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Jefferson Parish Council's Office
Comprehensive Annual Financial Report
For the Year Ended December 31, 2003

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INDEPENDENT AUDITORS' REPORT

Mr. Robert L. Treasing, MD
Jefferson Parish Coroner's Office
Harvey, Louisiana

We have audited the accompanying financial statements of the Jefferson Parish Coroner's Office as of December 31, 2003 as listed in the table of contents. These financial statements are the responsibility of the Coroner's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide. These 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 accounts 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 financial statements referred to above present fairly, in all material aspects, the financial position of the Jefferson Parish Coroner's Office as of December 31, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As described in Note A to the basic financial statements, the Jefferson Parish Coroner's Office adopted the provisions of Governmental Accounting Standards Board Statements No. 10, Accounting and Financial Reporting for Nonexchange Transactions, Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments, No. 18 as an amendment to No. 34, No. 36 as an amendment to No. 10 and No. 37 as an amendment to 34. This results in a change in the Coroner's method of accounting for certain nonexchange revenues and a change in format and content of the financial statements.

The management's discussion and analysis and budgetary comparison information on pages 2 through 8 and 24, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However we did not audit the information and express no opinion on it.

In accordance with Government Auditing Standards and the Louisiana Governmental Audit Guide, we have also issued a report dated July 7, 2004 on our considerations of the Jefferson Parish Coroner's Office's internal control structure and on its compliance with laws and regulations.


July 7, 2004

JEFFERSON PARISH CORONER
HARVEY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Jefferson Parish Coroner's (the "Coroner") annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the year ended December 31, 2003. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

Management's Discussion and Analysis (MD&A) is a new element of the Required Supplementary Information required by the Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, which was implemented during the year ending December 31, 2003. Certain comparative information between the current year and the prior year is required to be presented in the MD&A. However, since this is the first year of implementing the new reporting model, comparative information of the previous year was not prepared. Considering the financial resources necessary to prepare the comparative data and that Statement No. 34 permits the omission of prior year data in the year of implementation, the Coroner has elected not to prepare comparative data due to the cost of adjusting the prior year's financial statements to the new reporting model. Prior year comparative data will be available in the future to provide a more meaningful comparative analysis of the government-wide data.

Financial Highlights

- The Coroner's assets exceeded its liabilities by \$3,229,339 (net assets) as of December 31, 2003.
- Total 2003 expenditures of \$4,010,741 exceeded total revenues of \$3,882,504, which resulted in a current year deficiency of \$128,237. The Coroner's undesignated net assets were able to absorb the current year deficiency.
- Total net assets are comprised of the following:
 - (1) Capital assets, net of related debt, of \$4,228,339, consisting of property and equipment, net of accumulated depreciation.
 - (2) Unrestricted net assets of \$5,994,009.
- The Coroner's governmental funds reported total fund balance of \$3,981,009 as of December 31, 2003. This was achieved primarily as valuations tax revenue generated for several years. This surplus was accomplished primarily by increasing revenues.
- The Coroner is continuing to work to improve its financial condition.

The above financial highlights are explained in more detail in the "Financial Analysis" section to follow.

JEFFERSON PARISH CORNER
HARVEY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Overview of the Financial Statements

This Management Discussion and Analysis section introduces the Corner's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Corner also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis.

Government-wide Financial Statements

The Corner's annual financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Corner's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting.

The first of these government-wide financial statements is the *Statement of Net Assets*. This is the government-wide statement of position presenting information that includes all of the Corner's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Corner as a whole is improving or deteriorating.

The other government-wide financial statement is the *Statement of Activities*, which reports how the Corner's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements present governmental activities of the Corner.

The government-wide financial statements are presented on pages 5 and 6 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Corner uses funds to ensure and demonstrate compliance with finance-related laws and regulations.

JEFFERSON PARISH COMONER
HARVEY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

The Comoner uses governmental funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function as governmental activities in the government-wide financial statements. However, the focus is very different with fund financial statements providing a distinctive view of the Comoner's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of operable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between the two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The Comoner has only one governmental fund which is the general fund and the basic governmental fund financial statements are presented on pages 7 and 9 of this report.

