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TERREBONNE PARISH CORNER
HOUMA, LOUISIANA

Financial Reports

December 31, 2003

In accordance with state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The reports are available for public inspection at the main filing office of the Legislative Auditor and, where appropriate, at the office of the parish/area account.

Release Date: 7-29-04

TERREBONNE PARISH CORONER
HOUMA, LOUISIANA

Financial Reports

December 31, 2003

TERREBONNE PARISH COUNCIL
HOUMA, LOUISIANA

Financial Reports

December 31, 2008

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REQUIRED SUPPLEMENTARY INFORMATION (PART I)

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

This discussion and analysis is a narrative overview and examination of the financial activities of the Terrebonne Parish Coroner for the fiscal year ended December 31, 2003. This section is intended to assist the reader in focusing on significant financial issues, provide an overview of the financial activity, identify changes in financial position and the ability of administration and management to address the next and subsequent year challenges. Please read it in conjunction with the Coroner's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Fifty-nine percent (59%) of the Coroner's total assets consist of receivables from governmental units.
- The operating grant from the Terrebonne Parish Consolidated Government (TPCG) contributed \$287,177 or sixty-three (63%) to the Coroner's revenues in 2003. Additionally, TPCG purchased \$10,879 in computer equipment and upgrades for the Coroner.
- Total funding through TPCG was \$453,847 or 50% to the Coroner's total revenues for 2003.
- During the year, the Coroner's expenses were \$9,609 less than the \$472,509 generated in charges for services and operating grants for governmental programs.
- The total costs of the Coroner's programs were \$462,900.
- The change in net assets from prior year was an increase of \$14,652.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Terrebonne Parish Coroner's basic financial statements. GASB 34 requires the presentation of two basic financial statements: Government-Wide Financial Statements and Fund Financial Statements. This report also contains Notes to the Financial Statements and other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the Terrebonne Parish Coroner's finances, in a manner similar to a private-sector business.

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

The Statement of Net Assets presents information on all of the Coroner's assets and liabilities, with the difference between the two 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 Terrebonne Parish Coroner is improving or deteriorating.

The Statement of Activities, consistent with the full accrual basis method of accounting, presents information showing how the net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the Coroner's most significant funds—not the Coroner as a whole. Funds are accounting devices that the Coroner uses to keep track of specific sources of funding and spending for particular purposes.

- Presently, only the General Fund is required by the Coroner.

Governmental Funds—the general fund is a governmental fund type. All of the activities of the Coroner are reported in this governmental fund, which focuses on how money flows in and out of the fund, the balances that are left at year-end and the amount available for spending in future periods. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-Wide Financial Statements. However, unlike the Government-Wide Financial Statements, Fund Financial Statements focus near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Coroner's near-term financing requirements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The table on the following page presents key totals from the Statement of Net Assets as of December 31, 2003 and 2002:

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2009

Statement of Net Assets

	2009	2008
Assets:		
Cash and cash equivalents	\$ 13,098	\$ 4,673
Receivables	18,608	14,853
Total Assets	31,706	19,526
Liabilities:		
Accounts payable	5,573	6,428
Accrued expenses	1,552	1,351
Total Liabilities	7,125	7,779
Net Assets:		
Unrestricted	24,584	9,802
Total Net Assets	\$ 24,584	\$ 9,802

As can be seen from the table above, fifty-nine percent (59%) of total assets consist of receivables. Of the \$18,608 of receivables, \$12,208 is grant monies due from the TPOG. The remaining balance of \$6,300 is for various service fees due from four other governmental units whose balances range from \$100 to \$3,000.

The only liabilities associated with the Coroner are accounts payable and accrued payroll liabilities. Various operating payables make up seventy-eight percent (78%) of total liabilities. The majority of these payables, approximately \$2,900, is for lab fees for outside pathologists. The balance of the operating payables is for various office supplies and miscellaneous expenses. The \$1,552 of accrued expenses consists of payroll taxes and a life insurance premium.

Net assets, the difference between the Coroner's assets and liabilities, are \$24,584 and are unrestricted. The unrestricted balance is an accumulation of prior years' operating results. This balance is directly affected each year by the operating results.

