

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

GENERAL-PURPOSE FINANCIAL STATEMENTS

December 31, 2003
(With Comparative Data for Prior Year)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-14-04



GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)



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INDEPENDENT AUDITOR'S REPORT

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the accompanying general-purpose financial statements of the Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 2003, which collectively comprise the general-purpose financial statements of the Police Jury's primary government as listed in the Table of Contents. These general-purpose financial statements are the responsibility of the Assumption Parish Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 audits provide a reasonable basis for our opinion.

The general-purpose financial statements referred to above include only the primary government of the Assumption Parish Police Jury, Napoleonville, Louisiana, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Police Jury's legal entity. The financial statements do not include financial data for the Police Jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Police Jury's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the Assumption Parish Police Jury, Napoleonville, Louisiana, as of December 31, 2003 and 2002, and the changes in its financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Assumption Parish Police Jury, as of December 31, 2003, 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 20, 2004 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, Napoleonville, Louisiana taken as a whole. The accompanying schedules as 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, Audits 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 matters 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.

May 20, 2004



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003

	Governmental Fund Types					Account Groups			Totals	
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	General Fixed Asset Group	General Long-Term Debt Group	Current Year	Memorandum Only Prior Year		
ASSETS										
Cash and cash equivalents	\$ 618,602	\$ 1,684,139	\$ 68,154	\$ 66,065	\$ -	\$ -	\$ 2,436,960	\$ 2,804,449		
Certificate of deposit	3,000	-	-	-	-	-	3,000	3,000		
Equity in investment pool	2,036,730	2,713,964	-	57,361	-	-	4,808,055	5,422,156		
Receivables	870,682	1,790,330	-	628,782	-	-	3,289,794	2,464,993		
Due from other funds	96,726	52,056	-	250,535	-	-	399,317	118,153		
Other assets	-	33	-	37,494	-	-	37,527	34		
Property and equipment	-	-	-	-	14,520,890	-	14,520,890	10,782,443		
Amount available in debt service fund	-	-	-	-	-	68,154	68,154	65,745		
Amount to be provided for debt service	-	-	-	-	-	1,404,048	1,404,048	1,047,366		
Restricted assets:										
Cash and cash equivalents	12,254	-	-	-	-	-	12,254	10,779		
TOTAL ASSETS	\$ 3,637,994	\$ 6,240,522	\$ 68,154	\$ 1,040,237	\$ 14,520,890	\$ 1,472,202	\$ 26,979,999	\$ 22,719,118		
LIABILITIES AND EQUITY										
Liabilities:										
Accounts payable	\$ 44,964	\$ 283,544	\$ -	\$ 652,435	\$ -	\$ -	\$ 980,943	\$ 376,120		
Salaries payable	2,213	18,776	-	-	-	-	20,989	-		
Due to other funds	-	399,317	-	-	-	-	399,317	118,153		
Deferred revenue	-	33,860	-	-	-	-	33,860	119,583		
Deposits due others	96,468	-	-	150,690	-	-	247,158	60,610		
Other liabilities	-	63,085	-	-	-	-	63,085	123,928		
Compensated absences payable	-	-	-	-	-	117,202	117,202	103,111		
Bonds payable	-	-	-	-	-	1,355,000	1,355,000	1,010,000		
TOTAL LIABILITIES	143,645	798,582	-	803,125	-	1,472,202	3,217,554	1,911,505		

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003

	Governmental Fund Types						Account Groups			Totals	
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Fixed Asset Group	General Long-Term Debt Group	General	Current Year	Memorandum Only	Prior Year	
LIABILITIES, EQUITY, AND OTHER CREDITS - CONT'D											
Equity and Other Credits:											
Investment in fixed assets	\$ -	\$ -	\$ -	\$ -	\$ 14,520,890	\$ -	\$ 14,520,890	\$ -	\$ 10,782,443		
Fund Balances:											
Fund balance reserve - debt service	-	-	-	-	-	-	-	-	65,745		
Fund balance reserve - insurance	12,254	-	-	-	-	-	12,254	-	10,779		
Fund balance undesignated	3,482,095	5,441,940	68,154	237,112	-	-	9,229,301	-	9,948,646		
TOTAL EQUITY AND OTHER CREDIT:	3,494,349	5,441,940	68,154	237,112	14,520,890	-	23,762,445	-	20,807,613		
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 3,637,994	\$ 6,240,522	\$ 68,154	\$ 1,040,237	\$ 14,520,890	\$ 1,472,202	\$ 26,979,999	\$ -	\$ 22,719,118		

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	Governmental Fund Types				Totals	
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Current Year	Memorandum Only Prior Year
REVENUES						
Taxes:						
Ad valorem tax	\$ 329,169	\$ 1,215,329	\$ -	\$ -	\$ 1,544,498	\$ 1,398,878
Sales tax	-	3,523,363	-	-	3,523,363	3,668,711
Severance tax	751,757	-	-	-	751,757	753,001
Beer tax	24,315	-	-	-	24,315	29,824
Franchise tax	169,518	-	-	-	169,518	155,479
Licenses and permits	238,792	-	-	-	238,792	230,270
Intergovernmental revenues:						
Federal grants	704	813,845	-	23,181	837,730	1,540,750
State funds:						
Parish transportation funds	-	235,096	-	-	235,096	234,521
State revenue sharing funds	117,824	-	-	-	117,824	118,019
Video poker revenue	164,333	-	-	-	164,333	177,878
Grants	-	130,747	-	1,740,570	1,871,317	383,443
Other	11,160	3,500	-	-	14,660	34,409
Fees, charges, and commissions	37,587	1,543,758	-	92	1,581,437	1,512,364
Fines and forfeitures	-	184,596	-	-	184,596	122,217
Use of money and property	328,423	70,725	-	7,152	406,300	869,336
Other revenue	204	97,003	-	-	97,207	145,997
TOTAL REVENUES	\$ 2,173,786	\$ 7,817,962	\$ -	\$ 1,770,995	\$ 11,762,743	\$ 11,375,097

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	Governmental Fund Types				Totals	
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Current Year	Memorandum Only Prior Year
EXPENDITURES						
General government:						
Legislative	\$ 286,003	\$ -	\$ -	\$ -	\$ 286,003	\$ 249,272
Judicial	346,972	64,639	-	-	411,611	369,541
Executive	10,328	-	-	-	10,328	9,470
Elections	34,151	-	-	-	34,151	28,294
Financial and administrative	156,864	-	-	-	156,864	177,273
Other general administration	107,631	838,696	-	-	946,327	661,887
Public safety	343,853	552,482	-	-	896,335	1,035,134
Public works	16,022	4,618,232	-	3,042,020	7,676,274	5,370,643
Health and welfare	73,086	1,213,624	-	-	1,286,710	1,352,302
Culture and recreation	94,550	1,041,318	-	-	1,135,868	664,017
Debt service	-	-	155,890	-	155,890	255,732
TOTAL EXPENDITURES	1,469,460	8,328,991	155,890	3,042,020	12,996,361	10,173,565
Excess (deficiency) of revenues over expenditures	704,326	(511,029)	(155,890)	(1,271,025)	(1,233,618)	1,201,532
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	450,000	450,000	-
Operating transfers in	112,032	1,734,300	158,299	250,535	2,255,166	1,395,741
Operating transfers out	(405,722)	(1,849,444)	-	-	(2,255,166)	(1,395,741)
Total other financing sources (uses)	(293,690)	(115,144)	158,299	700,535	450,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)						
BEGINNING FUND BALANCE	410,636	(626,173)	2,409	(570,490)	(783,618)	1,201,532
ENDING FUND BALANCE	3,083,713	6,068,113	65,745	807,602	10,025,173	8,823,638
	\$ 3,494,349	\$ 5,441,940	\$ 68,154	\$ 237,112	\$ 9,241,555	\$ 10,025,170

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Taxes:						
Ad valorem tax	\$ 329,169	\$ 329,169	\$ -	\$ 1,210,078	\$ 1,215,329	\$ 5,251
Sales tax	-	-	-	3,521,872	3,523,363	1,491
Severance tax	581,321	751,757	170,436	-	-	-
Beer tax	27,060	24,315	(2,745)	-	-	-
Franchise tax	-	169,518	169,518	-	-	-
Licenses and permits	235,629	238,792	3,163	-	-	-
Intergovernmental revenues:						
Federal grants	704	704	-	659,857	813,845	153,988
State funds:						
Parish transportation funds	-	-	-	230,000	235,096	5,096
State revenue sharing funds	117,837	117,824	(13)	-	-	-
Video poker revenue	-	164,333	164,333	-	-	-
Grants	605,102	-	(605,102)	157,251	130,747	(26,504)
Other	10,688	11,160	472	800	3,500	2,700
Fees, charges, and commissions	33,853	37,587	3,734	1,533,395	1,543,758	10,363
Fines and forfeitures	-	-	-	188,863	184,596	(4,267)
Use of money and property	34,615	328,423	293,808	56,512	70,725	14,213
Other revenue	-	204	204	216,566	97,003	(119,563)
TOTAL REVENUES	\$1,975,978	\$2,173,786	\$ 197,808	\$7,775,194	\$7,817,962	\$ 42,768

