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ST. TAMMANY PARISH CORONER
GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1999

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Release Date MAR 0 1 2000

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INDEPENDENT AUDITOR'S REPORT

Dr. Theodore R. Brustowicz, MD
St. Tammany Parish Coroner
Covington, Louisiana

We have audited the accompanying general-purpose financial statements of the St. Tammany Parish Coroner as of December 31, 1999, and for the two years then ended as listed in the table of contents. These financial statements are the responsibility of the management of the St. Tammany Parish Coroner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and the standards for financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above, present fairly, in all material respects, the financial position of the St. Tammany Parish Coroner as of December 31, 1999, and the results of its operations and changes in fund balance for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, we have also issued a report dated January 21, 2000 on our consideration of the Coroner's internal control structure and a report dated January 21, 2000 on its compliance with laws and regulations.


January 21, 2000

**ST. TAMMANY PARISH CORONER
COMBINED BALANCE SHEET
DECEMBER 31, 1999**

	Governmental Fund Type		General Fixed Assets Account Group	Total Memorandum Only
	General Fund	Special Revenue Fund		
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 28,816	\$ -	\$ -	\$ 28,816
Fees receivable	2,230	-	-	2,230
Due from St. Tammany Parish Police Jury	-	-	-	-
Due from other governmental entities	9,967	-	-	9,967
Prepaid insurance	3,446	-	-	3,446
Property and equipment	-	-	100,278	100,278
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 44,459</u>	<u>\$ -</u>	<u>\$ 100,278</u>	<u>\$ 144,737</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable and accrued expenses	\$ 18,933	\$ -	\$ -	\$ 18,933
Total liabilities	18,933	-	-	18,933
Fund equity				
Investment in general fixed assets	-	-	100,278	100,278
Fund balance				
Unreserved	25,526	-	-	25,526
Total fund equity	25,526	-	100,278	125,804
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 44,459</u>	<u>\$ -</u>	<u>\$ 100,278</u>	<u>\$ 144,737</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH CORONER
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE TWO YEARS ENDED DECEMBER 31, 1999

	For the year ended December 31, 1999			For the year ended December 31, 1998		
	General Fund	Special Revenue Fund	Total Memorandum Only	General Fund	Special Revenue Fund	Total Memorandum Only
REVENUES						
Intergovernmental						
St. Tammany Parish Police Jury	\$ 219,611	\$ -	\$ 219,611	\$ 180,702	\$ 242,287	\$ 422,989
Charges for service	224,781	-	224,781	132,803	-	132,803
Sale of equipment	9,512	-	9,512	-	-	-
Interest	31	-	31	46	-	46
Accrued revenues	7,500	-	7,500	-	-	-
Total revenues	<u>461,435</u>	<u>-</u>	<u>461,435</u>	<u>313,551</u>	<u>242,287</u>	<u>555,838</u>
EXPENDITURES						
Public safety						
Personal services	215,135	-	215,135	174,857	168,191	343,048
Operating services	176,424	-	176,424	103,662	30,658	134,320
Materials and supplies	38,294	-	38,294	40,450	51,089	91,539
Travel and other charges	50,888	-	50,888	18,703	3,451	22,154
Capital expenditures	2,977	-	2,977	4,620	-	4,620
Total expenditures	<u>483,718</u>	<u>-</u>	<u>483,718</u>	<u>342,292</u>	<u>253,389</u>	<u>595,681</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,283)	-	(22,283)	(28,741)	(11,102)	(39,843)
OTHER FINANCING SOURCES (USES)						
Operating transfers from other funds	(591)	-	(591)	-	-	-
Operating transfers to other funds	-	591	591	-	-	-
Net other financing sources (uses)	<u>(591)</u>	<u>591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURE AND OTHER USES	(22,874)	591	(22,283)	(28,741)	(11,102)	(39,843)
Fund balances, beginning	48,400	(591)	47,809	77,141	10,511	87,652
Fund balances, ending	<u>\$ 25,526</u>	<u>\$ -</u>	<u>\$ 25,526</u>	<u>\$ 48,400</u>	<u>\$ (591)</u>	<u>\$ 47,809</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH CORONER
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999

