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CADDO PARISH COURSE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 ~~2002-1-10~~

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**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1387

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W. Michael Hines, CPA

**INDEPENDENT AUDITOR'S REPORT**

Honorable Dr. George H. McDermick, II  
Cade Parish Coroner  
Marravert, Louisiana:

I have audited the accompanying general-purpose financial statements of the Cade Parish Coroner as of and for the year then ended as listed in the table of contents. These general-purpose financial statements are the responsibility of the Cade Parish Coroner. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cade Parish Coroner as of and for the year ended December 31, 1996, and the results of its operations and changes in cash flow for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Cade Parish Coroner. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

*Elliott & Assoc., "APAC"*

Monroe, Louisiana  
June 21, 1997

**ELLIOTT & ASSOCIATES, INC.**  
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Bossierite, Louisiana 70608-1287

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W. Michael Hill, CPA

**REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON  
AN AUDIT OF SPECIAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Dr. George W. McMorwick, II  
Cade Parish Coroner  
Shreveport, Louisiana

I have audited the general-purpose financial statements of the Cade Parish Coroner, as of and for the year ended December 31, 1990, and have issued my report thereon dated June 23, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing my audit of the general-purpose financial statements of the Cade Parish Coroner for the year ended December 31, 1990, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

The management of the coroner is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

**Accounting Controls**

- Billings/Receivables
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll
- Property, plant and equipment

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted no matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the Coroner's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Tenth Parish Coroner's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

*Elly J. Auer, CPA*  
11550110, Louisiana  
June 23, 1997

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**REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS  
REQUIRED BY THE SAC'S GOVERNMENT AUDITING STANDARDS**

Honorable Mr. George W. McCormick, II  
Cade Parish Coroner  
Shreveport, Louisiana

I have audited the general-purpose financial statements of the Cade Parish Coroner, as of and for the year ended December 31, 1988, and have issued my report thereon dated June 20, 1989.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Cade Parish Coroner is the responsibility of the Coroner's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, I performed tests of the Cade Parish Coroner's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, the Cade Parish Coroner complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Coroner had not complied, in all material respects, with those provisions.

This report is intended for the information of the Coroner's management and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Elliott & Assoc. "INC."*

Monroe, Louisiana  
June 20, 1989

CREDIT UNION COOPERATIVE

EXHIBIT A

BALANCE SHEET

December 31, 1990

ASSETS

Current assets:	
Cash and cash equivalents (Note B)	\$111,500
Receivables:	
Other governmental units (Note C)	8,200
Accrued interest	_____04
Total current assets	119,700
Property, plant and equipment, net (Note D)	22,900
Total assets	\$142,600

LIABILITIES AND CAPITAL

Current liabilities:	
Accounts payable	\$ 10,000
Salaries payable	14,000
Unpaid loans payable	11,700
Deferred compensation payable (Note F)	_____1,200
Total current liabilities	36,900

EQUITY

Retained earnings	105,700
Total equity	105,700
Total liabilities and equity	\$142,600

The accompanying notes are an integral part of this statement.

**CADDO PARISH COURSES**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**RETAINED EARNINGS**  
 for the year ended December 31, 1994

<b>Revenues:</b>	
Fees - City of Shreveport/Caddo Parish Commission	\$981,210
Courser's emergency commitments	32,420
Report fees	6,880
Interest income	2,029
Other income	<u>4,039</u>
Total revenues	<u>\$1,026,578</u>
<b>Expenses:</b>	
Salaries	291,354
Automobile expense	10,532
Supplies	6,853
Professional books, dues and subscriptions	3,464
Conventions and seminars	8,122
Computer service and maintenance	814
Payroll taxes	36,258
Legal and accounting fees	16,328
Insurance	50,430
Other expenses (Note E)	7,518
Professional fees - psychiatric services	67,110
Telephone	8,950
Retirement expense (Note F)	14,979
Depreciation (Note E)	<u>28,134</u>
Total expenses	<u>\$59,374</u>
Net income (loss)	\$410,404
Retained earnings, beginning	168,471
Retained earnings, ending	<u>\$578,875</u>

The accompanying notes are an integral part of this statement.



