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St. Tammany Parish Courser
Comprehensive Annual Financial Report
For the Year Ended December 31, 2002 and 2003

Under provisions of state law this report is a public document. Copy of the report's contents is mailed to the entity and other appropriate public officials. The report is available for public inspection at the Clifton Blaise office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Balance Due 728-04

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INDEPENDENT AUDITORS' REPORT

Dr. Peter Gilvan, MD
St. Tammany Parish Cerecer
Slidell, Louisiana

We have audited the accompanying basic financial statements of the St. Tammany Parish Cerecer as of December 31, 2003 and for the two years then ended as listed in the table of contents. These financial statements are the responsibility of the Cerecer'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 *Governance Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*. 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 basic financial statements referred to above present fairly, in all material aspects, the financial position of the St. Tammany Parish Cerecer as of December 31, 2003, and the results of its operations for the two years then ended, in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the basic financial statements, the Cerecer adopted the provisions of Governmental Accounting Standards Board Statements No. 33, Accounting and Financial Reporting for Non-exchange Transactions, Statement No. 34, Basic Financial Statements -- and Management's Discussion and Analysis -- For State and Local Governments, No. 35 as an amendment to No. 34, No. 36 as an amendment to No. 33 and No. 37 as an amendment to 34. This results in a change in the Cerecer's method of accounting for certain non-exchange revenues and a change in format and content of the basic financial statements.

The management's discussion and analysis and budgetary comparison information on pages 1 through 6 and 26 through 27, 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 an opinion on it.

In accordance with *Governance Auditing Standards*, we have also issued a report dated June 4, 2004 on our considerations of St. Tammany Parish Cerecer's internal control structure and on its compliance with laws and regulations.



June 4, 2004

ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the St. Tammany 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 - *State 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 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 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 first year of implementing the new reporting model, 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 \$138 thousand (net assets) as of December 31, 2003.
- Total 2003 revenues of \$886 thousand exceeded total expenditures of \$688 thousand, which resulted in a current year surplus of \$198 thousand.
- Total net assets are comprised of the following:
 - (1) Capital assets, net of related debt, of \$36 thousand consisting of property and equipment, net of accumulated depreciation.
 - (2) Unrestricted net assets of \$82 thousand.
- The Coroner's governmental funds reported total fund balance of \$131 thousand as of December 31, 2003, which was achieved primarily as a result of the 2003 surplus of \$198 thousand. 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.

ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Overview of the Financial Statements

This Management Discussion and Analysis section introduces the Coroner'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 Coroner 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 Coroner's annual financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Coroner'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 providing information that includes all of the Coroner'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 Coroner as a whole is improving or deteriorating.

The other government-wide financial statement is the *Statement of Activities*, which reports how the Coroner'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 Coroner that are principally supported by the St. Tammany Parish Council.

The government-wide financial statements are presented on pages 9 and 10 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 Coroner uses funds to ensure and demonstrate compliance with finance-related laws and regulations.

ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

The Coroner 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 Coroner's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable 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 Coroner has only one governmental fund which is the general fund and the basic governmental fund financial statements are presented on pages 11 through 14 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 15 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 Coroner's budget presentations. Budgetary comparison statements are included as "Required Supplementary Information" for the general fund. These schedules demonstrate compliance with the Coroner's adopted and final revised budget. These Required Supplementary Information schedules can be found on pages 25 and 26 of this report.

**ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the Coroner as a Whole (dollars are in thousands)

The Coroner's net assets at December 31, 2003 were \$118 thousand. The following table (in thousands) provides a summary of the Coroner's net assets:

	<u>Governmental Activities</u>	<u>Percentage</u>
Assets:		
Current assets	\$ 167	82%
Capital assets, net of accumulated depreciation	<u>36</u>	<u>18%</u>
Total assets	<u>\$ 203</u>	<u>100%</u>
Liabilities:		
Current liabilities	\$ 43	48%
Long-term liabilities	<u>68</u>	<u>52%</u>
Total liabilities	<u>\$ 111</u>	<u>100%</u>
Net assets:		
Investment in capital assets, net of related debt	\$ 36	
Unreserved	<u>82</u>	
Total net assets	<u>\$ 118</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 (in thousands) provides a summary of the Coroner's changes in net assets for the year ended December 31, 2003.