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES						
General government:						
Legislative	\$ 287,993	\$ 286,003	\$ 1,990	\$ -	\$ -	\$ -
Judicial	343,682	346,972	(3,290)	57,940	64,639	(6,699)
Executive	10,374	10,328	46	100,947	-	100,947
Elections	51,170	34,151	17,019	-	-	-
Financial and administrative	162,783	156,864	5,919	41,523	-	41,523
Other general administration	62,188	107,631	(45,443)	296,901	838,696	(541,795)
Public safety	346,148	343,853	2,295	1,058,258	552,482	505,776
Public works	13,181	16,022	(2,841)	4,400,925	4,618,232	(217,307)
Health and welfare	80,125	73,086	7,039	1,027,111	1,213,624	(186,513)
Culture and recreation	118,793	94,550	24,243	584,935	1,041,318	(456,383)
Economic development	-	-	-	23,527	-	23,527
Debt service	-	-	-	155,890	-	155,890
Other	55,407	-	55,407	781,524	-	781,524
TOTAL EXPENDITURES	<u>1,531,844</u>	<u>1,469,460</u>	<u>62,384</u>	<u>8,529,481</u>	<u>8,328,991</u>	<u>(581,034)</u>
Excess (deficiency) of revenues over expenditures	444,134	704,326	135,424	(754,287)	(511,029)	623,802
OTHER FINANCING SOURCES (USES)						
Operating transfers in	115,879	112,032	(3,847)	1,929,100	1,734,300	(194,800)
Operating transfers out	(405,818)	(405,722)	96	(1,889,673)	(1,849,444)	40,229
Total other financing sources (uses)	<u>(289,939)</u>	<u>(293,690)</u>	<u>(3,751)</u>	<u>39,427</u>	<u>(115,144)</u>	<u>(154,571)</u>
REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)						
BEGINNING FUND BALANCE	154,195	410,636	131,673	(714,860)	(626,173)	469,231
ENDING FUND BALANCE	<u>3,072,934</u>	<u>3,083,713</u>	<u>10,779</u>	<u>6,146,458</u>	<u>6,068,113</u>	<u>(78,345)</u>
	<u>\$3,227,129</u>	<u>\$3,494,349</u>	<u>\$ 142,452</u>	<u>\$5,431,598</u>	<u>\$5,441,940</u>	<u>\$ 390,886</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

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 jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2004.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more 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 criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Police Jury to impose its will on that organization and/or
 - 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 fiscally 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, 2003

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Hospital Service District No. 1	June 30	1 and 3
Assumption Parish Waterworks District No. 1	July 31	1 and 3
Assumption Parish Sheriff	December 31	1 and 3
Assumption Parish Assessor	December 31	1 and 3
Assumption Parish Clerk of Court	December 31	1 and 3

The Police Jury has chosen to issue financial statements of the primary government (Police Jury) only; therefore none of the previous listed component units are included in the accompanying financial statements.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

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 23, 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 25, 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 inability to continue as a going concern.



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

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 23rd 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 fiscally 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 comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Revenues are accounted for in these 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 monies, 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 groups.

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, 2003**

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 relates to the timing of the measurements made, regardless of the measurement focus 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.

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad 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, 2003

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BUDGETARY 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 240 hours. Sick leave may be accumulated without limitation. Upon resignation or retirement, unused accumulated annual leave up to 240 hours is paid to the employees 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 C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

At December 31, 2003, accumulation of annual leave is estimated to be \$117,202, 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 C60.

SALES AND USE TAX

The Assumption Parish Police Jury has a total of two percent parishwide 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 include cash on hand, amounts in demand deposits and interest-bearing demand deposits. Amounts 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 library 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 organized 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

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



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FIXED ASSETS AND LONG-TERM LIABILITIES

During the year of 1985, 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 interest 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 in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined statements - overview are captioned Memorandum 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 consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - CASH AND CASH EQUIVALENTS

At December 31, 2003, the Police Jury has cash and cash equivalents (book balances) as follows:

Cash on hand	\$ 380
Interest-bearing demand deposits	2,267,550
Demand deposits	169,030
Certificate of deposit	3,000
Restricted cash	<u>12,254</u>
Total	<u>\$ 2,452,214</u>



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2003**

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, 2003, are secured by federal deposit insurance or by pledged securities as follows:

Bank balances	\$	<u>2,707,428</u>
Federal deposit insurance	\$	317,004
Pledged securities (Category 3)		<u>2,390,424</u>
 Total insurance and pledged securities	 \$	 <u>2,707,428</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 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, 2003, the Police Jury holds investments which are stated at fair value as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Louisiana Asset Management Pool	\$ 1,050,773	\$ 1,050,773
U.S. Government & Agency - Securities	<u>3,757,282</u>	<u>3,757,282</u>
 Total Investments	 <u>\$ 4,808,055</u>	 <u>\$ 4,808,055</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

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 Pool, Inc. (LAMP), 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.

At December 31, 2003, investments of \$1,050,773 are in the Louisiana Asset Management Pool, Inc. (LAMP). In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasury in 1993. 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 CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is approximately 60 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

At December 31, 2003, the Police Jury also had \$3,757,282 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 insured 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
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE D - OPERATING DEFICITS

The following funds had operating deficits (excess of expenditures and transfers out over revenues and transfers in) for the year ended December 31, 2003:

<u>Fund</u>	<u>Deficit Amount</u>
Special Revenue Funds:	
Sales and Use Tax Fund	\$ 253,504
Road and Bridge Fund	11,053
Library Fund	197,580
Road Lighting No. 1 Fund	8,414
Entergy Assistance Program Fund	1,930
Temporary Assistance to Needy Families Fund	1,264
Section Eight Housing Fund	20,059
Community Action Agency Board Fund	252
Office of Emergency Preparedness Special Industry Fund	21,496
Road Improvement Tax Fund	341,443
Drainage Tax Fund	185,782
Communications District Fund	16,762
Library Board Fund	2,483
Consolidated Sewer District Fund	12,170
Marais Drainage District	1,689
Landry Subdivision Gravity Drainage District No. 7	10,137
Oak Ridge Subdivision Gravity Drainage District No. 8	4,777
Assumption Gravity Drainage District No. 2	9,881
 Capital Projects Fund:	
Library Construction Fund	\$ 582,425

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
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE E - REVENUES AND EXPENDITURES - ACTUAL AND BUDGET

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 2003:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Special Revenue Funds:			
Criminal Court Fund	\$ 157,119	\$ 159,971	(2,852)
Road Lightning No. 1 Fund	38,494	46,355	(7,861)
Consolidated Road Lightning No. 1 Fund	17,076	20,992	(3,916)
Library Bond Reserve Fund	512	535	(23)
Temporary Assistance to Needy Families	2,828	2,830	(2)
Community Service Block Grant	84,998	85,094	(96)
Community Action Agency Board Fund	515	527	(12)
Office of Emergency Preparedness Federal Grants	150,300	150,301	(1)
Pierre Part / Belle River Fire District	91,399	91,457	(58)
Paincourtville Fire District	91,716	91,742	(26)
Napoleonville Fire District	91,407	91,457	(50)
Bayou L'Ourse Fire District	91,454	91,529	(75)
Council on Aging Fund	301,516	337,314	(35,798)
Fire Protection District No. 2	37,010	37,195	(185)
Library Board Fund	16,150	17,021	(871)
Lower Belle River Gravity Drainage District No. 12	325	354	(29)
Oak Ridge Subdivision Gravity Drainage District No. 8	9,808	9,916	(108)
Northwest Side LA 70 Gravity Drainage District No. 9	2,773	3,200	(427)
Knott's Subdivision Gravity Drainage District No. 11	2,491	2,554	(63)
LA 70 to Lee Drive Gravity Drainage District No. 14	53	54	(1)
Bayou L'Ourse Gravity Drainage District No. 1	21,166	29,225	(8,059)

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 are due	December 31, 2002
Penalties and interest added	January 31, 2003
Lien date	January 31, 2003
Tax sale	May 15, 2003



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
December 31, 2003**

NOTE F - AD VALOREM TAXES - Continued

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 25% 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.

