

GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2002
(With Comparative Data for Prior Year)



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Registered Office in New Orleans, Louisiana
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INDEPENDENT AUDITOR'S REPORT

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the accompanying general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 2002, as listed in the Table of Contents. These general-purpose financial statements are the responsibility of Assumption Parish Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the financial activities of the Waterworks District No. 1 and Hospital Service District No. 1 component units, which should be included in order to conform with accounting principles generally accepted in the United States of America. The effects of the omission of these component units on the assets, liabilities and fund equity at December 31, 2002 and the income (deficiency) of revenues over expenditures/expenses for the year then-ended on the general-purpose financial statements cannot be determined.

In our opinion, because of the effects of the matters discussed in the third paragraph, the general-purpose financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Assumption Parish Police Jury, as of December 31, 2002, or the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated May 11, 2003 on our consideration of the Assumption Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Assumption Parish Police Jury, Natchitoches, Louisiana, taken as a whole. The accompanying schedule is listed in the table of contents and schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, because of the nature discussed in the third paragraph, such information is not presented fairly, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Papellthwait & Nettleton

May 11, 2003

ALPHARETTA POWER PLANT, LLC
 Alpharetta, Georgia
COMBINED BALANCE SHEET - ALL FROM FINANCIAL AND ACCOUNTING CONCEPTS
 December 31, 2008
 (With Comparative Data for Prior Years)

	ASSETS			LIABILITIES			EQUITY		
	2008	2007	2006	2008	2007	2006	2008	2007	2006
ASSETS AND OTHER DEBITED									
Cash and cash equivalents	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Accounts receivable	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Inventory	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Prepaid expenses	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Property, plant and equipment	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Other assets	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
LIABILITIES									
Accounts payable	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Notes payable	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Other liabilities	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
EQUITY									
Common stock	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Retained earnings	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000

ASSETS AND OTHER DEBITED

Cash and cash equivalents	10,000
Accounts receivable	20,000
Inventory	30,000
Prepaid expenses	40,000
Property, plant and equipment	50,000
Other assets	60,000
TOTAL	200,000

LIABILITIES AND EQUITY

Accounts payable	10,000
Notes payable	20,000
Other liabilities	30,000
Common stock	100,000
Retained earnings	100,000
TOTAL	200,000

The accompanying notes are an integral part of this statement.

ADMINISTRATIVE EXPENSES - 1967

Non-recurring Expenses

COMPREHENSIVE STATE - ALL-PURPOSES AND RELATED EXPENSES

December 31, 1967

State Comptroller - Bureau for 1967 Year

	GENERAL FUND			GENERAL FUND			GENERAL FUND			TOTAL		
	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND	
EXPENSES, REVENUE, AND OTHER CREDIT - 1967												
Comptroller's Office	1	1	1	1	1	1	1	1	1	1	1	1
Comptroller's Office - 1967												
Comptroller's Office - 1967												
Comptroller's Office - 1967												
TOTAL EXPENSES	1	1	1	1	1	1	1	1	1	1	1	1
Expenses in Other Credits												
Expenses in Other Credits												
Expenses in Other Credits												
Expenses in Other Credits												
TOTAL EXPENSES - 1967	1	1	1	1	1	1	1	1	1	1	1	1
Expenses in Other Credits												
Expenses in Other Credits												
Expenses in Other Credits												
Expenses in Other Credits												
TOTAL EXPENSES - 1967	1	1	1	1	1	1	1	1	1	1	1	1
Expenses in Other Credits												
Expenses in Other Credits												
Expenses in Other Credits												
Expenses in Other Credits												
TOTAL EXPENSES - 1967	1	1	1	1	1	1	1	1	1	1	1	1

The information reflects an annual report of this account

ADDITIONAL FINANCIAL STATEMENTS
 American Air Lines
STATEMENTS OF CURRENT ASSETS, LIABILITIES, AND EQUITIES BY FUND BALANCES
 ALL INFORMATION IS FOR INFORMATIONAL PURPOSES
 For the Year Ended December 31, 1995
 (Per the Financial Statements of the
 Public Companies Act for Public Use)

	GOVERNMENTAL FUNDING				CAPITAL		TOTAL	
	OPERATING	INVESTMENT	OTHER	RESERVE	RESERVE	FINANCIAL	ASSETS	LIABILITIES
	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
ASSETS								
Cash	\$ 10.18	\$ 1,073.84	\$ -	\$ -	\$ -	\$ -	\$ 1,084.02	\$ 1,084.02
Accounts receivable	10.20	1,083.51	-	-	-	-	1,093.71	1,093.71
Investments	10.24	-	-	-	-	-	10.24	10.24
Due to other funds	10.24	-	-	-	-	-	10.24	10.24
Due from other funds	10.24	-	-	-	-	-	10.24	10.24
Other assets	10.24	-	-	-	-	-	10.24	10.24
LIABILITIES								
Accounts payable	\$ 10.24	\$ 99.28	\$ -	\$ 99.28	\$ -	\$ -	\$ 109.52	\$ 109.52
Due to other funds	-	99.28	-	-	-	-	99.28	99.28
Accounts receivable from other funds	10.24	-	-	-	-	-	10.24	10.24
Other payables	10.24	-	-	-	-	-	10.24	10.24
Due to other funds	10.24	-	-	-	-	-	10.24	10.24
Other liabilities	10.24	-	-	-	-	-	10.24	10.24
NET ASSETS AND EQUITY	\$ 10.24	\$ 1,074.66	\$ -	\$ -	\$ -	\$ -	\$ 1,084.90	\$ 1,084.90
LIABILITIES								
Accounts payable	\$ 10.24	\$ 99.28	\$ -	\$ 99.28	\$ -	\$ -	\$ 109.52	\$ 109.52
Due to other funds	-	99.28	-	-	-	-	99.28	99.28
Accounts receivable from other funds	10.24	-	-	-	-	-	10.24	10.24
Other payables	10.24	-	-	-	-	-	10.24	10.24
Due to other funds	10.24	-	-	-	-	-	10.24	10.24
Other liabilities	10.24	-	-	-	-	-	10.24	10.24
NET ASSETS AND EQUITY	\$ 10.24	\$ 1,074.66	\$ -	\$ -	\$ -	\$ -	\$ 1,084.90	\$ 1,084.90

Information is not an audited part of the financial statements.

COMPREHENSIVE FINANCIAL STATEMENTS
 GOVERNMENTAL FINANCIAL STATEMENTS
 ALL INFORMATION PROVIDED IS UNCLASSIFIED
 DATE 08-20-2013 BY 60322 UCBAW/STP

	GENERAL FUND			CAPITAL PROJECTS			TOTAL	
	REVENUE	EXPENSES	NET REVENUE	REVENUE	EXPENSES	NET REVENUE	REVENUE	EXPENSES
Public safety	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Public works	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Health and welfare	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Community services	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Economic development	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Other services	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
TOTAL REVENUES	5,000,000	5,000,000	-	5,000,000	5,000,000	-	10,000,000	10,000,000
Source: Information of revenues								
and expenditures								
GENERAL FUND BALANCES, YEAR END								
Operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Operating expenses	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Net operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Operating expenses	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Net operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Operating expenses	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Net operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Operating expenses	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000
Net operating revenues	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000

The accompanying notes are an integral part of these statements.

LEGISLATION BOARD (PART 2) (P)
STATE UNIVERSITY OF NEW YORK
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
REVENUE ACCOUNTS - GENERAL, APPROPRIATED, SPECIAL FUND - FTE
 For the Year Ended December 31, 2002

	GENERAL FUND			SPECIAL FUND			REVENUE FUND		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
REVENUES									
State									
Admission	\$ 12,400	\$ 12,417	100	\$ 1,051,000	\$ 1,077,000	102	\$ 1,077,000	\$ 1,077,000	100
State in	88,640	87,800	99	1,177,000	1,080,000	92	-	-	-
Revenue for	75,000	75,000	100	-	-	-	-	-	-
Research	154,000	154,000	100	-	-	-	-	-	-
Programs	266,700	266,700	100	-	-	-	-	-	-
License and grants									
Interdepartmental services	177,000	175,000	99	95,000	95,000	100	-	-	-
State funds									
Fund transfers	1,014,000	1,014,000	100	264,000	264,000	100	-	-	-
Statewide agency	17,000	17,000	100	-	-	-	-	-	-
Other state revenue	8,000	8,000	100	-	-	-	-	-	-
Other	1,177,000	1,177,000	100	1,000,000	1,000,000	100	98,000	98,000	100
Fees, stipendial contributions									
Fees and facilities	500,000	497,500	99	124,000	124,000	100	10,000	10,000	100
Other revenue	1,177,000	1,177,000	100	876,000	876,000	100	88,000	88,000	100
TOTAL REVENUES	\$ 1,400,000	\$ 1,400,000	100	\$ 4,074,000	\$ 4,074,000	100	\$ 1,077,000	\$ 1,077,000	100
EXPENSES									
Contract services									
Salaries	66,000	66,000	100	6,000	6,000	100	-	-	-
Benefits	50,000	50,000	100	4,000	4,000	100	-	-	-
Travel	4,000	4,000	100	10,000	10,000	100	-	-	-
Supplies	40,000	39,000	98	30,000	30,000	100	-	-	-
Telephone and telegrams	40,000	39,000	98	30,000	30,000	100	50	50	
Other general administration	11,000	10,000	91	10,000	10,000	100	10,000	10,000	

The percentages shown are an integral part of this statement.

AMERICAN BLENDED TOBACCO, INC.
SUPPLEMENTAL FINANCIAL STATEMENTS
**COMPOSITE STATEMENT OF REVENUES, EXPENSES, DEPRECIATION AND AMORTIZATION, DIVIDENDS AND
 PROFIT BEFORE TAXES, OPERATING EXPENSES, GENERAL AND SPECIAL DIVIDENDS, NET INCOME TAXES**
 For the Year Ended December 31, 1962

	GENERAL FUND		SPECIAL FUND		Total
	1962	1961	1962	1961	
SALES	10,024,700	10,024,700	1,000,000	1,000,000	11,024,700
EXPENSES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
DEPRECIATION AND AMORTIZATION	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
GENERAL AND SPECIAL DIVIDENDS	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
NET INCOME TAXES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
PROFIT BEFORE TAXES	5,024,700	5,024,700	5,024,700	5,024,700	10,049,400
OPERATING EXPENSES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
GENERAL AND SPECIAL DIVIDENDS	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
NET INCOME TAXES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
PROFIT BEFORE TAXES	5,024,700	5,024,700	5,024,700	5,024,700	10,049,400
OPERATING EXPENSES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
GENERAL AND SPECIAL DIVIDENDS	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
NET INCOME TAXES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
PROFIT BEFORE TAXES	5,024,700	5,024,700	5,024,700	5,024,700	10,049,400
OPERATING EXPENSES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
GENERAL AND SPECIAL DIVIDENDS	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
NET INCOME TAXES	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
PROFIT BEFORE TAXES	5,024,700	5,024,700	5,024,700	5,024,700	10,049,400

EXPENSES - CONTINUED

Salaries and wages
 Fringe benefits
 Office and supplies
 Depreciation and amortization
 Other

TOTAL EXPENSES

Income taxes
 Interest on long-term debt

OPERATING EXPENSES

General and special dividends
 Net income taxes
 Other

Total after minority interest taxes

RECOVERABILITY OF RECEIVABLES FROM INVESTMENTS IN OTHER COMPANIES

Profit before taxes
 Provisions for taxes

Profit before taxes
 Provisions for taxes

The accompanying notes are an integral part of this statement
 (Continued)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2001

INTRODUCTION

The Assumption Parish Police Jury is the governing authority for Assumption Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by nine jurats representing the various districts within the parish. The jurats serve four-year terms that expire on January 1, 2004.