Notes to the basic financial statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes begin on page 13 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Comoner's budget presentation. Budgetary comparison statements are included as "Required Supplementary Information" for the general fund. This schedule demonstrates compliance with the Comoner's adopted and final revised budget. This Required Supplementary Information schedule can be found on page 24 of this report.

**JEFFERSON PARISH CORONER
HARVEY, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the Coroner as a Whole

The Coroner's net assets at December 31, 2003 were \$8,229,339. The following table provides a summary of the Coroner's net assets:

	<u>Governmental Activities</u>	Percentage
Assets:		
Current assets	\$4,071,279	49%
Capital assets, net of accumulated depreciation	<u>4,388,268</u>	<u>53%</u>
Total assets	<u>\$8,659,547</u>	
Liabilities:		
Current liabilities	\$ 182,513	2%
Long-term liabilities	<u>45,674</u>	<u>5%</u>
Total liabilities	<u>\$ 228,187</u>	
Net assets:		
Investment in capital assets, net of related debt	\$4,338,510	
(Unreserved)	<u>3,890,829</u>	
Total net assets	<u>\$8,229,339</u>	

Since this is the first year in which government-wide information is available, comparative data is not presented. However, comparative data will be accumulated and presented to assist in future years. The following table provides a summary of the Coroner's changes in net assets for the year ended December 31, 2003.

	<u>Governmental Activities</u>	Percentage
Revenues:		
Program:		
Charges for services	\$ 153,408	9%
Operating grants and contributions	<u>388,587</u>	<u>23%</u>
Total program revenues	<u>541,995</u>	17%
General:		
Ad valorem taxes	3,843,871	70%
State revenue sharing	113,824	2%
Other	<u>72,803</u>	<u>1%</u>
Total general revenues	<u>4,030,498</u>	83%

JEFFERSON PARISH CORONER
HARVEY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

	Governmental	
	Activities	
Program expenses:		
Health and welfare	\$4,018,741	182%
Changes in net assets	\$128,213	
Beginning net assets	\$1,880,815	
Adjustment to net assets		
Restatement of beginning of year		
capitalized assets and accumulated		
depreciation	4,486,741	
Ending net assets	\$8,325,319	

The increase in revenues from prior year of \$37,000 was primarily due to the increase in ad valorem taxes of \$72,000 and a decrease in charges of fees and grants in the amount of \$35,000.

Total expenditures increased \$716,000 from prior year primarily due to an increase in personal services for salaries of additional employees, contract services, and insurance.

Governmental Revenues

The Coroner is heavily reliant on the ad valorem tax revenue to support its operations which provided \$3,042,871 or 78% of the Coroner's total revenues and charges for services accounted for the remaining \$632,806 or 17% of revenues. Operating grants provided by Jefferson Parish increased by \$36,000, primarily due to increase in activity request for autopsies for criminal investigations. Charges for services decreased by \$183,900, primarily due to the decrease in charges to other parish coroners for autopsies. Program revenues did not cover governmental expenses for the year ended December 31, 2003.

Governmental Functional Expenses

The function of the Coroner's office is health and welfare activities.

Health and Welfare expenditures in total remained relatively constant. However, within this functional category personal services expenditures increased by \$313,000 due to increase in salaries and additional employees, while capital expenditures decreased by \$27,000.

JEFFERSON PARISH CORONER
HARVEY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the Coroner's Funds

Governmental Fund

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The General Fund is the Coroner's only fund and reported an ending unreserved fund balance of \$3,901,009 at December 31, 2002.

The unreserved fund balance increased by \$40 thousand from the previous year.

Budgetary Highlights

The General Fund - When the original budget was adopted, it was anticipated that the total revenues were going to increase by \$245,000 primarily due to an increase in the revenue received from ad valorem taxes. The original and final budget reflected a \$245,000 increase in revenues and a \$355,000 increase in expenditures. Actual revenues exceeded the final budgeted revenues by \$189 thousand due to an increase in revenue received for ad valorem tax and operating grant and actual expenditures were \$151 thousand more than the final budgeted amount.