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

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties excluding land

Total assessed value for all taxpayers was \$77,131,320 in 2003. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$26,161,570 of the parish wide assessed value in 2003.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE F - AD VALOREM TAXES - Continued

The distribution of the Police Jury and its component units levy (tax rate per \$1,000 assessed value) to its funds excluding the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 2003:

<u>Fund</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund	4.41 M	4.41 M	N/A
Special Revenue Funds:			
Council on Aging #1	2.00 M	2.00 M	2010
Road Lighting No. 1	19.82 M	19.82 M	2006
Consolidated Road Lighting No. 1	10.00 M	10.00 M	2007
Bayou L'Ourse Gravity Drainage District No. 1	\$ 60/parcel	\$ 50/parcel	2006
Assumption Gravity Drainage District No. 2	\$.35/acre	\$.35/acre	2012
Labadieville Gravity Drainage District No. 3	\$.35/acre	\$.35/acre	2008
Plattenville Gravity Drainage District No. 5	\$.35/acre	\$.35/acre	2010
Landry Subdivision Gravity Drainage District No. 7	\$ 50/parcel	\$ 50/parcel	2006
Oak Ridge Subdivision Gravity Drainage District No. 8	\$ 35/parcel	\$ 35/parcel	2012
Northwest Side LA 70 Gravity Drainage District No. 9	\$ 50/parcel	\$ 50/parcel	2007
Knott's Subdivision Gravity Drainage District No. 11	\$ 50/parcel	\$ 25/parcel	2012
Lower Bell River Gravity Drainage District No. 12	\$ 25/parcel	\$ 25/parcel	2007
Drainage District - Marais	\$.35/acre	\$.35/acre	2007
Drainage District - Hard Times	\$.35/acre	\$.35/acre	2007
Bayou L'Ourse Recreation District No. 1	3.00 M	3.00 M	2007
Fire District No. 1	5.59 M	5.00 M	2009
Fire District No. 2	5.00 M	5.00 M	2009
Vo-Tech School	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
Council on Aging #2	1.00 M	1.00 M	2007
Pierre Part/Belle River Recreation District #2	6.00 M	6.00 M	2012
LA 70 to Lee Drive Gravity Drainage District No. 14	\$60/parcel	\$60/parcel	2012

Total ad valorem tax revenues recognized by the Police Jury was \$1,544,498 for the year ended December 31, 2003.



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE G - RECEIVABLES

The following is a summary of receivables at December 31, 2003:

<u>Receivables</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Ad Valorem Tax	\$ 340,148	\$ 1,255,663	\$ -	\$ 1,595,811
Sales Tax	-	262,591	-	262,591
Severance Tax	297,931	-	-	297,931
Franchise Tax	151,353	-	-	151,353
Parish Transportation Program	-	36,265	-	36,265
Federal Grants	-	56,119	-	56,119
State Grants	-	-	628,782	628,782
Royalty Revenue	56,826	-	-	56,826
Other	24,424	179,692	-	204,116
Total Receivables	\$ 870,682	\$ 1,790,330	\$ 628,782	\$ 3,289,794

Management has determined that substantially all receivables are collectable.

NOTE H - SELF-INSURANCE PROGRAM

In 1983, 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, et cetera, 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

	<u>Balance 12/31/02</u>	<u>2003 Additions</u>	<u>2003 Deletions</u>	<u>Balance 12/31/03</u>
Land	\$ 814,417	\$ 480,640	\$ -	\$ 1,295,057
Buildings	5,291,543	44,974	-	5,336,517
Improvements other than buildings	1,788,274	30,247	-	1,818,521
Equipment & other	2,658,451	874,312	251,661	3,281,102
Construction in progress	229,758	2,559,935	-	2,789,693
Total	\$ 10,782,443	\$ 3,990,108	\$ 251,661	\$ 14,520,890



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE J - PENSION PLAN - POLICE JURY

Substantially all employees of the Assumption Parish Police Jury are members of the Parochial 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, 1997, elected officials, except coroners and justices of the peace, may no longer join the retirement system. Those elected officials enrolled as of January 1, 1997 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 25 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, 1980, 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, 1980, 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 Parochial Employees Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70819-4619 or by calling (225) 928-1361.

Funding Policy. State statute requires covered employees to contribute a percentage of their salaries to the pension plans. As provided by R.S. 11:103, the employer 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 system follows:

Under Plan A, members are required by Statute to contribute 9.50% of their annual salary and the Assumption Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75% 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 11:103, 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, 2003, 2002, and 2001 were \$113,695, \$100,703, and \$99,284.



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENT
December 31, 2003**

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 portion 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, 2003:

	Beginning Balance	Additions/ Issues	Redeemed	Ending Balance
General obligation	\$ 1,010,000	\$ 450,000	\$ 105,000	\$ 1,355,000
Accrued leave balances	103,111	14,091	-	117,202
Total General Long-Term Debt and Obligations Payable	\$ 1,113,111	\$ 464,091	\$ 105,000	\$ 1,472,202

General obligation bonds:

\$1,200,000 Series 2002 Parish Library Sales Tax Bonds due in semi-annual installments through 2010 with interest rates from 5.1 percent to 6 percent.

\$450,000 Series 2003 Parish Recreation District No. 2 Bonds due in annual installments through 2013 with interest due semi-annually at a rate of 4.81 percent.



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

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, 2003, including interest payments of \$299,993, are as follows:

Year ended	Library Construction	Recreation District No. 2	Total
2004	\$ 154,545	\$ 52,190	\$ 206,735
2005	153,197	57,480	210,677
2006	152,090	57,605	209,695
2007	155,699	57,632	213,331
2008	153,891	57,564	211,455
Thereafter	310,583	292,517	603,100
Total payments	1,080,005	574,988	1,654,993
Less: interest payments	175,005	124,988	299,993
Total general long-term debt	\$ 905,000	\$ 450,000	\$ 1,355,000

NOTE M - DUE TO/FROM FUNDS

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Sales & Use Tax Fund	\$ 200
General Fund	Criminal Court Fund	95,332
General Fund	Library Fund	20
General Fund	Community Development Fund	67
General Fund	Various	1,107
Sales & Use Tax Fund	Louisiana Co-operative Extension	35,000
Library Construction Fund	Library Fund	250,000
Library Construction Fund	Library Bond Reserve Fund	535
¼ % Sales Tax Drainage Fund	Northwest Side LA 70 Gravity Drainage Fund District No. 9	6,121
¼ % Sales Tax Drainage Fund	LA 70 to Lee Drive Gravity Drainage District No. 14	647
Communications District Fund	Office of Emergency Preparedness	3,492
Community Development Fund	Weatherization Fund	20
Community Development Fund	Community Services Block Grant	6,776
		<u>\$ 399,317</u>



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2003

NOTE N - CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 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, 2003:

Balance due at January 1, 2003	\$ 57,224
Amount due for 2003	<u>95,332</u>
Total	152,556
Remitted during 2003	<u>57,224</u>
Balance due at December 31, 2003	<u>\$ 95,332</u>

NOTE O - LITIGATION

At December 31, 2003, the Police Jury is involved in various litigation that is being handled by the insurance company. These lawsuits are adequately covered by insurance or have little likelihood of successful judgment against the Police Jury. No lawsuits are currently being handled by the legal counsel for 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 \$80,325.

As of December 31, 2003, the Police Jury has entered into contract commitments totaling \$3,091,609. Of this amount, \$1,087,565 has not yet been expended.

NOTE R - WIRELESS E911 SERVICE

The total emergency telephone service charges collected for the year ended December 31, 2003 totaled \$63,332. The total expenditures made for the implementation of the E911 system totaled \$82,549 for the year ended December 31, 2003. The wireless E911 system of Assumption Parish is Phase II Compliant as of December 31, 2003.

NOTE S - UPCOMING PRONOUNCEMENT

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
Napoleonville, Louisiana
December 31, 2003

SUPPLEMENTAL INFORMATION
SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS AND DEBT SERVICE FUND

SPECIAL REVENUE FUNDS

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

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 48:753.

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' conviction fees in criminal cases be transferred to the parish treasurer 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 at 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 libraries, transfers from the Sales and Use tax fund, and fines and lost book fees received by the parish library.

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.

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

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.

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.

GROUP WORKCAMP - The Group Workcamp Fund is used to account for the funds used as a match for the group workcamp project. This project will provide home rehabilitation.

**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 2003**

**SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS AND DEBT SERVICE FUND**

SPECIAL REVENUE FUNDS (continued)

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

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

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

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.

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 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 operation and maintenance of the Community Development office. This office assists the needs of persons of low or moderate income.

MEDICAID - The Medicaid Fund is used to account for the grants received for preparing Medicaid 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 persons with their emergency medical needs.

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.

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

OFFICE OF EMERGENCY PREPAREDNESS FEDERAL GRANTS - The Office of Emergency Preparedness Federal Grants Fund is used to account for all Office of Emergency Preparedness federal grants received.

OFFICE OF EMERGENCY PREPAREDNESS SPECIAL INDUSTRY FUND - The Office of Emergency Preparedness Special Industry Fund is used to account for the special industry fees collected.