	<u>Governmental Activities</u>	<u>Percentage</u>
Revenues:		
Program:		
Charges for services	\$ 196	48%
Operating grants and contributions	<u>420</u>	<u>52%</u>
Total revenues	<u>616</u>	<u>100%</u>
Program expenses:		
Health and welfare	<u>628</u>	<u>100%</u>

ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

	Governmental Activities
Changes in net assets	\$182
Beginning net assets	\$ 1
Adjustment to net assets:	
Restatement of beginning of year capitalized assets and accumulated depreciation	43
Salaries and benefits	(38)
Ending net assets	\$118

The increase in revenues from prior year of \$182 thousand was primarily due to the Coroner's request for an increase in support from the St. Tammany Parish Council of \$93 thousand and an increase in charges of fees in the amount of \$89 thousand, which was a result of a significant increase in the amount of drug testing performed at the jail.

Total expenditures increased only \$3 thousand from prior year primarily due to an increase in personal services for salaries of additional employees in the amount of \$38 thousand and a decline of capital expenditures in the amount of \$33 thousand.

Governmental Revenues

The Coroner is heavily reliant on the St. Tammany Parish Council to support its operations which provided \$420 thousand or 32% of the Coroner's total revenues and charges for services accounted for the remaining \$118 thousand or 48% of revenues. Operating grants provided by St. Tammany Parish increased by \$55 thousand, primarily due to an increase in autopsies in the Parish. Charges for services increased by \$87 thousand, primarily due to an increase in autopsies performed by the Coroner on behalf of other parishes. Program revenues covered 100% of governmental operating expenses.

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 \$38 thousand due to an increase in salaries and employment, while capital expenditures decreased by \$31 thousand due to the implementation of GASB No. 34 which required the capitalization of fixed assets.

ST. TAMMANY PARISH COUNCIL
ST. TAMMANY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the Council'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 Council's only fund and reported an ending unreserved fund balance of \$131 thousand at December 31, 2003.

The unreserved fund balance increased by \$138 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 \$75 thousand primarily due to an increase in the revenue received from the St. Tammany Parish Council. The original and final budget reflected a \$73 thousand increase in revenues and a \$86 thousand increase in expenditures. Actual revenues exceeded the final budgeted revenues by \$107 thousand due to an increase in revenue received for charges for service and actual expenditures were \$38 thousand less than the final budgeted amount.

Capital Assets

The Council's investment in capital assets, net of accumulated depreciation, as of December 31, 2003 was \$27 thousand. There was a slight decrease of \$14 thousand in capital assets. See Note B 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	
	2003	2002
Depreciable assets:		
Transportation equipment	\$64	\$64
Equipment and fixtures	<u>87</u>	<u>82</u>
Total depreciable assets	151	146
Less accumulated depreciation	<u>113</u>	<u>85</u>
Book value - depreciable assets	<u>\$38</u>	<u>\$61</u>
Percentage depreciated	<u>25%</u>	<u>62%</u>

ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

At December 31, 2000, the depreciable capital assets for governmental activities were 15% depreciated. The book value is at 15% of the original cost.

Overseeing 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. Pete Galvan, MD, 538 Brownsvich Road, Slidell, Louisiana 70458 at 983-781-1138.

ST. TAMMANY PARISH COUNCIL
 STATEMENT OF NET ASSETS
 DECEMBER 31, 2000

ASSETS

Current assets

Cash and cash equivalents	\$	28,127
Accounts receivable		58,600
Prepaid insurance		<u>68,598</u>
		155,325

Non-current assets

Capital assets, net		<u>28,158</u>
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TOTAL ASSETS **183,483**

LIABILITIES

Current liabilities

Accounts payable and accrued expenses		31,380
Accrued compensated absences		4,366
Capital lease obligation - due within one year		<u>1,218</u>
		37,964

Non-current liabilities

Accrued compensated absences		<u>44,877</u>
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TOTAL LIABILITIES **82,841**

NET ASSETS

Invested in capital assets, net of related debt		28,152
Unreserved		<u>81,289</u>

TOTAL NET ASSETS **\$ 139,441**

The accompanying notes are an integral part of these statements.