Capital Assets

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2002 was \$4,489,741. There was an increase of \$135 thousand in capital assets. See Note G for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table (in thousands) provides a summary of capital assets.

	Capital Assets	
	Governmental Activities	
	2002	2001
Depreciable assets:		
Building and improvements	\$ 4,990	\$ 4,983
Land	108	188
Transportation equipment	246	328
Equipment and fixtures	<u>1,331</u>	<u>1,244</u>
Total depreciable assets	6,718	6,623
Less accumulated depreciation	<u>2,377</u>	<u>2,176</u>
Book value - depreciable assets	<u>\$ 4,388</u>	<u>\$ 4,487</u>

JEFFERSON PARISH CORONER
HARVEY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Percentage depreciated 33% 63%

At December 31, 2003, the depreciable capital assets for governmental activities were 33% depreciated. The book value is at 63% of the original cost.

Contacting the Coroner's Financial Management

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance-related laws and regulations, and demonstrate the Coroner's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Coroner's office, Dr. Robert E. Toussaint, MD, Jefferson Parish Forensic Center, 2018 8th Street, Harvey, Louisiana, 70058 at 504-365-9100.

JEFFERSON PARISH COMMISSIONER'S OFFICE
STATEMENT OF NET ASSETS
DECEMBER 31, 2000

ASSETS

Cash and cash equivalents	\$	817,800
Accounts receivable		5,307,431
Prepaid insurance		15,840
Capital assets - net of accumulated depreciation		<u>4,285,265</u>
		<u>8,671,541</u>

LIABILITIES

Accounts payable and accrued expenses		500,090
Accrued salaries and benefit expenses		19,280
Long-term liabilities		
Due within one year		13,163
Due after one year		<u>41,674</u>
		429,290

NET ASSETS

Invested in capital assets - net of related debt		4,129,130
Unrestricted assets		<u>1,501,009</u>
Total Net Assets	\$	<u>5,729,559</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH COMBINER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2002**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets Governmental Unit
	Expenses	Changes In Services	Operating Grants and Contributions	
Governmental activities:				
Health and welfare	\$ 4,810,741	\$ 353,409	\$ 298,297	\$ (3,259,035)
Total Governmental activities	\$ 4,810,741	\$ 353,409	\$ 298,297	(3,259,035)
GENERAL REVENUES				
				Ad valorem taxes 3,842,873
				Intergovernmental revenues 133,824
				State revenue sharing 23,474
				Court fees 32,188
				Interest income 3,779
				Other 3,779
				Total general revenues 3,239,498
				Changes in net assets (328,237)
				Net assets - beginning of year, as previously reported 3,196,835
Adjustments to net assets:				
				Capitalized assets and accumulated depreciation as of December 31, 2002 4,096,740
				Net assets - beginning of year, as restated 3,197,376
				Net assets - end of year \$ 3,228,138

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH COMMISSIONERS OFFICE
BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2010**

ASSETS

Cash and cash equivalents	\$ 817,963
Accounts receivable	
ad valorem taxes, net of allowance (\$244,260)	3,011,796
Fees receivable	75,000
State revenue sharing	113,824
Other	161,361
Prepaid insurance	<u>33,943</u>
TOTAL ASSETS	<u>\$ 4,213,887</u>

LIABILITIES AND FUND EQUITY

Liabilities

Accounts payable and accrued expenses	\$ 356,948
Accrued salaries and benefit expenses	<u>38,288</u>
Total liabilities	395,236

Fund equity

Fund balance- unrestricted	<u>3,818,651</u>
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TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 4,213,887</u>
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The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH COMBINER'S OFFICE
 RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 2015**

Fund balances - total governmental funds		\$ 1,981,009
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		
Governmental capital assets	\$ 8,155,007	
Less accumulated depreciation	<u>(2,311,841)</u>	4,843,166
Long-term lease obligations are not due and payable in the current period and therefore are not reported in the funds		<u>(57,536)</u>
 Net assets of governmental activities		 <u>\$ 4,229,319</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH COMMISSIONERS' OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

