

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

FINANCIAL REPORT

(Compiled)

December 31, 2018

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Pointe Coupee Parish Coroner's Office
New Roads, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of **POINTE COUPEE PARISH CORONER'S OFFICE (Coroner)**, a component unit of the Parish of Pointe Coupee, as of and for the year ended December 31, 2018, 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 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 omitted the management's discussion and analysis and budgetary comparison 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 contained in Schedule 1 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. This 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.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
February 27, 2019

POINTE COUPEE PARISH CORONER'S OFFICE

New Roads, Louisiana

GENERAL FUND BALANCE SHEET

December 31, 2018

(See Independent Accountants' Compilation Report)

ASSETS

CASH	\$ <u>5,995</u>
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FUND BALANCE

FUND BALANCE	\$ <u>5,995</u>
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POINTE COUPEE PARISH CORONER'S OFFICE
 New Roads, Louisiana

**GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCE**

For the year ended December 31, 2018

(See Independent Accountants' Compilation Report)

REVENUES

Retainer - Pointe Coupee Parish	\$ 168,000
Charges for services and other income	<u>4,817</u>
Total revenues	<u>172,817</u>

EXPENDITURES

Payroll	139,865
Professional fees	33,602
Other	<u>9,161</u>
Total expenditures	<u>182,628</u>
Net change in fund balance	(9,811)

FUND BALANCE

Beginning of year	<u>15,806</u>
End of year	<u><u>\$ 5,995</u></u>

POINTE COUPEE PARISH CORONER'S OFFICE
New Roads, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2018

(See Independent Accountants' Compilation Report)

(Without Audit)

Agency Head: Dr. Harry Kellerman

<u>Purpose</u>	<u>Amount</u>
Non-employee compensation	<u>\$ 54,000</u>