Louisiana Revised Statute 50:1261 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of those are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Assumption Parish Police Jury is the financial reporting entity for Assumption Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Assumption Parish Police Jury for financial reporting purposes. The basic criteria 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 include:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Police Jury to impose its will on that organization's entity
 - b. 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 financially dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity:

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1993

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Component/Unit	Fiscal Year/End	Criteria Used
Criminal Court	December 31	1 and 2
Duane L'Ouverture Gravity Drainage District No. 1	December 31	1 and 2
Assumption Gravity Drainage District No. 2	December 31	1 and 2
Lafayetteville Gravity Drainage District No. 3	December 31	1 and 2
Pittmanville Gravity Drainage District No. 4	December 31	1 and 2
Landy Subdivision Gravity Drainage District No. 7	December 31	1 and 2
Oak Ridge Subdivision Gravity Drainage District No. 8	December 31	1 and 2
Northwest Side LA 70 Gravity Drainage District No. 9	December 31	1 and 2
Islands Drainage District	December 31	1 and 2
Hackberry Drainage District	December 31	1 and 2
Rose's Subdivision Gravity Drainage District No. 11	December 31	1 and 2
Lower Belle River Gravity Drainage District No. 12	December 31	1 and 2
Hospital Service District No. 1	June 30	1 and 2
Waterworks District No. 1	July 31	1 and 2
Duane L'Ouverture Recreation District No. 1	December 31	1 and 2
Four Fourville River Recreation District Nos. 3 & 4	December 31	1 and 2
LA 70 to Lee Drive Gravity Drainage District No. 14	December 31	1 and 2

The Police Jury has chosen to issue financial statements of the reporting entity; therefore all of the previous listed component units are included in the accompanying financial statements except for the Hospital Service District No. 1 and Waterworks District No. 1.

The omission of these component units is not deemed to be materially misstating, accordingly, the general-purpose financial statements do not include the financial activities of the Hospital Service District No. 1 and Waterworks District No. 1, which should be included in order to conform with accounting principles generally accepted in the United States of America.

During May 1997, the Hospital Service District No. 1 of the Parish of Assumption, a component unit of the Assumption Parish Police Jury, entered into negotiations to sell its health care facilities and equipment to Our Lady of the Lake Regional Medical Center of Baton Rouge, Louisiana. The voters of Assumption Parish approved a sale of the hospital to Our Lady of the Lake Hospital on November 5, 1996. The sale was finalized on December 21, 1996. The Hospital Service District No. 1 is still active and will not be completely liquidated until pending litigation is settled and three years have passed subsequent to the final Medicaid settlement. The Hospital Service District No. 1 was audited by other auditors whose report dated November 15, 1999 expressed an unqualified opinion on the general-purpose financial statements as of June 30, 1998 and 1997 and for the years then ended. Since the Police Jury has chosen to issue financial statements which exclude the financial activities of the Hospital Service District No. 1, the Police Jury's general-purpose financial statements do not include any adjustments that might result from the outcome of events relating to the sale of the hospital's facilities and equipment or its possible liability to continue as a going concern.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

These general-purpose financial statements include all funds, account groups, and organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are considered part of the primary government (Police Jury) and include the Third Judicial District Criminal Court Fund and the Assumption Parish Library.

Considered in the determination of component units of the reporting entity were the Assumption Parish Sheriff and School Board, Assessor, Clerk of Court, District Attorney and the various municipalities in the parish. Management of the Police Jury determined that these governmental entities are not component units of the Assumption Parish Police Jury reporting entity because they have separately elected governing authorities, are legally separate, and are financially independent of the Assumption Parish Police Jury.

FUND ACCOUNTING

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Revenues are accounted for in their individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the general-purpose financial statements are described as follows:

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the Police Jury's general activities, including the collection and disbursement of specific or legally restricted taxes, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

General Fund - The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - The General Fund of each component unit is reported as a special revenue fund. In addition, funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes are reported as special revenue funds.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs on those long-term obligations recorded in the general long-term obligations account group.

Capital Project Funds - The Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvements of capital facilities not reported in other governmental funds.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement bases applied.

The governmental funds are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting, using the following practices:

Revenues - Revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgment, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application.

All valorem taxes and the related state revenue sharing (which is based on population and assessments by the parish) are recorded in the year the taxes are assessed. All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and State aid and grants are accrued when the Parish is entitled to the funds, generally corresponding to the incurring of grant related costs by the Parish.

Sales and use tax revenues are collected by the Assumption Parish School Board and are recorded by the Police Jury in the month received by the School Board.

Substantially all other revenues are recorded when received.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated annual leave, which is not accrued, and principal and interest on general long-term debt, which is recognized when due.

Other Financing Sources or Uses - Transfers between funds which are not expected to be repaid are accounted for as other financing sources or uses.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

SECONDARY ACCOUNTING

The Police Jury uses the following budget practices:

1. The budgetary calendar includes publication in the official journal of a public notice of the proposed budgets ten days prior to the public hearing, usually held in December, public inspection of the proposed budgets, and public hearings on the budgets.
2. Appropriations lapse at year end.
3. Encumbrance accounting is not utilized.
4. Annually, the Police Jury adopts budgets for all funds. Formal budgetary integration is employed as part of the accounting system.
5. Budgets are controlled at the fund level. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts as amended.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

RESTRICTED ASSETS

Employee Health Benefit Fund - The employee fund for a self-insurance health program was established by the Assumption Parish Police Jury and the Assumption Parish Waterworks District No. 1.

ANNUAL AND SICK LEAVE

Police Jury employees accumulate varying amounts of annual and sick leave each year, depending upon their length of service with the Police Jury. Annual leave may be accumulated up to a maximum of 200 hours. Sick leave may be accumulated without limitation. Upon resignation or retirement, unused accumulated annual leave up to 240 hours is paid to the employee at the employee's current hourly rate of pay. Unused accumulated sick leave lapses upon resignation or retirement.

The cost of current leave privileges, computed in accordance with GASB Codification Section 508, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current recognition is recorded in the general long-term obligations account group.

ASSUMPTION PARISH POLICE JURY
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

At December 31, 2002, accumulation of annual leave is estimated to be \$105,113, which is considered material. Therefore, a liability for compensated absences due employees has been included in the long-term debt group of accounts in accordance with GASB Codification Section 200.

SALES AND USE TAX

The Assumption Parish Police Jury has a total of two percent parastate sales and use tax approved by the voters of the Parish. The Police Jury has entered into an agreement with the Assumption Parish School Board whereby the School Board will collect the Police Jury's sales and use tax for a stipulated fee. The School Board remits the proceeds of the sales and use tax to the Police Jury on a monthly basis.

In accordance with the sales tax proposition, the proceeds derived by the Police Jury from the one percent sales tax shall be used for the purpose of acquiring, constructing, improving, maintaining and operating library and jail facilities, including the necessary equipment and furnishings thereof, constructing and maintaining parish roads, and for acquiring, constructing, improving, maintaining and operating public buildings within the parish. The proceeds derived from the one fourth percent sales tax shall be used for the purpose of opening, constructing and improving public drain and drainage facilities. The proceeds derived from the one half percent sales tax shall be used for the purpose of opening, constructing, and improving public roads and bridges. An additional one fourth percent sales tax is collected with the proceeds to be used for constructing, operating and maintaining the parish libraries.

CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents includes cash on hand, accounts in demand deposits and interest-bearing demand deposits. Accounts are classified as cash equivalents if the original maturities are 90 days or less. The Police Jury maintains a cash and investment pool that is available for use by all funds except for the funds that account for the activities of the federal programs and the Money funds. In addition, demand deposit accounts and investments are separately held by several of the Police Jury's funds and by each of the Police Jury's component units. Under state law the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks registered under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Police Jury 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. Investments are stated at fair value.

INVENTORIES

Investments are valued at the lower of cost or market. Investments in the governmental funds consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased.



ASSEMBLY PARISH POLICE JURY
Nogalesville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FIXED ASSETS AND LONG-TERM LIABILITIES

During the year of 1981, the Police Jury completed its fixed asset inventory. Asset values were established based on historical cost (if available) or estimated historical cost if historical cost was not available. The aggregate value of the estimated cost is not material to total general fixed assets. Interest is not capitalized.

Current capital expenditures of the governmental funds are recorded as expenditures at the time of purchase. The related assets are then recorded in the General Fixed Assets Account Group. The Police Jury does not record certain public domain (infrastructure) general fixed assets consisting of improvements to streets, bridges, and drainage systems, nor does it capitalize related costs. The Police Jury does not depreciate general fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental fund type operations. The account group is not a "fund." It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

COMPARATIVE DATA

Comparative data for the prior year has been presented in the accompanying general-purpose financial statements to provide an understanding of changes in the Police Jury's financial position and operations. However, presentation of comparative data by fund type has not been presented on each of the statements since their inclusion would make the statements overly complex and difficult to read.

TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined statements - overview are captioned Miscellaneous Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with accounting principles generally accepted in the United States of America; neither is such data comparable to a contribution. Intrafund eliminations have not been made in the aggregation of the data.

NOTE B - CASH AND CASH EQUIVALENTS

As December 31, 2002, the Police Jury has cash and cash equivalents (book balances) as follows:

Cash on hand	\$ 389
Interest-bearing demand deposits	2,712,503
Demand deposits	202,033
Certificates of Deposit	<u>1,880</u>
Total	<u>\$ 2,917,325</u>



JASSEMPTION PARISH POLICE JURY
 Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS
 December 31, 2002

NOTE B - CASH AND CASH EQUIVALENTS - Continued

The interest-bearing demand deposits and demand 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) must at all times 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. Deposits (bank balances) at December 31, 2002, are secured by federal deposit insurance or by pledged securities as follows:

Bank balances	\$	<u>1,013,864</u>
Federal deposit insurance	\$	29,139
Pledged securities (Category 3)		<u>1,272,111</u>
Total insurance and pledged securities	\$	<u>1,305,114</u>

Even though the pledged securities are considered unaffiliated (Category 3) under the provisions of GASB Statement 5, Louisiana Revised Statute 50:1129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - INVESTMENTS

At December 31, 2002, the Police Jury holds investments which are stated at fair value as follows:

	Carrying Amount	Fair Value
Louisiana Asset Management Pool	\$ 1,098,000	\$ 1,098,000
U.S. Government & Agency - Securities	<u>4,373,136</u>	<u>4,373,136</u>
Total Investments	<u>\$ 5,471,136</u>	<u>\$ 5,471,136</u>

ASSUMPTION PARISH POLICE JURY
Najacville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE C - INVESTMENTS - Continued

Under state law, the Police Jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Fund, Inc. (LAMF), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at cost.

