

**GRANT PARISH CORONER'S OFFICE
COLFAX, LA**

**Report of Financial Statements
As of and For the Year Ended December 31, 2009**

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

7/21/10

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June 2, 2010

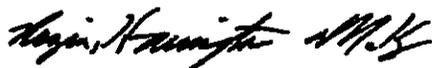
Dean Nugent
Grant Parish Coroner
Colfax, Louisiana

We have compiled the accompanying balance sheet of the Grant Parish Coroner's Office General Fund as of December 31, 2009 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, 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.

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 General Fund's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements present only the general fund and do not purport to present fairly the financial position of the Grant Parish Coroner's Office as of December 31, 2009, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

GRANT PARISH CORONER'S OFFICE

Balance Sheet - General Fund

December 31, 2009

ASSETS:

Cash and Equivalents	\$ 3,646
Accounts Receivable	<u>2,845</u>
Total Assets	<u>\$ 6,491</u>

LIABILITIES AND FUND EQUITY:

Liabilities

Accounts Payable	\$ <u>700</u>
Total Liabilities	<u>700</u>

Fund Equity:

Unreserved Fund Balance	<u>5,791</u>
Total Fund Equity	<u>5,791</u>
Total Liabilities and Fund Equity	<u>\$ 6,491</u>

See the accompanying accountants' compilation report.

GRANT PARISH CORONER'S OFFICE

Statement of Revenue, Expenditures and Changes in Fund Balance

General Fund

For the Year Ended December 31, 2009

REVENUES:

Intergovernmental Fees	\$	59,362
Other Income		<u>3,802</u>
Total Revenues		<u>63,164</u>

EXPENDITURES:

Current:

Public Safety:

Autopsy	25,632
Investigation	19,419
Coroner Emergency Commitment	12,300
Office	4,059
Other	<u>5,492</u>

Total Expenditures	<u>66,902</u>
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EXCESS (DEFICIENCY) OF REVENUE OVER	<u>(3,738)</u>
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FUND BALANCE - BEGINNING OF YEAR	<u>9,529</u>
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FUND BALANCE - END OF YEAR	<u>\$ 5,791</u>
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See the accompanying accountants' compilation report.