963, under the provision of Act. R.S. 413 of the Acts of Louisiana for the year 1960. The District operates under a Board of Commissioners form of government to provide natural gas to rural areas.

The accounting and reporting policies of the District conform to generally accepted accounting principles applicable to governments. Such accounting and reporting procedures also conform to the requirement of Louisiana Revised Statutes 24:517 and to Government Auditing Standards and to the industry audit guide, Audit of State and Local Government Units.

The following is a summary of certain significant accounting policies:

**A. Fund Accounting**

This proprietary fund is a component unit of the East Feliciana Parish Police Jury. A proprietary fund, also known as enterprise fund, is used to account for operations:

- a. That are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- b. Where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**B. Basis of Accounting**

Assets, liabilities, retained earnings, revenue, and expenses are recognized on the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred. All GASB pronouncements are applied as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1987, unless these

**GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

provisions do not conflict with or contradict GASB provisions.

**C. Cash and Investments**

At December 31, 2003, Gas Utility District has a carrying balance in cash and investments as follows:

	<u>12/31/03</u>
Petty cash	\$ 40
Demand deposits	73,178
Certificate of deposit	<u>8,247</u>
Total	<u>\$81,523</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 the federal deposit insurance should equal 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. Cash and investments at December 31, 2003 are secured as follows:

	<u>12/31/03</u>
Bank balances	\$ 81,523
Federal deposit insurance	<u>8,247</u>
Balance uninsured	<u>\$ 0</u>

**D. Certificate of Deposits**

Certificate of deposits are stated at cost plus accumulated interest. Market value approximates the cost basis.

**E. Cash Equivalents**

For purposes of the statement of cash flows, the Gas Utility District considers all checking and savings accounts and all certificates of deposit to be cash equivalents.



**GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Accounts Receivable**

Accounts receivable consist of customer receivables for gas use. Customers are billed monthly and are aged by 30 day increments if the balance is not paid. An allowance is provided for estimated losses on accounts receivable. The allowance is based on management's estimate of uncollectible customer accounts at December 31, 2003.

**G. Fixed Assets**

Plant and equipment are stated at cost and do not purport to represent replacement or realizable values. The cost of depreciable property, plant and equipment is charged to earnings over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to expenses as incurred; expenditures for renewals and betterments are generally capitalized. When properties are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in revenue. Depreciation of all depreciable property, plant and equipment is computed using the straight-line method over the following lives:

Building and improvements	15 - 20 years
Furniture and fixtures	5 - 10 years
Equipment and automotive	5 - 10 years
Gas systems	10 - 50 years

**H. Taxes**

The Gas Utility District is exempt from paying federal and state income tax. All state and federal payroll taxes are current.

**I. Comparative Data**

Comparative data for the prior year has been presented in the accompanying financial statements to provide an understanding of changes in the System's financial position and operations and is not intended to be a complete financial statement presentation.

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

**NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(Continued)**

**I. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE #2: CERTIFICATES OF DEPOSIT**

The District had the following certificates of deposit as of December 31, 2003:

<u>Bank</u>	<u>Certificate no.</u>	<u>Interest rate</u>	<u>Balance</u>
Feliciana Bank	2218130	1.75%	\$8,346.85

**NOTE #3: ACCOUNTS RECEIVABLE**

The accounts receivable aging as of December 31, 2003 is as follows:

	<u>2003</u>
Current	\$ 37,236
Over 30 days	6,322
	<u>\$ 43,558</u>

Bad debt expense was \$2,319 as of December 31, 2003; the allowance for doubtful accounts for the period was \$6,300.

**NOTE #4: PROPERTY AND EQUIPMENT**

A summary of changes in fixed assets is as follows:

	<u>BALANCE</u>		<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u>
	<u>12/31/02</u>				<u>12/31/03</u>
Buildings & improvements	\$ 19,375				\$ 19,375
Automotive	18,846				18,846
Office equipment	9,227	889			10,116
Maintenance equip.	38,180				38,180
Gas Systems	250,941				250,941
Land	1,088				1,088
Totals	<u>\$327,657</u>	<u>\$ 889</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 328,546</u>

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003

**NOTE #5: BOARD FEES**

Gas Utility District for the year ended December 31, 2003 paid the following fees to Board members:

<u>2003</u>		
<u>Members</u>	<u>Meetings</u>	<u>Amount</u>
Blayne Harrell	12	\$ 900
Jimmy Galy	12	900
Bobby Ross, President	12	1,080
Shirley Samsley	11	825
Earl Ravenholt, Sr.	12	900
Calvin Matthews	12	900
Charlie Minor	12	900
Leslie Moore	12	900
Judy Brown	11	825
		<u>\$ 8,130</u>

**NOTE #6: VACATION AND SICK LEAVE**

Employees earn ten (10) days of sick leave. Unused sick leave can be carried forward to the following year; however, employees will not be paid for sick time if they quit or are terminated. Therefore, no accrual for sick leave has been made. There was no unpaid vacation or accrued salaries as of December 31, 2003.

