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LINCOLN PARISH COMMISSIONER'S OFFICE
BOSTON, LOUISIANA

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been transmitted to the auditor, or reviewed, certify and other appropriate public officials. The report is available for public inspection at the Parish Range office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 4-9-97

LINCOLN PARISH CORONER'S OFFICE
BOUDIN, LOUISIANA
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31, 1996

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FINANCIAL SECTION

FINANCIAL STATEMENTS

RADIAN L. HENNIGAN
Certified Public Accountant
1503 Goodwin Road
Houston, LA 71270
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March 3, 1997

Lincoln Parish Coroner's Office
Houston, LA 71270

I have compiled the accompanying financial statements of the Lincoln Parish Coroner's Office as of March 24, 1996, and for the period then ended, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The 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 other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Lincoln Parish Coroner's Office assets, liabilities, equity, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Respectfully,



Radian L. Hennigan
Certified Public Accountant

LINCOLN PARISH CORONER'S OFFICE
 NUSTON, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 FOR THE PERIOD ENDED MARCH 24, 1988

REVENUE	<u>1988</u>
Fees	17,427
TOTAL REVENUES	<u>17,427</u>
EXPENDITURES	
Autopsy Services	1,849
Coroner	15,144
Deputy Coroners	2,566
General and Administrative Expenses	6,808
Transportation	329
TOTAL EXPENDITURES	<u>36,712</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,885</u>
Fund Balance, Beginning	8,805
Fund Balance, Ending	<u>10,690</u>

The accompanying notes are an integral part of this statement.

LINCOLN PARISH COURIER'S OFFICE
 NUSTON, LOUISIANA
 BALANCE SHEET
 MARCH 24, 1956

ASSETS	<u>1906</u>
Cash	14,637
Accounts Receivable	3,969
TOTAL ASSETS	<u>17,606</u>
LIABILITIES & FUND EQUITY	
LIABILITIES	
Accounts Payable	2,401
Accounts Payable - Dr. Gray	<u>15,204</u>
TOTAL LIABILITIES	17,605
FUND EQUITY	
Fund Equity	-0-
TOTAL LIABILITIES & FUND EQUITY	<u>17,605</u>

The accompanying notes are an integral part of this statement.