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GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
WILSON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1995

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 9-4-96

GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
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PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

7732 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70806
TELEPHONE: 504/928-4865 FAX: 504/928-4866

June 17, 1996

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

a component of East Feliciana Parish Police Jury, as of December 31, 1995, and the related statements 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.

The financial statements for the year ended December 31, 1994, were audited by me and I expressed an unqualified opinion on them in my report dated May 5, 1995, but I have not performed any auditing procedures since that date.

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 accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
BALANCE SHEET
DECEMBER 31, 1995
(WITH DECEMBER 31, 1994 COMPARATIVE DATA)

ASSETS

	<u>1995</u> <u>(COMPILED)</u>	<u>1994</u> <u>(AUDITED)</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 37,199	\$ 46,399
Accounts receivable - (net of allowance for doubtful accounts)	43,668	32,920
Other receivables	0	30
Accrued interest receivable	276	341
Prepaid expenses	<u>6,072</u>	<u>5,441</u>
Total Current Assets	<u>87,215</u>	<u>85,131</u>
<u>FIXED ASSETS</u>		
Land	1,050	1,050
Building and improvements	19,575	19,575
Automotive	11,000	11,000
Office equipment	7,177	7,177
Maintenance equipment	38,180	38,180
Gas system	250,941	250,941
Less: accumulated depreciation	<u>(219,890)</u>	<u>(212,828)</u>
Total Fixed Assets	<u>108,033</u>	<u>115,095</u>
<u>TOTAL ASSETS</u>	<u>\$ 195,248</u>	<u>\$ 200,226</u>

LIABILITIES AND RETAINED EARNINGS

<u>CURRENT LIABILITIES</u>		
Accounts payable	14,129	14,784
Accrued Salaries	0	310
Payroll taxes payable	1,032	1,200
Sales taxes payable	1,136	758
Customer's deposits	<u>10,986</u>	<u>10,700</u>
Total Current Liabilities	<u>27,283</u>	<u>27,752</u>
<u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>	<u>7,260</u>	<u>7,260</u>
<u>RETAINED EARNINGS</u>	<u>160,705</u>	<u>165,214</u>
<u>TOTAL LIABILITIES AND</u> <u>RETAINED EARNINGS</u>	<u>\$ 195,248</u>	<u>\$ 200,226</u>

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, 1995
(WITH YEAR ENDED DECEMBER 31, 1994 COMPARATIVE DATA)

	1995 <u>(COMPILED)</u>	1994 <u>(AUDITED)</u>
<u>REVENUE</u>		
Gas sales	\$ 179,479	\$ 169,623
<u>OPERATING EXPENSES</u>		
Auto expense	1,482	1,507
Bad debts	2,800	0
Bank charges	74	64
Billing expense	1,176	2,253
Board fees	8,130	7,230
Depreciation	7,062	6,747
Dues and subscriptions	1,124	772
Gas purchases	68,269	80,718
Insurance	16,883	16,201
Legal and professional	4,733	4,160
Miscellaneous	467	180
Office supplies	1,727	1,238
Payroll taxes	5,683	5,075
Repairs and maintenance	8,327	2,268
Salaries	50,977	52,078
Supplies	4,119	2,727
Taxes and licenses	498	506
Telephone	749	771
Utilities	1,639	1,465
Total Operating Expenses	<u>185,919</u>	<u>185,960</u>
<u>OPERATING INCOME (LOSS)</u>	<u>(6,440)</u>	<u>(16,337)</u>
<u>NONOPERATING REVENUES (EXPENSE)</u>		
Interest income	1,640	1,667
Miscellaneous income	291	0
	<u>1,931</u>	<u>1,667</u>
<u>NET INCOME (LOSS)</u>	<u>(4,509)</u>	<u>(14,670)</u>
<u>BEGINNING RETAINED EARNINGS</u>	<u>165,214</u>	<u>179,884</u>
<u>ENDING RETAINED EARNINGS</u>	<u>\$ 160,705</u>	<u>\$ 165,214</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, 1995
(WITH THE YEAR ENDED DECEMBER 31, 1994 COMPARATIVE DATA)