**NOTE #7: SEGMENT INFORMATION FOR ENTERPRISE FUND**

Gas Utility District No. 1 of East Feliciana Parish provides natural gas to rural areas in the parish. Segment information for the year ended December 31, 2003 is as follows:

	<u>2003</u>
Operating Revenues	<u>\$ 236,258</u>
Depreciation Expense	<u>9,478</u>
Net Income (Loss)	<u>38,836</u>
Property, Plant and Equipment:	
Additions	<u>880</u>

**GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

**NOTE #7: SEGMENT INFORMATION FOR ENTERPRISE FUND (CONTINUED)**

Debtless	_____ \$
Net Working Capital	_____ 91,956
Total Assets	_____ 289,001
Bonds and Other Long-Term Liabilities	_____ \$
Total Equity	<u>_____ 1,185,933</u>

**NOTE #8: CONCENTRATION OF CREDIT RISK**

The District sells natural gas to customers in East Feliciana Parish, Louisiana. Future sales are subject to firm supply which could fluctuate.

**NOTE #9: RISK MANAGEMENT**

The District is exposed to various risks for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

## SUPPLEMENTAL INFORMATION

# PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT  
A PROFESSIONAL ACCOUNTING CORPORATION

---

1732 WOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70802  
TELEPHONE: 225/918-4865 • FAX: 225/918-4866

March 12, 2004

## ACCOUNTANT'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Commissioners of  
Gas Utility District No. 1 of  
East Feliciana Parish

My report on my compilation of the basic general purpose financial statements of Gas Utility District No. 1 of East Feliciana Parish for 2003 appears on page 1. A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the financial statements and, accordingly, do not express an opinion or any other form of assurance on them. The information included in the accompanying Schedules on Pages 13 and 14 is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.



GAS UTILITY DISTRICT NO. 1  
OF EAST FRUCLIANA PARISH  
SUPPLEMENTAL INFORMATION  
STATISTICAL DATA  
DECEMBER 31, 2003

SCHEDULE OF MCF PURCHASES, SALES AND OTHER CUSTOMER DATA

	<u>2003</u>	
	<u>LOSS</u>	<u>ADJUST</u>
Gas sales		16,897
Gas purchases		19,052
Gas losses	11.9%	2,195
Gas losses accounted for	2.9%	441
Gas losses unaccounted for	9.2%	1,754

The average number of customers for the year ending December 31, 2003, was 373.

SCHEDULE OF RESIDENTIAL BILLING RATES (PER MCF)

First MCF per month	\$ 12.50
Over 1 MCF	.59 per 1/10

See accountant's report on supplementary information.

GAS UTILITY DISTRICT NO. 1  
SUPPLEMENTAL INFORMATION  
FIVE YEAR COMPARATIVE DATA

	<u>12-31-03</u>	<u>12-31-02</u>	<u>12-31-01</u>	<u>12-31-00</u>	<u>12-31-99</u>
Gas Sales	\$ 270,258	\$214,943	\$275,380	\$191,280	\$188,568
Operating Expenses	<u>278,267</u>	<u>325,813</u>	<u>325,943</u>	<u>332,373</u>	<u>362,814</u>
	37,009	(11,870)	(503)	(41,093)	7,246
Nonoperating Revenues/(Expenses)	<u>965</u>	<u>481</u>	<u>790</u>	<u>2,751</u>	<u>2,050</u>
Net Income (Loss)	<u>38,858</u>	<u>(11,776)</u>	<u>277</u>	<u>(71,892)</u>	<u>6,564</u>
Number of Customers	<u>373</u>	<u>383</u>	<u>384</u>	<u>383</u>	<u>384</u>
Current Assets	\$ 147,765	\$ 84,611	\$ 83,416	\$ 99,646	\$ 96,082

See accountant's report on supplementary information.



# PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT  
A PROFESSIONAL ACCOUNTING CORPORATION

7732 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70806  
TELEPHONE: 225/928-8843 • FAX: 225/928-8848

March 12, 2004

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Gas District Number 1 of  
East Feliciana Parish  
Wibaux, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Gas District Number 1 of East Feliciana Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Gas District Number 1 of East Feliciana Parish's compliance with certain laws and regulations during and for the year ended December 31, 2003, included in the accompanying Louisiana Attention Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$300,000, and determine whether such purchases were made in accordance with LSA-RS 38:3211-3251 (the public bid law).

There were no purchases exceeding the limit.

### Code of Ethics for Public Officials and Public Employees

1. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of

outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

#### Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

A budget is not required for a proprietary fund.

6. Trace the budget adoption and amendments to the minute book.

Not Applicable.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or expenditures exceed budgeted amounts 5% or more.

Not Applicable.

#### Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

- a. Trace payments to supporting documentation as to proper amount and

paper:

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. Determine if payments were properly coded to the correct fund and general ledger account:

All items selected were properly coded.

- c. Determine whether payments received approval from proper authorities:

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the President of the Board of Commissioners.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Gas Utility District #1 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Copies of these notices are dated and are retained with the board meeting minutes.

#### Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected listings of bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

12. I reviewed any prior year suggestions, recommendations and/or comments to determine the extent to which such matters have been resolved.

There were no prior year comments or recommendations.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of Gas District Number 1 of East Feliciana Parish's office and of the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 34:513, this report is distributed by the Legislative Auditor as a public document.



**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Government)

March 12, 2023 (Date Transmitted)

Phil Gaudin, CPA

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(Auditor)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:512 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of [date of completion/representations].

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1110.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 32:1301-14) or the budget requirements of LSA-RS 39:34.

Yes  No

**Accounting and Reporting**

All non-earmark governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:403, and/or 39:52, as applicable.

Yes  No

