

# **Caddo Parish Coroner's Office**

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**Financial Statements**  
Year Ended December 31, 2020

# Caddo Parish Coroner's Office

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## **Independent Auditor's Report**

Dr. Todd G. Thoma  
Caddo Parish Coroner  
Shreveport, Louisiana

I have audited the accompanying financial statements of the governmental activities of the Caddo Parish Coroner's Office (the "Coroner") as of and for the year ended December 31, 2020, and the related summary of significant accounting policies and notes to financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Caddo Parish Coroner's Office, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 8 through 13, General Fund Budgetary Comparison Schedule presented on page 38, Reconciliation of the Budgetary Basis and the GAAP Basis presented on page 39, Schedule of Proportionate Share of the Net Pension Liability on page 40, Schedule of Pension Contributions on page 41 and Notes to Required Supplementary Information on page 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Caddo Parish Coroner's Office basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer on page 43 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated June 25, 2021 on my consideration of the Caddo Parish Coroner's Office internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.



Certified Public Accountant

Shreveport, Louisiana  
June 25, 2021



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**Independent Auditor's Report on Internal  
Control Over Financial Reporting  
and on Compliance and Other Matters Based on  
an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

Dr. Todd G. Thoma  
Caddo Parish Coroner  
Shreveport, Louisiana

I have audited, in accordance with the 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 of America, the financial statements of the governmental activities of the Caddo Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2020, and the related summary of accounting policies and notes to financial statements and have issued my report thereon dated June 25, 2021.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Coroner's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's internal control. Accordingly, I do not express an opinion on the effectiveness of the Coroner's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the first preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Given these limitations, during my audit I did not identify any weaknesses in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance**

As part of obtaining reasonable assurance about whether the Coroner's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountant

Shreveport, Louisiana  
June 25, 2021

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2020**

This section of the Coroner's annual financial report presents our discussion and analysis of the Coroner's financial performance during the year ended December 31, 2020. Please read it in conjunction with the Coroner's financial statements, which follow this section.

### **FINANCIAL HIGHLIGHTS**

- The Coroner's total Net Position decreased \$13,542 over the course of this year's operations.
- During the year, the Coroner's governmental revenues were \$12,642 less than the \$1,399,748 in expenses for governmental activities.
- The total cost of the Coroner's programs was \$1,399,748 a decrease of \$38,524.
- The Coroner reported an unrestricted fund balance of \$297,383 at the end of the year.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Coroner:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Coroner's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Coroner's government, reporting the Coroner's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services, like public safety, were financed in the short-term as well as what remains for future spending.

The financial statements also include a summary of significant accounting policies and notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Coroner's financial statements, including the portion of the Coroner's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**Figure A-1  
Major Features of Coroner's Government and Fund Financial Statements**

	<b>Government-wide Statements</b>	<b>Fund Statements Governmental Funds</b>
Scope	Entire Coroner government	The activities of the Coroner that are not proprietary or fiduciary, such as public safety
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balance
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter

## **Government-wide Statements**

The government-wide statements report information about the Coroner as a whole using accounting methods similar to those used by private-sector companies. The statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The government-wide statement reports the Coroner's net position and how it has changed. Net Position - the difference between the Coroner's assets and liabilities - is one way to measure the Coroner's financial health, or position:

- Over time, increases or decreases in the Coroner's Net Position is an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the Coroner you need to consider additional financial factors such as matters that affect the city and parish.

The government-wide financial statements of the Coroner are divided into the following category:

- Governmental activities - all of the Coroner's basic services are included here.

## **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.

Most of the Coroner's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Coroner's programs. Because this information does not encompass the additional long-term focus of the governmental funds statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

## FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE

**Net Position.** The Coroner's Net Position decreased \$13,542 between fiscal years 2020 and 2019, to \$345,642 (See Table A-1).

**Table A-1  
Coroner's Net Position**

	Governmental Activities	
	2020	2019
Current and other assets	\$493,762	\$484,122
Capital assets	48,259	61,208
Lease right of use asset	14,154	26,286
<b>Total assets</b>	<b>556,175</b>	<b>571,616</b>
Deferred outflows of resources	137,640	387,858
<b>Total assets and deferred outflows of resources</b>	<b>\$693,815</b>	<b>\$959,474</b>
Current liabilities	\$115,574	\$112,539
Lease liability	14,870	26,879
Long-term liabilities	4,500	434,072
<b>Total liabilities</b>	<b>134,944</b>	<b>573,490</b>
Deferred inflows of resources	213,229	26,800
<b>Total liabilities and deferred inflows of resources</b>	<b>\$348,173</b>	<b>\$600,290</b>
Net Position:		
Unrestricted	\$297,383	\$297,976
Investment in capital assets	48,259	61,208
<b>Total Net Position</b>	<b>\$345,642</b>	<b>\$359,184</b>

**Changes in Net Position.** The Coroner's total governmental revenues increased by \$112,767 to \$1,387,106 (See Table A-2). Approximately 77 percent of the Coroner's revenue comes from appropriations from the City of Shreveport and Caddo Parish.