REVENUES

Ad valorem taxes	\$ 3,042,871
Intergovernmental - State revenue sharing	113,834
Charges for services	153,400
Grants and agreements	298,197
Interest income	32,330
Court fees	37,478
Other revenues	3,779
Total revenues	<u>3,684,869</u>

EXPENDITURES

Salaries and benefits	1,648,944
Insurance	384,967
Contract services	477,836
Deductions from ad valorem	154,411
Legal and professional fees	131,310
Automobile expenses	86,207
Merge supplies	15,081
Anatomical and laboratory testing	213,882
DNA testing	15,000
Donor, x-ray and anthropology	3,881
Grants	150,886
Computer expenses	64,833
Miscellaneous	1,473
Office expenses	83,897
Repairs and maintenance	168,293
Business and training	41,293
Interest	3,987
Communications	111,888
Travel	8,987
Utilities	32,134
Capital expenditures	<u>62,643</u>
Total expenditures	<u>3,842,326</u>

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES**

842,543

Fund balance - beginning of year	<u>1,860,831</u>
Fund balance - end of year	<u>\$ 2,703,374</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH COLLEVER'S OFFICE
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2005**

Net changes in fund balance - Total governmental fund	\$	40,174
<p style="margin-left: 20px;">Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p style="margin-left: 20px;">Governmental funds report capital outlays as expenditures. In the statement of activities, the costs of these assets are allocated over the estimated useful lives as depreciation expense. This is the amount of depreciation over capital expenditures</p>		(119,000)
<p style="margin-left: 20px;">Payment of long-term capital lease obligations are reported as expenditures in the governmental funds but the payment reduces long-term liabilities in the statement of net assets</p>		9,648
		(109,826)
Changes in net assets of governmental activities	\$	(139,112)

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH CORONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Formation and Operation

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of Jefferson Parish elect the Jefferson Parish Coroner for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, and examines other cases for other causes under police investigations.

Reporting Entity

The basic financial statements of the Coroner include the general fund and activities that are within the oversight responsibility of 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 and, accordingly, a separate governmental reporting entity. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the parish council, parish police board, other independently elected parish officials, and municipalities within the Parish, are excluded from the accompanying basic financial statements. Those units of government are considered separate reporting entities and their financial statements separate from those of the Coroner.

Basis of Presentation and Accounting

In June 1999, the Governmental Accounting Standards Board (GASB) approved Statement No. 34. The Coroner has implemented the provisions of this statement for the year ended December 31, 2005. The implementation of these statements has created additional statements, schedules, reports and note disclosures as follows:

Management Discussion and Analysis (MD&A) section providing an analysis of the overall financial position and results of operations.

Financial statements are prepared using the full accrual accounting methods:

Depreciation is recorded on depreciable assets and assets are recorded net of accumulated depreciation.

The basic financial statements include Government-Wide Statements and Fund Financial Statements, as explained in the following note disclosures:

Government-Wide Statements

The statement of net assets and the statement of activity display information about the Coroner. The Coroner's activities are financed through taxes, intergovernmental revenues, and other non-exchange transactions. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Coroner gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes and are recorded in the year assessed. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

Assets used in operations with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and building are depreciated over their estimated useful lives. Depreciation is not calculated on land, land improvements or construction in progress. Accumulated depreciation is recorded as net of depreciable assets in the statement of net assets.

JEFFERSON PARISH CORONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The statement of activities presents a comparison between direct expenses and program revenues for the activities of the Coroner. Program revenues consist of charges for services which are revenue from exchanges or exchanges like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. Program revenues also consist of operating grants and contributions which are resources restricted for operating purposes of a program. These include grants and contributions with restrictions that permit the resources to be used for a program's operating or capital needs at the recipient government's discretion.

The financial statements of the Jefferson Parish 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 reporting principles.

