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ST. LANDRY PARISH CORONER'S OFFICE  
COMPILED FINANCIAL STATEMENT  
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       MAY 2 1999

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# VIGE & TUJAGUE

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We have compiled the accompanying combined Balance Sheet of St. Landry Parish Coroner's Office as of December 31, 1998 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.

*Vige & Tujague*  
Vige & Tujague  
March 30, 1999

ST. LANDRY PARISH CORONER'S OFFICE  
Balance Sheet-All Fund Types  
December 31, 1998

	<u>Governmental Fund Type General Fund</u>
	<u>1998</u>
ASSETS	
Current Assets	
Cash	\$ <u>29,697</u>
Total Assets	<u>\$ 29,697</u>
LIABILITIES AND FUND EQUITY:	
Current Liabilities	
Accounts Payable	\$ <u>28,881</u>
Total Current Liabilities	<u>28,881</u>
FUND EQUITY:	
Fund Balance-Unreserved	<u>816</u>
Total Fund Equity	<u>816</u>
Total Liabilities and Fund Equity	<u>\$ 29,697</u>

See Accountants' Compilation Report and  
Notes to Financial Statements

ST. LANDRY CORONER'S OFFICE  
Statement of Revenues, Expenditures and Changes  
In Fund Balance-Governmental Fund Type-General Fund

For The Year Ended December 31, 1998

	<u>1998</u>
REVENUES:	
Revenues - Police Jury	\$ 40,731
Total Revenues	<u>40,731</u>
EXPENDITURES:	
Contractual Services:	
Service fees	3,106
OTHER:	
Professional Fees	1,500
Salaries	7,200
Rents	16,000
Rents - Equipment & Office Expense	7,583
Payroll Taxes	577
Telephone	3,303
Travel/ Transportation	<u>990</u>
	<u>40,259</u>
Excess of Revenues over Expenditures	472
Fund Balance-Beginning of Year	<u>344</u>
Fund Balance-End of Year	<u><u>\$ 816</u></u>

See Accountants' Compilation Report and  
Notes to Financial Statements

ST. LANDRY CORONER'S OFFICE  
Statement of Revenues, Expenditures and Changes  
In Fund Balance-Governmental Fund Type-General Fund  
Budget and Actual

For The Year Ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
Revenue - Police Jury	\$ 96,000	\$40,731	\$(55,269)
Total Revenues	<u>96,000</u>	<u>40,731</u>	<u>(55,269)</u>
<b>EXPENDITURES:</b>			
Contractual Services:			
Service Fees	54,000	3,106	50,894
OTHER:			
Professional Fees	1,800	1,500	300
Salaries	-	7,200	(7,200)
Rent	12,000	16,000	(4,000)
Rents-Equipment & Office Expense	11,800	7,583	4,217
Payroll Taxes	-	577	(577)
Telephone	4,540	3,303	1,237
Travel/Transportation	9,580	990	8,590
Miscellaneous	2,280	-	2,280
Total Expenditures	<u>96,000</u>	<u>40,259</u>	<u>55,741</u>
Excess of Revenues over Expenditures	-	472	472
Fund Balance-Beginning of Year	<u>-</u>	<u>344</u>	<u>344</u>
Fund Balance-End of Year	<u>\$ -</u>	<u>\$ 816</u>	<u>\$ 816</u>

See Accountants' Compilation Report and  
Notes to Financial Statements

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to Financial Statements  
December 31, 1998

1. Summary of Significant Accounting Policies:

The Coroner is elected to office by the voters of St. Landry Parish for a period of four years. The office was created to issue death certificates, investigate deaths and determine individual mental capacities.

A. BASIS OF PRESENTATION

The accompanying financial statements of the Coroner's office have been prepared 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 principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and other organizations for which 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 Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. 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 police jury 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 Police jury.

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to Financial Statements  
December 31, 1998

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.

Because the police jury can impose specific financial burdens on the Coroner's office, it was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Coroner's office and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the Coroner's office are organized on the basis of a fund (General Fund) which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The General Fund is the general operating fund of the Coroner's office.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Coroner's office accounts are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

ST. LANDRY PARISH CORONER'S OFFICE  
Notes to Financial Statements  
December 31, 1998

Revenues

Substantially all revenues are received from the St. Landry Parish Police Jury and are recorded when received.

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

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include demand deposits and certificates of deposit. Under state law, the Coroner's office 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. Furthermore, the Coroner's office may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected in the financial statement the Coroner's office has cash totaling \$29,697 at December 31, 1998. Cash is stated at cost, which approximates market, and is secured through federal deposits insurance for \$100,000.

F. VACATION AND SICK LEAVE  
AND PENSION PLAN

The Coroner's office does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

G. BUDGETARY ACCOUNTING

The Coroner's office prepared its budget on the modified accrual basis of accounting. At year end all appropriations lapse. Any changes or amendments must be approved by the Coroner. The budget as it appears on page 4 is a breakdown of what the Supreme Court ruled as being reasonable "necessary or unavoidable" operational expenses of the Coroner's office, the budget submitted by the Coroner on June 18, 1998, and the proposal from the St. Landry Parish Police Jury as prepared by the Treasure & Legal Advisor.