The total cost of all governmental programs and services decreased \$38,524 to \$1,399,748. The Coroner's expenses cover all services performed by its office.

## Governmental Activities

Revenues for the Coroner's governmental activities increased 8.8 percent, while total expenses decreased 2.7 percent.

**Table A-2**  
**Changes in Coroner's Net Position**

	Governmental Activities	
	2020	2019
<b>Governmental revenues:</b>		
City of Shreveport appropriations	\$ 903,000	\$ 860,650
Caddo Parish appropriations	170,000	155,100
Coroner's certificate and report charges	314,106	258,589
<b>Total governmental revenues</b>	<b>1,387,106</b>	<b>1,274,339</b>
<b>Expenses – General governmental</b>	<b>1,399,748</b>	<b>1,438,272</b>
Deficit of governmental revenues over expenses	(12,642)	(163,933)
Other income	1,054	2,055
Loss on disposition of capital assets	(1,954)	-
<b>Decrease in net position</b>	<b>\$ (13,542)</b>	<b>\$ (161,878)</b>

**Table A-3**  
**Decrease in Net Position from Coroner's Governmental Activities**

	Total Cost of Services		Increase (decrease) In Net Position	
	2020	2019	2020	2019
Public safety	\$1,399,748	\$1,438,272	\$(13,542)	\$(161,878)

## Financial Analysis of the Coroner's Funds

As the Coroner completed the year, its governmental funds reported an unrestricted fund balance of \$297,383, a decrease from the prior year of \$593.

## General Fund Budgetary Highlights

Over the course of the year, no revisions were made to the original budget.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2020, the Coroner had invested \$48,259 in capital assets. (See Table A-4).

**Table A-4**  
**Coroner's Capital Assets**  
**(net of depreciation)**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Vehicles	<b>\$34,011</b>	\$55,177
Furniture and equipment	<b>11,075</b>	2,211
Leasehold improvements	<b>3,173</b>	3,820
<b>Total</b>	<b>\$48,259</b>	\$61,208

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Coroner is dependent on the City of Shreveport and Caddo Parish for approximately 77 percent of its revenues. The City and Parish receive a substantial part of their revenues from taxes. The spread of the COVID-19 coronavirus has created economic uncertainties which may negatively impact City and Parish tax collections. The combined City and Parish allocations for the Coroner are expected to remain unchanged in 2021. Therefore, the budget for the 2021 year will be similar to the 2020 budget.

## CONTACTING THE CORONER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the Coroner's finances and to demonstrate the Coroner's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Caddo Parish Coroner's Office, 2900 Hearne Avenue, Shreveport, Louisiana 71103.

# Caddo Parish Coroner's Office

## Statement of Net Position

<i>December 31,</i>	2020
<b>Assets:</b>	
Cash and cash equivalents (Note 1)	\$420,554
Accounts receivable (Note 2)	64,067
Prepaid expenses	9,141
Capital assets, net of accumulated depreciation (Note 3)	48,259
Lease right of use asset, net (Note 5)	14,154
<b>Total assets</b>	<b>556,175</b>
<b>Deferred Outflows of Resources:</b>	
Pension related (Note 4)	136,135
<b>Total assets and deferred outflows of resources</b>	<b>\$692,310</b>
<b>Liabilities:</b>	
Accounts payable	\$ 25,270
Accrued expenses	90,304
Lease liability (Note 5)	14,870
Net pension liability (Note 4)	4,500
<b>Total liabilities</b>	<b>134,944</b>
<b>Deferred Inflows of Resources:</b>	
Pension related (Note 4)	211,724
<b>Total liabilities and deferred inflows of resources</b>	<b>\$346,668</b>
<b>Net Position:</b>	
Unrestricted	\$297,383
Investment in capital assets	48,259
<b>Total Net Position</b>	<b>\$345,642</b>

