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**ASCENSION PARISH CORONER**

**Financial Statements**

**December 31, 1998 and 1997**

**See Accompanying Compilation Report  
of KPMG LLP**

Under provisions of state law, this report is a public document. A copy of this report shall be submitted to the auditor, or reviewed, entity and other appropriate public officers. This report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 07 1999



Suite 3500 One Shell Square  
New Orleans, LA 70139-3599

### **Independent Accountant's Compilation Report**

Dr. John Fraiche  
Ascension Parish Coroner:

We have compiled the accompanying balance sheets of the Ascension Parish Coroner as of December 31, 1998 and 1997, and the related statements of revenues, expenditures and changes in fund balance for the years then ended, in accordance with *Statements on Accounting and Review Service* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

**KPMG LLP**

June 22, 1999



**ASCENSION PARISH CORONER**

Balance Sheets

December 31, 1998 and 1997

See Accompanying Compilation Report of KPMG LLP

	<u>1998</u>	<u>1997</u>
<b>Assets</b>		
Cash	\$ <u>303</u>	<u>943</u>
<b>Fund Balance</b>		
Fund balance	\$ <u>303</u>	<u>943</u>

See accompanying notes to financial statements.

**ASCENSION PARISH CORONER**

Statements of Revenue, Expenditures and Changes in Fund Balance

Years ended December 31, 1998 and 1997

See Accompanying Compilation Report of KPMG LLP

	<u>1998</u>	<u>1997</u>
Revenues:		
Retainer - Ascension Parish	\$ 39,000	33,000
Charges for services	4,790	16,295
Autopsy	195	375
Total revenues	<u>43,985</u>	<u>49,670</u>
Expenditures:		
General and administrative	44,500	51,950
Miscellaneous	125	75
Total expenditures	<u>44,625</u>	<u>52,025</u>
Deficiency of revenues over expenditures	(640)	(2,355)
Fund balance, beginning of year	<u>943</u>	<u>3,298</u>
Fund balance, end of year	<u>\$ 303</u>	<u>943</u>

See accompanying notes to financial statements.

# ASCENSION PARISH CORONER

## Financial Statements

December 31, 1998 and 1997

### (1) Organization and Summary of Significant Accounting Policies

#### (a) Organization

The Ascension Parish Coroner's Office (the Coroner's Office) was established to provide certain services to the citizens of Ascension Parish. Certain expenses related to the Coroner's Offices are paid by and are included in the Ascension Police Jury's financial statements. The services of the Coroner's Office include, but are not limited to, the following:

Death Investigations – This includes assisting in the investigation of all accidental, unnatural, violent and / or unexpected deaths within the jurisdiction of Ascension Parish. The Coroner is also responsible for recording accurate information related to the decedent at the time of death, performing or assisting in performing death scene investigations, ordering autopsies, facilitating the flow of information to contracted pathologists, facilitating respectful and timely conveyance of the deceased to and from the hospital with area funeral homes and transport services. The Coroner is required to maintain detailed records of all deaths investigated. The Coroner is required to assist with the preparation of and maintain the death certificate, as well as forward them to funeral homes.

Psychiatric and Substance Abuse Evaluations - The Coroner is responsible for providing consultation, assessment and treatment for patients' psychiatric and/or substance abuse problems. The Coroner is required to schedule and conduct interviews with parties interested in having individuals involuntarily or voluntarily treated for mental illness or substance abuse. The Coroner is responsible for facilitating the process of maintaining an Order of Protective Custody to detain individuals for evaluation, and also to coordinate patients' evaluation with the appropriate professionals.

Medicolegal Forensic Investigations – This includes scheduling and coordinating sexual and physical abuse examinations between physicians and requesting agencies and collection of physical evidence from suspects' bodies when requested by law enforcement agencies.

#### (b) Basis of Presentation

The accounts of the Coroner's Office are organized on the basis of funds, each of which is considered a separate accounting entity. The Coroner's Office has one fund, which accounts for the general fund, its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in this fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

#### (c) Basis of Accounting

Basis of accounting refers to the timing of when revenues and expenditures are recognized in the accounts and reported in the accompanying general purpose financial statements.

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the general purpose balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

# ASCENSION PARISH CORONER

## Financial Statements

December 31, 1998 and 1997

Specifically, governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized as a liability when incurred.

*(d) Cash*

Cash includes amounts on hand and on deposit at financial institutions. The Coroner's Office considers all highly liquid investments with original maturities of three months or less to be cash equivalents. As of December 31, 1998 and 1997, there were no restrictions on cash balances. All amounts were covered by federal depository insurance at December 31, 1998 and 1997.