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 2003**

**SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS AND DEBT SERVICE FUND**

SPECIAL REVENUE FUNDS (continued)

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

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.

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

COMMUNICATIONS DISTRICT FUND - 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 districts' ad valorem tax and the remittance of the proceeds to the two fire districts.

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 remittance of the proceeds to the Assumption Council on Aging.

VOCATIONAL TECHNICAL SCHOOL - 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.

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.

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

LIBRARY BOARD FUND - The Library Board Fund is used to account for the funds generated by the library board of control.

CONSOLIDATED SEWER DISTRICT FUND - This fund is used to account for the operations of the Marais, Belle Rose Lane, Violet Street, and Lewisville Street sewer facilities.

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 38:1751-1759. The districts are each governed by a five member board of commissioners appointed by the Police Jury.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 2003

SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS AND DEBT SERVICE FUND

SPECIAL REVENUE FUNDS (continued)

PIERRE PART / BELLE RIVER RECREATION DISTRICT # 2 BALL PARK #2 FUND - The Pierre Part / Belle River Recreation District #2 Ball Park #2 Fund is used to account for the revenues collected for the purpose of improving and maintaining ball park #2 of the recreation district.

PIERRE PART / BELLE RIVER RECREATION DISTRICT # 2 VETERAN'S PARK FUND - The Pierre Part / Belle River Recreation District #2 Veteran's Park Fund is used to account for the revenues collected for the purpose of improving and maintaining Veteran's Park.

BAYOU L'OURSE 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.

PIERRE PART/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 Pierre Part and Belle River.

CAPITAL PROJECT FUNDS

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

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

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

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

PIERRE PART / BELLE RIVER RECREATION DISTRICT #2 CONSTRUCTION FUND - The Pierre Part / Belle River Recreation District #2 Construction Fund is used to account for the bond proceeds for the purpose of acquiring, constructing, improving, maintaining, and/or operating the recreational facilities of the district.

DEBT SERVICE FUND

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



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	Sales and Use Tax	Road and Bridge	Solid Waste	Criminal Court	Library	Road Lighting Dist #1
ASSETS						
Cash and cash equivalents	\$ 388,091	\$ 50,568	\$ 52,821	\$ 40,780	\$ 360,441	\$ 6,157
Equity in investment pool	1,340,675	114,125	182,891	141,343	-	21,166
Receivables	136,538	20,104	91,728	12,002	186,628	40,051
Due from other funds	35,000	-	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,900,304	\$ 184,797	\$ 327,440	\$ 194,125	\$ 547,069	\$ 67,374
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	\$ 21,116	\$ 15,516	\$ 797	\$ 3,461	\$ 13,876	\$ 11,064
Salaries payable	2,685	4,697	113	-	4,511	-
Due to other funds	200	-	-	95,332	250,020	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	24,001	20,213	910	98,793	268,407	11,064
FUND BALANCE						
Undesignated	1,876,303	164,584	326,530	95,332	278,662	56,310
TOTAL FUND BALANCE	1,876,303	164,584	326,530	95,332	278,662	56,310
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,900,304	\$ 184,797	\$ 327,440	\$ 194,125	\$ 547,069	\$ 67,374

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	Cons. Road Lighting	Library Bond Reserve	Community Development	Group Workcamp	Weatherization	Energy Assistance
ASSETS						
Cash and cash equivalents	\$ 18,765	\$ 120,535	\$ 22,780	\$ 5,500	\$ -	\$ 1,032
Equity in investment pool	56,100	-	-	-	-	-
Receivables	33,517	-	-	-	92	-
Due from other funds	-	-	6,796	-	-	-
Other assets	-	-	-	-	33	-
TOTAL ASSETS	\$ 108,382	\$ 120,535	\$ 29,576	\$ 5,500	\$ 125	\$ 1,032
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	\$ 5,338	\$ -	\$ 1,159	\$ -	\$ -	\$ -
Salaries payable	-	-	867	-	-	60
Due to other funds	-	535	67	-	20	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	5,338	535	2,093	-	20	60
FUND BALANCE						
Undesignated	103,044	120,000	27,483	5,500	105	972
TOTAL FUND BALANCE	103,044	120,000	27,483	5,500	105	972
TOTAL LIABILITIES AND FUND BALANCE	\$ 108,382	\$ 120,535	\$ 29,576	\$ 5,500	\$ 125	\$ 1,032

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	Temporary Assistance Needy Families	Emergency Food and Shelter	Section Eight Housing	Community Service Block Grant	Medicaid	Emergency Medical
Cash and cash equivalents	\$ 94	\$ -	\$ 75,973	\$ -	\$ 115	\$ 281
Equity in investment pool	-	-	-	-	-	-
Receivables	-	-	75	7,547	14	-
Due from other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 94	\$ -	\$ 76,048	\$ 7,547	\$ 129	\$ 281

LIABILITIES AND FUND BALANCE

Liabilities						
Accounts payable	\$ -	\$ -	\$ 18,045	\$ 69	\$ -	\$ -
Salaries payable	-	-	275	702	-	-
Due to other funds	-	-	-	6,776	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	18,320	7,547	-	-
FUND BALANCE						
Undesignated	94	-	57,728	-	129	281
TOTAL FUND BALANCE	94	-	57,728	-	129	281
TOTAL LIABILITIES AND FUND BALANCE	\$ 94	\$ -	\$ 76,048	\$ 7,547	\$ 129	\$ 281

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	Rural Development	CAA Board	O.E.P. Federal Grants	O.E.P. Special Industry	Office of Emergency Preparedness	Road Improvement Tax
ASSETS						
Cash and cash equivalents	\$ 755	\$ 1,411	\$ 32,463	\$ 3,824	\$ 2,474	\$ 45,164
Equity in investment pool	-	-	-	12,533	7,604	155,006
Receivables	16,606	-	-	3	37,638	64,362
Due from other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 17,361	\$ 1,411	\$ 32,463	\$ 16,360	\$ 47,716	\$ 264,532
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	\$ 16,606	\$ 12	\$ -	\$ 1,511	\$ 18,430	\$ 90,987
Salaries payable	-	-	-	-	3,522	-
Due to other funds	-	-	-	-	3,492	-
Deferred revenue	-	-	32,463	-	1,397	-
Other liabilities	755	-	-	-	-	62,330
TOTAL LIABILITIES	17,361	12	32,463	1,511	26,841	153,317
FUND BALANCE						
Undesignated	-	1,399	-	14,849	20,875	111,215
TOTAL FUND BALANCE	-	1,399	-	14,849	20,875	111,215
TOTAL LIABILITIES AND FUND BALANCE	\$ 17,361	\$ 1,411	\$ 32,463	\$ 16,360	\$ 47,716	\$ 264,532

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

ASSETS	Drainage	Communications	PP/BR	Paincourtville	Napoleonville	Bayou
	Tax	District	Fire District	Fire District	Fire District	L'Ourse Fire District
Cash and cash equivalents	\$ 57,405	\$ 18,231	\$ 3,291	\$ 3,291	\$ 3,290	\$ 3,291
Equity in investment pool	198,285	63,410	-	-	-	-
Receivables	33,397	24,311	89,192	89,192	89,194	89,192
Due from other funds	6,768	3,492	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 295,855	\$ 109,444	\$ 92,483	\$ 92,483	\$ 92,484	\$ 92,483

LIABILITIES AND FUND BALANCE

Liabilities						
Accounts payable	\$ 6,751	\$ 2,234	\$ -	\$ -	\$ -	\$ -
Salaries payable	1,344	-	-	-	-	-
Due to other funds	-	-	201	148	201	227
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	8,095	2,234	201	148	201	227
FUND BALANCE						
Undesignated	287,760	107,210	92,282	92,335	92,283	92,256
TOTAL FUND BALANCE	287,760	107,210	92,282	92,335	92,283	92,256
TOTAL LIABILITIES AND FUND BALANCE	\$ 295,855	\$ 109,444	\$ 92,483	\$ 92,483	\$ 92,484	\$ 92,483

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

ASSETS	Council on Aging	Fire Protection District #2	Vocational Technical School	Louisiana Co-operative Extension	Mosquito Abatement	Library Board
Cash and cash equivalents	\$ 10,178	\$ 3,802	\$ 78,517	\$ 15,117	\$ 16,916	\$ 10,117
Equity in investment pool	-	-	259,655	40,386	58,554	-
Receivables	267,125	28,706	77,217	77,377	8,696	-
Due from other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 277,303	\$ 32,508	\$ 415,389	\$ 132,880	\$ 84,166	\$ 10,117

LIABILITIES AND FUND BALANCE

Liabilities						
Accounts payable	\$ 35,732	\$ -	\$ -	\$ 4	\$ 16,804	\$ -
Salaries payable	-	-	-	-	-	-
Due to other funds	219	111	-	35,000	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	35,951	111	-	35,004	16,804	-