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Statement of Activities

*Year Ended December 31,*

2020

	<b>Expenses</b>	<b>Program Revenues</b>	<b>Operating</b>	<b>Net Revenue (Expense) and Changes in Net Position</b>
		<b>Charges for</b>	<b>Grants and</b>	<b>Governmental</b>
		<b>Services</b>	<b>Contributions</b>	<b>Unit</b>
<b>Functions / Programs -</b>				
Governmental activities -				
general government	\$1,399,748	\$314,106	\$1,073,000	\$ (12,642)
Total government activities	\$1,399,748	\$314,106	\$1,073,000	\$ (12,642)
<b>Deficit of governmental revenues over expenses</b>				\$ (12,642)
<b>Other income</b>				1,054
<b>Loss on disposition of capital assets</b>				(1,954)
<b>Deficit of revenues over expenses</b>				(13,542)
<b>Net Position - beginning of year</b>				359,184
<b>Net Position - end of year</b>				\$345,642

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Balance Sheet – Governmental Funds

<i>December 31,</i>	2020
	<b>General Fund</b>
<b>Assets:</b>	
Cash and cash equivalents (Note 1)	\$420,554
Accounts receivable:	
Emergency certificates	42,900
Other	16,027
Prepaid expenses	9,141
<b>Total assets</b>	<b>\$488,622</b>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 25,270
Accrued payroll and payroll liabilities	51,315
Other liabilities	500
<b>Total liabilities</b>	<b>77,085</b>
<b>Fund Balance:</b>	
Non-spendable	9,141
Spendable-unassigned	402,396
<b>Total Fund Balance</b>	<b>411,537</b>
<b>Total liabilities and fund balances</b>	<b>\$488,622</b>

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

<u>December 31,</u>		<u>2020</u>
Total Fund Balance at December 31, 2020 – Governmental Funds		\$ 411,537
Charges for services prior to year-end received too late to be considered current resources of the governmental fund, but are accrued in the Statement of Net Position		5,141
Cost of capital assets at December 31, 2020	\$ 601,641	
Less: accumulated depreciation as of December 31, 2020	<u>(553,382)</u>	48,259
Certain assets are not considered financial resources available for current operations and are not reported in the governmental funds, but are accrued in the Statement of Net Position		
Intangible lease asset at December 31, 2020	36,396	
Less: accumulated amortization as of December 31, 2020	<u>(22,242)</u>	14,154
Certain deferred outflows are reported in the Statement of Net Position but not in the governmental funds		
Deferred outflows – pension related		136,135
Certain liabilities are not due and payable from current resources and therefore are not reported in the governmental funds		
Compensated absences at December 31, 2020		(38,490)
Net pension liability		(4,500)
Lease liability		(14,870)
Certain deferred inflows are reported in the Statement of Net Position but not in the governmental funds		
Deferred inflows – pension related		<u>(211,724)</u>
Total Net Position at December 31, 2020 – Governmental Activities		\$ 345,642

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds

<i>Year Ended December 31,</i>	2020
	<b>General Fund</b>
<b>Revenues:</b>	
City of Shreveport appropriations	\$ 903,000
Caddo Parish appropriations	170,000
Coroner's certificate and report charges	257,092
Transport fees	18,365
<b>Total revenues</b>	<b>1,348,457</b>
<b>Expenditures:</b>	
General government:	
Current operating:	
Personnel service	789,802
Professional services	368,162
Other operating	174,155
Capital outlay	10,393
<b>Total expenditures</b>	<b>1,342,512</b>
<b>Excess of governmental revenues over expenditures</b>	<b>5,945</b>
<b>Other income</b>	<b>1,054</b>
<b>Excess of revenues over expenditures</b>	<b>6,999</b>
<b>Fund balance - beginning of year, as previously stated</b>	<b>404,538</b>
<b>Fund balances - end of year</b>	<b>\$ 411,537</b>

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

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

<i>Year Ended December 31,</i>	2020
Excess of revenues over expenditures - Governmental Funds	\$ 6,999
Net change in charges for services prior to year end	(13)
Capital Assets:	
Capital outlay capitalized	\$ 10,393
Abandonment of capital assets	(1,954)
Depreciation expense for the year ended December 31, 2020	<u>(21,388)</u>
	(12,949)
Change in compensated absences for the year ended December 31, 2020	(1,256)
<p>In the Statement of Activities, leasing costs are measured through a combination of lease interest and amortization expense. In the governmental funds, lease expenditures are measured by the amount of financial resources used (essentially, the amount actually paid).</p>	
Lease expense difference	753
<p>In the Statement of Activities, pension benefits are measured by the amounts earned during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid).</p>	
Pension expense difference	(14,811)
Contributions from non-employer contributing entities	<u>7,735</u>
<b>Excess of revenues over expenditures - Governmental Activities</b>	<b><u>\$(13,542)</u></b>

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

### **Introduction**

The authority for the Caddo Parish Coroner's Office (the Coroner's Office) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Coroner's Office determines the manner and cause of death for those cases that fall within its jurisdiction. The Coroner's Office orders autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for these persons.