	<u>1995</u> <u>(COMPILED)</u>	<u>1994</u> <u>(AUDITED)</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Net income (loss)	\$ (4,509)	\$ (14,670)
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	7,062	6,747
Bad debt provision	2,800	5,200
(Increase) Decrease in Assets:		
Accounts receivable	(13,548)	11,456
Prepaid expenses	(631)	(531)
Interest receivable	65	(54)
Other receivables	30	(30)
Increase (Decrease) in Liabilities:		
Accounts Payable	(655)	(2,540)
Payroll taxes payable	(168)	138
Sales tax payable	378	(130)
Accrued salaries	(310)	310
Customer deposits	286	308
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	<u>(9,200)</u>	<u>6,204</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of equipment	0	(5,045)
<u>NET CASH PROVIDED BY INVESTING ACTIVITIES</u>	<u>0</u>	<u>(5,045)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	<u>0</u>	<u>0</u>
<u>NET CASH USED IN FINANCING ACTIVITIES</u>	<u>0</u>	<u>0</u>
<u>NET DECREASE IN CASH</u>	<u>(9,200)</u>	<u>1,159</u>
<u>CASH AT BEGINNING OF YEAR</u>	<u>46,399</u>	<u>45,240</u>
<u>CASH AT END OF YEAR</u>	<u>\$ 37,199</u>	<u>\$ 46,399</u>
<u>SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION</u>		
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, 1995

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. 415 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, Audits 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 charge: 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

GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995

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

accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred.

C. Cash and Investments

At December 31, 1995, Gas Utility District has a carrying balance in cash and investments as follows:

	<u>12/31/95</u>
Petty cash	\$ 41
Demand deposits	5,497
Certificates of deposit	31,661
Total	\$ 37,199

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, 1995, are secured as follows:

	<u>12/31/95</u>
Bank balances	\$ 37,158
Federal deposit insurance	(37,158)
Balance uninsured	\$ 0

D. Certificates of Deposits

Certificates 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

GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995

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

Utility District considers all highly liquid debt instruments purchased with a maturity of four months or less to be cash equivalents.

F. Accounts Receivable

Accounts receivable consist of customer receivables for gas use. An allowance is provided for losses on accounts receivable. The allowance is based on management's estimate of unrecoverable customer accounts at December 31, 1995.

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	3 - 10 years
Equipment and automotive	3 - 5 years
Gas systems	10 - 50 years

H. Taxes

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

GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995

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

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.

J. 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 DEPOSITS

The District had the following certificates of deposits as of December 31, 1995:

	<u>Interest</u> Rate	<u>Maturity</u> Date	<u>Amount</u>
Feliciana Bank	4.25%	March 20, 1996	\$11,159
	4.00%	January 4, 1996	7,308
Bank of Jackson	4.25%	March 6, 1996	\$13,194
			<u>\$31,661</u>

NOTE #3: ACCOUNTS RECEIVABLE

The accounts receivable aging as of December 31, 1995 is as follows:

	<u>1995</u>
Current	\$ 40,179
Over 30 days	11,489
	<u>\$ 51,668</u>

There was no bad debt expense as of December 31, 1995; the allowance for doubtful accounts for the period was \$8,000.

GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE #4: PROPERTY AND EQUIPMENT

A summary of changes in fixed assets is as follows:

	<u>BALANCE</u> <u>12/31/94</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/95</u>
Buildings & improvements	\$ 19,575			\$ 19,575
Automotive	11,000			11,000
Office equipment	7,177			7,177
Maintenance equip.	38,180			38,180
Gas System	250,941			250,941
Land	1,050			1,050
Totals	<u>\$327,923</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$327,923</u>

NOTE #5: BOARD FEES

Gas Utility District for the year ended December 31, 1995 paid the following fees to Board members:

<u>1995</u>		
<u>Members</u>	<u>Number of Meetings</u>	<u>Amount</u>
Bloyce Harrell	12	\$ 900
Lucille Hollins	12	900
Bobby Ross, President	12	1,080
Shirley Sensley	10	750
Earl Ravencraft, Sr.	12	900
Calvin Matthews	12	900
Mary Alice Sims	12	900
Iris Jelks	12	900
Judy Brown	12	900
		<u>\$ 8,130</u>

NOTE #6: VACATION, SICK LEAVE AND RETIREMENT

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, 1995.

GAS UTILITY DISTRICT NO. 1
OF EAST FELICIANA PARISH
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE #6: VACATION, SICK LEAVE AND RETIREMENT, (CONTINUED)

The Gas Utility District is a participant in the Federal Social Security Plan. This plan calls for employee contributions of 7.65% of earnings and employer matching contributions of 7.65%. The Gas Utility District contributed \$3,900 for the year ended December 31, 1995.