	General Fund		Special Revenue Fund		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
REVENUES					
Intergovernmental					
St. Tammany Parish Police Jury	\$ 262,000	\$219,611	\$335,000	\$ -	\$ (335,000)
Charges for service	106,060	224,781	-	-	-
Sale of equipment	-	9,512	-	-	-
Interest	100	31	-	-	-
Accrued revenues	-	7,500	-	-	-
Total revenues	<u>368,160</u>	<u>461,435</u>	<u>335,000</u>	<u>-</u>	<u>(335,000)</u>
EXPENDITURES					
Public safety					
Personal services	200,956	215,135	194,184	-	194,184
Operating services	121,523	176,424	131,716	-	131,716
Materials and supplies	17,830	38,294	3,100	-	3,100
Travel and other charges	27,697	50,889	6,000	-	6,000
Capital expenditures	154	2,977	-	-	-
Total expenditures	<u>368,160</u>	<u>483,719</u>	<u>335,000</u>	<u>-</u>	<u>335,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	<u>(22,284)</u>	-	-	-
OTHER FINANCING SOURCES (USES)					
Operating transfers from other funds	-	(591)	-	-	-
Operating transfers to other funds	-	-	-	591	591
Net other financing sources (uses)	-	<u>(591)</u>	-	<u>591</u>	<u>591</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURE AND OTHER USES	-	<u>(22,875)</u>	-	591	591
Fund balances, beginning	48,400	48,400	(591)	(591)	-
Fund balances, ending	<u>\$ 48,400</u>	<u>\$ 25,525</u>	<u>\$ (591)</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH CORONER
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Fund		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
REVENUES						
Intergovernmental						
St. Tammany Parish Police Jury	\$ 185,000	\$ 180,702	\$ (4,298)	\$ 250,000	\$ 242,287	\$ (7,713)
Charges for service	90,080	132,803	42,723	-	-	-
Interest	100	46	(54)	-	-	-
Total revenues	275,180	313,551	38,371	250,000	242,287	(7,713)
EXPENDITURES						
Public safety						
Personal services	170,904	174,857	(3,953)	170,000	168,191	1,809
Operating services	111,120	103,662	7,458	42,600	30,658	11,942
Materials and supplies	18,024	40,450	(22,426)	40,000	51,089	(11,089)
Travel and other charges	20,832	18,703	2,129	-	3,451	(3,451)
Capital expenditures	1,200	4,620	(3,420)	-	-	-
Total expenditures	322,080	342,292	(20,212)	252,600	253,389	(789)
EXCESS OF REVENUES OVER EXPENDITURES	(46,900)	(28,741)	18,159	(2,600)	(11,102)	(8,502)
Fund balances, beginning	77,141	77,141	-	10,511	10,511	-
Fund balances, ending	\$ 30,241	\$ 48,400	\$ 18,159	\$ 7,911	\$ (591)	\$ (8,502)

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St. Tammany Parish Coroner 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 reporting principles. The more significant of the governmental entity's accounting policies are described below.

Reporting Entity

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the St. Tammany Parish Coroner is elected by the voters of St. Tammany Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides protective custody services and examines other cases for other crimes under police investigation. As described further in Note H, the Coroner and the St. Tammany Parish Police Jury entered into an intergovernmental agreement whereby the Coroner would provide medical services at the St. Tammany Parish Jail. Effective January 1, 1999, the Coroner rescinded the contract with the Police Jury to provide medical services at the St. Tammany Parish Jail.

The general-purpose financial statements of the Coroner include all funds, account groups and activities that are within the oversight responsibility of the Coroner as an independently elected parish official. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the *Parish Police Jury, Parish School Board, other independently elected parish officials, and municipalities* within the Parish, are excluded from the accompanying component unit financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

As the governing authority of the Parish, for reporting purposes, the St. Tammany Parish Police Jury is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) 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 No. 14 established criteria for determining which component units should be considered part of the St. Tammany 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:

- a) Appointing a voting majority of an organization's governing body, and the ability of the police jury to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b) Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- c) 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.