### **Financial Reporting Entity**

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments.

For financial reporting purposes, in conformance with GASB codification Section 2100, the Caddo Parish Coroner's Office financial statements include all governmental activities, funds, account groups and activities that are controlled by 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. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's Office exercises no oversight responsibility, such as the parish commission, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

### **Basis of Presentation**

The government-wide financial statements (GWFS) (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Coroner's Office.

The content and certain titles of the GWFS were changed upon the adoption by the Coroner's Office in 2012 of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies (Continued)

### **Basis of Presentation - (continued)**

Inflows of Resources, and Net Position. This statement provides reporting guidance for deferred outflows of resources and deferred inflows of resources, and adds them, when applicable, as elements of the GWFS, because they are distinct from assets and liabilities. In addition, because these additional elements may affect the residual amount of all of the elements presented in a statement of financial position, GASB 63 renames that measure as net position rather than net assets.

Accordingly, the statement of net position presents information on all of the Coroner's Office's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Coroner's Office is improving or deteriorating.

*Governmental-wide Financial Statements (GWFS):* The statement of net position and the statement of activities display information about the Caddo Parish Coroner's Office. These statements include the financial activities of the Coroner's Office, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Coroner's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) appropriations and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not associated as program revenues, including all taxes, are presented as general revenues.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies (Continued)

### **Basis of Presentation - (continued)**

*Fund Financial Statements (FFS):* The fund financial statements provide information about the Organization's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds.

The Coroner reports the following major governmental fund:

General Fund - The general fund accounts for all operations of the Coroner's office. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

### **Capital Assets**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the Coroner, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 15 years.

### **Basis of Accounting / Measurement Focus**

All governmental funds of the Coroner follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

*Government-wide Financial Statements:* The GWFS were prepared using the economic resources measurement focus and the accrual basis

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies (Continued)

### **Basis of Accounting / Measurement Focus - (continued)**

of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non-exchange transactions*.

Program Revenues: Program revenues included in the Statement of Activities derive directly from parties outside the Coroner's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Coroner's general revenues.

*Fund Financial Statements.* 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay current period liabilities. For this purpose, the Coroner considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Grants and appropriations are recorded when the Coroner is entitled to the funds.

Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies (Continued)

### **Basis of Accounting / Measurement Focus - (continued)**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing services.

### **Budgets and Budgetary Accounting**

The Coroner's Office follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Coroner's Office prepares operating budgets for the general fund at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with the modified accrual basis of accounting.
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies (Continued)

<b>Cash</b>	Cash includes amounts in demand deposits and interest bearing time deposits. Under state law, the Coroner's Office may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.
<b>Compensated Absences</b>	The Coroner accrues accumulated unpaid vacation leave by employee. This obligation is reported in the government-wide Statement of Net Position and represents a reconciling item between the fund and government-wide presentations.
<b>Use of Estimates</b>	The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates in the financial statements include the allowance for doubtful accounts, depreciation of capital assets and deferred outflows, inflows, assets and liabilities related to pensions.
<b>Fund Equity in Fund Financial Statements</b>	<p>Governmental fund equity is classified as fund balance. Beginning in 2013, the Coroner implemented GASB Statement 54, <i>Fund Balance Reporting and Governmental Fund Type Definitions</i>. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used:</p> <p><i>Non-spendable:</i> This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being non-spendable as this item is not expected to be converted to cash.</p>

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies (Continued)

### Fund Equity in Fund Financial Statements - (continued)

*Restricted:* This classification includes amounts for which constraints have been placed on the use of resources that are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation. The Coroner did not have any restricted resources at year-end.

*Committed:* This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Coroner, who is the highest level of decision making authority. These amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Coroner did not have any committed resources as of year-end.

*Assigned:* This classification includes spendable amounts that are reported in governmental funds *other than the General Fund* that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by either the Coroner or an official, such as the administrator, that has the authority to assign amounts to be used for specific purposes. The Coroner did not have any assigned resources as of year-end.

