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LINCOLN PARISH CORONER
Ruston, Louisiana

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1998**

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 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 JUN 9 1999

**VERNON R
COON**

CERTIFIED PUBLIC ACCOUNTANT

LINCOLN PARISH CORONER
Ruston, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 1998

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Accountant's Compilation Report

LINCOLN PARISH CORONER

Ruston, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Lincoln Parish Coroner as of December 31, 1998, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

West Monroe, Louisiana

June 2, 1999

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WEST MONROE,
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**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

LINCOLN PARISH CORONER
Ruston, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$4,921		\$4,921
Receivables	1,707		1,707
Equipment		\$932	932
TOTAL ASSETS	<u>\$6,628</u>	<u>\$932</u>	<u>\$7,560</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$5,194		\$5,194
Withholdings payable	570		570
Total Liabilities	<u>5,764</u>	<u>NONE</u>	<u>5,764</u>
Fund Equity:			
Investment in general fixed assets		\$932	\$932
Fund balance - unreserved - undesignated	\$864		864
Total Fund Equity	<u>864</u>	<u>932</u>	<u>1,796</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$6,628</u>	<u>\$932</u>	<u>\$7,560</u>

See accompanying notes and accountant's compilation report.

LINCOLN PARISH CORONER
Ruston, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1998

REVENUES

Intergovernmental:

Police jury	\$42,333
City of Ruston	3,430
Town of Grambling	826
Ruston City Marshall	2,549
Sheriff	3,499
Other revenues	<u>1,160</u>
Total revenues	<u>53,797</u>

EXPENDITURES

Health and welfare - current:

Personal services	17,066
Operating services	32,977
Materials and supplies	1,492
Travel and other expenses	<u>3,009</u>
Total expenditures	<u>54,544</u>

**EXCESS (Deficiency) OF REVENUES
OVER EXPENDITURES**

(747)

FUND BALANCE AT BEGINNING OF YEAR1,611**FUND BALANCE AT END OF YEAR**\$864

See accompanying notes and accountant's compilation report.

LINCOLN PARISH CORONER
Ruston, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance -
Budget (Cash Basis) and Actual
For the Year Ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental:			
Police jury	\$42,000	\$42,333	\$333
City of Ruston	3,000	3,430	430
Town of Grambling	700	826	126
Ruston City Marshall	2,500	2,579	79
Sheriff	3,000	3,198	198
Other revenues	1,000	1,160	160
Total revenues	<u>52,200</u>	<u>53,526</u>	<u>1,326</u>
EXPENDITURES			
Health and welfare - current:			
Personal services	20,700	20,709	(9)
Operating services	33,100	30,480	2,620
Materials and supplies	1,500	1,492	8
Travel and other expenses	3,500	3,427	73
Total expenditures	<u>58,800</u>	<u>56,108</u>	<u>2,692</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(6,600)	(2,582)	4,018
FUND BALANCE AT BEGINNING OF YEAR	<u>NONE</u>	<u>7,374</u>	<u>7,374</u>
FUND BALANCE AT END OF YEAR	<u>(\$6,600)</u>	<u>\$4,792</u>	<u>\$11,392</u>

See accompanying notes and accountant's compilation report.

LINCOLN PARISH CORONER
Ruston, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the coroner is elected by the voters of the parish and serves a term of four years, beginning the fourth Monday of March, following the year in which elected. 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. The coroner's office also 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.

A. REPORTING ENTITY

As the governing authority of the coroner, for reporting purposes, the Lincoln Parish Coroner is considered a separate financial reporting entity. 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 Lincoln Parish Coroner for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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 coroner 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 coroner.

LINCOLN PARISH CORONER

Ruston, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the coroner does not appoint a voting majority but are fiscally dependent on the coroner.
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 coroner has determined that there are no component units which should be considered as part of the reporting entity.

B. FUND ACCOUNTING

The coroner uses 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The coroner's current operations require the use of only a governmental fund type (General Fund).

LINCOLN PARISH CORONER

Ruston, Louisiana

Notes to the Financial Statements (Continued)

**C. FIXED ASSETS AND
LONG-TERM DEBT**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. One hundred per cent of general fixed assets are valued at actual cost. The account group is not a "fund", it is concerned only with the measurement of financial position and does not involve measurement of results of operations. The coroner has no long-term debt at December 31, 1998.

D. BASIS OF ACCOUNTING

The 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 generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The coroner uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Payments from governmental agencies for services is recorded in the year in which it is earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the district.

LINCOLN PARISH CORONER
 Ruston, Louisiana
 Notes to the Financial Statements (Continued)

Based on the above criteria, payments from governmental agencies for services have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The proposed budget for the General Fund, prepared on the cash basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the coroner and amended during the year, as necessary. The budget is established and controlled by the coroner at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the coroner. Encumbrance accounting is not used by the coroner.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

The following reconciles the excess of revenues and other sources over expenditures and other uses as shown on budgetary comparison Statement C (budget basis) to the same amounts shown on Statement B (GAAP basis):

Excess (deficiency) of revenues over expenditures (budget basis)	(\$2,582)
Adjustments:	
Receivables	697
Payables	<u>1,138</u>
Excess (deficiency) of revenues over expenditures (GAAP) basis	<u><u>(\$747)</u></u>

The following schedule reconciles General Fund actual ending fund balance as shown on Statement C with cash on Statement A:

LINCOLN PARISH CORONER
Ruston, Louisiana
Notes to the Financial Statements (Continued)

Fund balance at end of year - Statement C	\$4,792
Payroll cash (withholdings)	<u>129</u>
Cash - Statement A	<u>\$4,921</u>

F. CASH

Under state law, the coroner may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The coroner may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the coroner has cash (book balances) totaling \$4,921.

