

LINCOLN PARISH CORONER
RUSTON, LOUISIANA

BASIC FINANCIAL STATEMENTS
WITH ACCOUNTANTS' COMPILATION REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2005

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 9-13-06

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TABLE OF CONTENTS

<u>FINANCIAL SECTION</u>		<u>PAGE</u>
	Accountants' Compilation Report	1
<u>BASIC FINANCIAL STATEMENTS</u>		
	<u>GOVERNMENTAL FUND TYPE - GENERAL FUND</u>	
	<u>STATEMENT A</u> Combined Balance Sheet	2
	<u>STATEMENT B</u> Statements of Revenues, Expenditures and Changes in Fund Balance - Budget (GAPP Basis) and Actual - General Fund	3
<u>SUPPLEMENTAL INFORMATION</u>		
	<u>SCHEDULE A</u> Schedule of Compensation Paid to Elected Officials	4
<u>SUMMARY SCHEDULE OF FINDINGS</u>		5

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August 25, 2006

ACCOUNTANTS' COMPILATION REPORT

Lincoln Parish Coroner
Ruston, Louisiana

We have compiled the accompanying financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Lincoln Parish Coroner, Ruston, Louisiana, as of and for the year ended December 31, 2005, in accordance with 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Generally accepted accounting standards require State and Local Governments to adopt and report under Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements-and Management's Discussion and Analysis - for State and Local Governments" and No. 37, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus." The Lincoln Parish Coroner is not presenting its financial statements under those standards. Those standards require that the Lincoln Parish Coroner report information regarding its financial position by governmental activities, business-type activities, each major fund, and the aggregate remaining fund information that comprise the Coroner's basic financial statements. The standards also require that a management's discussion and analysis be included as supplementary information. The effects of these departures have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Coroner's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

We are not independent with respect to the Lincoln Parish Coroner, Ruston, Louisiana.

GARRETT & GARRETT
CERTIFIED PUBLIC ACCOUNTANTS

Garrett & Garrett CPAs

BASIC FINANCIAL STATEMENTS

LINCOLN PARISH CORONER
RUSTON, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS
BALANCE SHEET
DECEMBER 31, 2005

EXHIBIT A

	<u>GOVERNMENTAL FUNDS</u>	<u>ACCOUNT GROUP</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
ASSETS AND OTHER DEBITS			
Assets:			
Cash and Cash Equivalents	\$ 3,977	\$ 0	\$ 3,977
Receivables	4,402	0	4,402
Equipment	<u>0</u>	<u>3,932</u>	<u>3,932</u>
TOTAL ASSETS	<u>\$ 8,379</u>	<u>\$ 3,932</u>	<u>\$ 12,311</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts Payable	\$ 3,397	\$ 0	\$ 3,397
Withholdings Payable	<u>1,406</u>	<u>0</u>	<u>1,406</u>
Total Liabilities	<u>\$ 4,803</u>	<u>\$ 0</u>	<u>\$ 4,803</u>
Fund Equity			
Investments in General Fixed Assets	\$ 0	\$ 3,932	\$ 3,932
Fund Balances:			
Unreserved - Undesignated			
Total Equity	<u>3,576</u>	<u>0</u>	<u>3,576</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 8,379</u>	<u>\$ 3,932</u>	<u>\$ 12,311</u>

See accountants' report.

**LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION**

EXHIBIT B

**STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEARS ENDED December 31, 2005**

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental				
Police Jury	\$ 49,500	\$ 51,600	\$ 46,012	\$ (5,588)
City of Ruston	6,700	3,550	4,199	649
Town of Grambling	200	1,475	1,472	(3)
State of Louisiana	500	0	0	0
Ruston City Marshall Sheriff	3,200 3,650	1,020 2,700	4,302 4,560	3,282 1,860
Other Revenues	4,300	5,134	3,144	(1,990)
Interest Income	0	0	91	91
Total Revenues	\$ 68,050	\$ 65,479	\$ 63,780	\$ (1,699)
EXPENDITURES				
Health and Welfare - Current:				
Personal Services	\$ 20,376	\$ 22,268	\$ 22,269	\$ (1)
Operating Services	44,790	43,090	40,092	2,998
Materials and Supplies	1,000	0	0	0
Travel and Other Expenses	200	70	71	(1)
Total Expenditures	\$ 66,366	\$ 65,428	\$ 62,432	\$ 2,996
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	\$ 1,684	\$ 51	\$ 1,348	\$ 1,297
FUND BALANCE AT BEGINNING OF YEAR				
	2,228	2,228	2,228	0
FUND BALANCE AT END OF YEAR				
	\$ 3,912	\$ 2,279	\$ 3,576	\$ 1,297

See accountants' report.

SUPPLEMENTARY INFORMATION

LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS
DECEMBER 31, 2005

SCHEDULE A

Compensation paid to the Coroner in the form of salaries for the year ended December 31, 2005 are as follows:

CORONER

Allen J. Herbert, MD
Ruston, LA 71270
(318) 255-7474

\$ 19,500

Note: The Coroner's office pays rent and secretarial services to Dr. Herbert. In 2005, these amounts were \$2,400 for secretarial services and \$4,800 for rent.

The Coroner's term expires March 2008.

See accountants' report.

SUMMARY SCHEDULE OF FINDINGS

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August 25, 2006

Allen J. Herbert, MD
Lincoln Parish Coroner
Ruston, Louisiana 71270

The following is a summary of findings for the year ended December 31, 2005:

In year 2003, management did not legally adopt a budget. Management solved this problem in 2004; however, management did not publish the budget in the official journal. The original budget plus any amendments should be published in the official journal.

Management action: management will publish any future budgets in the local Ruston newspaper.

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