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

The management of the Parish has not made a determination as to which units of local government should be considered component units of St. Tammany Parish for reporting purposes. The accompanying financial statements present information only on the funds maintained by the Coroner and do not present information on the Police Jury, the general government services provided by the Police Jury, or other governmental units that comprise the financial reporting entity.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Coroner's financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities as of December 31, 1998 and December 31, 1999. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 1998 and 1999 financial statements.

Fund Accounting

The Coroner uses fund and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources. Funds are ordered into three major categories: governmental, proprietary, and fiduciary. Funds within each major category are grouped by fund type in the general-purpose financial statements. The funds and account groups used by the Coroner are as follows:

Governmental Fund Types

Governmental funds are those through which general governmental functions of the Coroner are financed. The acquisition, use, and balances of the Coroner's expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the Coroner's governmental fund types:

General Fund

The general fund is the main operating fund of the Coroner. This fund is used to account for all financial resources not accounted for in other funds.

Special Revenue Fund

The special revenue fund is used to account for the proceeds of specific revenue resources (other than assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes jail services. *The St. Tammany Parish Police Jury and the Coroner entered into an intergovernmental agreement, renewable annually, whereby the Coroner would provide medical services at the St. Tammany Parish Jail (see Note H to the financial statements). Effective January 1, 1999, the Coroner rescinded the contract with the Police Jury to provide medical services at the St. Tammany Parish Jail.*

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Account Groups

An account group is used to establish accounting control and accountability for the Coroner's general fixed assets. This account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

General Fixed Assets Account Group

This account group is established to account for all fixed assets of the Coroner. Capital outlays in the general fund and special revenue fund are recorded as expenditures of those funds at the time of purchase and are subsequently recorded for control purposes in the general fixed assets account group.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. 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 balance sheet. The operating statement of the fund presents increases (i.e., revenues and other sources) and decreases (i.e., expenditures and other uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are fees due from the police jury and other governmental units, and fees charged for autopsies, death certificates, criminal investigations, and interest revenue. Substantially all other revenues are recorded when received.

Budget and Budgetary Accounting

Formal budgetary accounting is employed as a management control device during the year for the general fund and special revenue fund. Budgets are adopted for the general fund and special revenue fund on a basis consistent with generally accepted accounting principles (GAAP). All appropriations, which are not expended, lapse at year-end.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Coroner.

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Cash and Cash Equivalents

Cash includes amounts in demand deposits and certificates of deposits, if any.

Louisiana revised statutes authorize the Coroner to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-RS 39:1271, or any other federally insured investments, or (2) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in the general fund and special revenue fund, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated fixed assets, if any, are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets in the general fixed assets account group are not depreciated.

Allowance for Uncollectible Receivables

The financial statements for the Coroner contain no allowance for doubtful receivables. Uncollectible receivables (including amounts due from other governmental units) are recognized as uncollectible receivables at the time the information becomes available which would indicate the uncollectibility of the particular receivable.

Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific use.

Short-term Interfund Receivable/Payable

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Pension Plan, Vacation, and Sick Leave Policies

The Coroner contributes to the pension plan for its full-time employees (Note I). The Coroner does not have a formal vacation and sick leave policy.

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Total Column on Financial Statements

The total column on the financial statements is captioned “Memorandum Only” to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B -- STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

In accordance with the Louisiana Local Government Budget Act, the procedures used by the Coroner in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings.

The budget is then legally adopted by the Coroner. Budgeted amounts included in the accompanying statements are as originally adopted by the Coroner as of December 31, 1998 and December 31, 1997.

The accompanying combined statement of revenues, expenditures, and changes in fund balance – actual and budget (GAAP basis) present comparisons of the legally adopted budget with actual data.

