

EVANGELINE PARISH CORONER

Financial Statements

Year Ended December 31, 2017

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund - General Fund	8
Statement of revenues, expenditures, and changes in fund balance- governmental fund - General Fund	9
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule - General Fund	11
OTHER SUPPLEMENTARY INFORMATION	
Schedule of compensation, benefits and other payments to agency head or chief executive officer	13
COMPLIANCE	
Summary schedule of current year findings and corrective action plan	15

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Brad E. Kolder, CPA, JD*
Stephen J. Anderson, CPA*
Christine C. Doucet, CPA
Wanda F. Arcement, CPA, CVA
Bryan K. Joubert, CPA
Matthew E. Margaglio, CPA
Casey L. Ardoin, CPA, CFE

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

11929 Bricksome Ave.
Baton Rouge, LA 70816
Phone (225) 293-8300

1428 Metro Dr.
Alexandria, LA 71301
Phone (318) 442-4421

450 E. Main St.
New Iberia, LA 70560
Phone (337) 367-9204

200 S. Main St.
Abbeville, LA 70510
Phone (337) 893-7944

1234 David Dr. Ste. 203
Morgan City, LA 70380
Phone (985) 384-2020

434 E. Main St.
Ville Platte, LA 70586
Phone (337) 363-2792

332 W. Sixth Ave.
Oberlin, LA 70655
Phone (337) 639-4737

ACCOUNTANT'S COMPILATION REPORT

* A Professional Accounting Corporation

WWW.KCSRCPAS.COM

Dr. Thomas G. Fontenot
Evangeline Parish Coroner
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Evangeline Parish Coroner (Coroner), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2017, which collectively comprise the Coroner's basic financial statements as listed in the table of contents, 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 Coroner's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, on page 11, be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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.

The supplementary information on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Evangeline Parish Coroner.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
August 30, 2018

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Net Position
December 31, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash	<u>\$21,018</u>
NET POSITION	
Unrestricted	<u>\$21,018</u>

See accountant's compilation report.

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2017

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities
Governmental activities:			
General government	<u>\$ 108,445</u>	<u>\$ 50,495</u>	\$ (57,950)
		General revenues:	
		Intergovernmental	<u>60,000</u>
		Change in net position	2,050
		Net position - January 1, 2017	<u>18,968</u>
		Net position - December 31, 2017	<u>\$ 21,018</u>

See accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

Evangeline Parish Coroner
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2017

ASSETS

Cash	<u>\$21,018</u>
------	-----------------

FUND BALANCE

Fund balance: Unassigned	<u>\$21,018</u>
-----------------------------	-----------------

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2017

Revenues:	
Intergovernmental revenue -	
Evangeline Parish Police Jury	\$ 60,000
Fees	<u>50,495</u>
Total revenue	<u>110,495</u>
Expenditures:	
Current -	
General government:	
Contract labor	106,895
Dues	450
Office expense	60
Miscellaneous	<u>1,040</u>
Total expenditures	<u>108,445</u>
Excess of revenues over expenditures	2,050
Fund balance, beginning	<u>18,968</u>
Fund balance, ending	<u>\$21,018</u>

**REQUIRED
SUPPLEMENTARY INFORMATION**

Evangeline Parish Coroner
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2017

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenue -				
Evangeline Parish Police Jury	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Fees	<u>50,500</u>	<u>50,500</u>	<u>50,495</u>	<u>(5)</u>
Total revenues	<u>110,500</u>	<u>110,500</u>	<u>110,495</u>	<u>(5)</u>
Expenditures:				
Current -				
General government:				
Contract labor	106,050	106,050	106,895	(845)
Dues	550	550	450	100
Office expense	70	70	60	10
Miscellaneous	<u>1,015</u>	<u>1,015</u>	<u>1,040</u>	<u>(25)</u>
Total expenditures	<u>107,685</u>	<u>107,685</u>	<u>108,445</u>	<u>(760)</u>
Excess of revenues over expenditures	2,815	2,815	2,050	(765)
Fund balance, beginning	<u>18,968</u>	<u>18,968</u>	<u>18,968</u>	<u>-</u>
Fund balance, ending	<u>\$21,783</u>	<u>\$21,783</u>	<u>\$21,018</u>	<u>\$ (765)</u>

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

Evangeline Parish Coroner
Ville Platte, Louisiana

Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2017

Agency Head Name: Dr. Thomas G. Fontenot, Coroner

<u>Purpose</u>	<u>Amounts</u>
Contract labor	<u>\$65,000</u>

COMPLIANCE

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Summary Schedule of Current Year Findings
and Corrective Action Plan
For the Year Ended December 31, 2017

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<u>CURRENT YEAR (12/31/2017)</u>						
<u>Compliance:</u>						
2017-001	2017	The engagement was not completed within six months of the close of the fiscal year end, as required by Louisiana R.S. 24:513.		In the future, all annual compilations will be completed within six months of the close of the fiscal year end.	Thomas G. Fontenot, Coroner	2018 Compilation