FUND BALANCE

Undesignated	241,352	32,397	415,389	97,876	67,362	10,117
TOTAL FUND BALANCE	241,352	32,397	415,389	97,876	67,362	10,117
TOTAL LIABILITIES AND FUND BALANCE	\$ 277,303	\$ 32,508	\$ 415,389	\$ 132,880	\$ 84,166	\$ 10,117

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	Consolidated Sewer District	Lower Belle River Drainage District #12	Labadieville Drainage District #3	Marais Drainage District	Hardtimes Drainage District	Landry Sub. Drainage District #7
ASSETS						
Cash and cash equivalents	\$ 73	\$ 1,343	\$ 5,470	\$ 250	\$ 3,735	\$ 1,771
Equity in investment pool	125	4,645	18,880	843	12,891	5,940
Receivables	3,828	1,751	2,155	788	487	21,602
Due from other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,026	\$ 7,739	\$ 26,505	\$ 1,881	\$ 17,113	\$ 29,313

LIABILITIES AND FUND BALANCE

Liabilities						
Accounts payable	\$ 2,593	\$ 18	\$ -	\$ -	\$ -	\$ 552
Salaries payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	2,593	18	-	-	-	552
FUND BALANCE						
Undesignated	1,433	7,721	26,505	1,881	17,113	28,761
TOTAL FUND BALANCE	1,433	7,721	26,505	1,881	17,113	28,761
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,026	\$ 7,739	\$ 26,505	\$ 1,881	\$ 17,113	\$ 29,313

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

ASSETS	Oakridge Sub. Drainage District #8	Northwest LA 70 Drainage District #9	Knotts Sub. Drainage District #11	LA 70 to Lee Drainage District #14	PP/BR Recreation #2 Ball Park #2	PP/BR Recreation #2 Veteran's Park
Cash and cash equivalents	\$ 549	\$ 722	\$ 1,596	\$ -	\$ 2,628	\$ -
Equity in investment pool	1,806	2,469	5,486	-	9,146	-
Receivables	5,916	6,001	2,701	7,860	-	95,442
Due from other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 8,271	\$ 9,192	\$ 9,783	\$ 7,860	\$ 11,774	\$ 95,442

LIABILITIES AND FUND BALANCE

Liabilities	\$ 302	\$ 221	\$ 80	\$ -	\$ 217	\$ 49
Accounts payable	-	-	-	-	-	-
Salaries payable	-	-	-	-	-	-
Due to other funds	-	6,121	-	647	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	302	6,342	80	647	217	49
FUND BALANCE						
Undesignated	7,969	2,850	9,703	7,213	11,557	95,393
TOTAL FUND BALANCE	7,969	2,850	9,703	7,213	11,557	95,393
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,271	\$ 9,192	\$ 9,783	\$ 7,860	\$ 11,774	\$ 95,442

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	Assumption Drainage District #2	Plattenville Drainage District #5	Bayou L'Ourse Drainage District #1	Bayou L'Ourse Recreation District #1	Total Current Year
ASSETS					
Cash and cash equivalents	\$ 109,290	\$ 9,696	\$ 39,194	\$ 54,352	\$ 1,684,139
Equity in investment pool	-	-	-	-	2,713,964
Receivables	7,853	705	54,750	57,987	1,790,330
Due from other funds	-	-	-	-	52,056
Other assets	-	-	-	-	33
TOTAL ASSETS	\$ 117,143	\$ 10,401	\$ 93,944	\$ 112,339	\$ 6,240,522
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 283,544
Salaries payable	-	-	-	-	18,776
Due to other funds	-	-	-	-	399,317
Deferred revenue	-	-	-	-	33,860
Other liabilities	-	-	-	-	63,085
TOTAL LIABILITIES	-	-	-	-	798,582
FUND BALANCE					
Undesignated	117,143	10,401	93,944	112,339	5,441,940
TOTAL FUND BALANCE	117,143	10,401	93,944	112,339	5,441,940
TOTAL LIABILITIES AND FUND BALANCE	\$ 117,143	\$ 10,401	\$ 93,944	\$ 112,339	\$ 6,240,522

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	Sales and Use Tax	Road and Bridge	Solid Waste	Criminal Court	Library	Road Lighting Dist #1
REVENUES						
Taxes:						
Ad valorem tax	\$ -	\$ -	\$ -	\$ -	\$ 149,283	\$ 37,347
Sales tax	1,804,069	-	-	-	431,383	-
Intergovernmental revenues:						
Federal grants	164	2,384	126	-	-	-
State funds:						
Parish transportation funds	-	235,096	-	-	-	-
Grants	-	-	-	-	-	-
Other	-	-	-	3,500	-	-
Fees, charges, and commissions	-	-	1,188,665	9,316	-	-
Fines and forfeitures	-	-	-	182,650	-	-
Use of money and property	29,386	1,688	5,407	2,613	3,866	594
Other revenue	2,158	227	-	-	1,195	-
TOTAL REVENUES	\$ 1,835,777	\$ 239,395	\$ 1,194,198	\$ 198,079	\$ 585,727	\$ 37,941

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Sales and Use Tax	Road and Bridge	Solid Waste	Criminal Court	Library	Road Lighting Dist #1
EXPENDITURES						
General government:						
Judicial	\$ -	\$ -	\$ -	\$ 64,639	\$ -	\$ -
Other general administration	838,696	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	1,264,848	1,159,741	-	-	46,355
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	625,008	-
TOTAL EXPENDITURES	838,696	1,264,848	1,159,741	64,639	625,008	46,355
Excess (deficiency) of revenues over expenditures	997,081	(1,025,453)	34,457	133,440	(39,281)	(8,414)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	35,000	1,014,400	-	-	250,000	-
Operating transfers out	(1,285,585)	-	-	(95,332)	(408,299)	-
Total other financing sources (uses)	(1,250,585)	1,014,400	-	(95,332)	(158,299)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(253,504)	(11,053)	34,457	38,108	(197,580)	(8,414)
BEGINNING FUND BALANCE	2,129,807	175,637	292,073	57,224	476,242	64,724
ENDING FUND BALANCE	\$ 1,876,303	\$ 164,584	\$ 326,530	\$ 95,332	\$ 278,662	\$ 56,310

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Cons. Road Lighting	Library Bond Reserve	Community Development	Group Workcamp	Weatherization	Energy Assistance
REVENUES						
Taxes:						
Ad valorem tax	\$ 31,941	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	-	199	-	7,317	16,464
State funds:						
Parish transportation funds	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	1,153	535	-	-	-	-
Other revenue	-	-	-	5,500	-	-
TOTAL REVENUES	\$ 33,094	\$ 535	\$ 199	\$ 5,500	\$ 7,317	\$ 16,464

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Cons. Road Lighting	Library Bond Reserve	Community Development	Group Workcamp	Weatherization	Energy Assistance
General government:						
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other general administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	20,992	-	-	-	-	-
Health and welfare	-	-	85,391	-	7,348	18,394
Culture and recreation	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>20,992</u>	<u>-</u>	<u>85,391</u>	<u>-</u>	<u>7,348</u>	<u>18,394</u>
Excess (deficiency) of revenues over expenditures	12,102	535	(85,192)	5,500	(31)	(1,930)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	96,212	-	31	-
Operating transfers out	-	(535)	(31)	-	-	-
Total other financing sources (uses)	-	(535)	96,181	-	31	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	12,102	-	10,989	5,500	-	(1,930)
BEGINNING FUND BALANCE	90,942	120,000	16,494	-	105	2,902
ENDING FUND BALANCE	<u>\$ 103,044</u>	<u>\$ 120,000</u>	<u>\$ 27,483</u>	<u>\$ 5,500</u>	<u>\$ 105</u>	<u>\$ 972</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

REVENUES	Temporary Assistance Needy Families		Emergency Food and Shelter		Section Eight Housing		Community Service Block Grant		Emergency Medical	
Taxes:										
Ad valorem tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenues:										
Federal grants	1,566	12,518	329,317	105,288	-	-	-	-	-	-
State funds:										
Parish transportation funds	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	356
Use of money and property	-	-	1,131	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,566	\$ 12,518	\$ 330,448	\$ 105,288	\$ 336	\$ 336	\$ 105,288	\$ 336	\$ 356	\$ 356

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Temporary Assistance Needy Families	Emergency Food and Shelter	Section Eight Housing	Community Service Block Grant	Medicaid	Emergency Medical
EXPENDITURES						
General government:						
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other general administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	2,830	-	-	-	-	-
Health and welfare	-	12,518	350,507	105,288	250	75
Culture and recreation	-	-	-	-	-	-
TOTAL EXPENDITURES	2,830	12,518	350,507	105,288	250	75
Excess (deficiency) of revenues over expenditures	(1,264)	-	(20,059)	-	86	281
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(1,264)	-	(20,059)	-	86	281
BEGINNING FUND BALANCE	1,358	-	77,787	-	43	-
ENDING FUND BALANCE	\$ 94	\$ -	\$ 57,728	\$ -	\$ 129	\$ 281