ST. TAMMANY PARISH COURSE
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Asset Governmental Unit
		Charges for Services	Operating Grants and Contributions	
Feeless Programs				
Governmental activities				
Health and welfare	<u>\$ 658,530</u>	<u>\$ 384,190</u>	<u>\$ 430,080</u>	<u>\$ 187,660</u>
Total Governmental activities	\$ 658,530	\$ 384,190	\$ 430,080	
		Change in net assets		187,660
Net assets - beginning of year, as previously reported				1,305
Adjustments to net assets:				
Capitalize assets and accumulated depreciation as of December 31, 2000				50,615
Capital lease obligations as of December 31, 2000				(5,954)
Compensated absences as of December 31, 2000				<u>(18,661)</u>
Net assets - beginning of year, as restated				<u>9,305</u>
Net assets - end of year				<u>\$ 117,965</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH COBBINER
 BALANCE SHEETS - GOVERNMENTAL FUNDS
 DECEMBER 31, 2000 AND 1999

	<u>2000</u>	<u>1999</u>
ASSETS		
Cash and cash equivalents	\$ 39,326	\$ 1,291
Accounts receivable	-	540
Notes receivable	40,431	35,860
Due from other governmental entities	18,131	35,500
Prepaid expenditures	<u>68,585</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 166,473</u>	<u>\$ 74,191</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable and accrued expenses	<u>\$ 33,188</u>	<u>\$ 33,188</u>
Total liabilities	<u>33,188</u>	<u>33,188</u>
Fund balance		
Fund balance - unreserved	<u>133,285</u>	<u>41,003</u>
Total fund balance	<u>133,285</u>	<u>41,003</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 166,473</u>	<u>\$ 74,191</u>

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH COURSE
 RECONCILIATION OF THE GOVERNMENTAL FUND
 BALANCE SHEET TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 1983**

Fund balance - Total governmental fund		\$	131,053
Amount reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			
Governmental capital assets	\$	100,688	
Less accumulated depreciation		<u>64,138</u>	
			36,550
Debt used in governmental activities are not financial assets and therefore are not reported in the funds			
Debt related to the capital assets			<u>(1,218)</u>
Compensated absences used in governmental activities are not financial assets and therefore are not reported in the funds			
Compensated absences			<u>68,941</u>
Net assets of governmental activities		\$	<u>112,311</u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH COURIER
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2002**

	<u>2001</u>	<u>2002</u>
REVENUES		
Environmental		
St. Tammany Parish Council	\$ 400,000	\$ 315,336
Charges for service	<u>306,190</u>	<u>290,521</u>
Total revenues	<u>606,190</u>	<u>605,857</u>
EXPENDITURES		
Health and welfare		
Personal services	117,396	299,879
Operating services	353,633	363,299
Materials and supplies	78,849	76,687
Capital expenditures	<u>7,652</u>	<u>29,876</u>
Total expenditures	<u>657,530</u>	<u>770,741</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>128,660</u>	<u>(164,884)</u>
Fund balance - beginning of year	<u>1,183</u>	<u>58,008</u>
Fund balance - end of year	<u>\$ 131,823</u>	<u>\$ 1,183</u>

The accompanying notes are an integral part of these statements.

**ST. TAMMANY PARISH COMMISSION
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO
 THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2010**

Net changes in fund balances - Total governmental fund	\$ 128,930
Amounts reported for governmental activities in the statement of net assets are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, the costs of these assets is allocated over the estimated useful lives as depreciation expense. This is the amount of depreciation over the capital expenditures.	(12,189)
Governmental funds report compensated absences as expenditures when the amount is paid. In the statement of activities, the net accumulation is reported as an expense.	<u>139,180</u>
Changes in net assets of governmental activities	<u>\$ 307,661</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANT 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.

Electing Office

As provided by Chapter 3 of Title 13 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish elect the St. Tammany Parish Coroner 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.