Fund Accounting

The District uses funds to report on its financial position and the result 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 using the modified accrual method to report revenues and expenditures.

Funds of the Coroner are classified as governmental funds. Governmental funds account for the Coroner's general activities, including the collection and disbursement of specific or legally restricted monies. The only fund in 2003 for the Coroner was the General Fund which is the operating fund. The General Fund accounted for all of the financial resources.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Coroner's financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities as of December 31, 2003. Adjustments to the reported amounts of assets and liabilities may be necessary in the future in the event that future estimates or actual results are different from the estimates used in the 2003 financial statements.

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.

JEFFERSON PARISH COMMISSIONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

These revenues susceptible to accrual are ad valorem taxes, state revenue sharing, interest income, and fees charged for subpoenas, death certificates, criminal investigations. Substantially all other revenues are recorded when received.

Budget and Budgetary Accounting

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

Incumbencies

Incumbency 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 Commission.

Cash and Cash Equivalents

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

Louisiana revised statutes authorize the Commission to invest in: (I) 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 (II) 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

Fixed assets are recorded as expenditures in the general fund at the time of purchase, and the related assets are capitalized. 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 over \$500 are capitalized.

Depreciation is computed using the double-declining balance and straight-line methods over the following estimated lives:

Asset Class	Estimated Useful Lives
Buildings	40 years
Leased vehicles	3 years
Furniture and equipment	7 years

JEFFERSON PARISH COURSER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

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

Prepaid Expenses

Prepaid expenses record payments to vendors that benefit future reporting periods. As of December 31, 2003, prepaid expenses represent the unexpired portion of insurance policies in effect at the balance sheet date.

Allowance for Uncollectible Receivables

The Courser's primary revenue source, ad valorem taxes, become delinquent if not paid by March 1 following the year of assessment. Unpaid taxes attach as an enforceable lien on property. The Courser has determined, based on prior historical information, that current collections are approximately 87% of the tax levy. At December 31, 2003 the amount of uncollectible receivables was \$244,200.

Ad Valorem Taxes

Ad valorem taxes are normally levied in November and billed in December. These taxes are due in January of the following year. Any unpaid taxes are collected in remission with an auction held in May. The Sheriff's department bills and collects the Courser's ad valorem taxes.

Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor (a separate entity). All land and residential improvements are assessed at 10 percent of its fair market value, and other property at 15 percent of its fair market value.

Fund Equity

Reserves represent those portions of fund equity set aside for expenditures or legally segregated for a specific use.

Pension Plan, Vacation, and Sick Leave Policies

The Courser contributes to a pension plan for its full-time employees (Note B). Employees of the Courser's Office earn thirty-five days of vacation and sick leave each year. Vacation and sick leave must be taken in the year earned.

Upon termination of employment, all unused vacation and sick leave is forfeited, therefore no liability has been recorded as of December 31, 2003.

JEFFERSON PARISH COMMISSIONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

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

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

NOTE C - CASH AND CASH EQUIVALENTS

At December 31, 2003, the carrying amount of the Commissioner's deposits was \$923,628 and the bank balance was \$1,088,158. The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the Commissioner's agent in the Commissioner's name	\$ 308,428
Amount collateralized with securities held by the pledging financial institution's trust	-
Uncollateralized (includes balance that is collateralized with securities held by the pledging financial institution but not in the Commissioner's name)	<u>779,730</u>
Total bank balance	<u>\$1,088,158</u>

NOTE D - RECEIVABLES

Receivables at December 31, 2003 were comprised of the following:

Ad Valorem taxes	\$3,011,796
State revenue sharing	113,828
Other receivables	<u>152,811</u>
	<u>\$3,278,435</u>

NOTE E - AD VALOREM TAXES

The Commissioner's Office was authorized and has levied a .50 mill Ad Valorem tax. Starting in 1990, an additional Ad Valorem tax of one mill was authorized to exist for a period of ten years, for the purpose of acquiring, constructing, improving, providing, maintaining or operating economic medical facilities. Accordingly, the Commissioner's Office was authorized and has levied a 1.50 mill Ad Valorem tax for 1990 and subsequent years. This additional millage was renewed in 2000 for an additional 10 years.