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

The following represents a recap of the Governmental Activities information presented in the Statement of Activities for the years ending December 31, 2003 and 2002:

	2003	2002
Program revenues		
Charges for services	\$ 175,000	\$ 152,860
Operating grants	287,177	258,021
Total program revenue	<u>462,177</u>	<u>410,881</u>
General revenues		
Interest	55	128
Miscellaneous	5,083	5,079
Total general revenue	<u>5,138</u>	<u>5,207</u>
Total revenues	<u>467,315</u>	<u>416,088</u>
Expenses		
Public Safety	425,050	425,042
Total expenses	<u>425,050</u>	<u>425,042</u>
Increase in net assets	<u>\$ 42,265</u>	<u>\$ 910</u>

Program revenues consist of charges for services and operating grants. The \$287,177 operating grant is from the TPCG. This grant makes up sixty-three percent (63%) of total program revenue. Charges for services consist of fees for the Coroner's services utilized by other governmental units and by the TPCG. Eighty-three percent (83%), or \$145,563, of charges for services is earned from the TPCG. The remaining balance \$29,760 or seventeen percent (17%) comes from various other governmental units. General revenues consist of all revenues not specific to any program or service. General revenue accounts for approximately one percent (1%) of total revenues and consists of interest and miscellaneous revenues. Miscellaneous revenues include such items as fees for copying reports and photo charges.

TERRIBONNE PARISH CORONER

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

The TPCG not only contributes to the Coroner's revenues by an operating grant, but, as mentioned previously, it also is responsible for a major portion of the charges for services revenues. The TPCG also paid \$1,900 of fees to other parishes that are approved through the Coroner. These amounts, along with the operating grant of \$297,177 results in a combined total of \$453,847, or ninety-three percent (93%) of total revenues that is funded through the TPCG alone.

The Coroner's governmental activities all fall under the function category of Public Safety. In the Statement of Activities for the year ending December 31, 2003 and 2002, shown as a recap in the table below, the expenses for governmental activities are reduced by the charges for services and operating grants to get the net expense or revenue for the function. Total expenses for Public Safety were \$462,900. Program revenues of \$472,508, which consist of charges for services of \$175,332 and operating grants of \$297,177, reduce these expenses. This results in net revenue for the year 2003 of \$9,608. This net revenue is increased by the general revenues of \$5,033 resulting in an increase in net assets of \$14,641.

	2003	2002
Program revenues		
Charges for services	\$ 175,332	\$ 154,900
Operating grants	297,177	368,211
Total program revenue	<u>472,509</u>	<u>523,111</u>
Expenses		
Public Safety	462,900	491,941
Net revenue expenses	<u>9,609</u>	<u>31,170</u>
General revenues		
Interest	50	120
Miscellaneous	5,033	5,287
Total general revenue	<u>5,083</u>	<u>5,407</u>
Increase in net assets	<u>\$ 14,692</u>	<u>\$ 266</u>

Program expenses equal \$462,900 as shown in the table above. These program expenses fall into four (4) categories: personal services, operating services, materials and supplies, and travel and education. Of the four, personal services make up the majority of expenses. This category, which includes such expenses as salary items and group insurance, is responsible for \$369,614 or seventy-seven percent (77%) of total expenses. The next highest expense

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

category is operating services which includes fees for services, general insurance, and miscellaneous expenses and it makes up nineteen percent (19%) or \$88,171 of the expense total. The next highest expense group is for materials and supplies. This category, which includes such items as office supplies, vehicle supplies, investigator supplies and morgue supplies, makes up three percent (3%) or \$14,626 of program expenses. The remaining type of expense that makes up the program expenses for the Coroner is for travel and education. This classification makes up approximately less than one percent (1%), or \$295.

GOVERNMENTAL FUND BUDGETARY HIGHLIGHTS

The Budgetary Comparison Schedule for the General Fund displays original, final, and actual budget columns with a variance column showing the favorable or (unfavorable) difference of the actual and with the final budget.

The following table explains the significant amendments to the original general fund budget for the years ending December 31, 2003 and 2002:

	2003	2002
Original budget revenues	\$ 401,260	\$ 404,800
Amendments were made for:		
Grant monies from THCO	(25,000)	(1,000)
Change for services	66,801	(32,000)
Interest income	(1,000)	(140)
Maintenance income	(1,000)	100
Total revenue amendments	<u>39,801</u>	<u>36,960</u>
Amended budget revenues	<u>\$ 441,061</u>	<u>\$ 441,760</u>
Original budget expenditures	\$ 403,300	\$ 406,132
Amendments were made for:		
Personal service expenditures	28,804	16,140
Operating service expenditures	(3,871)	2,481
Material & supplies expenditures	(1,708)	(2,000)
Travel & education expenditures	2,895	890
Total expenditure amendments	<u>(2,680)</u>	<u>15,611</u>
Amended budget expenditures	<u>\$ 400,620</u>	<u>\$ 421,743</u>

TERREBONNE PARISH COURIER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2000

The following table is an excerpt from the Budgetary Comparison Schedule shown in the Required Supplementary Information (Part II) section of the basic financial statements. The table shows the final budget and actual columns along with the favorable or unfavorable variance between the two amounts for the year ending December 31, 2000.