The component-unit 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. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the Parish Council, 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 Council is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary government (council), (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 Council 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 council to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the organization.
- b) Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
- 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 CORPUS

NOTES TO FINANCIAL STATEMENTS

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

Reporting Entity, continued

The St. Tammany Parish Coroner was determined to be a component unit of St. Tammany Parish, the reporting entity, because the reporting entity's financial statements would be misleading if data of the St. Tammany Parish Coroner was not included due to the significance of the relationship and scope of public services. The accompanying financial statements present information only on funds maintained by the St. Tammany Parish Coroner and do not present information on the Parish, the general governmental services provided by the Parish, 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, 2009 and December 31, 2008. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates of actual results are different from the estimates used in the 2009 and 2008 financial statements.

Basis of Presentation and Accounting

In June 1995, 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, 2009. 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 as 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.

Assets used in operation with an initial useful life that exceeds beyond one year are capitalized. Equipment, furniture and fixtures, leasedhold 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 at net of depreciable assets in the statement of net assets.

ST. TAMMANY PARISH CORPORA

NOTES TO FINANCIAL STATEMENTS

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

Government-Wide Statements, continued

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

The financial statements of the St. Tammany Parish Corpora 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 Corpora uses funds 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 using the modified accrual method to report revenues and expenditures.

Funds of the Corpora are classified as governmental funds. Governmental funds account for the Corpora's general activities, including the collection and disbursement of specific or legally restricted funds. The only fund in 2005 and 2006 for the Corpora was the General Fund which is the operating fund. The General Fund accounted for all of the financial resources of the Corpora.

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. Principal and interest on general long-term debt and compensated absences are recorded as fund liabilities when due. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. General capital asset acquisitions are reported as expenditures when incurred.

Those revenues of the Corpora susceptible to accrual are fees due from the Parish and other governmental units, and fees charges for seizures, death certificates, and criminal investigations. Substantially all other revenues are recorded when received.

ST. TAMMANY PARISH-COVIDOVY
NOTES TO FINANCIAL STATEMENTS

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

Budget and Encumbrance Accounting

Formal 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. Unexpended appropriations and any excess revenues over expenditures are carried forward to subsequent year at beginning fund balance.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to assure that portions of the applicable appropriation, is not employed by the Council.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. It is the policy of the Council to hold highly liquid investments with a maturity of ninety (90) days or less as cash equivalents. Investments are stated at cost.

Louisiana revised statutes authorize the Council 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, or investment as stipulated in L.S.A.-R.S. 24:1271, 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.

Prepaid Expenses

Prepaid expenses represent the unexpired portion of insurance and equipment maintenance policies in effect at the balance sheet date.

Fixed Assets

Fixed assets are recorded as expenditures 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 straight-line method over the estimated lives of the classes as follows: furniture and fixtures, and major equipment (5 years); and transportation equipment (3 years).

ST. TAMMANY PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Allowance for Uncollectible Receivables

The financial statements for the Council contain an allowance for doubtful receivables. Uncollectible receivables (including accounts due from other governmental units) are recognized as uncollectible receivables at the time the information becomes available which would indicate the collectibility of the particular receivable.

Fund Equity

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

Prereis, Plan, Vacation, and Sick Leave Policies

The Council contributes to a pension plan for its full-time employees (Aire G). Full-time employees are granted vacation benefits in varying amounts to specified maximums depending on years with the Council. The Council's policy is to allow employees to accumulate vacation and sick leave up to a maximum of thirty (30) days. Upon termination of service, employees are paid for unused leave.

The estimated portion of the liability for vested vacation and sick leave benefits is recorded as an expenditure and liability in the general fund.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget

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

The Council then legally adopts the budget. The 2000 budgeted amounts included in the accompanying statements are as originally adopted by the Council on December 14, 2000. The 2001 budgeted amounts included in the accompanying statements are as amended by the Council on December 10, 2000.

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.

ST. TAMMANT PARISH CORPORA

NOTES TO FINANCIAL STATEMENTS

NOTE C - CASH AND CASH EQUIVALENTS

At December 31, 2003, the carrying amount of the Coroner's deposits was \$120,000 and the bank balance was \$98,127 and for the year ended December 31, 2002, the bank balance was \$1,216. The Coroner's cash was not in excess of the FDIC insurance during 2003. There were no funds invested during 2003 or 2002.