As December 31, 2002, investments of \$ 1,056,000 are in the Louisiana Asset Management Fund, Inc. (LAMF). In accordance with GASB Codification Section 150.005, the investment in LAMF is not categorized in the *fixed risk* category provided by GASB Codification Section 150.004 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMF is administered by LAMF, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasury in 1990. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMF have an investment interest in its pool of assets. The primary objective of LAMF is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMF portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMF investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, categories, or instrumentalities, as well as separate agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMF assets is approximately 90 days. LAMF is designed to be highly liquid to give its participants immediate access to their account balances.

As December 31, 2002, the Police Jury also had \$ 4,172,186 in investments of U.S. Government and agency - sponsored securities. The Police Jury invests through its broker/dealer in United States Government Securities. It is the intent of the Police Jury to hold these investments to maturity. In order to provide an indication of the level of risk assumed by the entity at year end, the investments in United States Government Securities are Category 1. Category 1 includes investments that are issued or registered or for which the securities are held by the Police Jury or its agent in the Police Jury's name.



ASSUMPTION PARISH POLICE JURY
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE D - OPERATING DEFICITS

The following table lists operating deficits (excess of expenditures and transfers out over revenues and transfers in) for the year ended December 31, 2002:

Fund	Deficit Amount
Special Revenue Funds:	
Office of Emergency Preparedness	\$ 12,040
Community Development Fund	28,348
Plattenville Gravity Drainage District No. 2	1,996
Drainage Tax Fund	45,431
Road Improvement Tax Fund	446,305
East's Subdivision Gravity Drainage District No. 11	480
Landy Subdivision Gravity Drainage District No. 7	25,750
Bayou L'Etape Gravity Drainage District No. 1	18,104
Northwest Side LA Gravity Drainage District No. 9	18,523
LA 78 to Lee Drive Gravity Drainage District No. 14	480
Capital Projects Fund:	
Library Construction Fund	\$ 178,750

The operating deficits were covered by the fund balances carried forward from previous years or transfers from the General Fund. The above operating deficits were properly budgeted in accordance with the Louisiana Local Government Budget Act.

ASSUMPTION PARISH POLICE JURY
Natchitochesville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE E - REVENUES AND EXPENDITURES - ACTUAL AND BUDGET

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 2002:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Road and Bridge Fund	\$ 86,000	\$ 862,588	(\$ 694)
Road Lighting No. 1	24,007	29,183	(4,804)
Consolidated/Road Lighting No. 1	15,508	17,228	(1,911)
Solid Waste Fund	1,043,978	1,049,217	(2,347)
Energy Assistance Fund	162,140	162,794	(311)
Fire Protection District No. 1	341,263	341,217	(477)
Council on Aging	193,410	193,418	(8)
East's Subdivision Gravity Drainage District No. 1	1,112	2,308	(1,196)
Bayou L'Ours Gravity Drainage District No. 1	62,369	66,348	(3,979)
La Cooperative Extension	63,799	71,147	(7,348)
Pierre Part-Delle River Recreation District No. 2	12,759	13,458	(697)
LA 70 to La. Drive-Gravity Drainage District No. 14	-	260	(262)
Capital Projects Funds:			
Library Construction Fund	174,411	203,068	(28,656)
Temporary Assistance to Needy Families	1,541	2,110	(567)

NOTE F - AD VALOREM TAXES

The Police Jury levies taxes on real and business personal property located within the boundaries of Assumption Parish. Property taxes are levied by the Police Jury on property values assessed by the Assumption Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Assumption Parish Sheriff's Office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly. The Police Jury recognizes property tax revenues when levied.

Property Tax Calendar

Assessment date	January 1, 2002
Levy date	June 30, 2002
Tax bills mailed	November 15, 2002
Total taxes due date	December 31, 2002
Penalties and interest added	January 31, 2003
List date	January 01, 2003
Tax sale	May 15, 2003

The Police Jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 20% of the assessed valuation, for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.



ASSUMPTION PARISH POLICE JURY
Natchitochesville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE F - AD VALOREM TAXES - Continued

Assessed values are established by the Assumption Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

30% land	15% machinery
30% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties including land

Total assessed value for all taxpayers was \$71,414,270 in 2002. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This localized exemption was a total of \$15,884,208 of the parish-wide assessed value in 2002.

The distribution of the Police Jury and its component units levy (tax rate per \$1,000 assessed value) to its funds including the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 2002:

Fund	Authorized Millions	Levied Millions	Expiration Date
General Fund	4.41 M	4.41 M	N/A
Special Revenue Funds:			
Covered on Aging 81	2.21 M	2.08 M	2005
Road Lighting No. 1	20.00 M	19.82 M	2006
Consolidated Road Lighting No. 1	14.60 M	10.00 M	2007
Bayou L'Anse Gravelly Drainage District No. 1	\$ 60/parcel	\$ 58/parcel	2008
Assumption Gravelly Drainage District No. 2	\$ 1.5/acre	\$ 1.25/acre	2012
Lafayetteville-Gravelly Drainage District No. 3	\$ 1.5/acre	\$ 1.00/acre	2008
Pineville-Gravelly Drainage District No. 4	\$ 1.5/acre	\$ 1.25/acre	2008
Lundy-Subdivision Gravelly Drainage District No. 7	\$ 60/parcel	\$ 50/parcel	2006
Oak Ridge Subdivision Gravelly Drainage District No. 8	\$ 35/parcel	\$ 15/parcel	2012
Northwest Side LA 70 Gravelly Drainage District No. 9	\$ 80/parcel	\$ 60/parcel	2007
Kaul's Subdivision-Gravelly Drainage District No. 11	\$ 50/parcel	\$ 15/parcel	2012
Lower Bell River Gravelly Drainage District No. 12	\$ 25/parcel	\$ 15/parcel	2007
Drainage District - Main	\$ 1.5/acre	\$ 1.00/acre	2007
Drainage District - Hard Times	\$ 1.5/acre	\$ 1.25/acre	2007
Bayou L'Anse Recreation District No. 1	2.00 M	2.00 M	2007
Fair District No. 1	2.00 M	2.00 M	2009
Fair District No. 2	2.50 M	2.00 M	2009
Youth Center	1.00 M	1.00 M	2007
LA Cooperative Extension	1.00 M	1.00 M	2007
Library	2.00 M	2.00 M	2007
Commission Aging 80	1.00 M	1.00 M	2007

Total ad valorem tax revenues recognized by the Police Jury was \$1,288,878 for the year ended December 31, 2002.



ASSUMPTION PARISH POLICE JURY
 Bayou La Batre, Louisiana

NOTES TO FINANCIAL STATEMENTS
 December 31, 2002

NOTE G - RECEIVABLES

The following is a summary of receivables at December 31, 2002:

Receivables	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Ad Valorem Tax	\$ 313,604	\$ 1,009,512	\$ -	\$ 1,323,116
Sales Tax	-	214,497	-	214,497
Severance Tax	18,556	-	-	18,556
Franchise Tax	138,528	-	-	138,528
Parish Transportation Program	-	37,996	-	37,996
Federal Grant	-	81,677	17,365	99,042
Video Poker Revenues	35,447	-	-	35,447
Royalty Revenue	218,087	-	-	218,087
Other	44,528	183,789	45,882	274,199
Total Receivables	\$ 798,449	\$ 1,363,071	\$ 63,247	\$ 2,224,767

Management has determined that substantially all receivables are collectible.

NOTE H - SELF-INSURANCE PROGRAM

In 1993, the Police Jury established a self-insurance health program for employees of the Police Jury and the Waterworks District No. 1. A third party administrator processes the claims and maintains records of the allowable costs, deductible costs, or costs, with the activity of this program being reported in the General Fund. The Police Jury maintains an insurance policy which pays all claims exceeding \$20,000 per year per person up to \$1,000,000 per year.

NOTE I - CHANGES IN GENERAL FIXED ASSETS

	Balance 12/31/00	2001 Additions	2002 Deletions	Balance 12/31/02
Land	\$ 494,356	\$ 129,060	\$ -	\$ 623,417
Buildings	4,376,906	1,133,287	114,280	5,395,913
Improvements other than buildings	273,115	1,739,566	105,569	1,907,112
Equipment & other	2,633,940	881,538	436,437	2,879,041
Construction in progress	1,283,175	228,758	1,182,175	229,758
Total	\$ 9,061,490	\$ 3,882,911	\$ 1,158,211	\$ 11,786,190



ASSUMPTION PARISH POLICE JURY
Natchitochesville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1992

NOTE 2 - PENSION PLAN - POLICE JURY

Substantially all employees of the Assumption Parish Police Jury are members of the Prereformal Employees Retirement System of Louisiana (System), a multiple employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Assumption Parish Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds, and all elected parish officials are eligible to participate in the System. However, as of January 1, 1993, elected officials, except coroners and justices of the peace, may no longer join the retirement system. Those elected officials enrolled as of January 1, 1993 will maintain membership as long as they hold office. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at or after age 55 with at least 20 years of creditable service, or at any age with at least 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1990, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1990, plus 3 percent of final-average salary for each year of service credited after the revision date.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Prereformal Employees Retirement System, Post Office Box 1-619, Baton Rouge, Louisiana 70809-0619 or by calling (225) 633-1261.

Funding Policy: State statute requires covered employees to contribute a percentage of their salaries to the pension plans. As provided by R.S. 11:183, the employee contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The required contribution rates by retirement systems follow:

Under Plan A, members are required by statute to contribute 5.5 percent of their annual salary and the Assumption Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 3.75% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and Assumption Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Assumption Parish Police Jury's contributions to the System under plan A for years ending December 31, 2001, 2000, and 1999 were \$100,793, \$99,284, and \$100,294.



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENT
December 31, 2002

NOTE K - DEFERRED COMPENSATION PLAN

Employees of the Assumption Parish Police Jury may participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans With Respect to Service For State and Local Governments).

The deferred compensation plan is available to all employees of the Police Jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portions until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

NOTE L - GENERAL LONG-TERM DEBT AND OBLIGATIONS PAYABLE

The following is a summary of the long-term debt and obligation transactions for the year ended December 31, 2002:

	Beginning Balance	Additions/ Issues	Redemptions	Ending Balance
General obligation	\$ 1,189,734	\$ -	\$ 129,734	\$ 1,060,000
Accrued interest	104,695	-	1,887	102,808
Total General Long-Term Debt and Obligations Payable	\$ 1,294,429	\$ -	\$ 131,621	\$ 1,162,808

General obligation bonds:

\$1,200,000 Series 2001 Parish Library Sales Tax Bonds due in semi-annual installments through 2018 with interest rates from 5.1 percent to 6 percent.