	Final	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Intergovernmental:			
Terrebonne Parish			
Consolidated Government	\$ 278,041	\$ 308,058	\$ 31,018
Charges for services	174,287	178,232	1,008
Miscellaneous:			
Interest	85	55	(18)
Other	8,000	8,038	28
Total revenues	<u>458,203</u>	<u>498,411</u>	<u>30,208</u>
Expenditures			
Public safety:			
Criminal:			
Personnel services	388,412	388,414	(8)
Operating services	76,048	88,171	(12,123)
Materials and supplies	20,173	14,828	5,345
Travel and education	5,580	695	4,885
Capital outlays	10,088	18,819	(8,731)
Total expenditures	<u>499,301</u>	<u>479,117</u>	<u>(20,184)</u>
Excess revenues (expenditures)	(4,280)	14,092	18,372
Fund Balances			
Beginning of year	<u>0,892</u>	<u>0,892</u>	-
End of year	<u>\$ 6,612</u>	<u>\$ 24,984</u>	<u>\$ 18,372</u>

The net variance between final and actual for revenues was a favorable variance of \$30,208. The net variance on the expenditure side was an unfavorable variance of \$13,846.

TERREBONNE PARISH CORONER
MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2003

REQUEST FOR INFORMATION

The financial report is designed to provide a general overview of the Terrebonne Parish Coroner's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Victor E. Tedesco, III M.D., Coroner Terrebonne Parish
Terrebonne Parish Coroner
P.O. Box 252
Houma, LA 70361

FINANCIAL SECTION

Bergeron & Lanaux
— CERTIFIED PUBLIC ACCOUNTANTS —
A PROFESSIONAL CORPORATION

Thomas J. Lanaux, CPA
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Clayton E. Bergeron, CPA
OFFICER

INDEPENDENT AUDITOR'S REPORT

To the Terrebonne Parish Coroner
Houma, Louisiana

We have audited the accompanying basic financial statements of the Terrebonne Parish Coroner (the Coroner), State of Louisiana, a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 2003, as listed in the table of contents. These basic financial statements are the responsibility of the Coroner. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit 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 respects, the financial position of the Terrebonne Parish Coroner 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.

In accordance with Government Auditing Standards, we have also issued our report dated April 23, 2004, on our consideration of the Terrebonne Parish Coroner's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis and the other Required Supplementary Information as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. 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.

April 23, 2004

Burton + Janney

TERREBONNE PARISH CORONER
Houma, Louisiana

Statement of Net Assets

December 31, 2009

ASSETS

Cash and cash equivalents	\$ 13,088
Receivables	<u>18,608</u>
Total assets	31,706

LIABILITIES

Accounts payable and accrued expenses	<u>7,122</u>
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NET ASSETS

Unrestricted net assets	<u>\$ 24,584</u>
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TERREBONNE PARISH COVENOR
Houma, Louisiana

Statement of Activities

For the Year Ended December 31, 2003

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants	Governmental Activities
Governmental activities:				
Public safety	\$ 462,660	\$ 175,332	\$ 267,177	\$ 8,689
Total Governmental Activities	\$ 462,660	\$ 175,332	\$ 267,177	8,689
	General Revenues:			
	Interest			\$5
	Miscellaneous			5,083
	Total general revenues			5,088
				Change in net assets
				14,882
	Net Assets—beginning			8,682
	Net Assets—ending			\$ 24,564

See accompanying notes to the financial statements.

TERREBORNE PARISH CORONER
Houma, Louisiana

Balance Sheet - Governmental Fund

December 31, 2003

ASSETS

Cash	\$	19,098
Due from Terrebonne Parish Consolidated Government		12,300
Due from other governmental units		<u>6,300</u>
Total assets	\$	<u>31,708</u>

LIABILITIES AND FUND BALANCE

Liabilities - accounts payable and accrued expenses	\$	7,122
Fund balance - unreserved - undesignated		<u>24,584</u>
Total liabilities and fund balance	\$	<u>31,708</u>

See accompanying notes to the financial statements.

