

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2018**

DUCOTE & COMPANY
Certified Public Accountants
219 North Washington Street
P. O. Box 309
Marksville, LA 71351

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA
As of and for the Year Ended December 31, 2018**

Table of Contents

	Page No.
Accountants' Compilation Report	1
General Purpose Financial Statements	2
Combined Balance Sheet- All Governmental Fund Types And Account Groups	3
Statement of Revenues, Expenditures and Changes In Fund Balance – Budget (GAAP Basis) and actual – General Fund	4
Supplementary Information	5
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	6

ACCOUNTANTS' COMPILATION REPORT

Dr. L.J. Mayeux
Avoyelles Parish Coroner's Office
Marksville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Avoyelles Parish Coroner's Office, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2018, which collectively comprise the Avoyelles Parish Coroner's Office'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 disclosures 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.

Supplementary Information

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

The Avoyelles Parish Coroner's Office did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2018. The effects of this departure from generally accepted accounting principles have not been determined.

We are not independent with respect to the Avoyelles Parish Coroner's Office as of and for the year ended December 31, 2018, because we performed certain accounting services that impaired our independence.

DUCOTE & COMPANY
Certified Public Accountants
June 14, 2019

GENERAL PURPOSE FINANCIAL STATEMENTS

Avoyelles Parish Coroner's Office
Marksville, Louisiana
Combined Balance Sheet -
All Governmental Fund Types and Account Groups
December 31, 2018

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
ASSETS			
Cash	\$19,676	\$0	\$19,676
Equipment	-	3,190	3,190
TOTAL ASSETS	<u>\$19,676</u>	<u>\$3,190</u>	<u>\$22,866</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$3,200	\$0	\$3,200
Payroll taxes payable	2,114	-	2,114
Total liabilities	<u>5,314</u>	<u>-</u>	<u>5,314</u>
Equity:			
Investments in general fixed assets	-	3,190	3,190
Fund balance - unassigned	14,362	-	14,362
Total equity	<u>14,362</u>	<u>3,190</u>	<u>17,552</u>
TOTAL LIABILITIES AND EQUITY	<u>\$19,676</u>	<u>\$3,190</u>	<u>\$22,866</u>

See accountants' compilation report.

Avoyelles Parish Coroner's Office
Marksville, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
All Governmental Fund Types - General Fund
Year Ended December 31, 2018

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Avoyelles Parish Police Jury	\$101,607	\$101,607	\$0
Expenditures:			
Salaries	69,600	69,600	-
Bank charges	12	12	-
Capital outlay	680	1,140	(460)
Data processing service	1,285	1,380	(95)
Dues and subscriptions	850	850	-
Legal and accounting	2,960	2,960	-
Miscellaneous expenses	-	277	(277)
Office expense	1,294	1,299	(5)
Postage	120	103	17
Rent	7,200	7,200	-
Retirement contributions	3,780	3,780	-
Security	492	495	(3)
Supplies	780	772	8
Payroll taxes	5,304	5,325	(21)
Telephone	3,750	3,846	(96)
Utilities	3,500	3,525	(25)
Total expenditures	101,607	102,564	957
Excess (deficiency) of revenues over expenditures	-	(957)	(957)
Fund balance, beginning	15,320	15,320	-
Fund balance, ending	<u>\$15,320</u>	<u>\$14,363</u>	<u>\$(957)</u>

See accountants' compilation report.

SUPPLEMENTARY INFORMATION

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA
As of and for the Year Ended December 31, 2018**

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

Year Ended December 31, 2018

Agency Head Name: Dr. L.J. Mayeux

Purpose	Amount
Salary	\$0
Benefits-insurance	\$0
Benefits-retirement	\$0
Benefits-other	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$0
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses*	\$0
Special meals	\$0
Cell Phone	\$1,200

*an example of an unvouchered expense would be a travel advance

Dr. L.J. Mayeux served as the agency head for the entire year of 2018.