JEFFERSON PARISH COMMISSIONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE F – INVESTMENTS

During 2003, the Commission invested funds in the Louisiana Asset Management Fund, Inc. (LAMF). As of December 31, 2003, this account was closed. In accordance with GASB Codification Section 198.105, the investment in LAMF is not categorized in the three risk categories provided by GASB because the investment is in a pool of funds therefore not evidenced by securities that exist in physical or book entry form. LAMF is administered by LAMF, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMF have an investment interest in its pool of assets. The primary objective of LAMF is to provide a safe environment for the placement of public funds in short-term, high quality investments.

The LAMF portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMF investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, subsidiaries, or instrumentalities; as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMF assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 197 days. LAMF is designed to be highly liquid to give its participants immediate access to their account balances.

NOTE G – CHANGES IN FIXED ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2003:

Cost	Balance 12/31/2002	Additions (Deductions)	Balance 12/31/2003
Buildings and improvements	\$ 4,984,715	\$ 7,788	\$ 4,992,503
Land	168,288	-	168,288
Leased vehicles	236,480	19,793	256,273
Furniture and equipment	1,243,422	181,604	1,425,026
	<u>6,632,905</u>	<u>119,185</u>	<u>6,752,090</u>
Accumulated Depreciation			
Buildings and improvements	\$ 895,254	\$ 132,682	\$ 1,027,936
Land	-	-	-
Leased vehicles	198,214	12,974	211,188
Furniture and equipment	1,027,195	198,087	1,225,282
	<u>2,120,663</u>	<u>343,743</u>	<u>2,464,406</u>
Net capital assets	<u>\$ 4,492,242</u>		<u>\$ 4,287,684</u>

Depreciation expense for the year ended December 31, 2003 was \$165,673.

JEFFERSON PARISH CORoner'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - CAPITAL LEASE OBLIGATION

The Coroner's Office recorded the following capital lease for lab equipment as an asset and an obligation in the accompanying general purpose financial statements. The total cost of this equipment under capital lease is \$61,500 as of December 31, 2003. The following is a schedule of minimum lease payments required under the capital lease as of December 31, 2003:

Year ending December 31:	Amount
2004	\$ 18,300
2005	18,300
2006	18,300
2007	18,300
2008	1,700
Total lease payments	61,500
Less: interest	(3,950)
Present value of net minimum lease payments	<u>\$ 57,550</u>

NOTE 3 - OPERATING LEASES

The Coroner's Office leases automobiles under operating leases that require monthly rental payments of \$4,180. The lease term for automobiles is for three years and expires March 2006. The equipment lease term is the first year and expires in February 2006. There is no purchase option on these vehicles and equipment. Total lease payments made for the year was \$71,547.

NOTE 4 - PENSION PLAN

Substantially all employees of the Jefferson Parish Coroner's Office are members of the Parished 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 20 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, or 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 service earned before January 1, 1980. Final average salary is the employee's average salary over the 30 consecutive or jointed months that produce the highest average.

JEFFERSON PARISH CORONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE J -- PENSION PLAN - Continued

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 \$1,188,158 and payroll covered by the System was \$1,234,494 for the year ended December 31, 2000.

In addition to certain dedicated taxes that are levied to the System, (which constitute major funding of the System) covered employees are required by state statute to contribute 9.55% of gross salary of which the Coroner contributes on behalf of the employee. Additionally, the Coroner adds a 7.15% contribution as an employer's match for 2001. The combined contribution for the year ended December 31, 2000 by the Coroner was \$118,850. The actuarially required contribution for the year, using the System's actuarial funding method/future Actuarial Cost Method, the actuary's recommended contribution rate of 11.27% of total service, (employee, employer, and dedicated taxes) and based on covered payroll, was \$196,110,809 for 2000. The actuarially required contribution has not been allocated to employees, employers, or in dedicated taxes, but will be determined by future actions of the Louisiana Legislature. The Coroner's actuarially determined contribution for 2000 represent 11.27% of the total contribution required of all participating employees.