ASSOCIATION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE L - GENERAL LONG TERM DEBT AND OBLIGATIONS PAYABLE - Continued

The annual maturity requirements to amortize the general long-term debt outstanding as of December 31, 2002, including interest payments of \$225,895, are as follows:

Year ended	Library Construction
2003	\$ 151,899
2004	154,345
2005	183,197
2006	152,099
2007	151,899
Thereafter	<u>964,474</u>
Total payments	1,258,895
Less: interest payments	<u>225,895</u>
Total general long term debt	<u>\$ 1,033,000</u>

NOTE M - DEBT TO/FROM FUNDS

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Sales & Use Tax Fund	\$ 402
General Fund	Criminal Court Fund	57,238
General Fund	Community Services Block Grant Fund	17,339
Road & Bridge Fund	% N-Sales Tax Drainage Fund	4,581
Library Construction Fund	Library Bond Reserve Fund	385
% N-Sales Tax Drainage Fund	Weathered Side L.A. 78 County Drainage Fund District No. 9	6,121
% N-Sales Tax Drainage Fund	L.A. 7016 Lyle Drive-Charity Drainage District No. 14	981
% N-Sales Tax Drainage Fund	Rural Development Fund	19,500
Community Development Fund	General Fund	3,227
Community Development Fund	Sales & Use Tax Fund	2,111
Community Development Fund	Workrehabilitation Assistance Fund	240
Community Development Fund	Community Services Block Grant	5,878
		<u>\$ 118,155</u>



ASSUMPTION PARISH POLICE JURY
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2002

NOTE N - CRIMINAL COURT FUND

Louisiana Revised Statute 13:579.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 2002:

Balance due at January 1, 2002	\$ 43,181
Amount due for 2002	<u>51,324</u>
Total	186,329
Received during 2002	<u>43,181</u>
Balance due at December 31, 2002	\$ <u>51,324</u>

NOTE O - LITIGATION

At December 31, 2002, the Police Jury is involved in various litigation. In the opinion of the legal counsel for the Police Jury, the remaining lawsuits are adequately covered by insurance or have little likelihood of successful judgment against the Police Jury.

NOTE P - FEDERAL GRANT CONTINGENCY

The Police Jury and certain component units participate in a number of federally assisted grant programs. These programs may be subject to additional program compliance audits by the various grantors and sub-grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies, especially with regard to non-major programs, cannot be determined at this time. Based on prior experience, the Police Jury's management feels such disallowances, if any, will be immaterial.

NOTE Q - SUBSEQUENT EVENT

The Police Jury entered into contract commitments subsequent to year-end for capital improvements totaling \$97,000.

As of December 31, 2002, the Police Jury has entered into contract commitments totaling \$1,004,799. Of this amount, \$105,120 has not yet been expended.

NOTE S - UPCOMING PROMULGAMENT

In 2004, the Police Jury will be implementing Government Accounting Standards Board No. 34 which will significantly change the reporting and accounting for government organizations. The impact of implementing this standard on the reporting of the Jury's financial statements has not been determined.

SUPPLEMENTAL INFORMATION



ASSUMPTION PARISH POLICE JURY
Natchitoches, Louisiana

December 31, 2011

SUPPLEMENTAL INFORMATION
SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS

SPECIAL REVENUE FUNDS

OFFICE OF EMERGENCY PREPAREDNESS - The Office of Emergency Preparedness Fund is used in account for the grant for the response and clean up of hazardous material in the event of an emergency.

ROAD AND BRIDGE MAINTENANCE FUND - The Road and Bridge Maintenance Fund accounts for the construction of new roads and bridges and for the maintenance of existing roads and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund and through transfers from the Sales and Use Tax Fund. Use of funds is restricted by Louisiana Revised Statute 48:153.

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS - The Road Lighting District Number 1 and Consolidated Road Lighting District Number 1 Maintenance Funds account for the lighting of parish roads. Financing is provided by ad valorem taxes and State revenue sharing funds.

SALES AND USE TAX FUND - The Sales and Use Tax Fund accounts for revenues received from collections of the one percent sales tax within the parish. Expenditures are made in accordance with the sales tax proposition.

SOLID WASTE PROGRAM FUND - The Solid Waste Program Fund accounts for the operation of the parish's solid waste program. Financing is provided by monthly service fees for solid waste collection and disposal.

CRIMINAL COURT FUND - The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' convictions fees in criminal cases be transferred to the parish treasury and deposited in a special "Criminal Court Fund" account, to be used for the expenses of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the surplus (fund balance) remaining in the fund on December 31 of each year be transferred to the parish General Fund.

LIBRARY FUND - The Library Fund accounts for proceeds of the quarter percent sales tax dedicated to the library, transfers from the Sales and Use Tax Fund, and fines and lost book fees received by the parish library.

SECTION EIGHT HOUSING - The Section Eight Housing Fund accounts for grants from the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

COMMUNITY DEVELOPMENT FUND - The Community Development Fund accounts for the federal and state grant activities and monies received for the grant programs and operation of the Community Development department.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

December 31, 1981

**SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS**

SPECIAL REVENUE FUNDS (continued)

EMERGENCY FOOD AND SHELTER - The Emergency Food and Shelter Fund is used to account for the receipt and disbursement of the grants received from the United Way Emergency Food and Shelter Program.

DRAINAGE DISTRICT FUNDS - The twelve drainage district funds are used to account for funds provided for maintenance work to drain parish lands. Drainage districts are created by the Police Jury under the authority of Louisiana Revised Statutes 46:251-1759. The districts are each governed by a five member board of commissioners appointed by the Police Jury.

ENERGY ASSISTANCE PROGRAM - The Energy Assistance Program Fund is used to account for the grant for utility assistance.

COMMUNITY ACTION ADVISORY BOARD FUND - The Community Action Advisory Board Fund is used to account for the self-generated funds of the board.

DRAINAGE TAX FUND - The Drainage Tax Fund is used to account for the proceeds of the quarter percent sales tax.

ROAD IMPROVEMENT TAX FUND - The Road Improvement Tax Fund is used to account for the proceeds of the half percent sales tax for the use of maintaining parish roads and servicing the related bonded indebtedness.

SEWER DISTRICT FUNDS - The three sewer district funds are used to account for the operations of the Manis, Belle Rose Lane, Violet Street, and Lewisville Street sewer facilities.

COMMUNICATIONS DISTRICT FUNDS - The Communications District Fund is used to account for the proceeds of the communications district tax.

FIRE PROTECTION DISTRICTS - The Fire Protection District Funds are used to account for the proceeds from the fire protection district of volunteerism and the remittance of the proceeds to the two fire districts.

ADDICTION PARISH POLICE JURY
Opalouche, Louisiana
December 31, 2001

SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS

SPECIAL REVENUE FUNDS (continued)

COUNCIL-ON-AGING FUND - The Council-on-Aging Fund is used to account for the proceeds of the Council-on-Aging ad valorem tax and the reimburse of the proceeds to the Assumption Council-on-Aging.

URBAN AND COMMUNITY FORESTRY GRANT FUND - The Urban and Community Forestry Grant Fund accounts for a grant received from the Louisiana Department of Agriculture and Forestry. The funds were used to plant trees on-Gold Street.

WEATHERIZATION FUND - The Weatherization Fund accounts for the activities of the weatherization program.

MEDICAID - The Medicaid Fund is used to account for the grants received for preparing medical applications.

EMERGENCY MEDICAL SERVICE FUND - The Emergency Medical Service Fund accounts for the funds received from the Louisiana Department of Treasury. The monies are used to assist low to moderate income patients with their emergency medical needs.

COMMUNITY SERVICES BLOCK GRANT FUND - The Community Services Block Grant Fund is used to account for the receipt and disbursement of grant monies provided by United States Department of Health and Human Services through the Louisiana Department of Labor. These monies are used to assist the Community Development Fund with operating and maintenance of the Community Development office. This office assists the needs of persons of low or moderate income.

BAVIERE/GEORGE RECREATION DISTRICT NUMBER ONE - The Recreation District Fund is used to account for the proceeds of an ad valorem tax for the purpose of constructing, improving, maintaining and operating a recreation district.

RURAL DEVELOPMENT GRANT FUNDS - The Rural Development grant funds account for the funds received from the Governor's Office of Rural Development/Louisiana Division of Administration. The monies are being used for projects such as the renovation of the Parish Courthouse, levee projects and road overlays.

LOUISIANA CO-OPERATIVE EXTENSION FUND - The Louisiana Co-Op Fund is used to account for the proceeds of an ad valorem tax for the purpose of acquiring, maintaining and operating a facility to house the Louisiana Cooperative Extension Service.

VOCATIONAL TECHNICAL SCHOOLS - The Vocational Technical School Fund is used to account for the proceeds of an ad valorem tax for the purpose of acquiring, maintaining and operating a vocational technical school within the boundaries of the parish.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 1982

SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS

SPECIAL REVENUE FUNDS (continued)

LIBRARY BOND RESERVE - The Library Bond Reserve is used to account for the bond proceeds for the purpose of constructing the Library.

FERRELL PARK/BELLE RIVER RECREATION DISTRICT NUMBER TWO - The Recreation District Fund is used to account for the revenues collected for the purpose of improving and maintaining the baseball facilities in Ferrell Park and Belle River.

MOSQUITO ABATEMENT FUND - The Mosquito Abatement Fund accounts for the spraying of mosquitoes in Assumption Parish. Financing is provided by a monthly fee.

CAPITAL PROJECT FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT FUND - The Community Development Block Grant Fund accounts for the public street improvement and mail improvement grant awards. These monies are received from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

LIBRARY CONSTRUCTION FUND - The Library Construction Fund is used to account for the construction, improvements and maintenance on the Library.

LIBRARY BOND SINKING FUND - The Library Bond Sinking Fund is used to cover the monthly interest and principal payments until the bond payments are due.

TEMPORARY ASSISTANCE TO NEEDY FAMILIES - The Temporary Assistance to Needy Families Fund is used to account for the grant received for utility assistance.

COASTAL IMPACT ASSISTANCE PROGRAM - The Coastal Impact Assistance Program Fund is used to account for the grant received to develop the Bayou-Cadez canal and for the Baker-Canal extension project.

ATCHAFALAYA BASIN PROGRAM - The Atchafalaya Basin Program is used to account for the grant received to create the Atchafalaya Boat Landing.

CAPITAL OUTLAY - The Capital Outlay Fund is used to account for the grant received to construct the La-Coop Agricultural Complex & Arena.

AMSTERDAM FARMERS' ETC. FUND
 Incorporated in Massachusetts
SPECIAL REVENUE FROM COLUMBIAN EXPOSITION
 December 31, 1904.