TERREBONNE PARISH CORONER
Houma, Louisiana

Statement of Revenues, Expenditures and Changes
in Fund Balance - Governmental Fund

Year Ended December 31, 2003

	<u>General Fund</u>
<u>REVENUES</u>	
Intergovernmental:	
Terrebonne Parish	
Consolidated Government	\$ 308,058
Charges for services	175,332
Miscellaneous:	
Interest	55
Other	5,028
	488,473
Total revenues	488,473
<u>EXPENDITURES</u>	
Public safety:	
Coroner:	
Personal services	350,414
Operating services	88,171
Materials and supplies	14,620
Travel and education	666
Capital outlays	10,679
	473,779
Total expenditures	473,779
<u>EXCESS REVENUES (EXPENDITURES)</u>	14,692
<u>FUND BALANCE</u>	
Beginning of year	9,802
End of year	\$ 24,494

See accompanying notes to the financial statements.

TERREBONNE PARISH CORNER
Houma, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended December 31, 2003

Total net changes in fund balance - governmental funds	\$ 14,002
Intergovernmental Revenues:	
Operating grant from Terrebonne Parish	
Consolidated Government for computer purchases	(10,079)
Intergovernmental Expenditures:	
Capital outlay by Terrebonne Parish	
Consolidated Government	<u>10,079</u>
Change in net assets - governmental activities	<u>\$ 14,002</u>

See accompanying notes to the financial statements.

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements

December 31, 2003

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the Terrebonne Parish Coroner is elected by the voters of Terrebonne Parish, for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services, mental examinations, protective custody services and examines cases for other crimes under police investigation.

The accounting policies of the Coroner conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the most significant policies.

a. Reporting Entity:

The Coroner for Terrebonne Parish is a separately elected official. The Coroner is classified as a component unit of the Terrebonne Parish Consolidated Government, which provides a significant portion of the revenues necessary to fund operations.

The activities of the Coroner have been reviewed and it was determined that there are no potential component units which should be included in the financial statements of the Coroner.

b. Government-Wide Financial Statements

The government-wide financial statements (the statement of net assets and the statement of activities) report information of all of the nonfiduciary activities of the Coroner.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or component unit are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function, segment or component unit. Program revenues include charges to customers who purchase, use or directly benefit from goods or services provided by a given function, segment, or component unit. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function, segment, or component unit. Items not properly included among program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenues rather than program revenues.

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements

December 31, 2003

Net assets are restricted when constraints placed on them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Coroner has no such restrictions imposed on its net assets as of December 31, 2003.

c. **Fund Accounting and Fund Financial Statements:**

The accounts of the Coroner are organized on the basis of funds, each of which is a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Separate financial statements are provided for governmental funds. Governmental Funds are those through which the governmental functions of the Coroner are financed. The acquisition, use and balances of the Coroner's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The following is the Governmental Fund of the Coroner:

General Fund - The General Fund is the general operating fund of the Coroner. It is used to account for all financial resources and expenditures.

d. **Measurement Focus, Basis of Accounting and Financial Statement Presentation:**

Government-Wide Financial Statements—The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements—The Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Charges for services are recorded when earned since they are measurable and available. Intergovernmental revenues represent reimbursements for employee salaries,

TERRIBONE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 2003

payroll taxes, insurance and other expenditures. Such revenues are recorded when the qualifying expenditure is incurred.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

e. **Operating Budgetary Data:**

As required by Louisiana Revised Statute 39:1303, the Coroner adopted a budget for the General Fund. All budgeted amounts that are not expended, or obligated through contracts, lapse at year-end. The original budget was approved following a public hearing and was subsequently amended following a public hearing.

The General Fund budget is approved on a basis materially consistent with generally accepted accounting principles.

f. **Bad Debts:**

The financial statements for the Coroner contain no allowance for bad debts. Uncollectible receivables (including amounts due from other governmental units) are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the General Fund.

g. **General Fixed Assets:**

General fixed assets acquired for the Coroner's use are property of the Terrebonne Parish Consolidated Government (the Parish) and are included in the General Fixed Assets Account Group of the Parish.

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 2003

h. Vacation and Sick Leave:

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Vacation may be accumulated to a maximum of 17 days (after 10 years) and sick leave to a maximum of 60 days. Unused vacation time lapses at the employee's anniversary date. All accumulated vacation vests to the employees; however, all accumulated sick leave lapses at separation of employment. There is no material accumulated vacation at December 31, 2003.

i. Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Coroner.

2) CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal offices in Louisiana or any other federally insured investments.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

The Coroner's cash was not in excess of the FDIC insurance during 2003. There were no funds invested in securities during 2003.

TERREBORNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 2003

3) DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2003 consisted of the following:

Ascension Parish	\$	300
Assumption Parish		800
East Baton Rouge Parish		300
Iberia Parish		100
Jefferson Parish		200
Lafourche Parish		3,000
Livingston Parish		100
St. Charles Parish		200
St. James Parish		100
St. John Parish		100
St. Mary Parish		300
St. Tammany Parish		300
West Feliciana Parish		100
Total	\$	<u>6,300</u>

4) OPERATING LEASES

The Coroner leases two vehicles under operating leases expiring in October 2005 and December 2006. Minimum rental payments of \$8,475 were charged to current expenditures for the year ended December 31, 2003.

Minimum future rental payments under these operating leases as of December 31, 2003 are as follows:

Year Ending December 31:		
2004	\$	8,710
2005		8,000
2006		4,000
TOTAL	\$	<u>20,700</u>

TERREBONNE PARISH CORONER
Houma, Louisiana

Notes to Financial Statements, Continued

December 31, 2003

c) SELF-INSURANCE AND RISK MANAGEMENT

The Coroner participates in the Terrebonne Parish Consolidated Government's self-insurance program for general liability, group health, auto liability, and workmen's compensation liability protection. Under the self-insurance program, certain amounts of claims are retained by the Parish and commercial insurance is purchased to cover claims in excess of this amount. The Coroner is billed monthly for his corresponding portion of insurance premiums and loss fund requirements. All claims are forwarded to the Parish for processing.

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

TERREBOANE PARISH COUNCIL
Houma, Louisiana

General Fund
Budgetary Comparison Schedule

Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intragovernmental:				
Terrebonne Parish				
Consolidated Government	\$ 201,740	\$ 278,541	\$ 308,058	\$ 31,517
Charges for services	198,900	174,207	175,300	1,093
Miscellaneous:				
Interest	300	66	66	(10)
Other	5,000	5,000	5,022	22
Total revenues	<u>407,940</u>	<u>458,814</u>	<u>488,471</u>	<u>32,588</u>
EXPENDITURES				
Public safety:				
Carter:				
Personal services	320,608	350,410	358,414	(9,002)
Operating services	80,000	78,049	88,171	(13,123)
Materials and supplies	21,500	20,172	14,820	5,582
Travel and education	1,000	3,500	680	2,680
Capital outlays	10,000	15,000	10,879	(979)
Total expenditures	<u>433,108</u>	<u>467,131</u>	<u>473,974</u>	<u>(13,646)</u>
EXCESS REVENUES (EXPENDITURES)	3,732	(4,317)	14,497	18,934
FUND BALANCE				
Beginning of year	<u>10,161</u>	<u>0,000</u>	<u>0,000</u>	<u>-</u>
End of year	<u>\$ 13,893</u>	<u>\$ 0,000</u>	<u>\$ 24,584</u>	<u>\$ 19,932</u>

SUPPLEMENTARY FINANCIAL REPORTS

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

To the Terrebonne Parish Coroner
Houma, Louisiana

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 2003, and have issued our report thereon dated April 23, 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.

Compliance

As part of obtaining reasonable assurance about whether the Terrebonne 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Terrebonne Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 matters 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 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. 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 for the information of the Terrebonne Parish Coroner, the State of Louisiana and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised State Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

April 23, 2004

Bergeron & Lanoux

TERREBONNE PARISH CORONER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2003

We have audited the financial statements of the Terrebonne Parish Coroner as of and for the year ended December 31, 2003 and have issued our report thereon dated April 23, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2003 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. **Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control

Material Weakness ___ Yes XX No

Reportable Conditions ___ Yes XX No

Compliance

Compliance Material to Financial Statements ___ Yes XX No

b. **Federal Awards - (Not applicable)**

c. **Identification of Major Programs - (Not applicable)**

Section II Financial Statement Findings

There were none.

Section III Federal Award Findings and Questioned Costs

Not Applicable.

TERREBONNE PARISH CORNER
SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2003

Fid. No.	Fiscal Year Finding Initially Documented	Description of Finding	Corrective Action Taken	Planned Corrective Action/ Partial Corrective Action Taken
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Section I – Internal Control and Compliance Material to the Financial Statements

There were none for the year ended December
31, 2003.

Section II – Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III – Management Letter

No management letter was issued for the year ending December 31, 2003.