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 service. The pension benefit obligation at December 31, 2000 for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,112,890,520. The System's net assets available for benefits on that date (valued at market) was \$1,415,541,421, leaving an unfunded pension benefit obligation of \$91,631,098.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's 2000 comprehensive annual financial report in separate report. The Coroner does not guarantee the benefits granted by the System.

NOTE K -- RELATED PARTY TRANSACTIONS

The Parish of Jefferson and the Coroner verbally agreed for the Parish of Jefferson to provide payroll services for the Coroner's office. The Coroner is charged a fee for the work employee on a monthly basis.

NOTE L - 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, 2000, 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 plaintiff.

JEFFERSON PARISH COMMISSIONER'S OFFICE

NOTES TO FINANCIAL STATEMENTS

NOTE M - FEDERAL AND STATE GRANTS

In the normal course of operations, the Coroner received grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authorities the purpose of which is to ensure compliance with conditions precedent to granting the funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE N - RISK MANAGEMENT

The Coroner is exposed to various risks of loss related to limited toxic theft-of, damage to and destruction of property, errors and omissions and natural disasters for which the Coroner carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the current year.

NOTE O - HEALTH CARE COVERAGE

During the year ended December 31, 2003, employees of the Coroner were covered by the Coroner's medical self-insurance plan. Medical insurance expense for the year ended December 31, 2003 was \$106,079. Unpaid claims as of December 31, 2003 were \$27,195 and are recorded in the accompanying financial statements. Claims were paid by a third party administrator acting on behalf of the Coroner under an assumed administrative contract. The Coroner was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage through an insurance carrier. Stop loss coverage was in effect for an individual deductible of \$15,000 reimbursed at 100%.

Balance January 1, 2003	\$	6,004
Claims incurred		171,948
Claims paid		<u>169,857</u>
Balance December 31, 2003	\$	<u>27,193</u>

SUPPLEMENTAL INFORMATION

**REVENUES, EXPENSES, AND CHARGES
STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES
BY FUND BALANCE—GENERAL FUND—BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1983**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Ad revenue (net)	\$ 1,040,000	\$ 1,040,000	\$ 1,042,870	\$ 2,871
Intergovernmental—State revenue sharing	13,000	13,000	13,894	(4,193)
Charges for services	382,000	375,000	373,489	(1,511)
Grants and agreements	260,000	260,000	258,997	(1,003)
Interest income	40,000	40,000	31,308	(8,692)
Costs free	47,000	47,000	47,474	(474)
Other revenues	-	-	1,799	1,799
Total revenues	<u>1,862,000</u>	<u>1,865,000</u>	<u>1,862,831</u>	<u>(2,169)</u>
EXPENDITURES				
Salaries and benefits	1,183,000	1,221,000	1,248,944	(27,944)
Insurance	22,000	21,000	24,867	(3,867)
Contract services	457,000	471,000	471,636	(636)
Indebtedness—financial statement	8,000	8,000	14,413	(6,413)
Legal and professional fees	75,000	75,000	111,336	(36,336)
Automobile expenses	90,000	90,000	90,997	(997)
Alcohol supplies	22,000	22,000	21,362	(638)
Acceptance and laboratory testing	260,000	260,000	223,882	(36,118)
DMA testing	-	-	11,269	(11,269)
Hotel, city and entomology	4,000	4,000	1,981	2,019
Grants	160,000	160,000	150,898	(9,102)
Computer expenses	57,000	57,000	66,823	(9,823)
Miscellaneous	15,000	15,000	1,473	(13,527)
Office expenses	20,000	20,000	23,447	(3,447)
Repairs and maintenance	107,000	117,000	148,292	(31,292)
Services contracting	40,000	40,000	41,263	(1,263)
Interest	-	-	1,987	(1,987)
Communications	90,000	90,000	111,086	(21,086)
Taxes	-	-	8,887	(8,887)
Utilities	20,000	20,000	20,134	(134)
Capital expenditures	262,000	262,000	27,622	(234,378)
Total expenditures	<u>1,860,000</u>	<u>1,860,000</u>	<u>1,862,136</u>	<u>(2,136)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,000</u>	<u>5,000</u>	<u>6,735</u>	<u>(1,735)</u>
Fund balance—beginning of year	<u>1,860,000</u>	<u>1,860,000</u>	<u>1,860,000</u>	<u>-</u>
Fund balance—end of year	<u>\$ 1,862,000</u>	<u>\$ 1,865,000</u>	<u>\$ 1,866,735</u>	<u>\$ 1,735</u>