ASSETS	Office of Management Proprietors	Real Estate Fund \$ 100,000	Real Estate Fund \$ 100,000	Real Estate Fund \$ 100,000	Columbian Exposition Fund \$ 100,000	Total Real Estate Fund \$ 300,000	Columbian Exposition Fund \$ 100,000	Library Fund \$ 100,000	Endow- ment Fund \$ 100,000
Cash and cash equivalents	40,000	-	-	-	-	-	-	-	-
Real estate	100,000	-	-	-	-	-	-	-	-
Stocks	-	-	-	-	-	-	-	-	-
Bonds	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total	140,000	100,000	100,000	100,000	100,000	300,000	100,000	100,000	100,000
LIABILITIES AND EQUITY									
Accounts payable	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total	0	0	0	0	0	0	0	0	0
Total Assets	140,000	100,000	100,000	100,000	100,000	300,000	100,000	100,000	100,000

ADMINISTRATIVE PAYMENTS RECEIVABLE
 For the Month Ending
SPECIAL RECEIPTS FROM - CONTRIBUTIONS/BALANCE SHEET - CONTINUED
 December 31, 2002

ACCOUNTS	Contributions Receivables DRI	Emergency Fund and Money Orders DRI	Accounts Receivable DRI	Landmarks Receivables DRI	Pensions Receivables DRI	Average Daily DRI	Average Daily DRI	Bank fees Less Bank Interest	Bank Accounts Receivable DRI	E.O. Bond Fund DRI
Bank and credit agencies	1,778	-	10,104	8,073	1,120	58	4,808	41	1,841	1,481
Apply administrative fees	1,481	-	5,049	6,398	1,877	20	1,877	142	-	-
Landmarks	1,778	-	-	2,148	56	75	40	71	609	-
Pay from other funds	-	-	-	-	-	-	-	-	-	-
Repayments	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,037	5,037	15,153	16,619	3,053	73	6,665	154	2,450	1,481

ACCOUNTS	Accounts Receivable DRI	Emergency Fund and Money Orders DRI	Landmarks Receivables DRI	Pensions Receivables DRI	Average Daily DRI	Average Daily DRI	Bank fees Less Bank Interest	Bank Accounts Receivable DRI	E.O. Bond Fund DRI
Accounts payable	1,000	-	-	-	-	-	-	1,000	-
Tax delinquency payable	-	-	-	-	-	-	-	-	-
Pay to other funds	-	-	-	-	-	-	-	-	-
Unclaimed amounts	-	-	-	-	-	-	-	-	-
Repay payable	1,481	-	-	-	-	-	-	-	-
Total Liabilities	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961

ACCOUNTS	Total Balance Fund balance unassigned DRI	Total Paid Apply	TOTAL LIABILITIES with PROBABILITY
Total Balance	17,553	2,961	14,592
Total Paid Apply	17,553	2,961	14,592
TOTAL LIABILITIES with PROBABILITY	17,553	2,961	14,592

ADVERTISING PUBLIC RELATIONS
 KROGER CO., London
 SPECIAL RECEIPTS FROM - CONTRACTS, BALANCE SHEET - CONTINUED
 December 31, 1952

ASSETS
 Cash and cash equivalents
 Bonds investments and
 receivables
 Net fixed assets
 Intangibles

Balance at 12/31/51	Less Depreciation and Amortization	Net Fixed Assets	Intangibles Net	Investment in Other Companies	Contract Rights in Advance	Pre-Paid Expenses Not Expended	Contract Rights in Advance	Pre-Paid Expenses Not Expended	Other Assets	Total
1,400,000	(34,000)	1,366,000	1,000	21,200	3,000	1,000	1,000	1,000	1,000	1,011,000
2,971,714	(21,500)	2,950,214	2,400	21,200	3,000	1,000	1,000	1,000	2,400	2,983,214
11,120	(1,120)	10,000	1,120	2,000	10,000	1,120	1,120	1,120	1,120	14,500
24,200	-	24,200	-	-	-	-	-	-	-	24,200
<u>1-28,820</u>	<u>1-56,620</u>	<u>1-23,200</u>	<u>1-4,520</u>	<u>1-23,200</u>	<u>1-23,200</u>	<u>1-2,120</u>	<u>1-2,120</u>	<u>1-2,120</u>	<u>1-2,120</u>	<u>1-28,820</u>

TOTAL ASSETS

LIABILITIES AND EQUITY

Accounts payable Trade accounts payable Selling expenses Trade payables Trade liabilities	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -	1,600,000 - - - - - - - -
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EQUITY - Paid Balance
 Retained earnings

Equity	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Retained earnings	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
<u>Total</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>

**TOTAL LIABILITIES AND
 EQUITY**

Total	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
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ADMINISTRATIVE SERVICES CORPORATION
SPECIAL REPORT FROM CHAIRMAN/BALANCE SHEET - CONTINUED
 December 31, 1982

Account	Fixed Assets	Cash	Accounts Receivable	Notes Payable	Accounts Payable	Deferred Income	Prepaid Expenses	Other Assets	Total	Total Liabilities	Total Equity	Total Assets	Total Liabilities		Total Equity	
													Current	Long-Term	Current	Long-Term
ASSETS																
Cash	100	100	-	-	-	-	-	-	100	-	100	100	100	-	-	100
Accounts receivable	100	100	-	-	-	-	-	-	200	-	200	200	200	-	-	200
Notes payable	-	-	-	100	-	-	-	-	100	100	-	100	100	100	-	-
Accounts payable	-	-	-	-	100	-	-	-	100	100	-	100	100	100	-	-
Deferred income	-	-	-	-	-	100	-	-	100	-	100	100	-	-	100	100
Prepaid expenses	-	-	-	-	-	-	100	-	100	-	100	100	-	-	100	100
Other assets	-	-	-	-	-	-	-	100	100	-	100	100	-	-	100	100
TOTAL ASSETS																
	100	100	100	100	100	100	100	100	600	400	600	600	400	200	600	600
LIABILITIES AND EQUITY																
Accounts payable	-	-	-	-	100	-	-	-	100	100	-	100	100	100	-	-
Notes payable	-	-	-	100	-	-	-	-	100	100	-	100	100	100	-	-
Accounts receivable	100	100	-	-	-	-	-	-	200	-	200	200	200	-	-	200
Deferred income	-	-	-	-	-	100	-	-	100	-	100	100	-	-	100	100
Prepaid expenses	-	-	-	-	-	-	100	-	100	-	100	100	-	-	100	100
Other assets	-	-	-	-	-	-	-	100	100	-	100	100	-	-	100	100
TOTAL LIABILITIES AND EQUITY																
	100	100	100	100	100	100	100	100	600	400	600	600	400	200	600	600

AMERICAN FARM PROJECTS, INC.
 Washington, Louisiana
SPECIFIC ACCOUNTS STATEMENT - CURRENT BALANCE SHEET - CONTINUED
 November 18, 1982

ASSETS

Cash and cash equivalents
 Capital investments paid
 Receivables
 Prepaid expenses
 Investments

Asset Description	Bank	State	Local	City	Local	County	Parish	Other	Property	Monthly	LA to LA	Total
	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1000	200	500	1000	1000	1000	1000	1000	1000	1000	1000	10000
	1000	200	500	1000	1000	1000	1000	1000	1000	1000	1000	10000

LIABILITIES

Accounts payable
 Prepaid expenses
 Capital investments
 Total Liabilities

Liability Description	Bank	State	Local	City	Local	County	Parish	Other	Property	Monthly	LA to LA	Total
	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1000	200	500	1000	1000	1000	1000	1000	1000	1000	1000	10000
	1000	200	500	1000	1000	1000	1000	1000	1000	1000	1000	10000

EQUITY

Capital investments
 Total Equity

Equity Description	Bank	State	Local	City	Local	County	Parish	Other	Property	Monthly	LA to LA	Total
	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1000	200	500	1000	1000	1000	1000	1000	1000	1000	1000	10000
	1000	200	500	1000	1000	1000	1000	1000	1000	1000	1000	10000

Continued

ADMINISTRATIVE POLICE FUND
Memorandum
TO: THE BOARD OF SUPERVISORS
FROM: THE DEPUTY COUNTY CLERK
DATE: APRIL 15, 1963

FORWARDING TO BOARD OF SUPERVISORS, MEMORANDUM SHOWING BALANCE SHEET FOR FISCAL YEAR ENDING DECEMBER 31, 1962

PROPERTY	City of Monterey	County	State	Federal	Federal		State	Federal	County	Total	Federal	County
					Build- ing	Light- ing						
Real estate in Monterey	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other property	244.23											
Gravel												
Other charges and contributions												
Revenue bonds												
Special interest of projects												
TOTAL DEBIT BALANCE	244.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREDIT BALANCE	244.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

STATEMENT OF BALANCE SHEET

December 31, 1998

GENERAL ACCOUNTS OF RESERVE INVESTMENT AND CASH ON HAND - CONDENSED
For the Year Ended December 31, 1998

Other Company Accounts	Fixed Income Funds	Real Estate Funds	Money Market Funds	Equity Funds	Other Funds	Fixed Income Funds	Fixed Income Funds	Fixed Income Funds	Equity Funds	Equity Funds	Equity Funds	Equity Funds
\$ 9,836	772,415	0	0	2,226	0	0	0	0	0	0	0	9,836
0	0	0	0	0	0	0	0	0	0	0	0	0
\$ 9,836	772,415	0	0	2,226	0	0	0	0	0	0	0	9,836
\$ 1,483	1,522	0	0	0	0	0	0	0	0	0	0	1,483
1,483	0	0	0	0	0	0	0	0	0	0	0	1,483
\$ 2,966	\$ 772,415	\$ 0	\$ 0	\$ 2,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,966

OTHER FUND ACCOUNTS

Commuter
Investment

CommuterInvestment

Fixed Income Funds

Fixed Income Funds

Fixed Income Funds

Fixed Income Funds

Fixed Income Funds

Fixed Income Funds

Fixed Income Funds

Fixed Income Funds

Fixed Income Funds

AMTORG TRADING COMPANY HOLDINGS LTD
 Annual Financial Statements
 for the year ended December 31, 1998

CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES AND PROFIT OR LOSS - CONTINUED
 for the year ended December 31, 1998

Revenue	Expenses	Administrative Expenses	Marketing Expenses	Management Expenses	Exchange Gains (Losses)	Share Issue Costs	Energy Expenses	CCA (Goodwill)
(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
20,187	6,396	1,081	214	473	482	1,554	2,629	1,822
13,791	-	-	-	-	-	-	8,601	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,825	-	-
-	6,461	793	48	57	478	4	-	-
1,624	3,935	2,926	83	29	22	6,554	2,629	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,668	258	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,624	4,603	4,411	-	-	-	6,554	2,629	
-	-	-	-	-	-	-	-	-
1,624	4,603	4,411	1,668	258	-	6,554	2,629	
5,024	1,198	3,829	46	23	435	6,554	4,475	

TOTAL REVENUE

DEPRECIATION

Goodwill impairment

Sales

Research and administrative

Other general administration

Public utility

Health services

Other administrative

Others

FINANCIAL STATEMENTS

Balance sheet and financial

statements

**ASSISTANT TREASURER RENE
Naudon, Treasurer**
COMMISSION ON RESULTS OF RESEARCH, EXPERIMENTAL AND TRAINING INVESTMENTS - CONTINUING
For the Year Ended December 31, 1961

