

ST. JOHN THE BAPTIST PARISH CORONER

LAPLACE, Louisiana

General Purpose Financial Statements  
As of and for the Year Ended DECEMBER 31, 1997

CONTENTS

	Statement	Page No.
Transmittal Letter		2
Affidavit		3
General Purpose Financial Statements:		
Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund - General Fund:		
Statement of Revenues, Expenditures, and Changes in Fund Balance	B	5

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public entities. The report is available for public inspection at the Station of the Legislative Committee, when appropriate, at the office of the parish clerk of court.

Release Date 7-14-99

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

July 7, 1999  
(Date)

Office of Legislative Auditor  
Attention: Ms. JoAnne Sanders  
1600 North Third  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the St. John the Baptist Parish Coroner as of and for the fiscal year ended December 31, 1997. The report includes all funds under the control and oversight of the coroner. The accompanying financial statements have been prepared in accordance with the cash basis of accounting.

Sincerely,

  
Officer

Enclosure

ST. JOHN THE BAPTIST PARISH CORONER  
LaPlace, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

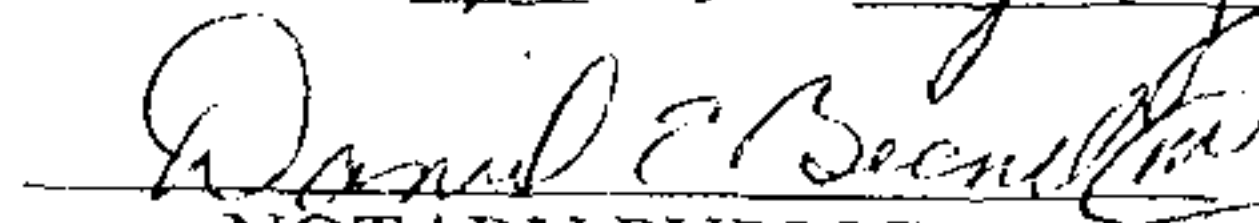
AFFIDAVIT

Personally came and appeared before the undersigned authority, Dr. Christy Montegut, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the St. John the Baptist Parish Coroner as of December 31, 1997, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Dr. Christy Montegut, who, duly sworn, deposes and says that the St. John the Baptist Parish Coroner received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1997, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
Signature

Sworn to and subscribed before, me this 9 day of July, 1999.

  
NOTARY PUBLIC

Officer CHRISTY MONTEGUT, MD  
Address 479 B W. AIRLINE  
LAPLACE, LA. 70068  
Telephone No. 504 652-3344

ST. JOHN THE BAPTIST PARISH CORONER  
LAPLACE, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, DECEMBER, 1997

	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GOVERNMENTAL FUNDS - GENERAL FUND	GENERAL FIXED ASSETS	
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
Cash and cash equivalents	\$ 4,764	\$	\$ 4,764
Investments			
Receivables			
Other assets			
Land, buildings, and equipment			
Other Debits - amount to be provided for retirement of general long-term obligations			
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$ 4,764</u>	<u>\$</u>	<u>\$ 4,764</u>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
Liabilities:			
Cash overdraft	\$	\$	\$
Accounts payable			
Payroll deductions and withholdings payable			
Salaries and wages payable			
Other liabilities			
Total Liabilities			
Equity and Other Credits:			
Investment in general fixed assets			
Fund balances:			
Reserved for _____			
Designated for _____			
Unreserved - undesignated	4,764		4,764
Total Equity and Other Credits			
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<u>\$ 4,764</u>	<u>\$</u>	<u>\$ 4,764</u>

ST. JOHN THE BAPTIST PARISH CORONER  
 LAPLACE, Louisiana  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,  
 and Changes in Fund Balance  
 For the Year Ended DECEMBER 31 19 97

## REVENUES

Fees and charges for services	\$ 43,990
Intergovernmental revenues:	
Parish police jury grants	_____
Federal grants	_____
State revenue sharing (net)	_____
Other	_____
Interest earnings	_____
Other revenues:	_____
_____	_____
_____	_____
Total revenues	<u>43,990</u>

## EXPENDITURES

Operating services	582
Personal services and related benefits	42,785
Material and supplies	496
Travel and other charges	261
Debt service	_____
Capital outlay	_____
_____	_____
_____	_____
Total expenditures	<u>44,124</u>

EXCESS (Deficiency) OF REVENUES  
 OVER EXPENDITURES

(134)

## OTHER FINANCING SOURCES (Uses)

_____	_____
_____	_____
Total other financing sources (uses)	_____

EXCESS (Deficiency) OF REVENUES AND OTHER  
 SOURCES OVER EXPENDITURES AND OTHER USES

(134)

## FUND BALANCE (Deficit) AT BEGINNING OF YEAR

4,898

## FUND BALANCE (Deficit) AT END OF YEAR

\$ 4,764