Account insured by FDIC	\$ 100,000
Uncollateralized	20,000
Total	<u><u>\$ 120,000</u></u>

The balance of \$20,000 is not secured by the pledge of securities and is a violation of state law.

NOTE D - DUE FROM OTHER GOVERNMENTAL UNITS

Included in due receivable are amounts due from other governmental units at December 31, 2003, which consisted of the following:

Orleans Parish Coroner	\$ 2,700
East Baton Rouge Parish Coroner	300
Tangipahoa Parish Coroner	27,500
St. Mary Parish Coroner	100
Jefferson Parish Coroner	1,000
Vermilion Parish Coroner	100
Washington Parish Coroner	3,100
Racine Parish Coroner	450
East Feliciana Parish Coroner	100
Terrebonne Parish Coroner	100
Assumption Parish Coroner	100
St. James Parish Coroner	100
St. Bernard Parish Coroner	300
Lafayette Parish Coroner	400
St. Tammany Parish Sheriff Office	11,900
City of Slidell	1,500
City of Covington	3,750
	<u><u>\$ 53,400</u></u>

ST. TAMMANY PARISH CORPORA

NOTES TO FINANCIAL STATEMENTS

NOTE B – CHANGES IN GENERAL FUND ASSETS

The following is a summary of changes in the general fund assets account group:

	Ending Balance 11/31/02	Adjustments	Beginning Balance 1/1/01	2001 Additions (Deductions)	Ending Balance 12/31/01
Transportation equipment:	\$ 63,713	\$ -	\$ 63,713	\$ -	\$ 63,713
Equipment and fixtures	81,788	-	81,988	5,188	86,976
	<u>\$ 145,501</u>	<u>\$ -</u>	<u>145,701</u>	<u>5,188</u>	<u>150,889</u>
Accumulated depreciation			84,888	18,271	116,159
Net capital assets			<u>\$ 59,813</u>	<u>14,085</u>	<u>\$ 73,898</u>

For the year ended December 31, 2001, \$4,491 in depreciation expense was allocated to transportation equipment and \$14,782 to equipment and fixtures.

NOTE D – CONTINGENT LIABILITIES

From time to time, the Coroner is involved in a defendant in actual or threatened litigation, which is not covered by insurance. At December 31, 2001, 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 asserted in favor of the plaintiff.

NOTE E – 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 35 hours per week who 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 30 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, 1988, the benefit is equal to one percent of final average salary plus \$18 for each year of supplemental plan for service earned before January 1, 1988. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

ST. TAMMANY PARISH COOPERIVE

NOTES TO FINANCIAL STATEMENTS

NOTE D - 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 Cooperive was \$291,784 and \$171,890 and payroll covered by the System was \$234,796 and \$128,888 for each of the years ended December 31, 2003 and 2002, respectively.

In addition to certain dedicated assets that are restricted to the System, (which constitute major funding of the System) covered employees are required by their status to contribute 9.50% of gross salary. The Cooperive adds an employer's match-of 7.75% for the years ended December 31, 2003 and 2002, respectively. The contribution for each of the years ended December 31, 2003 and 2002 were \$41,830 and \$48,094 of which \$21,273 and \$26,447 were contributed by employees and \$19,747 and \$21,687 were contributed by the Cooperive.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained in writing to the Parochial Employer's Retirement System of Louisiana, P.O. Box 14418, Baton Rouge, Louisiana 70804-4618.

NOTE E - EXPENDITURES OF THE COOPERIVE REQUIRED TO BE PAID BY THE PARISH

Leitman Revised Statute (LSA-RS) 31:1566 requires the Parish to provide the Cooperive with all necessary or unavoidable expenditures incidental to the operation of the Cooperive's office. During the years ending December 31, 2003 and 2002, the Parish provided funds to the Cooperive in the amount of \$430,600 and \$338,468, respectively.

