

EVANGELINE PARISH CORONER

Financial Statements

Year Ended December 31, 2014

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ACCOUNTANTS' COMPILATION REPORT

Dr. Charles Fontenot
Evangeline Parish Coroner
Ville Platte, Louisiana

We have compiled the accompanying financial statements of the governmental activities and the major fund of the Evangeline Parish Coroner (Coroner), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2014, which collectively comprise the Coroner's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The Evangeline Parish Coroner is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has omitted the management's discussion and analysis 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, on page 11, be presented to supplement the basic financial statements. Such 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information has been compiled by us without audit or review and accordingly, we do not express an opinion or provide any assurance on it.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
March 11, 2015

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Net Position
December 31, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash	\$21,443
LIABILITIES	
Accounts payable	<u>7,985</u>
NET POSITION	
Unrestricted	<u>\$13,458</u>

See accountants' compilation report.

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2014

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities
Governmental activities:			
General government	<u>\$ 97,580</u>	<u>\$ 42,600</u>	\$ (54,980)
		General revenues:	
		Intergovernmental	<u>60,600</u>
		Change in net position	5,620
		Net position - January 1, 2014	<u>7,838</u>
		Net position - December 31, 2014	<u>\$ 13,458</u>

See accountants' compilation report.

FUND FINANCIAL STATEMENTS (FFS)

Evangeline Parish Coroner
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2014

ASSETS

Cash	<u>\$21,443</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 7,985
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Fund balance:

Unassigned	<u>13,458</u>
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Total liabilities and fund balance	<u>\$21,443</u>
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See accountants' compilation report.

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2014

Revenues:	
Intergovernmental revenue -	
Evangeline Parish Police Jury	\$ 60,600
Fees	<u>42,600</u>
Total revenue	<u>103,200</u>
Expenditures:	
Current -	
General government:	
Contract labor	96,395
Office	100
Dues	350
Phone	<u>735</u>
Total expenditures	<u>97,580</u>
Excess of revenues over expenditures	5,620
Fund balance, beginning	<u>7,838</u>
Fund balance, ending	<u>\$ 13,458</u>

**REQUIRED
SUPPLEMENTARY INFORMATION**

Evangeline Parish Coroner
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2014

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental revenue -				
Evangeline Parish Police Jury	\$ 60,600	\$ 60,600	\$ 60,600	\$ -
Fees	<u>33,200</u>	<u>33,200</u>	<u>42,600</u>	<u>9,400</u>
Total revenues	<u>93,800</u>	<u>93,800</u>	<u>103,200</u>	<u>9,400</u>
Expenditures:				
Current -				
General government:				
Contract labor	93,200	93,200	96,395	(3,195)
Office	-	-	100	(100)
Dues	-	-	350	(350)
Phone	<u>600</u>	<u>600</u>	<u>735</u>	<u>(135)</u>
Total expenditures	<u>93,800</u>	<u>93,800</u>	<u>97,580</u>	<u>(3,780)</u>
Excess of revenues over expenditures	-	-	5,620	5,620
Fund balance, beginning	<u>7,838</u>	<u>7,838</u>	<u>7,838</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,838</u>	<u>\$ 7,838</u>	<u>\$ 13,458</u>	<u>\$ 5,620</u>

See accountants' compilation report.

OTHER SUPPLEMENTARY INFORMATION

Evangeline Parish Coroner
Ville Platte, Louisiana

Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2014

Agency Head Name: **Dr. Charles Fontenot, Coroner**

<u>Purpose</u>	<u>Amounts</u>
Contract labor	<u>\$60,000</u>

See accountants' compilation report.