

K. COMPENSATED ABSENCES, PENSION PLANS, AND OTHER POST RETIREMENT BENEFITS

The Lincoln Parish Coroner's Office has no employees; therefore the requirements of GASB relating to the accounting for, reporting, and disclosure of compensated absences, pension plans, and other post retirement benefits does not apply.

L. LONG-TERM OBLIGATIONS

The Lincoln Parish Coroner's Office has no bonded indebtedness, bank loans or other long-term obligations.

M. FUND EQUITY

Reserves represent those portions of fund equity not available for expenditures or are legally segregated for a specific future use.

Designated Fund Balances represent tentative plans for future use of financial resources.

The Lincoln Parish Coroner's Office has none of its fund balance either reserved or designated.

N. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined balance sheet are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

3. CASH

At December 31, 1998, the Lincoln Parish Coroner's Office had cash in demand deposits totaling \$ 19,379.

These deposits are stated at cost, which approximates market.

Under state law, these deposits must be covered by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. As of December 31, 1998, these deposits were fully covered by federal deposit insurance.

Therefore, neither accounts receivable (monies earned yet not collected) nor accounts payable (monies owed not yet paid) are included in the accompanying financial statements.

E. RECEIPTS

The Lincoln Parish Coroner's Office did adopt a budget for the period examined March 31, 1998, through December 31, 1998, as required by Louisiana Revised Statutes 33:2101-14 known as the Local Government Budget Act.

F. ENCUMBRANCES

The Lincoln Parish Coroner's Office does not use encumbrance accounting.

G. CASH

The Lincoln Parish Coroner's Office has only one checking account. The coroner's office has no petty cash, cash equivalents, or investments.

H. INTERFUND TRANSACTIONS

Since the Lincoln Parish Coroner's Office has only one fund -- the General Fund -- there are no interfund transactions.

I. INVENTORIES

The Lincoln Parish Coroner's Office maintains no inventories except for small amounts of expendable supplies; therefore, no inventory is reflected on the balance sheet.

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased and the related assets are capitalized (reported) in the general fixed asset account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

The Lincoln Parish Coroner's Office has only one fixed asset -- a fax machine. It was recorded as a cash disbursement in the General Fund at the time of its purchase. It is reported in the general fixed asset account group at historical cost.

3. INVESTMENTS

The Lincoln Parish Coroner's Office had no investments as of December 31, 1998 nor during the period from March 26, 1998 through December 31, 1998.

4. FIXED ASSETS

The changes in general fixed assets follow:

	Equipment
Balance as of March 25, 1998	\$ None
Additions	493
Deletions	<u>None</u>
Balance as of December 31, 1998	<u>\$ 493</u>

5. LEASES

The Lincoln Parish Coroner's office had no capital leases nor operating leases as of December 31, 1998, or for the period from March 26, 1998, through December 31, 1998.

6. RELATED PARTY TRANSACTIONS

FASB 57 requires disclosure of related party transactions. Based upon the information provided by management of the Lincoln Parish Coroner's Office, I noted no indication of related party transactions during my examination.

7. LITIGATION AND CLAIMS

Based upon the information provided by management, I noted no indication of any litigation or claims against the of the Lincoln Parish Coroner's Office.

8. SUBSEQUENT EVENTS

Based upon the information provided by management, I noted no indication of any subsequent events which would require report disclosure.

LINCOLN PARISH CORONER'S OFFICE
Baton Rouge, Louisiana

Notes to the Financial Statements
For the Period From March 25, 1984 through December 31, 1984

INTRODUCTION

The Lincoln Parish Coroner's Office, located in the Parish of Lincoln, State of Louisiana, was created under the authority of Louisiana Revised Statutes. The Lincoln Parish Coroner is responsible as the designated parish authority as it relates to conducting investigations concerning the manner and cause of any death when informed that particular death has resulted from violence or accident, under suspicious circumstances, and/or if it is an unattended death.

Also, the coroner's office issues death certificates and has oversight of autopsies performed on behalf of the parish. The Coroner is responsible for examination, admission, commitment, and treatment of persons suffering from mental illness and substance abuse.