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Rural Development	CAA Board	O.E.P.		Office of Emergency Preparedness	Road Improvement Tax
			Federal Grants	O.E.P. Special Industry		
REVENUES						
Taxes:						
Ad valorem tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-	858,619
Intergovernmental revenues:						
Federal grants	-	-	149,219	-	42,584	-
State funds:						
Parish transportation funds	-	-	-	-	-	-
Grants	105,773	-	-	-	24,974	-
Other	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	43,086	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	-	976	5,500
Other revenue	-	275	1,082	-	401	-
TOTAL REVENUES	\$ 105,773	\$ 275	\$ 150,301	\$ 43,086	\$ 68,935	\$ 864,119

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Rural Development	CAA Board	O.E.P. Federal Grants	O.E.P. Special Industry	Office of Emergency Preparedness	Road Improvement Tax
EXPENDITURES						
General government:						
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other general administration	-	-	-	-	-	-
Public safety	-	-	150,301	64,582	138,755	-
Public works	-	-	-	-	3,344	1,380,900
Health and welfare	131,430	527	-	-	-	-
Culture and recreation	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>131,430</u>	<u>527</u>	<u>150,301</u>	<u>64,582</u>	<u>142,099</u>	<u>1,380,900</u>
Excess (deficiency) of revenues over expenditures	<u>(25,657)</u>	<u>(252)</u>	<u>-</u>	<u>(21,496)</u>	<u>(73,164)</u>	<u>(516,781)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	25,657	-	-	-	105,000	200,000
Operating transfers out	-	-	-	-	-	(24,662)
Total other financing sources (uses)	<u>25,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,000</u>	<u>175,338</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	-	(252)	-	(21,496)	31,836	(341,443)
BEGINNING FUND BALANCE	-	1,651	-	36,345	(10,961)	452,658
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 1,399</u>	<u>\$ -</u>	<u>\$ 14,849</u>	<u>\$ 20,875</u>	<u>\$ 111,215</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Drainage Tax	Communications District	PP/BR		Napoleonville		Bayou	
			Fire District	Fire District	Fire District	L'Ourse Fire District		
REVENUES								
Taxes:								
Ad valorem tax	\$ -	\$ -	\$ 86,296	\$ 86,296	\$ 86,296	\$ 86,296	\$ 86,296	
Sales tax	429,292	-	-	-	-	-	-	
Intergovernmental revenues:								
Federal grants	586	3,492	-	-	-	-	-	
State funds:								
Parish transportation funds	-	-	-	-	-	-	-	
Grants	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Fees, charges, and commissions	-	139,503	-	-	-	-	-	
Fines and forfeitures	-	-	-	-	-	-	-	
Use of money and property	5,958	1,892	39	272	40	85		
Other revenue	-	-	11,230	11,230	11,230	11,230		
TOTAL REVENUES	\$ 435,836	\$ 144,887	\$ 97,565	\$ 97,798	\$ 97,566	\$ 97,611		

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Drainage Tax	Communications District	PP/BR Fire District	Paincourtville Fire District	Napoleonville Fire District	Bayou L'Ourse Fire District
EXPENDITURES						
General government:						
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other general administration	-	-	-	-	-	-
Public safety	-	161,649	-	-	-	-
Public works	621,618	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	91,457	91,742	91,457	91,529
TOTAL EXPENDITURES	<u>621,618</u>	<u>161,649</u>	<u>91,457</u>	<u>91,742</u>	<u>91,457</u>	<u>91,529</u>
Excess (deficiency) of revenues over expenditures	<u>(185,782)</u>	<u>(16,762)</u>	<u>6,108</u>	<u>6,056</u>	<u>6,109</u>	<u>6,082</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF						
REVENUES OVER EXPENDITURES	(185,782)	(16,762)	6,108	6,056	6,109	6,082
AND OTHER SOURCES (USES)						
BEGINNING FUND BALANCE	473,542	123,972	86,174	86,279	86,174	86,174
ENDING FUND BALANCE	<u>\$ 287,760</u>	<u>\$ 107,210</u>	<u>\$ 92,282</u>	<u>\$ 92,335</u>	<u>\$ 92,283</u>	<u>\$ 92,256</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

REVENUES	Council on Aging	Fire Protection District #2	Vocational Technical School	Louisiana Co-operative Extension	Mosquito Abatement	Library Board
Taxes:						
Ad valorem tax	\$ 223,888	\$ 26,681	\$ 74,642	\$ 74,641	\$ -	\$ -
Sales tax	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	128,938	-	-	-	-	-
State funds:						
Parish transportation funds	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	112,214	5,127
Fines and forfeitures	-	-	-	-	-	1,590
Use of money and property	-	20	4,737	798	1,081	138
Other revenue	-	11,230	-	809	-	7,683
TOTAL REVENUES	\$ 352,826	\$ 37,931	\$ 79,379	\$ 76,248	\$ 113,295	\$ 14,538

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Council on Aging	Fire Protection District #2	Vocational Technical School	Louisiana Co-operative Extension	Mosquito Abatement	Library Board
EXPENDITURES						
General government:						
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other general administration	-	-	-	-	-	-
Public safety	-	37,195	-	-	-	-
Public works	-	-	-	23,417	-	-
Health and welfare	337,314	-	-	-	98,453	-
Culture and recreation	-	-	-	-	-	17,021
TOTAL EXPENDITURES	<u>337,314</u>	<u>37,195</u>	<u>-</u>	<u>23,417</u>	<u>98,453</u>	<u>17,021</u>
Excess (deficiency) of revenues over expenditures	15,512	736	79,379	52,831	14,842	(2,483)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	(35,000)	-	-
Total other financing sources (uses)	-	-	-	<u>(35,000)</u>	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	15,512	736	79,379	17,831	14,842	(2,483)
BEGINNING FUND BALANCE	225,840	31,661	336,010	80,045	52,520	12,600
ENDING FUND BALANCE	<u>\$ 241,352</u>	<u>\$ 32,397</u>	<u>\$ 415,389</u>	<u>\$ 97,876</u>	<u>\$ 67,362</u>	<u>\$ 10,117</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

REVENUES	<u>Consolidated</u>	<u>Lower Belle</u>	<u>Labadieville</u>	<u>Marais</u>	<u>Hardtimes</u>	<u>Landry Sub.</u>
	<u>Sewer</u>	<u>River Drainage</u>	<u>Drainage</u>	<u>Drainage</u>	<u>Drainage</u>	<u>Drainage</u>
	<u>District</u>	<u>District #12</u>	<u>District #3</u>	<u>District</u>	<u>District</u>	<u>District #7</u>
Taxes:						
Ad valorem tax	\$ -	\$ 1,544	\$ 1,830	\$ 673	\$ 410	\$ 18,439
Sales tax	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	-	-	-	-	-
State funds:						
Parish transportation funds	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Fees, charges, and commissions	45,847	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	58	88	361	40	241	277
Other revenue	-	-	-	-	-	-
TOTAL REVENUES	<u>\$ 45,905</u>	<u>\$ 1,632</u>	<u>\$ 2,191</u>	<u>\$ 713</u>	<u>\$ 651</u>	<u>\$ 18,716</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Consolidated Sewer District	Lower Belle River Drainage District #12	Labadieville Drainage District #3	Marais Drainage District	Hardtimes Drainage District	Landry Sub. Drainage District #7
EXPENDITURES						
General government:						
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other general administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	354	3	2,402	84	28,853
Health and welfare	66,075	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>66,075</u>	<u>354</u>	<u>3</u>	<u>2,402</u>	<u>84</u>	<u>28,853</u>
Excess (deficiency) of revenues over expenditures	(20,170)	1,278	2,188	(1,689)	567	(10,137)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	8,000	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(12,170)	1,278	2,188	(1,689)	567	(10,137)
BEGINNING FUND BALANCE	13,603	6,443	24,317	3,570	16,546	38,898
ENDING FUND BALANCE	<u>\$ 1,433</u>	<u>\$ 7,721</u>	<u>\$ 26,505</u>	<u>\$ 1,881</u>	<u>\$ 17,113</u>	<u>\$ 28,761</u>

