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ST. LANDRY PARISH CORONER'S OFFICE

COMPILED FINANCIAL STATEMENT

DECEMBER 31, 1999

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 8-30-00

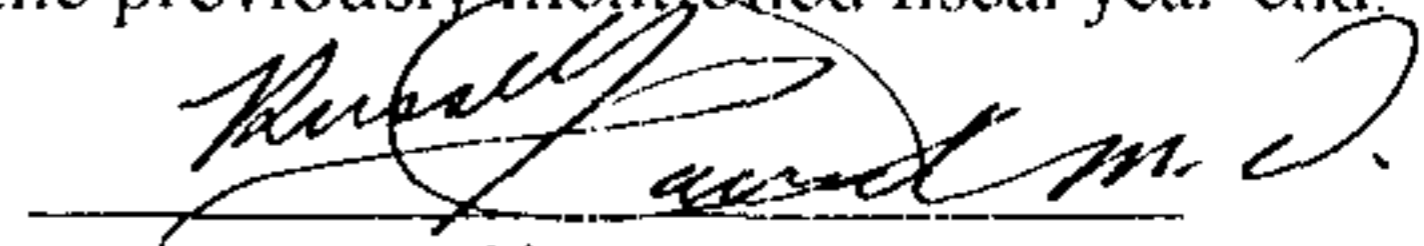
ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 or LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(l)(c)(l).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Russell Pavich, who duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the St. Landry Parish Coroner's Office as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Russell Pavich, who, duly sworn, deposes and says that the St. Landry Parish Coroner's Office received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1999, and accordingly, is not required to have an audit for the previously mentioned fiscal year-end.


Signature

Sworn to and subscribed before me, this 16 day of June, 2000


NOTARY PUBLIC

Officer _____
Address _____

Telephone No. _____

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St. Landry Parish Coroner's Office
200 South Seventh
Eunice, La. 70535

We have compiled the accompanying combined Balance Sheets of St. Landry Parish Coroner's Office as of December 31, 1999 and the related statements 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
May 23, 2000

ST. LANDRY PARISH CORONER'S OFFICE
Balance Sheet-All Fund Types
December 31, 1999

	<u>Governmental</u> <u>Fund Type</u> <u>General Fund</u>
	<u>1999</u>
ASSETS	
Cash	\$ 15,197
Total Assets	<u>\$ 15,197</u>
LIABILITIES AND FUND EQUITY	
Liabilities	
Accounts Payable	\$ 2,619
Accounts Payable - Coroner	<u>12,383</u>
Total Liabilities	<u>15,002</u>
FUND EQUITY	
Fund Balance-Unreserved	<u>195</u>
Total Fund Equity	<u>195</u>
Total Liabilities and Fund Equity	<u>\$ 15,197</u>

See Accountants' Compilation Report and
Notes to Financial Statements

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

For the Year Ended December 31, 1999

	<u>1999</u>
REVENUES:	
Revenues - Police Jury	\$ 38,722
Revenues - Other	<u>1,180</u>
Total Revenues	<u>39,902</u>
EXPENDITURES:	
Contractual Services:	
Service fees	12,519
OTHER:	
Insurance	1,080
Professional Fees	1,800
Due and Associations	421
Rents	12,000
Rents - Equipment & Office Expense	7,000
Miscellaneous	16
Telephone	2,500
Travel/ Transportation	<u>3,187</u>
	<u>40,523</u>
Excess(Deficiency) of Revenues over (under) Expenditures	(621)
Fund Balance-Beginning of Year	<u>816</u>
Fund Balance-End of Year	<u>\$ 195</u>

See Accountants' Compilation Report and
Notes to Financial Statements

ST. LANDRY PARISH 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, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
Revenue - Police Jury	\$ 55,000	\$ 38,722	\$ (16,278)
Revenue - Other	-	1,180	1,180
Total Revenues	<u>55,000</u>	<u>39,902</u>	<u>(15,098)</u>
EXPENDITURES:			
Contractual Services:			
Service Fees	20,000	12,519	7,481
OTHER:			
Insurance	2,580	1,080	1,500
Professional Fees	1,800	1,800	-
Due and Associations	600	421	179
Rent	12,000	12,000	-
Rents-Equipment & Office Expense	9,800	7,000	2,800
Miscellaneous	180	16	164
Telephone	4,540	2,500	2,040
Travel/Transportation	3,500	3,187	313
Total Expenditures	<u>55,000</u>	<u>40,523</u>	<u>14,477</u>
Excess of Revenues over Expenditures	-	(621)	(621)
Fund Balance-Beginning of Year	<u>-</u>	<u>816</u>	<u>816</u>
Fund Balance-End of Year	<u>\$ -</u>	<u>\$ 195</u>	<u>\$ 195</u>

See Accountants' Compilation Report and
Notes to Financial Statements

ST. LANDRY PARISH CORONER'S OFFICE
Notes to Financial Statements
December 31, 1999

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, 1999

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, 1999

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, 1999. 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 years 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 in November 1998, and the proposal from the St. Landry Parish Police Jury as prepared by the Treasure & Legal Advisor.

ST. LANDRY PARISH CORONER'S OFFICE
Notes to Financial Statements
December 31, 1999

Note H: Transactions with Coroner

The following disbursements were made to the Coroner, Russell Pavich, based on either month to month amounts due (such as rent of coroner's office), or on a fee for service basis:

Office Rent	\$12,000
Equipment Rent	7,000
Service Fees	2,681
Telephone	<u>2,500</u>
Total	<u>\$24,181</u>

The coroners office is also indebted to Russell Pavich in the amount of \$12,383, and accordingly is included in accounts payable. This payable is for expenses incurred during 1999.

Note I: Concentration of Risks

The St. Landry Parish Police Jury gives a majority of support to the coroners office. The Police Jury also pays for autopsies, medical supplies, and transportation of bodies, vehicles & associated expense thru its own cash accounts. These expenditures are not reflected in this report.

Note J: Litigation

The coroner is currently involved in litigation with the St. Landry Parish Police Jury involving recovery of legal fees and prior years coroner's bills. The coroner won in district court, however the case is on appeal by the police jury.