*Unassigned:* This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies *(Concluded)*

### **Fund Equity in Fund Financial Statements - (continued)**

When fund balance resources are available for a specific purpose in multiple classifications, the Coroner would use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, it reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

### **Pension Plan**

The Coroner is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 4. For purposes of measuring the net pension liability (or asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each plan, and additions to / deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

### **Accounts Receivable**

The Coroner's Office records an allowance for doubtful accounts based on specifically identified amounts believed to be uncollectible. The Coroner's Office has a limited number of customers, primarily other government agencies. After all attempts to collect a receivable have failed, the receivable is written off against the allowance. At December 31, 2020, the allowance for doubtful accounts totaled \$282,575.

# Caddo Parish Coroner's Office

## Notes to Financial Statements

### 1. Cash and Certificates of Deposit

At December 31, 2020, the carrying amount of the Coroner's Office deposits was \$420,554 and the bank balances were \$435,404. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Accordingly, they are considered uncollateralized (Category 3) under the provisions of GASB codification C.20.106. At December 31, 2020, the Coroner's Office bank deposits are secured by \$250,000 federal deposit insurance and \$189,636 in pledged securities.

### 2. Accounts Receivable

Accounts receivable at December 31, 2020 consist of the following:

Accounts receivable:	
Emergency certificates	\$ 323,713
Other	22,929
Allowance for doubtful accounts	(282,575)
<hr/>	
Net accounts receivable	\$ 64,067

### 3. Capital Assets

Capital assets as of December 31, 2020 are as follows:

	Vehicles	Furniture, Fixtures, Equipment and Leasehold Improvements	Computer Software	Total
Cost of Capital Assets, December 31, 2019	\$417,775	\$108,326	\$85,906	\$612,007
Additions	-	10,393	-	10,393
Disposition		(17,938)	(2,821)	(20,759)
<hr/>				
Cost of Capital Assets, December 31, 2020	417,775	100,781	83,085	601,641

*(Continued)*

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

### 3. Capital Assets - (continued)

	Vehicles	Furniture, Fixtures, Equipment and Leasehold Improvements	Computer Software	Total
Accumulated depreciation, December 31, 2019:	\$362,598	\$102,295	\$85,906	\$550,799
Additions	21,166	222	-	21,388
Dispositions		(15,984)	(2,821)	(18,805)
Accumulated depreciation, December 31, 2020	383,764	86,533	83,085	553,382
Capital assets, net of accumulated depreciation, at December 31, 2019	\$ 34,011	\$ 14,248	\$ -	\$ 48,259

Depreciation expense for the year ended December 31, 2020 was \$21,388.

Certain assets used by the Coroner's Office (primarily the administrative office building) are owned by the Caddo Parish Commission and accordingly are not reflected in these financial statements.

### 4. Pension Plan

Effective April 1, 2012, substantially all employees of the Coroner's Office became members of the Parochial Employees Retirement System of Louisiana (the System), a multiple-employer (cost sharing) defined benefit plan, controlled and administered by a separate Board of Trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Benefit provisions are established by Louisiana State Statute. The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

### 4. Pension Plan - (continued)

the board of trustees of the parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, LA, 70898 or by calling (225) 928-1361.

Covered employees are required to contribute 9.5% of their salary. The Coroner is required to contribute 12.25% of covered wages for 2020. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. The Coroner's cash contribution for the year ended December 31, 2020 was \$73,294, equal to the required contribution.

#### *Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At December 31, 2020, the Coroner reported a liability of \$4,500 for its proportionate share of the net pension liability of the Plan. The net pension liability was measured as of December 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Coroner's proportion of the net pension liability was based on a projection of the Coroner's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Coroner's proportion was 0.095583% which was a decrease from 0.0978% measured as of December 31, 2018.

For the year ended December 31, 2020, the Coroner recognized pension expense of \$88,105, representing its proportionate share of the Plan's net expense and amortization of deferred amounts. The Coroner also recognized \$7,735 as net pension benefit from non-employer contributions to the Plan.

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

**4. Pension Plan  
- (continued)**

At December 31, 2020, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 40,280
Difference between employer contributions and proportionate share of employer contributions	-	2,778
Net difference between projected and actual earnings on pension plan investments	-	168,666
Changes in assumptions	62,841	-
Employer contributions subsequent to the measurement date	73,294	-
Totals	\$136,135	\$211,724

The Coroner reported a total of \$73,294 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2019, which will be recognized as an increase in net pension asset in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in plan pension expense as follows:

December 31,	
2021	\$ (34,938)
2022	(44,238)
2023	6,227
2024	(75,934)
Total	\$(148,883)

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

### 4. Pension Plan - (continued)

*Actuarial Assumptions.* A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019 is as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50%, net of investment expense
Expected Remaining Service Lives	4 years
Projected Salary Increases	4.75% (2.35% Merit/2.40% Inflation)