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2003

	Oakridge Sub. Drainage District #8	Northwest LA 70 Drainage District #9	Knotts Sub. Drainage District #11	LA 70 to Lee Drainage District #14	PP/BR Recreation #2 Ball Park #2	PP/BR Recreation #2 Veteran's Park
REVENUES						
Taxes:						
Ad valorem tax	\$ 5,058	\$ 5,941	\$ 2,488	\$ 7,860	\$ -	\$ 95,442
Sales tax	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	963	-	-	-	-
State funds:						
Parish transportation funds	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Fees, charges, and commissions	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	81	46	132	-	77	-
Other revenue	-	-	-	-	16,212	-
TOTAL REVENUES	\$ 5,139	\$ 6,950	\$ 2,620	\$ 7,860	\$ 16,289	\$ 95,442

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Oakridge Sub. Drainage District #8	Northwest LA 70 Drainage District #9	Knotts Sub. Drainage District #11	LA 70 to Lee Drainage District #14	PP/BR Recreation #2 Ball Park #2	PP/BR Recreation #2 Veteran's Park
EXPENDITURES						
General government:						
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other general administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	9,916	3,200	2,554	-	-	-
Health and welfare	-	-	-	54	-	-
Culture and recreation	-	-	-	-	15,048	49
TOTAL EXPENDITURES	<u>9,916</u>	<u>3,200</u>	<u>2,554</u>	<u>54</u>	<u>15,048</u>	<u>49</u>
Excess (deficiency) of revenues over expenditures	<u>(4,777)</u>	<u>3,750</u>	<u>66</u>	<u>7,806</u>	<u>1,241</u>	<u>95,393</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE; AND OTHER SOURCES (USES)	<u>(4,777)</u>	<u>3,750</u>	<u>66</u>	<u>7,806</u>	<u>1,241</u>	<u>95,393</u>
BEGINNING FUND BALANCE	<u>12,746</u>	<u>(900)</u>	<u>9,637</u>	<u>(593)</u>	<u>10,316</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 7,969</u>	<u>\$ 2,850</u>	<u>\$ 9,703</u>	<u>\$ 7,213</u>	<u>\$ 11,557</u>	<u>\$ 95,393</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Assumption Drainage District #2	Plattenville Drainage District #5	Bayou L'Ourse Drainage District #1	Bayou L'Ourse Recreation District #1	Total
REVENUES					
Taxes:					
Ad valorem tax	\$ 6,675	\$ 602	\$ 48,459	\$ 56,301	\$ 1,215,329
Sales tax	-	-	-	-	3,523,363
Intergovernmental revenues:					
Federal grants	-	-	12,384	-	813,845
State funds:					
Parish transportation funds	-	-	-	-	235,096
Grants	-	-	-	-	130,747
Other	-	-	-	-	3,500
Fees, charges, and commissions	-	-	-	-	1,543,758
Fines and forfeitures	-	-	-	-	184,596
Use of money and property	934	14	415	52	70,725
Other revenue	-	-	-	5,311	97,003
TOTAL REVENUES	\$ 7,609	\$ 616	\$ 61,258	\$ 61,664	\$ 7,817,962

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Assumption Drainage District #2	Plattenville Drainage District #5	Bayou L'Ourse Drainage District #1	Bayou L'Ourse Recreation District #1	Total
EXPENDITURES					
General government:					
Judicial	\$ -	\$ -	\$ -	\$ -	\$ 64,639
Other general administration	-	-	-	-	838,696
Public safety	-	-	-	-	552,482
Public works	17,490	106	29,225	-	4,618,232
Health and welfare	-	-	-	-	1,213,624
Culture and recreation	-	-	-	18,007	1,041,318
TOTAL EXPENDITURES	<u>17,490</u>	<u>106</u>	<u>29,225</u>	<u>18,007</u>	<u>8,328,991</u>
Excess (deficiency) of revenues over expenditures	<u>(9,881)</u>	<u>510</u>	<u>32,033</u>	<u>43,657</u>	<u>(511,029)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	1,734,300
Operating transfers out	-	-	-	-	(1,849,444)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(115,144)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(9,881)</u>	<u>510</u>	<u>32,033</u>	<u>43,657</u>	<u>(626,173)</u>
BEGINNING FUND BALANCE	<u>127,024</u>	<u>9,891</u>	<u>61,911</u>	<u>68,682</u>	<u>6,068,113</u>
ENDING FUND BALANCE	<u>\$ 117,143</u>	<u>\$ 10,401</u>	<u>\$ 93,944</u>	<u>\$ 112,339</u>	<u>\$ 5,441,940</u>

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

COMBINING BALANCE SHEET - CAPITAL PROJECT FUNDS

DECEMBER 31, 2003

	Coastal			PP/BR		Total
	Library Construction	Impact Assistance	Capital Outlay	Atchafalaya Basin	Recreation #2 Construction	
ASSETS						
Cash and cash equivalents	\$ 17,505	\$ -	\$ -	\$ 36,475	\$ 12,085	\$ 66,065
Equity in investment pool	57,361	-	-	-	-	57,361
Receivables	26	-	370,500	258,256	-	628,782
Due from other funds	250,535	-	-	-	-	250,535
Other assets	-	-	37,494	-	-	37,494
TOTAL ASSETS	\$ 325,427	\$ -	\$ 407,994	\$ 294,731	\$ 12,085	\$ 1,040,237
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 32,158	\$ -	\$ 370,500	\$ 249,627	\$ 150	\$ 652,435
Deposits due others	68,092	-	37,494	45,104	-	150,690
TOTAL LIABILITIES	100,250	-	407,994	294,731	150	803,125
FUND BALANCE						
Undesignated	225,177	-	-	-	11,935	237,112
TOTAL FUND BALANCE	225,177	-	-	-	11,935	237,112
TOTAL LIABILITIES AND FUND BALANCE	\$ 325,427	\$ -	\$ 407,994	\$ 294,731	\$ 12,085	\$ 1,040,237

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Library Construction	Coastal Impact Assistance	Capital Outlay	Atchafalaya Basin	PP/BR Recreation #2 Construction	Total
REVENUES						
Intergovernmental revenues:						
Federal grants	\$ -	\$ 23,181	\$ -	\$ -	\$ -	\$ 23,181
State funds:						
Grants	-	-	758,672	981,898	-	1,740,570
Fees, charges, and commissions	-	-	-	-	92	92
Use of money and property	7,076	-	-	-	76	7,152
TOTAL REVENUES	<u>7,076</u>	<u>23,181</u>	<u>758,672</u>	<u>981,898</u>	<u>168</u>	<u>1,770,995</u>
EXPENDITURES						
Public works	840,036	23,181	758,672	981,898	438,233	3,042,020
TOTAL EXPENDITURES	<u>840,036</u>	<u>23,181</u>	<u>758,672</u>	<u>981,898</u>	<u>438,233</u>	<u>3,042,020</u>
Excess (deficiency) of revenues over expenditures	(832,960)	-	-	-	(438,065)	(1,271,025)
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	450,000	450,000
Operating transfers in	250,535	-	-	-	-	250,535
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>250,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>700,535</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(582,425)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,935</u>	<u>(570,490)</u>
BEGINNING FUND BALANCE	807,602	-	-	-	-	807,602
ENDING FUND BALANCE	<u>\$ 225,177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,935</u>	<u>\$ 237,112</u>

**Assumption Parish Police Jury
Schedule of Compensation Paid to Police Jurors
Napoleonville, Louisiana
December 31, 2003**

<u>POLICE JUROR</u>	<u>AMOUNT</u>
Edward J. Alleman	\$ 14,400
Charles Breaux, Jr.	14,400
Irving Comeaux	14,400
Henry Dupre	14,400
John Calvin James	14,400
Patrick Johnson	14,400
Myron Matherne	14,400
Darryl Ovide	14,400
Martin S. Triche	<u>14,400</u>
 Total	 <u>\$ 129,600</u>



**ASSUMPTION PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2003**

Federal Grantor/Passthrough Grantor/Program Title	Federal CFDA Number	Federal Assistance Number	Pass-through Grantor's/Project Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
DIRECT PROGRAMS:					
Federal Emergency Management Assoc. Emergency Food & Shelter National Program	83.523	21-3580-00	-	\$ 12,518	\$ -
U.S. Department of Commerce Coastal Impact Assistance Program	11.419	NA170Z2148	-	23,181	-
PASS-THROUGH PROGRAMS:					
U.S. Department of Health & Human Services Louisiana Department of Labor Community Services Block Grant Program Year 10-1-01 - 9-30-03	93.569	-	2002P0074	20,194	-
Community Services Block Grant Program Year 10-1-02 - 9-30-04	93.569	-	2003P0074	85,094	-
Louisiana Housing Finance Agency Low Income Housing Energy Assistance Program Program Year 10-1-03 - 9-30-04	93.568	-	-	1,268	-
Low Income Housing Energy Assistance Program Program Year 10-1-02 - 9-30-03	93.568	-	-	17,125	-
TANF Energy Assistance Program Program Year 10-1-02 - 9-30-03	93.568	-	-	2,830	-
Weatherization Program Program Year 4-1-03 - 3-31-04	81.042	-	-	5,454	-
Weatherization Program Program Year 4-1-02 - 3-31-03	81.042	-	-	1,863	-
Louisiana Department of Health & Hospitals/Medicaid Reimbursement	93.778	-	523865	250	-
Federal Emergency Management Agency Louisiana Department of Military Affairs Emergency Management Performance Grant	83.552	-	-	32,030	-
Terrorism Consequence Management Grant	83.552	-	-	-	-
EMPG Advanced Hazmat Grant	83.552	-	-	3,250	-
FEMA - Hurricane Lili	83.544	-	1437DR-LA	12,417	-
FEMA - TS Isidore	83.544	-	1435DR-LA	5,628	-
Hazard Mitigation Grant Program	83.548	-	1380-007-001	149,219	-
Community Emerg. Response Team Grant	83.564	-	EMT-2003-GR-0042	3,932	-
Citizen Corps Grant	83.564	-	EMT-2003-GR-0042	1,258	-