The parish coroner is an independently elected public official who is elected to serve a four year term. The present Lincoln Parish Coroner is serving his first elected term took office on March 25, 1984, (the fourth Monday in March 1984) as provided by state law.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Lincoln Parish Coroner's Office have been prepared on the "Cash Basis" of accounting which is a basis not in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Lincoln Parish Coroner is an independently elected official, and, as such is not a component unit of the parish governing authority.

LINCOLN PARISH CORONERS OFFICE

Bossier, Louisiana

GOVERNMENTAL FUND - GENERAL FUND

Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Balance - Budget (from O&M - Cash Basis) and Actual
for the period from March 26, 1994 through December 31, 1994

Statement 0

	Governmental Fund - General Fund		
	Actual Receipts	Budget Ceiling	Variance Per Cent
RECEIPTS			
Intergovernmental Receipts			
Lincoln Parish Police Jury	\$21,877	50,000	-56
City of Bossier	3,588	2,500	+43
Bossier City Sheriff	914	500	+82
Lincoln Parish Sheriff	2,159	2,000	+7
Total Intergovernmental Receipts	\$28,538	\$55,000	-48
Miscellaneous Receipts	2,452	2,000	+22
Total Receipts	\$30,990	\$57,000	-46
DISBURSEMENTS			
Accounting Fees	\$700	\$700	0
Adm. & Transportation Expense	2,204	5,000	54
Contract Fees Paid	2,000	2,000	0
Contract Supplies & Expense	175	175	0
Deputy Coroner Fees Paid	100	100	0
Coroner Retention Fees	100	100	0
Equipment - Furniture Address	452	450	-1
Investigatory Fees Paid	8,174	4,000	-50
Investigatory Message Paid	158	170	-7
Office Expense & Utilities	2,600	2,600	0
Office Supplies & Expense	1,500	1,500	0
Secretarial Fees Paid	2,800	2,800	0
Telephone & Printing Expense	274	270	-1
Telephone & Repeater Expense	1,800	1,800	0
Total Disbursements	\$24,818	\$24,470	+1
Excess Receipts over Disbursements	\$6,172	\$32,530	-81
Fund Balance, Beginning of Period, March 26, 1994	0	0	0
Fund Balance, End of Period, December 31, 1994	\$6,172	\$32,530	-81

The accompanying notes are an integral part of this statement.

**LINCOLN PARK-CORONALIS OFFICE
NASSAU, LOUISIANA**

Statement B

GOVERNMENTAL FUND - GENERAL FUND

**Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Balance (Non-GAAP - Cash Basis)**

For the period from March 25, 1998 through December 31, 1998

	<u>Governmental Fund - General Fund</u>
R E C E I P T S	
Intergovernmental receipts:	
Lincoln Parish Police Jury	\$29,800
City of Ruston	2,889
Ruston City Marshal	810
Lincoln Parish Sheriff	2,999
Total intergovernmental receipts	<u>36,498</u>
Miscellaneous receipts	2,982
Total Receipts	<u>\$39,480</u>
D I S B U R S E M E N T S	
Accounting Fees	1,000
Autopsy & Transportation Expenses	5,954
Coroner's Fees Paid	3,000
Coroner Supplies & Expenses	124
Explosive Detector Fees Paid	100
Coroner Association Dues	200
Equipment - Firearms Machine	480
Investigation Fees Paid	6,175
Investigator's Allowance Paid	150
Office Supplies & Utilities	2,800
Office Supplies & Expenses	1,000
Severance Fees Paid	2,000
Salaries & Training Expenses	20*
Telephone & Repair Expenses	1,000
Total Disbursements	<u>\$29,519</u>
Excess Receipts over Disbursements	<u>\$9,961</u>
Fund Balance, Beginning of Period, March 25, 1998	<u>0</u>
Fund Balance, End of Period, December 31, 1998	<u>\$9,961</u>

*The accompanying notes are an integral part of this statement.