**CAJALO PARISH COUNCIL**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**RETAINED EARNINGS - BUDGET (GAAP BASIS) AND ACTUAL -**  
**Year ended December 31, 1995**

Exhibit C

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
From - City of Shreveport/ Cajalo Parish Commission	\$ 500,000	\$500,354	\$ (3,900)
Cajalo's emergency commitments	20,000	20,500	11,100
Report fees	1,000	5,894	4,894
Interest income	---	3,820	3,820
Other	1,150	5,220	890
Total revenues	<u>522,220</u>	<u>535,788</u>	<u>19,360</u>
<b>Expenses:</b>			
Salaries	278,522	291,354	(11,800)
Automobile expense	10,000	10,512	(512)
Supplies	8,000	5,863	2,000
Professional books, dues and subscriptions	3,000	7,850	(4,850)
Conventions and seminars	11,000	9,577	1,423
Computer service and maintenance	1,500	805	595
Payroll taxes	20,500	20,240	(5,790)
Legal and accounting fees	20,000	18,400	4,000
Insurance	54,000	50,810	3,190
Other expenses	4,000	7,500	(2,900)
Professional fees - psychiatric services	10,000	40,100	4,000
Telephones	10,000	8,970	2,030
Retirement coverage	15,000	14,999	1
Depreciation	---	28,132	(28,132)
Total expenses	<u>522,220</u>	<u>589,228</u>	<u>(123,094)</u>
Net income	---	(10,650)	(10,650)
Retained earnings, beginning	165,541	185,583	---
Retained earnings, ending	<u>\$ 165,541</u>	<u>\$154,882</u>	<u>\$ (30,850)</u>

The accompanying notes are an integral part of this statement.

CRDO PARTN CORP  
Statement of Cash Flows

For the year ended December 31, 1994

Operating activities

Net income (loss)	\$ (10,460)
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation	20,135
Changes in operating assets and liabilities:	
(increase) decrease in receivables	(400)
(increase) decrease in accrued interest receivable	430
Increase (decrease) in accounts payable	(600)
Increase (decrease) in salaries payable	788
Increase (decrease) in payroll taxes payable	4,000
Increase (decrease) in retirement payable	1539
Net cash provided (used) by operating activities	13,882

Investing activities

Purchase of property, plant and equipment	(1,825)
Net cash provided (used) by investing activities	(1,825)

Financing activities

Net cash used by financing activities	770
Increase (decrease) in cash	11,287
Cash and cash equivalents, beginning of year	188,000
Cash and cash equivalents, end of year	\$ 199,287

The accompanying notes are an integral part of this statement.

OSWEO PARISH CORONER  
Shreveport, Louisiana

NOTE TO THE FINANCIAL STATEMENTS

December 31, 1968

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 29 of the Louisiana Constitution of 1924, Coroners are elected by the voters of each parish for terms of four years. They must be a licensed physician, except in any parish in which no licensed physician will accept the office. The Coroner's office holds inquest and investigates all cases of sudden death, deaths due to unknown causes, deaths without attending physicians or other remedial treatments, or deaths in which there is suspicion as to the cause of death. In addition, the Coroner has the right to order an autopsy in any instance where he feels it is necessary to determine the cause of death.

In April of 1964, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying general purpose financial statements have been prepared in accordance with such principles.

3. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB codification Section 2100, the Coroner included all funds, account groups, activities, et cetera, that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the Coroner is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Accordingly, the Coroner is a separate governmental reporting entity. Certain units of local government over which the Coroner exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of government are considered separate reporting entities and issue general purpose financial statements separate from that of the Parish Coroner.

CAROL PARISH CORPORA  
Broussard, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. FUND ACCOUNTING

The Coroner is organized and operated on a fund basis as a Proprietary Fund Type-Enterprise Fund. In an enterprise fund the accrual basis of accounting is utilized and revenues are recognized when earned and expenses are recognized when incurred. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

3. FIXED ASSETS AND LONG TERM LIABILITIES

The fixed assets and long-term liabilities of the Parish Parish Coroner are accounted for on the balance sheet of the Enterprise Fund. The fixed assets of the Coroner are shown on the balance sheet are recorded at historical cost. Depreciation is computed by the straight line method based on the estimated useful life of the individual assets. At December 31, 1996, there were no long-term liabilities recorded on the Coroner's books.

4. BAIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenses 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 accounts are maintained on a cash basis of accounting. However, the Enterprise Fund reported in the accompanying financial statements has been converted to the modified accrual basis of accounting using the following practices in recording revenues and expenses:

Revenues

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

Revenues are recognized when they become measurable and available to finance operations of the fiscal period.

