

**WEBSTER PARISH CORONER**

Minden, Louisiana

Financial Statements

For the Year Ended  
December 31, 2019

**WEBSTER PARISH CORONER**  
Minden, Louisiana

Annual Financial Statements  
As of and for the Year Ended December 31, 2019

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To Dr. Max Stell  
Webster Parish Coroner  
Minden, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Webster Parish 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 Statement 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. 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.

Accounting principles generally accepted in the United States of America require that Budgetary Comparison Schedule on page 10 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. Management has omitted the management discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, 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.

The supplementary information contained in Schedule 2, 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 assurance on such information.

Minden, LA  
September 29, 2020

*Wise Martin & Cole, LLC*

**BASIC FINANCIAL STATEMENTS**

Webster Parish Coroner  
Minden, Louisiana

Statement of Net Position  
December 31, 2019

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 23,738
Due from other governmental entities	9,040
Prepaid assets	<u>210</u>
<b>TOTAL ASSETS</b>	<u>32,988</u>
<b>LIABILITIES</b>	
Accounts payable	<u>4,992</u>
<b>TOTAL LIABILITIES</b>	<u>4,992</u>
<b>NET POSITION</b>	
Unrestricted	<u>27,996</u>
<b>TOTAL NET POSITION</b>	<u>\$ 27,996</u>

See accountants' compilation report.

Webster Parish Coroner  
Minden, Louisiana

Statement of Activities  
For the Year Ended December 31, 2019

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program revenues</u>		Net (expense) revenue and change in <u>net position</u>
Governmental activity:		Charges	Operating	Governmental
Health and welfare	<u>\$ (183,987)</u>	<u>for services</u>	<u>grants and</u>	<u>activities</u>
			contributions	
Health and welfare	<u>\$ (183,987)</u>	<u>\$ 100,536</u>	<u>\$ 88,509</u>	<u>\$ 5,058</u>
Change in net position				5,058
Net position - beginning				<u>22,938</u>
Net position - end				<u>\$ 27,996</u>

See accountants' compilation report.

**Webster Parish Coroner**  
Minden, Louisiana

Balance Sheet - Governmental Fund  
December 31, 2019

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 23,738
Due from other governmental entities	<u>9,040</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 32,778</u></u>
<b>LIABILITIES</b>	
Accounts payable	<u>\$ 4,992</u>
<b>TOTAL LIABILITIES</b>	<u>4,992</u>
<b>FUND BALANCE</b>	
Unassigned	<u>27,786</u>
<b>TOTAL FUND BALANCE</b>	<u>27,786</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 32,778</u></u>

See accountants' compilation report.

**Webster Parish Coroner**  
Minden, Louisiana

Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Position  
December 31, 2019

Amounts reported for governmental activities in the Statement of Net Position  
are different because:

Fund balance - Governmental Fund (Statement C)	\$ 27,786
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds	
Prepaid assets	<u>210</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 27,996</u>

See accountants' compilation report.

**Webster Parish Coroner**  
Minden, Louisiana

*Statement of Revenues, Expenditures and Changes in Fund Balance*  
Governmental Fund  
For the Year Ended December 31, 2019

REVENUES	
Charges for services	\$ 100,536
Intergovernmental:	
Webster Parish Police Jury	85,700
Webster Parish Sheriff	<u>2,809</u>
TOTAL REVENUES	<u>189,045</u>
EXPENDITURES	
Health and welfare:	
Contract labor and reimbursements	170,469
Professional services	4,400
Mileage reimbursements	5,385
Office expense	314
Professional dues	<u>350</u>
TOTAL EXPENDITURES	<u>180,918</u>
Excess (deficiency) of revenues over expenditures	8,127
Fund balance - beginning	<u>19,659</u>
Fund balance - ending	<u>\$ 27,786</u>

See accountants' compilation report.

**Webster Parish Coroner**  
Minden, Louisiana

Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of the Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2019

Amounts reported for governmental activities in the Statement of Activities  
are different because:

Changes in Fund Balance - Governmental Fund (Statement E)	\$ 8,127
Other expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Prepaid assets	<u>(3,069)</u>
Changes in Net Position of Governmental Activities (Statement B)	<u>\$ 5,058</u>

See accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**Webster Parish Coroner**  
Minden, Louisiana

Governmental Fund Type - General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		Actual (Cash basis)	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>REVENUES</b>				
Charges for services	\$ 65,855	\$ 65,855	\$ 101,951	\$ 36,096
Intergovernmental:				
Webster Parish Police Jury	26,000	26,000	85,700	59,700
Webster Parish Sheriff	1,815	1,815	2,809	994
Other income	305	305	-	(305)
<b>TOTAL REVENUES</b>	<u>93,975</u>	<u>93,975</u>	<u>190,460</u>	<u>96,485</u>
<b>EXPENDITURES</b>				
Health and welfare:				
Contract labor and reimbursements	58,101	58,101	170,433	(112,332)
Professional services	17,988	17,988	4,400	13,588
Mileage reimbursements	1,576	1,576	5,304	(3,728)
Training	1,522	1,522	-	1,522
Office expense	15	15	322	(307)
Supplies	609	609	-	609
Professional dues	-	-	350	(350)
<b>TOTAL EXPENDITURES</b>	<u>79,811</u>	<u>79,811</u>	<u>180,809</u>	<u>(100,998)</u>
Excess (deficiency) of revenues over expenditures	14,164	14,164	9,651	(4,513)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>14,086</u>	<u>14,086</u>
Fund balance - ending	<u>\$ 14,164</u>	<u>\$ 14,164</u>	<u>\$ 23,737</u>	<u>\$ 9,573</u>

SUPPLEMENTARY INFORMATION

**Webster Parish Coroner**

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2019

Purpose	Dr. Gerald Max Stell
<i>Amounts paid by the Webster Parish Police Jury directly to the Webster Parish Coroner:</i>	
Salary	\$ 6,000

## OTHER INFORMATION

**Webster Parish Coroner**

Minden, Louisiana

Schedule of Current Year Findings  
For the Year Ended December 31, 2019

**2019-01 Lack of segregation of duties.**

**Condition:** Due to the size of the office and the limited personnel, the Coroner's office does not have adequate segregation of duties regarding its accounting and reporting system to maintain a complete system of internal control. One person is responsible for invoicing services, collecting payments, preparing deposits, recording activity, receiving and reconciling bank statements.

**Recommendation:** The Coroner's office should implement checks and balances to mitigate this issue. Although it may not be practical to segregate duties due to limited personnel, the Coroner should continue to be involved with oversight of the accounting function to minimize the risks from the lack of segregation of duties.

**Management's response:** Management is aware of the problem with segregation of duties but believes it is not cost beneficial to hire more staff to help with these functions. The Coroner will continue to be involved with daily oversight.

**2019-02 Failure to adopt budget**

**Condition:** A budget was not adopted by the Coroner's office for the year ended December 31, 2019.

**Recommendation:** The Coroner's office should adopt an annual budget in accordance with Louisiana law.

**Management's response:** Management is aware of the problem and will prepare an annual budget as required by Louisiana law.

**Webster Parish Coroner**  
Minden, Louisiana

Schedule of Prior Year Findings  
For the Year Ended December 31, 2019

**2018-01 Lack of segregation of duties.**

Status: Unresolved – see 2019-01