PROPERTY Fund and Folio	Acquired Through Donation	Liquidated Through Donation	Presented Through Donation	Excess From Adopt	Excess From Liquidation	Initial Loan Amount	Excess Available For Purchase	C.A. Fund Total
1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9
10	10	10	10	10	10	10	10	10
11	11	11	11	11	11	11	11	11
12	12	12	12	12	12	12	12	12
13	13	13	13	13	13	13	13	13
14	14	14	14	14	14	14	14	14
15	15	15	15	15	15	15	15	15
16	16	16	16	16	16	16	16	16
17	17	17	17	17	17	17	17	17
18	18	18	18	18	18	18	18	18
19	19	19	19	19	19	19	19	19
20	20	20	20	20	20	20	20	20
21	21	21	21	21	21	21	21	21
22	22	22	22	22	22	22	22	22
23	23	23	23	23	23	23	23	23
24	24	24	24	24	24	24	24	24
25	25	25	25	25	25	25	25	25
26	26	26	26	26	26	26	26	26
27	27	27	27	27	27	27	27	27
28	28	28	28	28	28	28	28	28
29	29	29	29	29	29	29	29	29
30	30	30	30	30	30	30	30	30
31	31	31	31	31	31	31	31	31
32	32	32	32	32	32	32	32	32
33	33	33	33	33	33	33	33	33
34	34	34	34	34	34	34	34	34
35	35	35	35	35	35	35	35	35
36	36	36	36	36	36	36	36	36
37	37	37	37	37	37	37	37	37
38	38	38	38	38	38	38	38	38
39	39	39	39	39	39	39	39	39
40	40	40	40	40	40	40	40	40
41	41	41	41	41	41	41	41	41
42	42	42	42	42	42	42	42	42
43	43	43	43	43	43	43	43	43
44	44	44	44	44	44	44	44	44
45	45	45	45	45	45	45	45	45
46	46	46	46	46	46	46	46	46
47	47	47	47	47	47	47	47	47
48	48	48	48	48	48	48	48	48
49	49	49	49	49	49	49	49	49
50	50	50	50	50	50	50	50	50
51	51	51	51	51	51	51	51	51
52	52	52	52	52	52	52	52	52
53	53	53	53	53	53	53	53	53
54	54	54	54	54	54	54	54	54
55	55	55	55	55	55	55	55	55
56	56	56	56	56	56	56	56	56
57	57	57	57	57	57	57	57	57
58	58	58	58	58	58	58	58	58
59	59	59	59	59	59	59	59	59
60	60	60	60	60	60	60	60	60
61	61	61	61	61	61	61	61	61
62	62	62	62	62	62	62	62	62
63	63	63	63	63	63	63	63	63
64	64	64	64	64	64	64	64	64
65	65	65	65	65	65	65	65	65
66	66	66	66	66	66	66	66	66
67	67	67	67	67	67	67	67	67
68	68	68	68	68	68	68	68	68
69	69	69	69	69	69	69	69	69
70	70	70	70	70	70	70	70	70
71	71	71	71	71	71	71	71	71
72	72	72	72	72	72	72	72	72
73	73	73	73	73	73	73	73	73
74	74	74	74	74	74	74	74	74
75	75	75	75	75	75	75	75	75
76	76	76	76	76	76	76	76	76
77	77	77	77	77	77	77	77	77
78	78	78	78	78	78	78	78	78
79	79	79	79	79	79	79	79	79
80	80	80	80	80	80	80	80	80
81	81	81	81	81	81	81	81	81
82	82	82	82	82	82	82	82	82
83	83	83	83	83	83	83	83	83
84	84	84	84	84	84	84	84	84
85	85	85	85	85	85	85	85	85
86	86	86	86	86	86	86	86	86
87	87	87	87	87	87	87	87	87
88	88	88	88	88	88	88	88	88
89	89	89	89	89	89	89	89	89
90	90	90	90	90	90	90	90	90
91	91	91	91	91	91	91	91	91
92	92	92	92	92	92	92	92	92
93	93	93	93	93	93	93	93	93
94	94	94	94	94	94	94	94	94
95	95	95	95	95	95	95	95	95
96	96	96	96	96	96	96	96	96
97	97	97	97	97	97	97	97	97
98	98	98	98	98	98	98	98	98
99	99	99	99	99	99	99	99	99
100	100	100	100	100	100	100	100	100

IF THIS ORGANIZATION RECEIVES DONATIONS FROM INDIVIDUALS OR CORPORATIONS, THE DONATIONS SHOULD BE REPORTED TO THE COMMISSION ON RESULTS OF RESEARCH, EXPERIMENTAL AND TRAINING INVESTMENTS, 1000 ...

ADMINISTRATIVE EXPENSES (PARTIAL YEAR)
 Governmental Activities

SPECIAL REPORTS IN FORM
 COMBINING STATEMENTS OF FINANCIAL POSITION AND CHANGES IN FUND BALANCE - CONTINUED
 For the Year Ended December 31, 2001

ACCOUNT	Budget		Actual	Contract		Price Paid	Contract	Other	Lump-sum	State
	For	For		for	for					
REVENUES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net income to										
Major	14,000	14,000		14,000	14,000				14,000	14,000
Administrative expenses							60	60		
Furniture	5,271									
Expenses										
Food										
Postage										
Printing										
Travel										
Telephone										
Other										
Total			14,000	14,000						
Miscellaneous administrative			140	140	140					
Personnel			1,000	1,000	1,000					
Benefit			1,000	1,000	1,000					
Other services			1,000	1,000	1,000					
Total			3,140	3,140	3,140				3,140	3,140
TOTAL REVENUES			17,140	17,140	17,140		60	60	17,140	17,140
EXPENDITURES										
General										
Salaries										
Benefits										
Personnel administration										
Other personnel administration										
Total			14,000	14,000	14,000				14,000	14,000
Materials										
Contract services			60	60	60				60	60
Other										
Total			60	60	60				60	60
TOTAL EXPENDITURES			14,060	14,060	14,060		60	60	14,060	14,060
Excess of revenues over expenses			3,080	3,080	3,080				3,080	3,080

(Continued)

UNIVERSITY MICROFILMS INTL

Ann Arbor, Michigan

PERIODIC STATEMENTS OF RECEIPTS, DISBURSES, AND BALANCES - CONTINUED

For the Year Ended December 31, 1968

Receipts For Year	End Balance For Year	Disbursements For Year	Balance at Close of Year	Receipts For Year	Disbursements For Year	Balance at Close of Year	Receipts For Year	Disbursements For Year	Balance at Close of Year
1	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-
45	-	-	-	-	-	-	-	-	-
46	-	-	-	-	-	-	-	-	-
47	-	-	-	-	-	-	-	-	-
48	-	-	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-	-	-
50	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	-
52	-	-	-	-	-	-	-	-	-
53	-	-	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-
56	-	-	-	-	-	-	-	-	-
57	-	-	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-	-	-
61	-	-	-	-	-	-	-	-	-
62	-	-	-	-	-	-	-	-	-
63	-	-	-	-	-	-	-	-	-
64	-	-	-	-	-	-	-	-	-
65	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	-
67	-	-	-	-	-	-	-	-	-
68	-	-	-	-	-	-	-	-	-
69	-	-	-	-	-	-	-	-	-
70	-	-	-	-	-	-	-	-	-
71	-	-	-	-	-	-	-	-	-
72	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-	-	-
76	-	-	-	-	-	-	-	-	-
77	-	-	-	-	-	-	-	-	-
78	-	-	-	-	-	-	-	-	-
79	-	-	-	-	-	-	-	-	-
80	-	-	-	-	-	-	-	-	-
81	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-	-	-
84	-	-	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-	-	-
92	-	-	-	-	-	-	-	-	-
93	-	-	-	-	-	-	-	-	-
94	-	-	-	-	-	-	-	-	-
95	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-	-	-
99	-	-	-	-	-	-	-	-	-
100	-	-	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-	-	-
104	-	-	-	-	-	-	-	-	-
105	-	-	-	-	-	-	-	-	-
106	-	-	-	-	-	-	-	-	-
107	-	-	-	-	-	-	-	-	-
108	-	-	-	-	-	-	-	-	-
109	-	-	-	-	-	-	-	-	-
110	-	-	-	-	-	-	-	-	-
111	-	-	-	-	-	-	-	-	-
112	-	-	-	-	-	-	-	-	-
113	-	-	-	-	-	-	-	-	-
114	-	-	-	-	-	-	-	-	-
115	-	-	-	-	-	-	-	-	-
116	-	-	-	-	-	-	-	-	-
117	-	-	-	-	-	-	-	-	-
118	-	-	-	-	-	-	-	-	-
119	-	-	-	-	-	-	-	-	-
120	-	-	-	-	-	-	-	-	-
121	-	-	-	-	-	-	-	-	-
122	-	-	-	-	-	-	-	-	-
123	-	-	-	-	-	-	-	-	-
124	-	-	-	-	-	-	-	-	-
125	-	-	-	-	-	-	-	-	-
126	-	-	-	-	-	-	-	-	-
127	-	-	-	-	-	-	-	-	-
128	-	-	-	-	-	-	-	-	-
129	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	-
131	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-
133	-	-	-	-	-	-	-	-	-
134	-	-	-	-	-	-	-	-	-
135	-	-	-	-	-	-	-	-	-
136	-	-	-	-	-	-	-	-	-
137	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	-
139	-	-	-	-	-	-	-	-	-
140	-	-	-	-	-	-	-	-	-
141	-	-	-	-	-	-	-	-	-
142	-	-	-	-	-	-	-	-	-
143	-	-	-	-	-	-	-	-	-
144	-	-	-	-	-	-	-	-	-
145	-	-	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	-
147	-	-	-	-	-	-	-	-	-
148	-	-	-	-	-	-	-	-	-
149	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-

PERIODIC STATEMENTS OF RECEIPTS, DISBURSES, AND BALANCES - CONTINUED

For the Year Ended December 31, 1968

UNIVERSITY MICROFILMS INTL

Ann Arbor, Michigan

PERIODIC STATEMENTS OF RECEIPTS, DISBURSES, AND BALANCES - CONTINUED

For the Year Ended December 31, 1968

UNIVERSITY MICROFILMS INTL

Ann Arbor, Michigan

PERIODIC STATEMENTS OF RECEIPTS, DISBURSES, AND BALANCES - CONTINUED

For the Year Ended December 31, 1968

UNIVERSITY MICROFILMS INTL

Ann Arbor, Michigan

ADMINISTRATIVE EXPENSES FOR FISCAL YEAR 2008

Nevada State, Inc.

