

**NATCHITOCHEs PARISH
CORONER'S OFFICE**

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2019

Natchitoches Parish Coroner's Office
Financial Report
December 31, 2019

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THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

Natchitoches Parish Coroner's Office
203 St. Denis Street
Natchitoches, LA 71457

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Natchitoches Parish Coroner's Office (Coroner) as of and for the year ended December 31, 2019, 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.

Management has, also, omitted the management, discussion and analysis required by accounting principles generally accepted in the United States of America. Such missing information, although not 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. Our opinion on the basic financial statements is not affected by this missing information.

The accompanying supplementary information contained on page 12 is presented for purposes of additional analysis and is not a required part of the basic 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 do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Thomas, Cunningham, Broadway & Todtenbier, CPAs

Thomas, Cunningham, Broadway, & Todtenbier

February 10, 2020
Natchitoches, LA 71457

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Natchitoches Parish Coroner's Office
Statement of Net Position
December 31, 2019

	<u>Governmental Activities</u>
ASSETS:	
Current Assets-	
Cash & Cash Equivalents	\$6,686
Revenue Receivable	<u>1,477</u>
Total Current Assets	<u>\$8,163</u>
LIABILITIES:	
Current Liabilities-	
Accounts Payable	<u>\$1,027</u>
NET POSITION:	
Unrestricted	<u>\$7,136</u>

See independent accountant's compilation report.

Natchitoches Parish Coroner's Office
Statement of Activities
For the Year Ended December 31, 2019

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for</u> <u>Services</u>	<u>Net (Expenses)</u> <u>Revenues and Changes</u> <u>in Net Position</u> <u>Governmental Activities</u>
Governmental Activities:			
Health and Welfare	\$ <u>185,974</u>	\$ <u>146,373</u>	\$ <u>(39,601)</u>
	General Revenues:		
	Intergovernmental		\$ <u>38,870</u>
	Change in Net Position		\$ (731)
	Net Position – Beginning of Year		<u>7,867</u>
	Net Position – End of Year		\$ <u>7,136</u>

See independent accountant's compilation report.

FUND FINANCIAL STATEMENTS

Natchitoches Parish Coroner's Office
Balance Sheet-Governmental Fund
December 31, 2019

	<u>General Fund</u>
ASSETS:	
Cash & Cash Equivalents	\$6,686
Revenue Receivable	<u>1,477</u>
Total Assets	<u>\$8,163</u>
LIABILITIES:	
Accounts Payable/Accruals	\$1,027
FUND BALANCE:	
Unassigned	<u>7,136</u>
Total Liabilities and Fund Balance	<u>\$8,163</u>

See independent accountant's compilation report.

Natchitoches Parish Coroner's Office
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
December 31, 2019

Total Fund Balance for the Governmental Fund at December 31, 2019	<u>\$7,136</u>
Total Net Position of Governmental Activities at December 31, 2019	<u>\$7,136</u>

Natchitoches Parish Coroner's Office
Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2019

	<u>General Fund</u>
Revenues:	
Service Fees	\$146,373
Other	<u>38,870</u>
Total Revenues	<u>\$185,243</u>
Expenditures:	
Insurance	\$ 7,500
Professional Fees	49,300
Salaries/Benefits	99,253
Contractors	18,053
Operations	<u>11,868</u>
Total Expenditures	<u>\$185,974</u>
(Deficiency) of Revenues over Expenditures	\$ (731)
Fund Balance-Beginning of Year	<u>7,867</u>
Fund Balance-End of Year	<u>\$ 7,136</u>

See independent accountant's compilation report.

Natchitoches Parish Coroner's Office
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance-Governmental Fund
to the Statement of Activities
for the Year Ended December 31, 2019

Net Change in Fund Balance-Governmental Fund	<u>\$(731)</u>
Change in Net Position, per Statement of Activities	<u>\$(731)</u>

SUPPLEMENTARY INFORMATION

Natchitoches Parish Coroner's Office
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2019

Agency Head Name: Timothy Collins, MD, Coroner

<u>Purpose</u>	<u>Paid by Coroner's Office</u>	<u>Paid by Natchitoches Parish Government</u>
Salary	\$11,600	\$6,000
Nonemployee Compensation	0	0
Benefits-Insurance	0	0
Benefits-Retirement	0	0
Deferred Compensation	0	0
Benefits-Other	887	459
Car allowance	0	0
Vehicle provided by government	0	0
Cell phone	0	0
Dues	350	0
Vehicle rental	0	0
Per Diem	0	0
Reimbursements	0	0
Travel	0	0
Registration fees	0	0
Conference travel	0	0
Housing	0	0
Unvouchered expenses	0	0
Special meals	0	0
Other	<u>0</u>	<u>0</u>
Total	<u>\$12,837</u>	<u>\$6,459</u>

See independent accountant's compilation report.