NOTE C – CASH AND CASH EQUIVALENTS

At year-end, the carrying amount of the Coroner’s deposits was \$28,759 and the bank balance was \$28,759. The Coroner’s cash was not in excess of the FDIC insurance during 1999 or 1998. There were no funds invested during 1999 or 1998.

NOTE D -- DUE FROM OTHER GOVERNMENTAL UNITS

Included in fees receivable are amounts due from other governmental units at December 31, 1999, which consisted of the following:

Jefferson Parish Coroner’s Office	\$ 700
East Baton Rouge Coroner’s Office	300
East Feliciana Coroner’s Office	300
Grant Parish Coroner	100
Iberville Parish Coroner	300
St. Bernard Parish Coroner’s Office	200
St. Helena Parish Coroner’s Office	2,000
St. Landry Parish Coroner’s Office	400
St. Mary Parish Coroner	100
Livingston Parish Coroner’s Office	400
Terrebonne Parish Coroner’s Office	<u>200</u>
	<u>\$ 5,000</u>

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE E - CHANGES IN FIXED ASSETS

The following is a summary of changes in the general fixed assets account group during the two years ended December 31, 1999:

	Balance 12/31/97	Additions (Deletions)	Balance 12/31/98	Additions (Deletions)	Balance 12/31/99
Automobiles	\$ 77,030	\$ -	\$ 77,030	\$ (18,880)	\$ 58,150
Furniture and equipment	32,718	4,600	37,317	2,972	40,289
Leasehold improvements	1,839	-	1,839	-	1,839
	<u>\$ 111,587</u>	<u>\$ 4,600</u>	<u>\$ 116,186</u>	<u>\$ (15,908)</u>	<u>\$ 100,278</u>

NOTE F - RELATED PARTY TRANSACTIONS

The Coroner's office leases office space and certain office equipment and furniture from Dr. Brustowicz on a month-to-month basis. Rental payments aggregated \$14,300 and \$11,620 for the years ended December 31, 1999 and 1998, respectively.

NOTE G - CONTINGENT LIABILITIES

From time to time, the Coroner is involved as a defendant in actual or threatened litigation, which is not covered by insurance. At December 31, 1999, there were no pending or threatened claims which, in the opinion of the Coroner's legal advisors, would have a material adverse effect on the financial statements should such claims be settled in favor of the plaintiffs.

NOTE H - INTERGOVERNMENTAL AGREEMENT

Effective March 1, 1994, the St. Tammany Parish Police Jury and the Coroner entered into an intergovernmental agreement, renewable annually, whereby the Coroner would provide medical services at the St. Tammany Parish Jail. The agreement requires the Police Jury to compensate the Coroner a monthly amount of \$18,270 in order for the Coroner to provide medical services. The Coroner received payments totaling \$-0- and \$242,287 from the Police Jury and \$3,000 in "in-kind" services from St. Tammany Parish Hospital during 1998. The Coroner incurred expenditures, relating to the medical services provided, in the amount of \$-0- and \$253,389 during 1999 and 1998 respectively. The fees related to the medical services provided at the St. Tammany Parish Jail are included in the special revenue fund of the Coroner. Effective January 1, 1999, the Coroner rescinded the contract with the Police Jury to provide medical services at the St. Tammany Parish Jail.

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE I - PENSION PLAN

Substantially all employees of the St. Tammany Parish Coroner are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to retirement benefits, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental plan for service earned before January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. The payroll for employees of the Coroner was \$170,512 and \$208,020 and payroll covered by the System was \$165,970 and \$208,020 for each of the years ended December 31, 1999 and 1998, respectively.