Cost of Living Adjustments      The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

Mortality      Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

### 4. Pension Plan - (continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Total	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

### 4. Pension Plan - (continued)

*Discount Rate.* The discount rate used to measure the total pension liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Coroner's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability (asset) of the Coroner calculated using the discount rate of 6.50 percent, as well as what the Coroner's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:

	Discount Rate	Coroner's proportionate share of net pension liability
1% decrease	5.50%	\$ 486,316
Current discount rate	6.50%	4,500
1% increase	7.50%	(399,253)

*Plan Fiduciary Net Position.* Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana financial report found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.lla.state.la.us](http://www.lla.state.la.us).

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

### 5. Leases

For the year ended December 31, 2019, the Coroner adopted GASB 87 "Leases." Under this accounting pronouncement, the Coroner is required to recognize a lease right of use asset (ROU) and lease liability on the statement of net position.

The Coroner has the following lease obligations as of December 31, 2020:

Certain office equipment with an initial present value of \$36,396, an implicit interest rate of 5.5% included in 36 monthly payments of \$1,099 beginning February 2019 with a provision to purchase the equipment at fair market value at the end of the lease term. The Coroner has elected straight-line amortization over the lease term.

The following schedule summarizes lease information for 2020:

#### Lease Expenses:

Amortization of ROU asset	\$12,132
Interest on lease liability	1,179
Total lease expense	\$13,311

#### Analysis of Lease Maturity:

2021	\$13,188
2020	2,198
Total	15,386
Less present value discount	(516)
Lease Liability	\$14,870

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Concluded)

<b>5. Leases – (continued)</b>	Lease ROU Asset	
	Initial present value	\$ 36,396
	Less accumulated amortization	(22,242)
	Lease ROU Asset, net	\$ 14,154

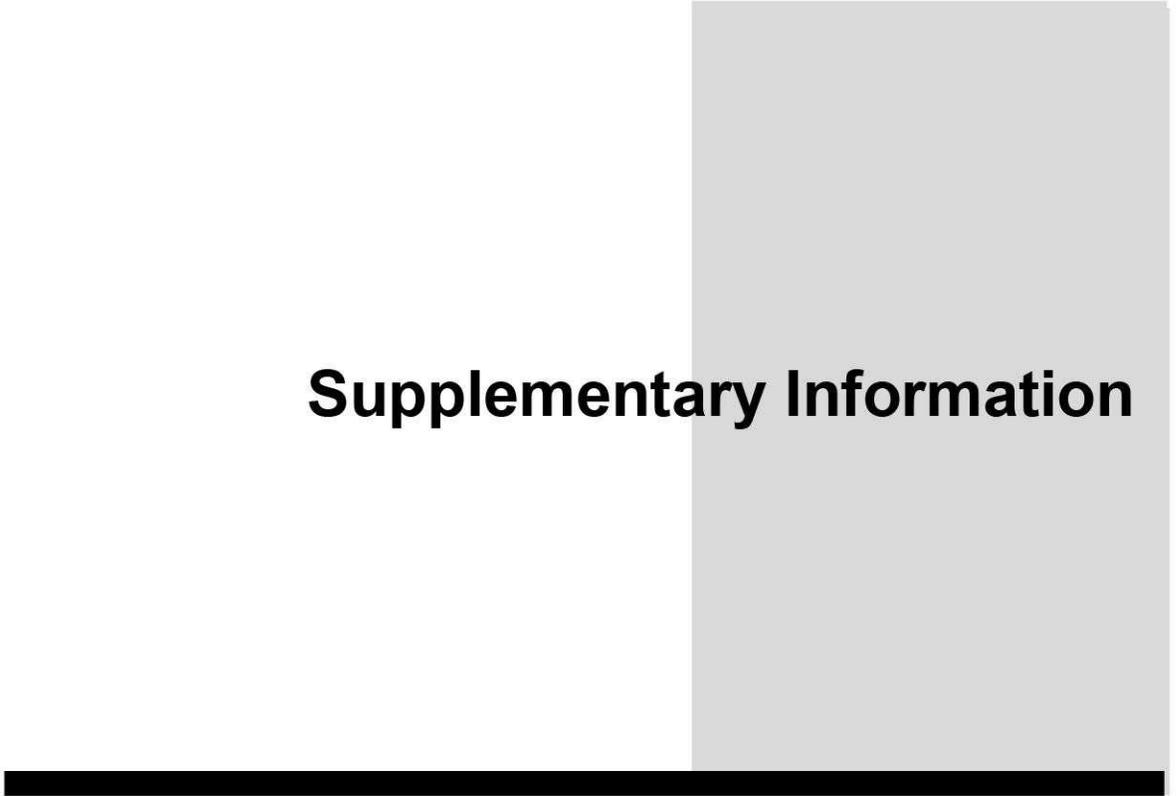
**6. Commitments and Contingencies** From time to time, in the normal course of business, the Coroner is involved in various matters of litigation. Management does not believe the ultimate outcome of any such matters will be material to the financial statements of the Coroner.