**ASSUMPTION PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2003**

Federal Grantor/Passthrough Grantor/Program Title	Federal CFDA Number	Federal Assistance Number	Pass-through Grantor's/Project Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
PASS-THROUGH PROGRAMS (continued):					
U.S. Department of Transportation & Development					
Louisiana Department of Transportation & Development					
Federal Transit Admin. Section 5311 Assistance					
Program Year 7-1-02 - 6-30-03	20.509	-	741-04-0109	55,492	55,492
Program Year 7-1-03 - 6-30-04	20.509	-	741-04-0110	73,446	73,446
Hazardous Material Emergency Preparedness	20.703	-	-	5,071	-
U.S. Department of Housing & Urban Development					
Louisiana Division of Administration					
Section Eight Housing					
Program Year 10-1-02 - 9-30-03	14.871	FW-2143	LA215VO	250,854	-
Program Year 10-1-03 - 9-30-04	14.871		LA215VO	99,654	-
Totals				\$ 862,028	\$ 128,938



**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS
AND OTHER SCHEDULES REQUIRED BY GOVERNMENT AUDITING
STANDARDS AND OMB-133**



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2003

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.

BASIS OF ACCOUNTING

The Schedule of Federal Awards is presented 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, 2003 as follows:

General Fund – expenditures of federal awards	\$ 704
Special Revenue Funds – expenditures of federal awards	838,142
Capital Project Funds - expenditures of federal awards	<u>23,182</u>
Total federal expenditures	<u>\$ 862,028</u>



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2003

A. SUMMARY OF AUDIT RESULTS

1. An unqualified 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 years ended December 31, 2003 and 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 on 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. One instance of noncompliance material to the general-purpose financial statements was 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 03-1 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. One audit finding relative to one of the major federal award programs of the Police Jury is reported in Part C of this Schedule.
7. The following programs are identified as major programs for the year ended December 31, 2003:

	<u>Federal CFDA Number</u>
Section Eight Housing	14.871
Hazard Mitigation Grant Program	83.548

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Police Jury was not determined to be a low-risk auditee.



ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2003

B. FINDINGS - FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

03-1 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

03-2 Louisiana Budget Law

Criteria Louisiana Revised Statute 39:1310A(2) requires that the budget shall be amended when total actual expenditures and other uses plus projected expenditures and other uses for the remainder of a year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.

Condition: The Council on Aging Fund had actual excess expenditures of 12% over the budgeted amount of total expenditures.

Effect: The negative variance of expenditures of more than five percent is a violation of Louisiana Revised Statute 39:1310A(2).

Recommendation: The governing authority shall advise the governing authority in writing when total actual expenditures and other uses plus projected expenditures and other uses for the remainder of a year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.

Response: We concur with the recommendation. Proper written notice will be given to the governing authority, along with budget amendment, will be made when total actual expenditures and other uses plus projected expenditures and other uses for the remainder of a year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2003

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

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

03-3 Section 8 Rental

Criteria: Section 8 regulations require the following:

- HUD Form 9886 – General Release Form
- Release forms that allow the Public Housing Authority to obtain information from third parties
- Verification of proof of income for new tenants
- HUD Form 50058 – Rent Payment Calculations
- Form 50058 should agree to the HAP contract/Notification of Adjustment in Rent
- Verification of proof of annual re-examination of income
- Initial/annual inspections of the units that are rented

Condition: Upon initial inspection of the twenty-five files selected for testing, the following were noted:

- All files were unorganized and inconsistently set up
- 1 file did not contain the HUD Form 9886
- 1 HUD Form 9886 was not signed by the tenant
- 1 HUD Form 9886 was not dated
- 1 release form was missing from the respective file
- 1 release form was not signed by the tenant
- 5 files did not contain valid initial proof of income verification
- 4 files did not contain the HUD Form 50058
- 3 files did not contain the Notification of Adjustment in Rent
- 2 files had rent to the owner on HUD Form 50058 that did not agree with the HAP contract
- 6 files did not contain valid proof of annual re-examination of income
- 2 files did not contain an inspection checklist
- 2 files contained inspection checklists that were not dated
- 1 file did not contain proof of re-inspection for a unit that failed the inspection

Effect: The rent may be disallowed on units that do not have the required forms completed, units that would not pass the required inspections, and for tenants whose income has not been properly verified. Additionally, it is difficult to locate required forms within the files.

Recommendation: The Policy Jury should verify that all required forms are properly and correctly completed, signed, dated, and in the respective files. All income should be verified when required. Rent to the owner of HUD Form 50058 should agree with the HAP contract. Inspections should be properly performed as required. A uniform filing system should be implemented for these files that includes a checklist of required forms for each tenant's file.

Response: We will review the files and obtain the necessary forms and inspections. Additionally, we will re-organize the files to ensure consistency for the files.



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2003**

INTERNAL CONTROL STRUCTURE FINDINGS

02-1 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.

Current Status: This finding still applies and is noted in the current audit for year ending December 31, 2003. (See current finding noted as 03-1).

COMPLIANCE FINDING

None

DEPARTMENT OF HOUSING AND UBAN DEVELOPMENT FINDINGS

02-2 Section 8 Rental

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.

Current status: Similar findings were noted during the current year audit.

02-3 Section 8 Rental

Condition: Two of the twenty-five files tested did not contain a current HUD Form 9886. HUD Form 9886 was not signed in one of the twenty-five files that were tested.

Current status: Similar findings were noted during the current year audit.

02-4 Section 8 Rental

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.

Current status: Similar findings were noted during the current year audit.

02-5 Section 8 Rental

Condition: One of the twenty-five files selected for testing did not contain HUD Form 50058.

Current status: Similar findings were noted during the current year audit.

02-6 Section 8 Rental

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

Current status: Similar findings were noted during the current year audit.



**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2003**

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT FINDINGS (continued)

02-7 Section 8 Rental

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

Current status: 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 GENERAL PURPOSE 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, 2003 and 2002, which collectively comprise the general purpose financial statements of the Police Jury's primary government, and have issued our report thereon dated May 20, 2004, which was unqualified. We conducted our audits 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards, and which is described in the accompanying schedule of finding and questioned costs as item 03-2.

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 03-1.

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 as item 03-1 to be a material weakness.

This report is intended solely for the information and use 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Poaththwaite & Nettville

May 20, 2004



Postlethwaite & Netterville

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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
Napoleonville, Louisiana

COMPLIANCE

We have audited the compliance of the Assumption Parish Police Jury, Napoleonville, 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, 2003. 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, Audits of States, Local Governments, and Non-Profit Organizations. Those 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 those 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, 2003. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMBA-133 and which is described in the accompanying schedule of finding and questioned costs as item 03-3.

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 A-133.

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 03-1.

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 03-1 to be a material weakness.

This report is intended solely for the information and use 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Postlethwait & Nettleton

May 20, 2004



ASSUMPTION PARISH POLICE JURY



4813 HIGHWAY 1
P. O. BOX 520
NAPOLEONVILLE, LA 70390

PHONE: (985) 369-7435
FAX: (985) 369-2972

TDD Available
800-846-5277

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TODD POLES
WARD 8

MYRON MATHERNE
WARD 9

KIM M. TORRES
SECRETARY-TREASURER


MARTIN S. TRICHE - PRESIDENT
WARD 5

HENRY DUPRE - VICE PRESIDENT
WARD 7

Assumption Parish Police Jury
Corrective Action Plan for
Current Year Audit Findings
For the Year Ended December 31, 2003

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Anticipated Completion Date</u>
03-3	Section 8 Housing	New staff and procedures have been implemented. Corrections are being made and verifications are being performed.	12/31/04

The above corrective action plan addresses the auditor's current year findings. If you need additional information concerning the corrective action plan, please feel free to contact me.


Kim M. Torres
Secretary-Treasurer

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Auxiliary aids and services are available
upon request to individuals with disabilities.