OPERATIONAL EXPENSES

COMPARING MEMBERSHIP SERVICES, OPERATIONAL EXPENSES AND OTHER REVENUES WITH BUDGET EXPENDITURES
For the Year Ended December 31, 2007

Account	Actual	Less	Plus	Emergency	Community	Business	Charging	Other	Less	Less
Number	Expenses	Income	Income	Income	Income	Income	Income	Income	Income	Income
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
REVENUES										
Total	1	84,000	0	0	0	0	0	0	0	0
Administrative										
- Office	14	0	0	0	0	0	0	0	0	0
- Printing										
- Postage										
- Telephone										
- Travel										
- Other										
- Total	47	0	0	0	0	0	0	0	0	0
- Total										
- Total	14	0	0	0	0	0	0	0	0	0
EXPENDITURES										
Total	1	84,000	0	0	0	0	0	0	0	0
Administrative										
- Salaries										
- Benefits										
- Financial and administrative										
- Other general administrative										
- Public works										
- Health and welfare										
- Other										
- Total	47	0	0	0	0	0	0	0	0	0
- Total										
- Total	14	0	0	0	0	0	0	0	0	0
OPERATIONAL EXPENSES										
Total	1	84,000	0	0	0	0	0	0	0	0
Administrative										
- Salaries										
- Benefits										
- Financial and administrative										
- Other general administrative										
- Public works										
- Health and welfare										
- Other										
- Total	47	0	0	0	0	0	0	0	0	0
- Total										
- Total	14	0	0	0	0	0	0	0	0	0

Continued

AMERICAN OVERSEAS INVESTMENT FUND

San Francisco, California

STATEMENT OF INVESTMENTS OF THE FUND AS OF DECEMBER 31, 1965
 (PARTIAL YEAR-END REPORT)
 For the Year Ended December 31, 1965

	Assets at Year-End	Liabilities at Year-End	Net Assets at Year-End	Assets at Year-End	Liabilities at Year-End	Net Assets at Year-End	Assets at Year-End	Liabilities at Year-End	Net Assets at Year-End	Assets at Year-End	Liabilities at Year-End	Net Assets at Year-End
STOCKS	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0
BONDS	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0
CASH	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0
RECEIVABLES	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0
OTHER ASSETS	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0
Total	5,000,000	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	0

STATEMENT OF FINANCIAL POSITION OF THE
NEW YORK STATE THRUWAY AUTHORITY
AS OF DECEMBER 31, 2007
COMBINED STATE OF NEW YORK DEPARTMENT OF TRANSPORTATION AND STATE THRUWAY AUTHORITY FINANCIAL STATEMENT - CONTINUED
 For the Year Ended December 31, 2007

	Yield Rate	Quantity Owned	Quantity Contracted to be Purchased	Contracted Purchase Price	Contracted Purchase Price Less Accumulated Amortization	Unpaid Contract Purchase Price	State Debt Securities Owned	State Debt Securities Contracted to be Purchased	State Debt Securities Contracted to be Purchased Less Accumulated Amortization	Total Debt Securities Owned
ASSETS										
Cash		1								1
Accounts receivable										
Prepaid expenses										
Investments		1								1
State debt securities										
State debt securities contracted to be purchased										
Other assets										
LIABILITIES										
Accounts payable										
Accrued interest										
State debt securities										
State debt securities contracted to be purchased										
Other liabilities										
NET ASSETS										
TOTAL ASSETS		1								1
TOTAL LIABILITIES										
TOTAL NET ASSETS		1								1

(continued)

ACCOUNT FOR PUBLIC POLICE FUND
 November 16, 1960
SPECIAL REVENUE FUND
COMPARISON OF BUDGETED REVENUES, EXPENDITURES AND BALANCES IN FUND BALANCE - FIRST PERIOD
 For the Year Ended December 31, 1960

	Total Fund Revenue	Locality Fund Revenue	Localities Commuting Subsidies	Transferred Interest	Local Fund Expenses	From Post Office Revenue (Fund)	Transferred Interest	Localities Commuting Subsidies	Total Fund Balance
GRAND TOTAL	\$ 1,465,000	0	\$ 1,465,000	0	0	0	0	0	
Transferred from other funds	0	0	0	0	0	0	0	0	
GRAND TOTAL	\$ 1,465,000	0	\$ 1,465,000	0	0	0	0	0	
BUDGETED REVENUES	1,500,000	0	1,500,000	0	0	0	0	1,500,000	
EXCESS (DEFICIENCY) OF REVENUES	\$ 35,000	0	\$ 35,000	0	0	0	0	\$ 35,000	
BUDGETED EXPENDITURES	1,500,000	0	1,500,000	0	0	0	0	1,500,000	
EXCESS (DEFICIENCY) OF EXPENDITURES	0	0	0	0	0	0	0	0	
BALANCE AT END OF YEAR	\$ 1,430,000	0	\$ 1,430,000	0	0	0	0	\$ 1,430,000	

UNIVERSITY FUNDING AGREEMENT
 Between the State of
 California and the University of California
 December 15, 1962

Category	Money Available (\$100,000)	Transfer from or to (\$100,000)	Total Money Available (\$100,000)	Available for Fiscal Year	Total (\$100,000)
STATE					
Fund and other expenditures	28,000	0	28,000	0	28,000
Special committee for	0	0	0	0	0
Research	0	0	0	0	0
Gift funds for state	0	0	0	0	0
Total income from	28,000	0	28,000	0	28,000
LARGE RESEARCH SOCIETY					
LARGE RESEARCH SOCIETY	0	0	0	0	0
Admission program	0	0	0	0	0
Gift to other funds	0	0	0	0	0
Gift to other programs	0	0	0	0	0
Interest and other receipts	0	0	0	0	0
Total	0	0	0	0	0
STATE AGENCY - Real Estate					
Real Estate	0	0	0	0	0
Total	0	0	0	0	0
TOTAL	28,000	0	28,000	0	28,000

AMERICAN AIR EXPRESS HOLDINGS INC.

1975-1976

1975-1976

STATEMENTS OF FINANCIAL POSITION, STATEMENTS OF OPERATIONS AND STATEMENTS OF EQUITY

For the Year Ended December 31, 1976

	December 31, 1976	December 31, 1975	December 31, 1974	December 31, 1973	December 31, 1972	December 31, 1971	December 31, 1970	December 31, 1969	December 31, 1968
ASSETS									
Current assets	\$ 127.19	\$ -	\$ 2.1	\$ 23.09	\$ -	\$ -	\$ 1.38	\$ -	\$ 27.27
Cash	26.00	-	-	-	-	-	-	-	26.00
Accounts receivable	10.19	26.00	2.1	23.09	-	-	1.38	-	1.12
Prepaid expenses	90.90	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total current assets	127.19	26.00	2.1	23.09	-	-	1.38	-	27.12
Long-term assets	-	-	-	-	-	-	-	-	-
Property, plant and equipment	-	-	-	-	-	-	-	-	-
Total long-term assets	-	-	-	-	-	-	-	-	-
Total assets	\$ 127.19	\$ 26.00	\$ 2.1	\$ 23.09	\$ -	\$ -	\$ 1.38	\$ -	\$ 27.12
LIABILITIES AND EQUITY									
Current liabilities	\$ 10.19	\$ 26.00	\$ 2.1	\$ 23.09	\$ -	\$ -	\$ 1.38	\$ -	\$ 27.12
Accounts payable	10.19	26.00	2.1	23.09	-	-	1.38	-	27.12
Total current liabilities	10.19	26.00	2.1	23.09	-	-	1.38	-	27.12
Long-term liabilities	-	-	-	-	-	-	-	-	-
Total long-term liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	\$ 10.19	\$ 26.00	\$ 2.1	\$ 23.09	\$ -	\$ -	\$ 1.38	\$ -	\$ 27.12
Equity	\$ 117.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common stock	117.00	-	-	-	-	-	-	-	-
Retained earnings	-	-	-	-	-	-	-	-	-
Total equity	117.00	-	-	-	-	-	-	-	-
Total equity and liabilities	\$ 127.19	\$ 26.00	\$ 2.1	\$ 23.09	\$ -	\$ -	\$ 1.38	\$ -	\$ 27.12

STATEMENTS OF OPERATIONS

For the Year Ended December 31, 1976

For the Year Ended December 31, 1975

For the Year Ended December 31, 1974

For the Year Ended December 31, 1973

For the Year Ended December 31, 1972

For the Year Ended December 31, 1971

For the Year Ended December 31, 1970

For the Year Ended December 31, 1969

For the Year Ended December 31, 1968

For the Year Ended December 31, 1967

For the Year Ended December 31, 1966

For the Year Ended December 31, 1965

For the Year Ended December 31, 1964

For the Year Ended December 31, 1963

For the Year Ended December 31, 1962

For the Year Ended December 31, 1961

For the Year Ended December 31, 1960

For the Year Ended December 31, 1959

ASHELFORD PARKER PUBLIC JURY
Napoleonville, Louisiana
December 31, 2002

<u>PEACE JURY</u>	<u>AMOUNT</u>
Edward J. Allman	\$ 14,400
Charles Brown, Jr.	14,400
Irving Clossman	14,400
Henry Dupre	14,400
John Calvin Evans	14,400
Patrick Johnson	14,400
Myron Mathews	14,400
Darryl Ovide	14,400
Marvin S. Tinkle	<u>14,400</u>
Total	<u>\$ 129,600</u>

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS
AND OTHER SCHEDULES REQUIRED BY GOVERNMENT AUDITING
STANDARDS AND OMB-113



ACQUISITION PARISH PUBLIC JURY
SCHEDULE OF EXPENSES BY TYPE OF FEDERAL AWARDS
For the Year Ended December 31, 2002

<u>Federal Grants/Pass-through Contract/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance Number</u>	<u>Pass-Through Contract/Project ID Number</u>	<u>Total Current Year Repayments</u>	<u>Total Amount Provided to Subscriptions</u>
DIRECT PROGRAMS					
Federal Emergency Management Agency Emergency Food & Shelter National Program	83.023	20-0280-00	-	\$ 1,600	1
U.S. Department of Commerce Coastal Impact Assistance Program	11.403	NAJ 702148		288,000	-
PASS-THROUGH PROGRAMS					
U.S. Department of Agriculture Louisiana Department of Agriculture & Forestry Cooperative Forestry Assistance Grant	10.664		275218	50	-
U.S. Department of Health & Human Services Louisiana Department of Labor Community Services Block Grant	84.268		2082P0004	18,110	-
Community Services Block Grant	84.268		2082P0004	74,912	-
Louisiana Housing Finance Agency Low Income Housing Energy Assistance Program Program Year 3-1-02 - 3-30-02	83.568		-	126,442	-
Low Income Housing Energy Assistance Program Program Year 08-1-02 - 8-30-02	83.568		-	20,880	-
T&SF Energy Assistance Program Program Year 0-1-02 - 9-30-02	83.568		-	2,614	-
T&SF Energy Assistance Program Program Year 08-1-02 - 8-30-02	83.568		-	285	-
Weatherization Program Program Year 7-1-01 - 5-31-02	81.042		-	5,648	-
Weatherization Program Program Year 4-1-02 - 3-31-03	81.042		-	481	-
Louisiana Department of Health & Hospitals/Medical Reimbursements	83.728		528681	14	-