The accompanying notes are an integral part of this statement.

OTHER INDEPENDENT AUDITORS' REPORTS

Skarda & Silva, L.L.P.

Chartered Public Accountants
434 Riverside Street
Monroeville, LA 70471

Steven A. Skarda, C.P.A.
David A. Silva, C.P.A.

(985) 626-8298, Main
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INDEPENDENT AUDITORS' 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. Robert E. Young, MD
Jefferson Parish Coroner's Office
Harvey, Louisiana

We have audited the financial statements of the Jefferson Parish Coroner's Office as of and for the year ended December 31, 2003, and have issued our report thereon dated July 7, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Code.

Compliance

As part of obtaining reasonable assurance about whether the Jefferson Parish Coroner's Office basic 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 at items 2003-1.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Jefferson Parish Coroner's Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control over financial reporting that might be material weaknesses. 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 to the basic 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Jefferson Parish Coroner's Office, management, and the Legislative Auditors of the State of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties.



July 7, 2004

INTERNATIONAL UNIVERSITY OF APPLIED SCIENCES
INSTITUT FÜR BERUFSSCHAULUNG UND BERUFSBEREITUNG
AM RHEIN-UNIVERSITÄT DUISBURG ESSEN

Name	Matrikelnummer	Geburtsdatum	Geburtsort	Geburtsort	Geburtsort
<p>1. Name</p> <p>2. Vorname</p> <p>3. Geburtsdatum</p> <p>4. Geburtsort</p> <p>5. Geburtsort</p>	<p>1. Matrikelnummer</p> <p>2. Matrikelnummer</p> <p>3. Matrikelnummer</p> <p>4. Matrikelnummer</p> <p>5. Matrikelnummer</p>	<p>1. Geburtsdatum</p> <p>2. Geburtsdatum</p> <p>3. Geburtsdatum</p> <p>4. Geburtsdatum</p> <p>5. Geburtsdatum</p>	<p>1. Geburtsort</p> <p>2. Geburtsort</p> <p>3. Geburtsort</p> <p>4. Geburtsort</p> <p>5. Geburtsort</p>	<p>1. Geburtsort</p> <p>2. Geburtsort</p> <p>3. Geburtsort</p> <p>4. Geburtsort</p> <p>5. Geburtsort</p>	<p>1. Geburtsort</p> <p>2. Geburtsort</p> <p>3. Geburtsort</p> <p>4. Geburtsort</p> <p>5. Geburtsort</p>

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Admission Public Counselor's Office
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description	Planned Corrective Action/Partial Corrective Action Taken		Additional Explanation
			Corrective Action Taken (Yes, No, Pending)	Partial Corrective Action Taken	

Section I: Internal Control and Compliance Related to the Financial Statements:

2000-1	2000	The Local Government Budgeting Act (LGA-88 10-01) requires the Comptroller or his/her representative to notify the Council in writing during the year when actual revenues fall to most budgeted revenues by 2% or more, or when actual expenditures exceed budgeted expenditures by 5% or more. Furthermore, LGA-88 10-01 requires the Council to amend the budget upon being notified.	Yes		The Council met in compliance for 2000 with the original budget; therefore, no action needed.
		It does not appear the Council complied with these requirements. There are several instances of revenues falling to most budget by 2% or more, and expenditures exceeding budget by 2% or more, with no evidence of notification.			

Section II: Management Letter

None