**7. Related Party Transactions** The Coroner paid \$23,400 to the Forensic Nurse Examiners of Louisiana (FNE) for services related to sexual assault investigations during 2020. The Coroner is the medical director of the FNE.

**8. Subsequent Events** The Coroner has evaluated events subsequent to December 31, 2020, through the date the financial statements were available to be issued, June 25, 2021.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact revenues of the City of Shreveport and the Caddo Parish, which are the Coroner's primary funding sources. The extent of the impact of COVID-19 will depend on certain developments, including the duration and spread of the outbreak. The impact on collection of city and parish tax revenues allocated for Coroner operations cannot be predicted. At this point, the extent to which COVID-19 may impact the Coroner's financial condition or results of operations is uncertain.

# **Supplementary Information**



# Caddo Parish Coroner's Office

## Budgetary Comparison Schedule

*Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable)</u>
<b>Revenues:</b>				
City of Shreveport appropriations	\$ 903,000	\$ 903,000	\$ 903,000	\$ -
Caddo Parish appropriations	170,000	170,000	170,000	-
Coroner's certificate and report charges	131,000	131,000	257,092	126,092
Transport fees	15,000	15,000	18,365	3,365
<b>Total revenues</b>	<b>1,219,000</b>	<b>1,219,000</b>	<b>1,348,457</b>	<b>129,457</b>
<b>Expenditures:</b>				
General Government:				
Current operating:				
Personnel service	788,600	788,600	789,802	(1,202)
Professional services	323,000	323,000	368,162	(45,162)
Other operating	176,650	176,650	174,155	2,495
Capital outlay	50,000	50,000	10,393	39,607
<b>Total expenditures</b>	<b>1,338,250</b>	<b>1,338,250</b>	<b>1,342,512</b>	<b>(4,262)</b>
<b>Deficit of governmental revenues over expenditures</b>	<b>(119,250)</b>	<b>(119,250)</b>	<b>5,945</b>	<b>125,195</b>
<b>Other income -</b>				
Miscellaneous income	500	500	1,054	554
<b>Deficit of revenues over expenditures</b>	<b>(118,750)</b>	<b>(118,750)</b>	<b>6,999</b>	<b>125,749</b>
<b>Fund balance - beginning of year, net of surplus utilized in other income</b>	<b>404,538</b>	<b>404,538</b>	<b>404,538</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>\$ 285,788</b>	<b>\$ 285,788</b>	<b>\$ 411,537</b>	<b>\$ 125,749</b>

# Caddo Parish Coroner's Office

## Reconciliation of the Budgetary Basis and the GAAP Basis

*Year Ended December 31, 2020*

	<b>Budget Actual</b>	<b>Adjustment</b>	<b>Note</b>	<b>GAAP Actual</b>
<b>Revenues:</b>				
City of Shreveport appropriations	\$ 903,000	\$ -		\$ 903,000
Caddo Parish appropriations	170,000	-		170,000
Coroner's certificate and report charges	257,092	38,649	1	295,741
Transport fees	18,365	-	1	18,365
<b>Total revenues</b>	<b>1,348,457</b>	<b>38,649</b>		<b>1,387,106</b>
<b>Expenditures:</b>				
General Government:				
Current operating:				
Personnel service	789,802	8,331	2	798,133
Professional services	368,162	-		368,162
Other operating	174,155	37,910	3	212,065
Capital outlay	10,393	(10,393)	4	-
Depreciation	-	21,388	5	21,388
<b>Total expenditures</b>	<b>1,342,512</b>	<b>57,236</b>		<b>1,399,748</b>
<b>Deficit of governmental revenues over expenditures</b>	<b>5,945</b>	<b>(18,587)</b>		<b>(12,642)</b>
<b>Other income -</b>				
Miscellaneous income	1,054	-		1,054
Loss on disposition of capital asset	-	(1,954)	6	(1,954)
<b>Deficit of revenues over expenditures</b>	<b>\$ 6,999</b>	<b>\$(20,541)</b>		<b>\$ (13,542)</b>

**Notes:**

1. Charges for services prior to year end recognized under GAAP but not on a budgetary basis.
2. Wages and pension costs recognized under GAAP but not on a budgetary basis.
3. Bad debt expense and leasing costs recognized under GAAP but not on a budgetary basis.
4. Capital outlay recognized as an expense on a budgetary basis but capitalized on a GAAP basis.
5. Depreciation expense recognized on a GAAP basis but not on a budgetary basis.
6. Loss on disposition of capital assets recognized on a GAAP basis but not on a budgetary basis.

