

GAS UTILITY DISTRICT NO. 1  
OF EAST FELICIANA PARISH  
WILSON, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

*Minda B. Raybourn*

*Certified Public Accountant*

*Limited Liability Company*

820 11<sup>th</sup> Avenue

Franklinton, Louisiana 70438

(985) 839-4413

Fax (985) 839-4402

wrcpa@huntbrothers.com

**GAS UTILITY DISTRICT NO. 1 OF EAST FELICIANA PARISH  
WILSON, LOUISIANA**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

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Member  
AICPA

Member  
LCPA

To the Board Members of the  
Gas Utility District No. 1 of East Feliciana Parish  
PO Box 39  
Wilson, LA 70789

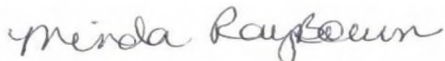
Management is responsible for the accompanying financial statement of revenues, expenses, and change in net position of the business-type activities of Gas Utility District No. 1 of East Feliciana Parish, a component unit of the East Feliciana Parish Policy Jury, as of and for the year ended December 31, 2023, which collectively comprise the District's basic financial statement as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on the financial statement.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's results of operations. Accordingly, the statement of revenues, expenses, and change in net position are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis and budget comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

I am not independent with respect to Gas Utility District No. 1 of East Feliciana Parish.



Minda Raybourn, CPA  
Franklinton, LA  
June 25, 2024

**GAS UTILITY DISTRICT NO. 1 OF EAST FELICIANA PARISH  
WILSON, LOUISIANA  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Business-type Activities</u>
<u>OPERATING REVENUES</u>	
Charges for services:	
Gas sales	\$ 172,709
<u>OPERATING EXPENSES</u>	
Payroll Expense	64,337
Payroll Taxes	5,395
Salary-Board Member	4,500
Maint-Contract Labor	4080
Other Contract Labor	456
Accounting	1,200
Advertising & Promotion	39
Bank Service Charges	100
Cell Phone Service	97
Computer and Internet Expenses	2,987
Credi Card Expense	15
Drug Testing/Employees	294
Gas Card -vehicles	6,809
Fines	250
Insurance Expense	5,656
Meter Supplies	8,538
Operations-Natural Gas Purchase	60,673
Office Supplies	1,189
Professional Expenses	3,007
Postage	1,835
Repairs & Maintenance	9,013
Lawn & Ground Expense	270
Telephone	2,803
Utilities-Electricity	3,558
Utilities-Water	395
Service Charge	170
Miscellaneous	356
Total Operating Expenses	188,023
Operating Income (Loss)	-15,314
<u>NON-OPERATING REVENUES (EXPENSES)</u>	
Other income	4,553
Interest earned	9
Total Non-Operating Revenues (Expenses)	4,562
Change in Net Position	-10,752
Total Net Position, beginning	8,278
Total Net Position, ending	\$ (2,474)

See accountant's compilation report.

# SUPPLEMENTARY INFORMATION

**GAS UTILITY DISTRICT NO. 1 OF EAST FELICIANA PARISH  
WILSON, LOUISIANA  
SCHEDULE OF COMPENSATION PAID TO GOVERNING MEMBERS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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<u>Board Member</u>	<u>Amount Paid</u>
Judy Brown	\$ 75
Jimmy Garig	675
Cheryl Green	150
Gregory Williams	75
J. Curtis Jelks	300
Pamela Armstead	75
Leola Moore	750
Eunice Smiley	750
Sonja Terrell	750
Yvonne Allen	<u>900</u>
Total Per Diem Paid to Governing Members	<u>\$ 4,500</u>

See accountant's compilation report.

**GAS UTILITY DISTRICT NO. 1 OF EAST FELICIANA PARISH  
WILSON, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Board Member</u>	<u>Amount Paid</u>
Yvonne Allen	\$ 900
Total Per Diem Paid to Governing Members	<u>\$ 900</u>

See accountant's compilation report.