LINCOLN PARISH CORONER'S OFFICE
RUSTON, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

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 (3) (i) - (c) (3).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Dr. Allen J. Herbert, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Lincoln Parish Coroner's Office as of December 31, 1996, and the results of operations for the period from March 25, 1996, through December 31, 1996, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Dr. Allen J. Herbert, who, duly sworn, deposes and says that the Lincoln Parish Coroner's Office received \$50,000 or less in revenues and other sources for the period from March 25, 1996, through December 31, 1996, and accordingly, is not required to have an audit for the previously mentioned period.



Sworn to and subscribed before me, this 31 day of March, 1997.



Notary Public

Officer Dr. Allen J. Herbert, Coroner
Address Ruston, LA 71270

Address 206 E. Reynolds Dr., Ste. B1
Phone (318) 255-7474

The logo for a Certified Public Accountant (CPA) is displayed in large, bold, white letters against a dark background. The letters are slightly shadowed, giving them a three-dimensional appearance.

GARY CARLISLE Certified Public Accountant

Post Office Box 178
117 North Myrtle Street
Acadia, Louisiana 71201

April 25, 1997

318 / 252-9474

Office of Legislative Auditors
Attention: Ms. Dorothy Milner
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-4397

Dear Ms. Milner:

In accordance with Louisiana Revised Statutes 28:514, enclosed are sworn financial statements and a sworn revenue certification for the Lincoln Parish Coroner's Office as of December 31, 1996, and for the period from March 28, 1996, through December 31, 1996. The report includes all funds under the control and authority of the Lincoln Parish Coroner's Office. Since receipts for the period are under \$50,000, the financial statements have been prepared on the cash basis.

Respectfully submitted,

A handwritten signature in cursive script, reading "Gary Carlisle".

Gary Carlisle
Certified Public Accountant

Lincoln Parish Coroner's Office
Ruston, Louisiana

Sworn Financial Statements
As of December 31, 1996 and for the period
from March 25, 1996, through December 31, 1996

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LINCOLN PARISH CORNER'S OFFICE
Baton Rouge, Louisiana

SWORN FINANCIAL STATEMENTS

As of December 31, 1996 and for the period
from March 15, 1996, through December 31, 1996

under provisions of state law, this
report is a public document. A
copy of this report has been submitt-
ed to the Sheriff, or receiver,
prison and other appropriate public
officials. The report is available for
public inspection at the Baton
Rouge office of the Legislative Audit
for and, where appropriate, at the
office of the parish clerk of court.

Release Date 4-30-97

Certain units of local government over which the Lincoln Parish Coroner's office exercises no oversight responsibility, such as the parish police jury, parish school board, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Lincoln Parish Coroner's Office.

C. FUND ACCOUNTING

The Lincoln Parish Coroner's office used a fund and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

The Lincoln Parish Coroner's Office uses only one fund -- the General Fund, a Governmental Fund type.

Governmental Fund -- General Fund

The General Fund, a governmental fund type, is the general operating fund of the Lincoln Parish Coroner's Office and accounts for all general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. Usually the modified accrual basis of accounting is used by all governmental funds. However, since the Lincoln Parish Coroner's Office has no bonded indebtedness, bank loans, or other such indebtedness which would legally prohibit the reports being issued using the cash basis of accounting, the Lincoln Parish Coroner has elected to submit the compilation/attestation reports using the cash basis of accounting - a non-GRASP basis.

LINCOLN PARKS CORPORAÇÃO DE FIDEJUS
 Florianópolis, Santa Catarina
ALL FUNDS TYPES AND ACCOUNT GROUPS (Item 20A.6) - Cash (Real)
Conta Corrente (Real)
December 31, 2008

Statement 2

	Account(s) / Account Group		Total (R\$)
	Fund - General Fund	General Fund / Assets	
ATIVO			
Cash in hand	\$15,279		\$15,279
Equipment		\$62	\$62
Total Assets	\$15,279	\$62	\$15,341
LIQUÍDAS			
Investment in General Fund Assets		\$62	\$62
Fund Balance - Undesignated	\$15,279		\$15,279
Total Equity	\$15,279	\$62	\$15,341

The accompanying notes are an integral part of this statement.