# Caddo Parish Coroner's Office

## Schedule of Proportionate Share of the Net Pension Liability

Fiscal Year*	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
Parochial Employees Retirement System of Louisiana					
2020	0.095583%	\$ 4,500	\$598,320	.8%	99.9%
2019	0.097800%	\$434,072	\$607,545	71.4%	88.9%
2018	0.100212%	\$ (74,382)	\$602,727	(12.3)%	102.0%
2017	0.102198%	\$210,478	\$626,206	33.6%	94.1%
2016	0.101506%	\$267,193	\$606,093	44.1%	92.2%
2015	0.105326%	\$ 28,797	\$581,219	5.0%	99.1%

\*Amounts presented were determined as of the measurement date (previous fiscal year end).

*This schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

# Caddo Parish Coroner's Office

## Schedule of Pension Contributions

Fiscal Year*	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution Deficiency (Excess)	Agency's covered- employee payroll	Contributions as a percentage of covered-employee payroll
Parochial Employees Retirement System of Louisiana					
2020	\$73,294	\$73,294	\$ -	\$598,320	12.25%
2019	\$69,868	\$69,868	\$ -	\$607,545	11.50%
2018	\$69,312	\$69,312	\$ -	\$602,727	11.50%
2017	\$78,276	\$78,276	\$ -	\$626,206	12.50%
2016	\$78,792	\$78,792	\$ -	\$606,093	13.00%
2015	\$84,389	\$84,389	\$ -	\$581,993	14.50%

\*Amounts presented were determined as of the end of the fiscal year.

*This schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

# Caddo Parish Coroner's Office

## Notes to Required Supplementary Information

### **Budgetary Information**

The Caddo Parish Coroner's Office budget is prepared in accordance with the modified accrual basis of accounting.

The Louisiana Local Government Budget Act provides that "the total proposed expenditures shall not exceed the total of estimated funds available for the ensuing year." The "total estimated funds available" is the sum of the respective estimated fund balances at the beginning of the year and the anticipated revenues for the current year. Expenditures may not legally exceed appropriations at the fund level. Appropriations that are not expended lapse at year-end. The budget was not amended during the year. The budget comparison schedule presents the original adopted budget.

Budgeted revenues do not exceed actual revenues. Actual expenditures do not exceed budgeted expenditures by more than 5 percent. The Coroner's Office is in compliance with the Louisiana Local Government Budget Act.

### **Pension Information**

#### *Presentation*

The schedule of the Caddo Parish Coroner's Office's proportionate share of the net pension liability and the schedule of the Caddo Parish Coroner's Office pension contributions are intended to show information for 10 years. Additional years will be displayed as they become available.

#### *Changes in Benefit Terms*

There were no changes in benefit terms during the year ended December 31, 2020.

#### *Changes in Assumptions*

There were no changes in assumptions for the year ended December 31, 2020.

# Caddo Parish Coroner's Office

## Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

*Year ended December 31, 2020*

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Todd G. Thoma, M.D., FACEP, D-ABMDI, Caddo Coroner:

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Salary	\$199,546
Benefits – Insurance	-
Benefits – Retirement	24,444
Benefits – Other	-
Car Allowance	-
Vehicle provided by Coroner's Office	314
Cell phone	254
Dues	350
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	\$224,909

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# Caddo Parish Coroner's Office

## Schedule of Findings and Questioned Costs

*For the Year Ended December 31, 2020*

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### **Summary of Audit Results**

1. The auditors' report expressed an unqualified opinion on the financial statements of the Caddo Parish Coroner's Office.
2. No significant deficiencies in internal control were disclosed during the examination of the financial statements of the Caddo Parish Coroner's Office.
3. No instances of noncompliance material to the financial statements of the Caddo Parish Coroner's Office were disclosed during the examination.
4. No separate management letter was issued to the Caddo Parish Coroner's Office.

### **Findings - Financial Statement Audit**

None

# Caddo Parish Coroner's Office

## Summary Schedule of Prior Year Audit Finds

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*Year Ended December 31, 2019*

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No findings in 2019.