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, 1995 is as follows:

	1995
<u>Operating Revenues</u>	179,479
<u>Depreciation Expense</u>	7,062
<u>Net Income (Loss)</u>	(4,509)
<u>Property, Plant and Equipment:</u>	
Additions	0
Deletions	0
<u>Net Working Capital</u>	59,932
<u>Total Assets</u>	195,248
<u>Bonds and Other Long-Term Liabilities</u>	0
<u>Total Equity</u>	167,965

NOTE #8: CONCENTRATION OF CREDIT RISK

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

SUPPLEMENTAL INFORMATION

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

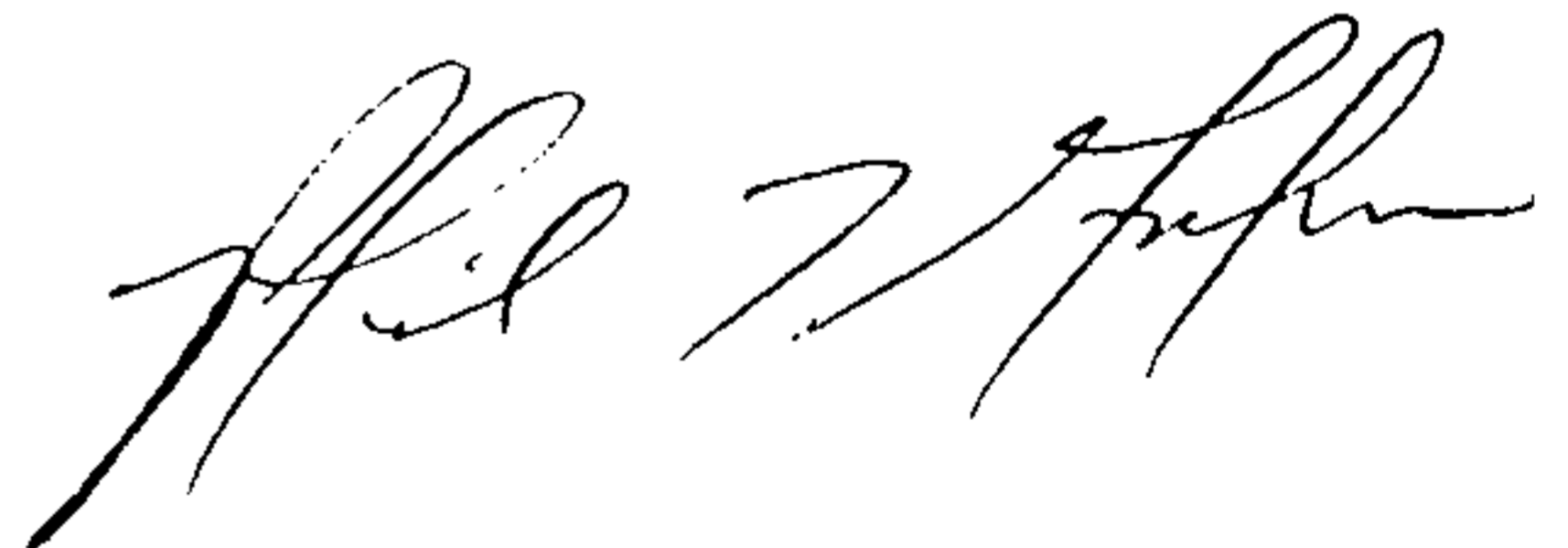
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June 17, 1996

ACCOUNTANT'S REPORT ON ADDITIONAL 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 1995 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 FELICIANA PARISH
SUPPLEMENTAL INFORMATION
STATISTICAL DATA
DECEMBER 31, 1995

SCHEDULE OF MCF PURCHASES, SALES AND OTHER CUSTOMER DATA

	<u>LOSS</u>	<u>1995</u> <u>MCF</u>	<u>AMOUNT</u>
Gas sales		20,006	\$179,479
Gas purchases		23,357	68,269
Gas losses	14.3%	3,351	
Gas losses accounted for	2.6%	604	
Gas losses unaccounted for	11.7%	2,747	

The average number of customers for the year ending December 31, 1995, was 404.

SCHEDULE OF RESIDENTIAL BILLING RATES (PER MCF)

	<u>1995</u>	
	<u>RATE THROUGH</u> <u>MARCH, 1995</u>	<u>RATE FROM APRIL -</u> <u>DECEMBER, 1995</u>
First MCF per month	\$ 10.89	\$ 11.89
Over 1 mcf	.75 per 1/10	.79 per 1/10

See accountant's report on supplementary information.

