

**GRANT PARISH CORONER'S OFFICE  
COLFAX, LA**

Report of Financial Statements  
As of and For the Year Ended December 31, 2018

# Table of Contents

Independent Accountants' Report.....	1
Financial Statements:	
Balance Sheet.....	2
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	3
Supplemental Financial Information:	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer.....	4



**Rozier Harrington  
& McKay** | CERTIFIED PUBLIC  
ACCOUNTANTS |

May 1, 2019

Independent Accountants' Report

Keith Gallagher  
Grant Parish Coroner

Management is responsible for the accompanying financial statements of the Grant Parish Coroner's Office -- General Fund, as of and for the year ended December 31, 2018, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the General Fund's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

**Other Supplemental Information**

The supplemental information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the general funds financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

The financial statements present only the Grant Parish Coroner's Office - General Fund, which is a component of the Grant Parish Police Jury and do not purport to present fairly the financial position of the Coroner's Office as of December 31, 2018, and changes in financial position for the year ended in conformity with accounting principles generally accepted in the United States of America.

ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

# **GRANT PARISH CORONER'S OFFICE**

## ***Balance Sheet - General Fund***

***December 31, 2018***

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ASSETS:

Cash and Equivalents	\$ 11,686
Accounts Receivable	<u>7,320</u>
Total Assets	<u><u>\$ 19,006</u></u>

LIABILITIES AND FUND EQUITY:

Liabilities	
Accounts Payable	<u>\$ 6,820</u>
Total Liabilities	<u>6,820</u>
Fund Equity:	
Unassigned	<u>12,186</u>
Total Fund Equity	<u>12,186</u>
Total Liabilities and Fund Equity	<u><u>\$ 19,006</u></u>

*See the accompanying accountants' report.*

# **GRANT PARISH CORONER'S OFFICE**

## **Statement of Revenue, Expenditures and Changes in Fund Balance**

### **General Fund**

**For the Year Ended December 31, 2018**

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REVENUES:

Intergovernmental Fees	\$ 77,431
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Total Revenues	77,431
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EXPENDITURES:

Current:

Public Safety:

Autopsy	20,887
Investigation	32,792
Coroner Emergency Commitment	10,850
Other	5,034
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Total Expenditures	69,563
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EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	7,868
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FUND BALANCE - BEGINNING OF YEAR	4,318
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FUND BALANCE - END OF YEAR	\$ 12,186
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*See the accompanying accountants' report.*

# **GRANT PARISH CORONER'S OFFICE**

## ***Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2018***

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### **Agency Head - Dean Nugent, Coroner**

**Purpose:**

Compensation	\$	14,432
Reimbursements		478
Group Life		1,212

### **Agency Head - Keith Gallagher, Coroner**

**Purpose:**

Compensation	\$	2,560
Reimbursements		250
Group Life		-

*See the accompanying accountants' report.*