NOTE F - RELATED PARTY TRANSACTIONS

The Cooperive's office leases office space from DeCock, LLC on a month to month basis. Dr. Peter Galvan, Sr. Tammany Parish Cooperive, is a 50% owner in this entity. Rental payments aggregated \$26,480 and \$12,598 for the years ended December 31, 2003 and 2002, respectively.

NOTE G - CAPITAL LEASE OBLIGATION

The Cooperive's office entered into a capital lease obligation for office equipment in 2000. The total cost of this equipment under capital lease is \$9,120 at December 31, 2003. The minimum lease payments required through 2004 are \$1,118.

NOTE H - OPERATING LEASES

The Cooperive's office leases three automobiles under operating leases that require monthly rental payments of \$1,172. The original lease terms are three years and expires in August 2005 and December 2003. There are no purchase options on these vehicles. Total lease payments made for December 31, 2003 and 2002 were \$3,516 and \$3,786.

ST. TAMMANY PARISH COURIER

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – COMPENSATED ABSENCES

During 2001, the Courier's office adopted a policy for calculating compensated absences. The Courier's office began accruing compensated absences during the year ended December 31, 2001. The summary for compensated absences is as follows:

	Balance 12/31/00	2001 Addition	2001 Exclusion	Balance 12/31/01	Due within 1 Year
Compensated absences	\$ 32,661	\$ 14,344	\$ 4,360	\$ 42,645	\$ 4,360

SUPPLEMENTAL INFORMATION

**ST. TAMMANY PARISH-CORONER
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2003**

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Intragovernmental				
St. Tammany Parish Council	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Charges for service	<u>279,338</u>	<u>279,338</u>	<u>286,139</u>	<u>106,853</u>
Total revenues	679,338	679,338	686,139	106,853
EXPENDITURES				
Health and welfare				
Personnel services	358,372	358,372	371,396	33,176
Operating services	336,844	336,844	352,653	(16,788)
Materials and supplies	94,330	94,330	78,049	16,281
Capital expenditures	-	-	3,162	(3,162)
Total expenditures	<u>691,766</u>	<u>691,766</u>	<u>678,260</u>	<u>13,506</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,572	7,572	128,879	132,378
Fund balance - beginning of year	<u>1,803</u>	<u>1,803</u>	<u>1,803</u>	<u>-</u>
Fund balance - end of year	<u>\$ 9,375</u>	<u>\$ 9,375</u>	<u>\$ 131,811</u>	<u>\$ 122,378</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>General Fund</u>			<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
	<u>Budget</u>	<u>Fiscal</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Intragovernmental				
St. Tammany Parish Council	\$ 326,000	\$ 326,000	\$ 323,556	\$ (2,444)
Charges for services	<u>280,000</u>	<u>280,000</u>	<u>298,511</u>	<u>(1,489)</u>
Total revenues	606,000	606,000	622,067	(1,143)
EXPENDITURES				
Health and welfare				
Personnel services	390,000	390,000	399,879	(4,079)
Operating services	110,000	110,000	102,509	(7,491)
Materials and supplies	50,000	50,000	71,817	(21,817)
Capital expenditures	<u>10,000</u>	<u>10,000</u>	<u>19,879</u>	<u>(2,879)</u>
Total expenditures	<u>610,000</u>	<u>610,000</u>	<u>612,084</u>	<u>(2,084)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(4,017)	(4,017)
Fund balance - beginning of year	<u>80,830</u>	<u>80,830</u>	<u>80,830</u>	-
Fund balance - end of year	<u>\$ 80,830</u>	<u>\$ 80,830</u>	<u>\$ 1,183</u>	<u>\$ (88,647)</u>

The accompanying notes are an integral part of this statement.

OTHER INDEPENDENT AUDITORS' REPORTS

Skarda & Silva, L.L.P.

Certified Public Accountants
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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

By Peter Galvan, MD
St. Tammany Parish Coroner
Slidell, Louisiana

We have audited the financial statements of the St. Tammany Parish Coroner as of and for the two years ended December 31, 2003, and have issued our report thereon dated June 4, 2004. We conducted our audits 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.