CADDO WATER CORPORA  
Bossierport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. BASIS OF ACCOUNTING (Continued)

Expenses

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

6. BUDGET PRACTICES

The Coroner adopts an annual budget for the Enterprise Fund on a modified accrual basis of accounting. The budget is legally adopted and amended as necessary by the Coroner. All appropriations lapse at year end.

Budget amounts included in the accompanying general purpose financial statements are the original adopted budget, and there were no subsequent amendments.

7. VACATION AND SICK LEAVE

Employees of the Coroner's office earn up to twenty-two days of vacation and sick leave each year. Sick leave must be taken in the year earned. Vacation time is not cumulative and cannot be paid after termination.

Upon termination of employment, all unused vacation and sick leave is forfeited. There is no liability for unused leave payable at December 31, 1986.

NOTE B - CASH AND INVESTMENTS

Under state law, the Coroner may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their offices in Louisiana. As December 31, 1986, the Coroner has cash and cash equivalents (bank balances) totaling \$11,000 as follows:

**CASINO PARISH COMMERCE**  
**Shreveport, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

December 31, 1986

**NOTE B - CASH AND INVESTMENTS (Continued)**

Demand deposits	\$ 58,000
Interest bearing time deposits	<u>54,629</u>
<b>Total</b>	<b><u>\$112,629</u></b>

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as a security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

At December 31, 1986, the treasurer's bank balances totalled \$112,629, of which \$58,000 was covered by FDIC insurance coverage and \$54,629 was collateralized by investment securities held by the safekeeping bank.

**NOTE C - DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 1986 consisted of the following:

Eidsonville Parish	\$1,000		Wachitoches Parish	\$ 700
Emerlar Parish	1,700		Orleans Parish	100
Chalmette Parish	200		Ouachita Parish	900
DeCade Parish	500		Red River Parish	900
Franklin Parish	100		Richland Parish	100
Jackson Parish	100		Terrebonne Parish	1,700
Linen Parish	<u>100</u>		Union Parish	100
			Webster Parish	100
			Winn Parish	<u>200</u>
<b>Subtotals</b>	<b>3,700</b>			<b>4,600</b>

**TOTAL \$ 8,300**

CADDO PARISH COMMISSION  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1998

NOTE D - PROPERTY, PLANT AND EQUIPMENT

A summary of changes in property, plant and equipment follows:

Balance, December 31, 1995	\$113,378
Additions	1,828
Deletions	<u>        </u>
Balance, December 31, 1998	<u>115,206</u>
Less: Accumulated depreciation	<u>(42,109)</u>
Net property, plant, and equipment	<u>\$ 73,097</u>

Prior to 1994, all property, plant and equipment utilized by the Governor was the property of the Caddo Parish Commission. Depreciation expense for 1995 was \$20,133.

NOTE E - OTHER EXPENSES

"Other expenses" as detailed in the accompanying income statements consists of:

Category

Laboratory expense	\$ 361
Maintenance contracts & repairs	828
Office equipment lease expense	411
Miscellaneous	845
Funeral burial	3,825
Postage	<u>1,307</u>
Total	<u>\$ 7,577</u>

CAROL MARION CORCORAN  
Shreveport, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1998

NOTE F- DEFERRED COMPENSATION PLAN

The Coroner began an employee deferred compensation plan in 1990, that qualifies under IRS Code §51. Total disbursements for the Coroner's office for the retirement plan for the year ended December 31, 1998, was \$27,356 of which \$14,945 was funded by the Coroner's office and the balance was funded by employee's voluntary contributions. The net assets available for distribution at December 31, 1998 (fair market value) based upon data provided by Public Employees Benefits Service Corporation ("PEBSOC"), the plan trustee, was \$126,331.

Under the provision of the plan, eligible employees are able to defer current taxable income and contribute to the plan. The Coroner also contributes on behalf of each eligible employee. By law (IRS Code Section 457) the total annual contribution for both the office and the employee is limited to \$2,000 per year or 20% of gross annual compensation. Also in accordance with Section 457B, there is no vesting period, each employee is immediately vested into the plan.



## SUPPLEMENTARY DATA

CANOE PARISH CORONER

EXIT CONFERENCE

For the year ended December 31, 1964

An exit conference was held on June 23, 1967 to discuss the proposed audit report. The following people were present:

Mike Smith, Coroner Office Administrator  
M. Michael Elliott, CPA  
Ray Gilbert, Coroner Administrative Assistant  
Henry Dodd, CPA - Coroner Accountant