

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

Report of Financial Statements
As of and For the Year Ended December 31, 2020

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June 23, 2020

Independent Accountants' Report

Amy Brewer
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, 2020, 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 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. Such 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, accordingly, do not express an opinion, a conclusion, nor 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, 2020, and changes in financial position for the year ended in conformity with accounting principles generally accepted in the United States of America.

We are not independent with respect to the Grant Parish Coroner's Office – General Fund.

ROZIER, MCKAY, AND WILLIS
Certified Public Accountants

GRANT PARISH CORONER'S OFFICE

Balance Sheet - General Fund

December 31, 2020

ASSETS:

Cash and Equivalents	\$	11,945
Accounts Receivable		<u>18,577</u>
Total Assets	\$	<u><u>30,522</u></u>

LIABILITIES AND FUND EQUITY:

Liabilities		
Accounts Payable	\$	<u>11,743</u>
Total Liabilities		<u>11,743</u>
Fund Equity:		
Unassigned		<u>18,779</u>
Total Fund Equity		<u>18,779</u>
Total Liabilities and Fund Equity	\$	<u><u>30,522</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, 2020

REVENUES:

Intergovernmental Fees	\$ 108,429
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Total Revenues	108,429
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EXPENDITURES:

Current:

Public Safety:

Autopsy	34,685
Investigation	37,802
Coroner Emergency Commitment	22,950
Other	9,596
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Total Expenditures	105,033
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EXCESS (DEFICIENCY) OF REVENUE OVER
EXPENDITURES

3,396

FUND BALANCE - BEGINNING OF YEAR

15,383

FUND BALANCE - END OF YEAR

\$ 18,779

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, 2020

Agency Head - Keith Gallagher, Former Coroner & Amy Brewer, Coroner

Gallagher

Purpose:

Compensation	\$	1,913
Reimbursements		149
Group Life		157

Brewer

Purpose:

Compensation	\$	5,830
Reimbursements		1,388
Group Life		-

See the accompanying accountants' report.