

EVANGELINE PARISH CORONER

Financial Report

Year Ended December 31, 2022

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund - General Fund	8
Statement of revenues, expenditures, and changes in fund balance - governmental fund - General Fund	9
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule - General Fund	11
OTHER SUPPLEMENTARY INFORMATION	
Schedule of compensation, benefits, and other payments to agency head or chief executive officer	13

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KSRCPAS.COM

Dr. Thomas G. Fontenot
Evangeline Parish Coroner
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Evangeline Parish Coroner (Coroner), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2022, which collectively comprise the Coroner's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. 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, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 11 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Evangeline Parish Coroner.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
May 11, 2023

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Statement of Net Position
December 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 39,995
LIABILITIES	
Accounts payable	<u>125</u>
NET POSITION	
Unrestricted	<u><u>\$ 39,870</u></u>

See accountant's compilation report.

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2022

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities
Governmental activities:			
General government	\$ 91,421	\$ 40,975	\$ (50,446)
			General revenues:
			Intergovernmental
			60,050
			Miscellaneous
			<u>542</u>
			Total general revenues
			<u>60,592</u>
			Change in net position
			10,146
			Net position, beginning
			<u>29,724</u>
			Net position, ending
			<u>\$ 39,870</u>

See accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2022

ASSETS

Cash	<u>\$ 39,995</u>
------	------------------

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 125
------------------	--------

Fund balance:

Unassigned	<u>39,870</u>
------------	---------------

Total liabilities and fund balance	<u>\$ 39,995</u>
------------------------------------	------------------

See accountant's compilation report.

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2022

Revenues:	
Intergovernmental revenue -	
Evangeline Parish Police Jury	\$ 60,050
Fees	40,975
Miscellaneous	<u>542</u>
Total revenue	<u>101,567</u>
Expenditures:	
Current -	
General government:	
Contract labor	88,511
Dues	350
Office expense	335
Professional fees	<u>2,225</u>
Total expenditures	<u>91,421</u>
Net change in fund balance	10,146
Fund balance, beginning	<u>29,724</u>
Fund balance, ending	<u><u>\$ 39,870</u></u>

See accountant's compilation report.

**REQUIRED
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Intergovernmental revenue -				
Evangeline Parish Police Jury	\$ -	\$ 60,050	\$ 60,050	\$ -
Fees	48,330	43,150	40,975	(2,175)
Miscellaneous	-	-	542	542
Total revenues	48,330	103,200	101,567	(1,633)
Expenditures:				
Current -				
General government:				
Contract labor	46,868	88,735	88,511	224
Dues	350	350	350	-
Office expense	352	336	335	1
Professional fees	3,108	2,280	2,225	55
Total expenditures	50,678	91,701	91,421	280
Net change in fund balance	(2,348)	11,499	10,146	(1,353)
Fund balance, beginning	29,724	29,724	29,724	-
Fund balance, ending	\$ 27,376	\$ 41,223	\$ 39,870	\$ (1,353)

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2022

Agency Head Name: Dr. Thomas G. Fontenot, Coroner

<u>Purpose</u>	<u>Amounts</u>
Contract labor	<u>\$ 47,525</u>

See accountant's compilation report.