G. RISK MANAGEMENT

The coroner is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and any medical incidents. To handle such risk of loss, the coroner maintains a commercial insurance policy covering property and professional liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1998.

**II. TOTAL COLUMN ON THE
BALANCE SHEET**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$1,707, at December 31, 1998, are as follows:

LINCOLN PARISH CORONER
 Ruston, Louisiana
 Notes to the Financial Statements (Continued)

Intergovernmental revenues:	
Sheriff	\$662
Ruston City Marshall	179
Other	<u>866</u>
Total	<u>\$1,707</u>

3. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1998:

Balance, January 1, 1998	\$932
Additions	NONE
Deletions	<u>NONE</u>
Balance, December 31, 1998	<u>\$932</u>

4. PENSION PLAN

Substantially all employees of the Lincoln Parish Coroner's office are members of the Parochial Employee Retirement System (system), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of credited service, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Parochial Employee Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

LINCOLN PARISH CORONER

Ruston, Louisiana

Notes to the Financial Statements (Continued)

Plan members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Lincoln Parish Coroner is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system include one-fourth of one per cent (one per cent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the Lincoln Parish Coroner 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 Lincoln Parish Coroner began contributing to the system during the year ended December 31, 1998. His contributions for the year ended December 31, 1998 were \$1,395, equal to the required contribution for the year.

5. LITIGATION AND CLAIMS

The coroner is not involved in any litigation at December 31, 1998, nor is he aware of any unasserted claims.

**Independent Accountant's Report on Applying
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

LINCOLN PARISH CORONER
Ruston, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Lincoln Parish Coroner and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Lincoln Parish Coroner's compliance with certain laws and regulations during the year ended December 31, 1998 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of all disbursement journals for the year. That review did not disclose any expenditures made for materials and supplies exceeding \$15,000 or any expenditures made for public works exceeding \$100,000.

LINCOLN PARISH CORONER
Independent Accountant's Report on
Applying Agreed Upon Procedures
December 31, 1998

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

The coroner is the only employee.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the legally adopted budget for the year.

6. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more.

Accounting and Reporting

7. Randomly select 6 disbursements made during the period under examination and;
 - (a) trace payments to supporting documentation as to correct amount and payee;

LINCOLN PARISH CORONER
Independent Accountant's Report on
Applying Agreed Upon Procedures
December 31, 1998

- (b) determine if payments were properly coded to the correct fund and general ledger account;
- (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of canceled checks for each of the six disbursements indicated approval by the signature of the coroner but no approval was made on the invoice.

Debt

- 8. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

- 9. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances which would indicate payments to the employee which would constitute bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

LINCOLN PARISH CORONER
Independent Accountant's Report on
Applying Agreed Upon Procedures
December 31, 1998

This report is intended solely for the use of management of the Lincoln Parish Coroner and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to be 'V. ...', written in a cursive style.

West Monroc, Louisiana
June 2, 1999

**LINCOLN PARISH CORONER
Ruston, Louisiana**

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1998**

There were no findings or questioned costs reported in the Accountant's Compilation Report and Agreed-Upon Procedures Report for the year ended December 31, 1998.

**LINCOLN PARISH CORONER
Ruston, Louisiana**

**Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1998**

There were no findings or questioned costs reported in the Accountant's Compilation Report and Agreed-Upon Procedures Report for the year ended December 31, 1997.

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

Vernon R. Coon
Certified Public Accountant
116 Professional Drive
West Monroe, La 71291

Mr. Coon,

In connection with your compilation of our financial statements of the Lincoln Parish Coroner as of December 31, 1998 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on information available to us as of May 26, 1999.

PUBLIC BID LAW

1. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes No [] N/A []

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. No employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of LSA-RS 42:1101-1124.

Yes No [] N/A []

3. No member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980 under circumstances which would constitute a violation of LSA-RS 42:1119.

Yes No [] N/A []

BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes No [] N/A []

ACCOUNTING AND REPORTING

5. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No [] N/A []

6. We have filed our annual financial statements in accordance with LSA-RS 24:514, LSA-RS 33:463, and/or LSA-RS 39:92, as applicable.

Yes No [] N/A []

7. We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No [] N/A []

MEETINGS

8. We have complied with the provisions of the Opening Meetings Law, LSA-RS 42:1-12.

Yes No [] N/A []

DEBT

9. We have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes No [] N/A []

ADVANCES AND BONUSES

10. We have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known non-compliance which may occur subsequent to the issuance of your report.

Allen Herlitz
Coroner

5-26-99
May 26, 1999