In addition to certain dedicated taxes that are remitted to the System, (which constitute major funding of the System) covered employees are required by state statute to contribute 9.5% of gross salary to which the Coroner adds a 7.75% and 7.25% contribution as an employer's match for 1999 and 1998, respectively. The contribution for each of the years ended December 31, 1999 and 1998 were \$28,630 and \$35,723 of which \$15,768 and \$19,673 were contributed by employees and \$12,862 and \$16,050 were contributed by the Coroner. The actuarially required contributions for those years, using the System's actuarial funding method (Frozen Attained Age Normal Cost Method), the actuary's recommended contribution rate of 4.25% and 5.50% from all sources, (employees, employers, and dedicated taxes) and based on covered payroll, was \$307,631,138 and \$291,292,401 for 1998 and 1997, respectively. The actuarially required contribution has not been allocated to employees, employers, or to dedicated taxes, but will be determined by future actions of the Louisiana Legislature. The Coroner's actuarially determined contributions for 1999 and 1998 represent 4.5% and 4.2% of the total contribution required of all participating employers.

The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of entities. The pension benefit obligation at December 31, 1998 for the System as a whole, determined through an actuarial valuation performed as of that date was \$959,044,243. The System's net assets available for benefits on that date (valued at market) was \$1,122,352,470, leaving an unfunded pension benefit obligation of \$0.

ST. TAMMANY PARISH CORONER
NOTES TO FINANCIAL STATEMENTS

NOTE I – PENSION PLAN, (continued)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's 1998 comprehensive annual financial report (a separate report). The Coroner does not guarantee the benefits granted by the System.

NOTE J – EXPENDITURES OF THE CORONER PROVIDED BY OTHER ENTITIES

During the years ending December 31, 1999 and 1998, Slidell Memorial Hospital and St. Tammany Parish Hospital provided the Coroner with certain services and supplies. Slidell Memorial Hospital agreed to provide fuel to the Coroner in the amount of \$21,650 and \$14,256, respectively. St. Tammany Parish Hospital agreed to provide emergency room services for parish inmates up to a limit of \$30,000 through the year ended December 31, 1998. Effective January 1, 1999, the Coroner was charged for all emergency room services for parish inmates. For the years ended December 31, 1999 and 1998, services provided amounted to \$20,864 and \$28,306, respectively.

In the accompanying financial statements, the value of the services and supplies provided are reflected as income received and expenditures incurred.

**NOTE K - EXPENDITURES OF THE CORONER REQUIRED TO BE PAID BY THE PARISH
POLICE JURY**

Louisiana Revised Statutes (LSA-RS) 33:1566 requires the Police Jury to provide the Coroner with all necessary or unavoidable expenditures incidental to the operation of the Coroner's office. During the years ending December 31, 1999 and 1998, the Police Jury provided funds to the Coroner in the amount of \$201,850 and \$180,702.

NOTE L – EXCESS FUND BALANCE

Louisiana Revised Statutes (LSA-RS) 13:785 requires that every four years (at the close of the term of office) the St. Tammany Parish Coroner must pay the Parish Treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Coroner's last year of the term of office. At December 31, 1999, there was no amount due the Parish Treasurer as the fund balance did not exceed one-half of the revenues of the Coroner.

OTHER INDEPENDENT AUDITOR'S REPORTS

Skarda & Silva, L.L.P.

Certified Public Accountants

4331 Iberville Street

Mandeville, LA 70471

Steven A. Skarda, C.P.A.

Brent A. Silva, C.P.A.

(504) 626-8299, Main

(504) 626-9767, Fax

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Dr. Theodore Brustowicz, MD
St. Tammany Parish Coroner
Covington, Louisiana

We have audited the general purpose financial statements of the St. Tammany Parish Coroner as of December 31, 1999, and for the two years then ended and have issued our report thereon dated January 21, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide.

Compliance

As part of obtaining reasonable assurance about whether the St. Tammany Parish Coroner's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of noncompliance with laws and regulations.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the St. Tammany Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. Our consideration of the internal control structure over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information of the St. Tammany Parish Coroner, management, and the Legislative Auditor of the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties.