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

	<u>COMPILED</u>	<u>AUDITED</u>			
	<u>12-31-95</u>	<u>12-31-94</u>	<u>12-31-93</u>	<u>12-31-92</u>	<u>12-31-91</u>
Gas Sales	\$179,479	\$169,623	\$187,367	\$174,817	\$169,240
Operating Expenses	<u>185,919</u> (6,440)	<u>185,960</u> (16,337)	<u>183,527</u> 3,840	<u>168,331</u> 6,486	<u>180,452</u> (11,212)
Nonoperating Revenues/ (Expenses)	<u>1,931</u>	<u>1,667</u>	<u>3,631</u>	<u>875</u>	<u>495</u>
Net Income (Loss)	<u>(4,509)</u>	<u>(14,670)</u>	<u>7,471</u>	<u>7,361</u>	<u>(10,717)</u>
Customers	<u>404</u>	<u>406</u>	<u>418</u>	<u>426</u>	<u>423</u>
Current Assets	\$ 87,215	\$ 85,131	\$100,013	\$ 75,839	\$ 69,630

See accountant's report on supplementary information.

PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

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TELEPHONE: 504/928-4865 FAX: 504/928-4866

June 17, 1996

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Gas District Number 1 of
East Feliciana Parish
Wilson, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated 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, 1995, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS-38:2211-2251 (the public bid law).

There were no items in excess of these amounts.

2. 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 (agreed-upon procedure [3]) appeared on the list provided by management in agreed-upon procedure (2) except for Earl Ravencraft, Sr who was an employee before his appointment to the board and is trained in the operation of the system. Since his appointment to the board he only fills in for the full time employee when there is an emergency. This arrangement was approved by the other board members.

5. Obtained 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 or expenditures exceed budgeted amounts by more than 5%.

Not Applicable.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

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

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. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

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 do not indicate the date that they were posted, therefore, I did not find confirmation of the posting date other than unmarked copies of the notices and agendas.

Debt

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

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

Advances and Bonuses

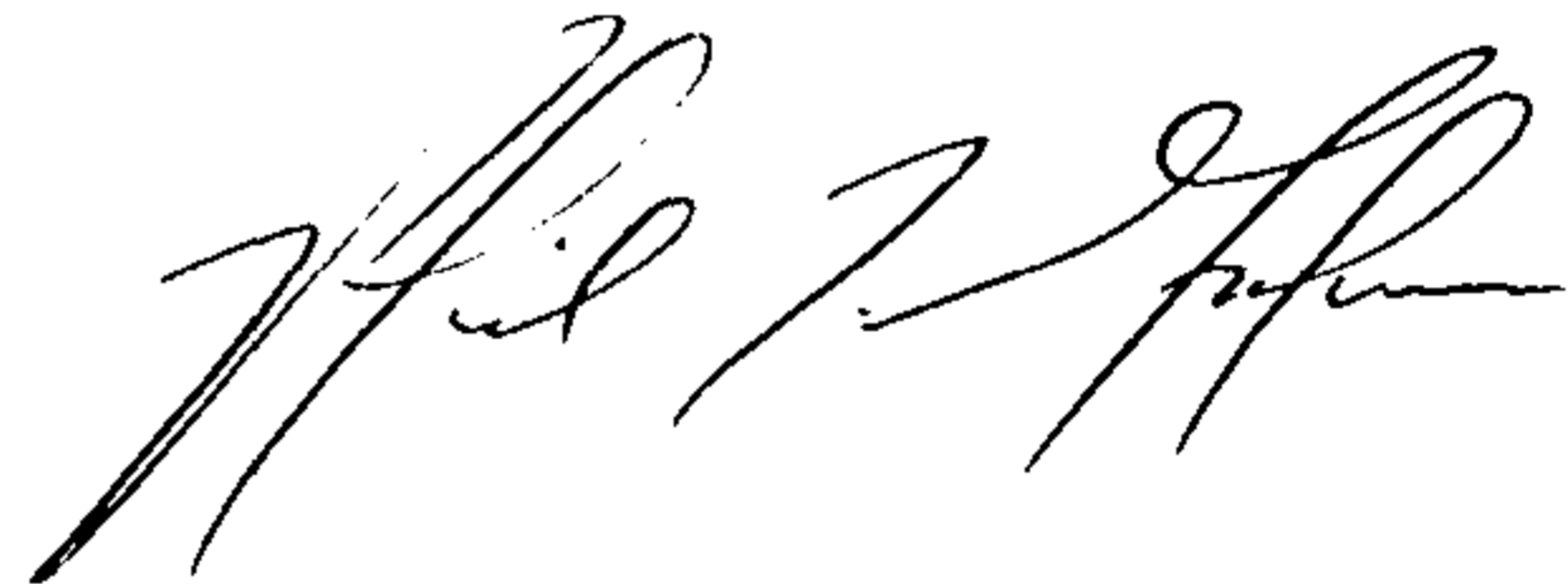
- 11. Examine payroll records and minutes for the year to determine whether any payments have been made to

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.

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. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script, appearing to read "H. J. Johnson".