**ASSUMPTIONS PUBLIC UTILITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - continued
For the Year Ended December 31, 1993**

Federal/Grantee/Passthrough Grantee/Program Title	Federal CFDA Number	Federal Assistance Number	Fiscal/Disposal Category/ IT Number	Total Current Year Expenditures	Total Amount Provided to Subgrantees
Federal Emergency Management Agency					
Louisiana Department of Military Affairs					
Emergency Management Performance Grant	83.562		-	\$ 14,973	\$ -
Threats Countermeasures Management Grant	83.562		-	19,750	-
ESMP Advanced Hazard Grant	83.562		-	3,000	-
FEMA - Hurricane Lab	83.564		187028-LA	19,500	-
FEMA - TR Station	83.564		187028-LA	19,000	-
FEMA - Allens	83.564		188028-LA	22,314	-
Hazard Mitigation Grant Program	83.568		1780007-001	244,913	-
U.S. Department of Transportation & Development					
Louisiana Department of Transportation & Development					
Federal Transit Admin Section 5311 Assistance					
Program Year 7-1-82 - 6-30-83	20.509		741.084328	70,880	70,880
Program Year 7-1-83 - 6-30-83	20.509		741.084328	27,296	27,296
Hazardous Material Emergency Preparedness	20.783		-	2,000	-
U.S. Department of Housing & Urban Development					
Louisiana Division of Administration					
Community Development (Block Grant)	14.228		187-900440	197,224	-
Public Right Monthly					
Program Year 10-3-82 - 9-30-83	14.871	PR-2043	-	75,628	-
Program Year 10-3-83 - 9-30-83	14.871		-	<u>248,124</u>	<u>-</u>
Total				<u>\$ 1,467,848</u>	<u>\$ 128,176</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 1992

GENERAL

The Schedule of Federal Awards presents the activity of all Federal awards programs of the Assumption Parish Police Jury, Napoleonville, Louisiana (the Police Jury).

The Police Jury reporting entity is defined in Note A to the Police Jury's general-purpose financial statements. All Federal awards received directly from Federal agencies, as well as Federal awards passed through other government agencies, are included on the schedule.

BASES OF ACCOUNTING

The Schedule of Federal Awards is prepared using the modified accrual basis of accounting. The basis of accounting for the various funds is described more fully in Note A to the Police Jury's general-purpose financial statements.

RELATIONSHIP TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

Expenditures of Federal awards are reported in the Police Jury's Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Fund Types and Account Groups for the year ended December 31, 1992 as follows:

General Fund -- expenditures of Federal awards	\$ 113,668
Special Revenue Funds -- expenditures of Federal awards	606,781
Capital Project Funds -- expenditures of Federal awards	<u>447,281</u>
Total Federal expenditures	\$ 1,167,730

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2002

A. SUMMARY OF AUDIT RESULTS

1. Because of the effects of the matters discussed in the third paragraph of the independent auditor's report, an adverse opinion was issued on the general-purpose financial statements of the Assumption Parish Police Jury, Napoleonville, Louisiana (the Police Jury) as of and for the year ended December 31, 2002.
2. One reportable condition in internal control disclosed during the audit of the general-purpose financial statements is reported in the Report on Compliance and Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards. This condition is considered a material weakness.
3. No instances of noncompliance material to the general-purpose financial statements were disclosed during the audit and reported in the Report On Compliance And Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards.
4. One reportable condition in internal control disclosed during the audit of internal control of the major federal award programs is reported in the Report On Compliance And Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards. The condition is reported as a material weakness. (See 01-1 in Part B of this Schedule).
5. The auditor's report on compliance for the major federal award programs for the Police Jury expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs of the Police Jury are reported in Part C of this Schedule.
7. The following programs are identified as major programs for the year ended December 31, 2002:

	Federal CFDA Number
Section Eight Housing	14.871
Community Development Block Grant	14.235
Hazard Mitigation Grant Program	02.549

8. The threshold for distinguishing Types A and B programs was \$200,000.
9. The Police Jury was not determined to be a low-risk auditee.

ADDISMITTEN PARISH POLICE JURY
Natchitochesville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2002

B. FINANCES - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

81-1 Segregation of Duties

Criteria: Internal controls should be in place that provides reasonable assurance that financial transactions are properly accounted for. Segregation of duties is an integral part of internal controls.

Condition: The performance of accounting procedures is limited to a small number of people.

Effect: There is insufficient segregation of duties.

Recommendation: No action is recommended. It would not be cost effective to hire additional personnel to obtain segregation of duties.

Response: We concur with the recommendation. It would not be cost effective to increase the size of our staff to achieve effective segregation of duties.

COMPLIANCE

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

81-2 Section 8 Rental

Criteria: Section 8 regulations require annual inspections of the units that are rented.

Condition: One of the twenty-five files selected for testing did not contain documentation in the file that indicated that an inspection had been performed within the last twelve months.

Effect: The rent may be disbursed on units that would not pass the required inspections.

Recommendation: The Policy Jury should verify that inspections are performed as required.

Response: We will review the files and obtain the necessary inspections.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 1982

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)

00-3 Section 8 Rental

Criteria: Section 8 regulations require HUD Form 9546 (a consent form to release information) to be updated every fifteen months.

Condition: Two of the twenty-five files tested did not contain a current HUD Form 9546. HUD Form 9546 was not signed in one of the twenty-five files that were tested.

Effect: Rent may be disallowed for tenants that are missing required documents.

Recommendation: The Police Jury should adopt procedures to verify that all files contain current HUD forms and that these forms are properly signed and dated.

Response: We will review the files and obtain the current forms and ensure that they are complete.

01-4 Section 8 Rental

Criteria: Section 8 regulations require the "Verification of Adjustment in Contract Rent" form to be completed when a change in the amount of rent is necessary.

Condition: Two of the twenty-five files that were tested did not contain this required form when there was a change in the amount of rent.

Effect: Rent may be disallowed for tenants that are missing required documents.

Recommendation: The Police Jury should verify that the files contain all required documents.

Response: We will review the files and obtain all required documents.

01-8 Section 8 Rental

Criteria: Section 8 regulations require HUD Form 50055 to be completed to calculate the amount of the rent payments.

Condition: One of the twenty-five files selected for testing did not contain HUD Form 50055.

Effect: A portion of the rent paid may be disallowed.

Recommendation: The Police Jury should verify that all files contain proper documents.

Response: We will review the files and obtain all required documents.

ASSUMPTION PARISH POLICE JURY
Bogalusa, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 1992

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)

02-6 Section 8 Rental

Criteria: Section 8 regulations require the Police Jury to maintain records to document the basis for the determination that utility amounts paid to the tenants is reasonable.

Condition: The Police Jury had not obtained information from the utility company regarding current utility rates.

Effect: A portion of the utility paid to tenants may be disallowed.

Recommendation: The Police Jury should obtain current utility rates to ensure that reasonable amounts are being paid to tenants.

Response: We have obtained current utility rates and have adjusted payments as necessary for the subsequent fiscal year.

01-7 Section 8 Rental

Criteria: Section 8 regulations require that new participants are selected from the waiting list in accordance with the Jury's applicant selection policies.

Condition: The Jury did not follow its applicant selection policies regarding new participants. F.B. 14 was unable to determine the order in which new participants were selected from the waiting list.

Effect: Some of the new participants on the waiting list may not be given a chance to be admitted into the program.

Recommendation: The Police Jury should verify that new participants are selected from the waiting list in the proper order and in accordance with the Jury's applicant selection policies.

Response: We have selected new applicants from the waiting list in accordance with our applicant selection for the subsequent fiscal year.

ASSUMPTION PARISH POLICE JURY
Nogalesville, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2001

INTERNAL CONTROL STRUCTURE FINDINGS

81-0 Segregation of Duties

Condition: Due to the size of the Police Jury's accounting staff, there is an insufficient segregation of certain duties to have an effective internal control.

Corrective Action: This finding will apply and is noted in the current audit for year ending December 31, 2001. (See current finding noted as 81-1).

COMPLIANCE FINDING

81-2 Asset Management Laws

Condition: The Police Jury does not have records of all fixed assets.

Corrective Action: The Police Jury now has records for the land that it owns.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT FINDINGS

81-3 Section 8 Rental

Condition: Five of the twenty-five files selected for testing did not contain documentation in the file that indicated that an inspection had been performed within the last twelve months.

Corrective Action: Similar findings were noted during the current year audit. However, there was improvement in the files.

81-4 Section 8 Rental

Condition: Two of the twenty-five files tested did not contain a current HUD Form 9456. Eight of the twenty-five files tested had no date on the HUD Form 9456. HUD Form 9456 was not signed in two of the twenty-five files that were tested.

Corrective Action: Similar findings were noted during the current year audit. However, there was improvement in the files.

81-5 Section 8 Rental

Condition: Two of the twenty-five files that were tested did not contain either required release forms.

Corrective Action: Similar findings were noted during the current year audit. However, there was improvement in the files.

AGGREGATION PARISHVILLE'S JURY
Napoleonville, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2001

INTERNAL CONTROL STRUCTURE FINDINGS (continued)

81-6 Section 8 Rental

Condition: One of the twenty-five files selected for testing did not have proper documentation in the file to describe rent receivables.

Corrective action: Similar findings were noted during the current year audit. However, there was improvement in the files.

81-7 Section 8 Rental

Condition: The Police Jury had not obtained information from the utility company regarding current utility rates.

Corrective action: Similar findings were noted during the current year audit.



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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the general-purpose financial statements of the Assumption Parish Police Jury, Napoleonville, Louisiana (the Police Jury), as of and for the year ended December 31, 2002, and have issued our report thereon dated May 12, 2003, which was qualified because two component units were not included in the general-purpose financial statements. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the Police Jury's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests as disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general-purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 02.1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition noted in item 8.3.1 to be a material weakness.

This report is intended for the information of the Police Force, management, the Legislative Auditor and federal auditing agencies and pass-through entities and is not intended to be or should not be used by anyone other than these specified parties.

Poitteblanc & Nathaniel

May 13, 2003



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Assumption Parish Police Jury
Natchitoches, Louisiana

COMPLIANCE

We have audited the compliance of the Assumption Parish Police Jury, Natchitoches, Louisiana (the Police Jury) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement, that are applicable to each of its major federal programs for the year ended December 31, 2002. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Police Jury's management. Our responsibility is to express an opinion on the Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Police Jury's compliance with these requirements.

In our opinion, the Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. However, the results of our auditing procedures disclosed instances of noncompliance with these requirements, which are required to be reported in accordance with OMB A-133 and which are described in the accompanying schedule of finding and questioned costs as items 01-2, 01-3, 01-4, 02-1, 02-6, and 02-7.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular 4-115.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Police Jury's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 00-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition noted as 00-1 to be a material weakness.

This report is intended for the information of the Police Jury, management, the Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Paul R. Henthorn & Matthew W. Hill

May 12, 2003