Kenna & Silver, LLP
January 21, 2000

**ST. TAMMANY PARISH CORONER
Covington, Louisiana**

**SCHEDULE OF NONCOMPLIANCE WITH LAWS AND REGULATIONS
Year ended December 31, 1999**

BUDGET

Comment

The Local Government Budget Act (LSA-R.S. 39:1301-1314) requires that all independently elected officials prepare, adopt, and amend budgets for the General Fund and each Special Revenue Fund in accordance with procedures prescribed therein. The Coroner did not amend the adopted budget to reflect amounts in excess of 5% variations.

Response

The Coroner will abide by the Local Government Budget Act (LSA-R.S. 39:1301-1314) in the future.

DATA COLLECTION FORM
FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 01/21/00

RETURN to: Legislative Auditor
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission: / /

3. Audit Period Covered
 Annual Biennial
 Other 1/1/98 to 12/31/99

2. Type of Report:
 Single Audit GAO Audit Standards Audit
 Compilation Compilation/Attestation
 Program Audit Other

4. AUDITEE INFORMATION

Auditee Name
St. Tammany Parish Coroner
Street Address (Number and Street)
5001 Fairway Drive
Mailing Address (PO No.)
Covington, LA 70433
City State Zip

Auditee Contact
Name Title
Ted Lorenz Administrator
Telephone Fax
504-892-9252
Email (Optional)

5. AUDITOR INFORMATION

Firm Name
Skarda & Silva, LLP, CPA's
b. Street Address (Number and Street)
4331 Iberville Street
Mailing Address (PO No.)
Mandeville, LA 70471
City State Zip

c. Auditor Contact
Name Title
Brent A. Silva, Partner
Telephone Fax
504-626-8299 504-626-9767
Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. Not Applicable
 Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion
b. Is a 'going concern' explanatory paragraph included in the audit report? Yes No
c. Do any of the funds have deficit fund balances? Yes No
d. Is there a related party footnote? Yes No

7. INTERNAL CONTROL

Do the comments on internal control include: material weaknesses reportable conditions not applicable

8. COMPLIANCE

Do the comments on compliance include: illegal acts fraud/criminal acts not applicable

9. MANAGEMENT LETTER (Finding Caption and No.)

Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? Yes No

Do any findings address violation of bond indenture covenants? Yes No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable

AUDITEE SIGNATURE	Date <u>1-21-00</u>	
FOR USE BY LEGISLATIVE AUDITOR		
Agency No. _____	Proj. No. _____	Firm No. _____

FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: _____

Date Processed: _____

Legislative Audit Advisory Council:	Are there unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Bond Commission (SBC):	Are there any findings relating to violations of bond indentures?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenue? If so, identify the page(s) No(s) _____	Yes or No
High Profile:	Are there any significant findings?	Yes or No

Report: Approved for Release _____ Date: _____ Rank A B C D

(A=No Comments; B=Management Letter Comments Only; C=Control/Compliance Report(s) Comments;
D=Criminal/Fraud Acts)

Note: For grading purposes, schedules of immaterial findings are treated as a management letter

REPORT DISTRIBUTION

File Room (<i>Original Unbound Copy</i>)	①	State of State (<i>State CAFR Entities</i>)	See Below
Attorney General and Governor	K	Investigative Group (<i>Criminal Acts</i>)	1
Clerk of Court _____	①	Board of Ethics	1
Kenner Office	1	Actuarial Section (<i>State/Statowide Retirement Systems</i>)	1
Shreveport Office	1	Engagement Manager (<i>SBC's Copy</i>)	1
District Attorney _____	1	Quality Assurance	1
Legislative Auditor (<i>High Profile</i>)	1	_____ Parish Government	1
Assistant Legislative Auditor (<i>High Profile</i>)	1	City/Village/Town of _____	1
Other (<i>High Profile</i>) _____	1	Other: _____	1
Press Bureau Chiefs (<i>High Profile</i>)	8	Other: _____	1
Press	②		
Archives	①	Distribution Approval (Initials) _____	
Legislative Audit Advisory Council	1	Copies Needed: _____ Copies TBM _____	