Compliance

As part of obtaining reasonable assurance about whether St. Tammany Parish Coroner's 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 these provisions was not an objective of our audits 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. These are described in the accompanying schedule of non-compliance with laws and regulations as items 1,2,3,4 and 5.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered 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 accompanying audit financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider reportable conditions. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design and operation of the internal control over financial reporting that, in our judgment, could adversely affect the Coroner's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of corrective action plan for current year audit findings as items 6,7,8, 9 and 10.

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 accounts that would be material in relation to the 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 over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 for the information of the St. Tammany Parish Council's management and the Legislative Auditor of the State of Louisiana, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by Dr. Peter Galbraith, MD, St. Tammany Parish Council, is a matter of public record.



June 4, 2024

ST. SAUNAPPE PARISH COUNCIL
 BELLEFLOU, LOUISIANA

CORRECTIVE ACTION PLAN FOR
 CURRENT YEAR AUDIT FINDINGS
 FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

Ref. No.	Description of Finding	Corrective Action Planned	Date of Compliance	Assigned Responsible Party
Section I - Internal Control and Compliance Monitored in Financial Statements				
MA				
Section II - Management Letter				
Compliance				
1	State Law (LSA-RS 481-1004) requires the deposit of all judicial subdivisions to fully reimburse all costs. Acceptable reimbursement includes \$4,310,000 PARISHWIDE expenses. The Council's book deposits of 130,100 exceeded \$400,000 and were not reimbursed.	The Council's current funding institutions will be contact immediately and those arrangements will be made.	March 2004	JACQUES
2	The Local Government Budget Act (LSA-RS 481-1010) requires all independently chartered officials prepare, adopt and administer the Council Fund in accordance with provisions described therein. For year ending 12-31-02 the Council did not record the adopted budget or official amount in excess of 2% variations.	The Council will file by the Local Government Budget Act in the future.	March 2004	JACQUES

DR. THOMAS F. BARBER CONCORD
 HARBOR, MASSACHUSETTS

COERCITIVE ACTION PLAN FOR
 CURRENT YEAR AUDIT FINDINGS
 FOR THE YEAR ENDED DECEMBER 31, 2001 AND 2002

Ref. No.	Description of Finding	Corrective Action Planned	Date of Compliance Review (d)	Assigned Compliance Rep.
1	New Law (N.L. 02-088) requires every food service item be maintained for all persons receiving or delivering meals, not all other responsible persons.	The Concord will obtain every food coverage for all required employees.	March Limited	0207004
4	Review of employee personnel files under each of departments is identified in the Personnel Policy Manual.	The Concord will refer to initiate a complete employee file on every employee.	March Limited	0207004
1	The Local Government Accounting, Auditing, and Financial Reporting Act (L.G.R.A.) (14) (B) (3) (3)(b) requires that all public debt be completed within six months of the date of the entity's fiscal year. Because of the implementation of GASB No. 24 relating to accounting for bond issues and preparation of Management's Discussion and Analysis (MD&A) the auditor was unable to complete this audit prior to the six month deadline.	Implementation of GASB No. 24 raises significant time to complete. The next year the MD&A will be prepared well in advance for the auditor to complete the audit within the six months of the close of the fiscal year.	March Limited	0207004
Special Cases				
1	Eminentia filed to state that interest on amounts to provide interest at conventional 6% interest.	The Concord will pay this interest only.	March Limited	0207004

RE: TAMMANY FARMER CONCERN
 LEBEL, LOUISIANA

COMMITTEE ACTION PLAN FOR
 CURRENT YEAR AUDIT FINDINGS
 FOR THE YEARS ENDED 06/30/2008 & 06/30/2009

Ref. No.	Description of Finding	Compliance Action Planned	Date of Compliance Items (s)	Assigned Completion Date
1	Accuracy of expenditures identified needs to be appropriate across classifications.	The Comm will be more diligent in the recording of expenditures.	March 2009	01/05/09
2	Documentation for all disbursements should be maintained.	The Comm will make documentation for all disbursements.	March 2009	01/05/09
3	All liabilities and revenues should be recorded in the appropriate year.	The Comm will record all expenditures and income in the appropriate year.	March 2009	01/05/09
4	Cycle of interest revenues are not maintained.	The Comm will maintain a file for all interest revenues.	March 2009	01/05/09