

**JEFFERSON PARISH CORONER'S OFFICE  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/28/10

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## INDEPENDENT AUDITORS' REPORT

Dr. Robert E. Treuting, MD  
Jefferson Parish Coroner's Office  
Harvey, Louisiana

We have audited the accompanying financial statements of the governmental activities of the Jefferson Parish Coroner's Office (the "Coroner") as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the Coroner's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Jefferson Parish Coroner's Office as of December 31, 2009, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* and the *Louisiana Governmental Audit Guide*, we have also issued a report dated July 1, 2010 on our considerations of the Jefferson Parish Coroner's internal control over financial reporting and on our tests of its compliance with certain laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

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The management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 23, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

*Silva Gurtner & Abney, LLC*

July 1, 2010

**JEFFERSON PARISH CORONER  
HARVEY, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Within this section of the Jefferson Parish Coroner's (the "Coroner") annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the year ended December 31, 2009. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

Management's Discussion and Analysis (MD&A) is a part of the Required Supplementary Information required by the Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

**FINANCIAL HIGHLIGHTS**

- The Coroner's assets exceeded its liabilities by \$11,215,573 (net assets) as of December 31, 2009, and by \$10,391,628 as of December 31, 2008.
- Total 2009 revenues of \$5,332,618 exceeded total expenditures of \$4,508,673, resulting in an excess of revenues over expenditures of \$823,945. For 2008, the Coroner had revenues exceeding expenditures in the amount of \$1,299,665.
- Total net assets as of December 31, 2009 are comprised of the following:
  - (1) Capital assets, net of related debt, of \$4,292,656, consisting of property and equipment, net of accumulated depreciation.
  - (2) Unrestricted net assets of \$6,922,917.
- The Coroner's general fund reported a total fund balance of \$6,910,917 and \$6,064,056 for 2009 and 2008, respectively. This was primarily achieved due to increasing ad valorem tax revenue generated for several years.
- The Coroner is continuing to work to improve its financial condition.

The above financial highlights are explained in more detail in the "Financial Analysis" section to follow.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management's Discussion and Analysis section introduces the Coroner's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Coroner also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis.

**Government-Wide Financial Statements**

The Coroner's annual financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Coroner's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting.

The first of these government-wide financial statements is the Statement of Net Assets. This is the government-wide statement of position presenting information that includes all of the Coroner's assets.

**JEFFERSON PARISH CORONER  
HARVEY, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Coroner as a whole is improving or deteriorating.

The other government-wide financial statement is the Statement of Activities, which reports how the Coroner's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements present governmental activities of the Coroner.

The government-wide financial statements are presented on pages 8 and 9 of this report.

**Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Coroner uses funds to ensure and demonstrate compliance with finance-related laws and regulations.

Governmental funds are reported in the fund financial statements and encompass the same function as governmental activities in the government-wide financial statements. However, the focus is very different with fund financial statements providing a distinctive view of the Coroner's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between the two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The Coroner has only one governmental fund which is the general fund and the basic governmental fund financial statements are presented on pages 10 and 12 of this report.

**Notes to the basic financial statements**

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes begin on page 14 of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Coroner's budget presentations. Budgetary comparison statements are included as "Required Supplementary Information" for the general fund. This schedule demonstrates compliance with the Coroner's adopted and final revised budget. This Required Supplementary Information schedule can be found on page 23 of this report.

**JEFFERSON PARISH CORONER  
HARVEY, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE**

The Coroner's net assets were \$11,215,573 and \$10,391,628 as of December 31, 2009 and 2008, respectively. The following table provides a summary of the Coroner's net assets:

	<u>2009</u>	<u>Percentage</u>	<u>2008</u>	<u>Percentage</u>
<b>Assets:</b>				
Current assets	\$ 6,495,494	55%	\$ 6,715,055	60%
Other asset	995,035	8%	12,000	0%
Capital assets, net of accumulated depreciation	<u>4,391,898</u>	37%	<u>4,441,881</u>	40%
<b>Total Assets</b>	<b><u>11,882,427</u></b>		<b><u>11,168,936</u></b>	
<b>Liabilities:</b>				
Current liabilities	594,679	89%	678,066	87%
Long-term liabilities	<u>72,175</u>	11%	<u>99,242</u>	13%
<b>Total liabilities</b>	<b><u>666,854</u></b>		<b><u>777,308</u></b>	
<b>Net assets:</b>				
Investment in capital assets, net of related debt	4,292,656		4,315,572	
Unreserved	<u>6,922,917</u>		<u>6,076,056</u>	
<b>Total net assets</b>	<b><u>\$ 11,215,573</u></b>		<b><u>\$ 10,391,628</u></b>	

The following table provides a summary of the Coroner's changes in net assets for the years ended December 31, 2009 and 2008.

	<u>2009</u>	<u>Percentage</u>	<u>2008</u>	<u>Percentage</u>
<b>Revenues:</b>				
<b>Program:</b>				
Charges for services	\$ 377,657	7%	\$ 477,421	8%
Operating grants and contributions	<u>66,415</u>	1%	<u>230,226</u>	4%
<b>Total program revenues</b>	<b>444,072</b>	<b>8%</b>	<b>707,647</b>	<b>12%</b>
<b>General:</b>				
Ad valorem taxes	4,686,200	88%	4,595,452	80%
State revenue sharing	125,026	2%	120,959	2%
Other	<u>77,320</u>	2%	<u>311,693</u>	6%
<b>Total general revenues</b>	<b>4,888,546</b>	<b>92%</b>	<b>5,028,104</b>	<b>88%</b>

**JEFFERSON PARISH CORONER  
HARVEY, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

	<u>2009</u>	<u>Percentage</u>	<u>2008</u>	<u>Percentage</u>
Program expenses:				
Health and welfare	<u>4,508,673</u>	85%	<u>4,436,086</u>	77%
Changes in net assets	823,945	15%	1,299,665	23%
Beginning net assets	<u>10,391,628</u>		<u>9,091,963</u>	
Ending net assets	<u>\$ 11,215,573</u>		<u>\$ 10,391,628</u>	

The decrease in revenues from prior year of \$397,528 was primarily due to the decreases in grants and Hurricane Katrina reimbursement received.

Total expenditures increased \$135,733 from prior year primarily due to an increase in computer and testing expenses.

**Governmental Revenues**

The Coroner is heavily reliant on the ad valorem tax revenue to support its operations, which provided \$4,686,200 or 88% of the Coroner's total revenues in 2009. Charges for services accounted for \$377,657 or 7% of revenues in 2009.

**Governmental Functional Expenses**

The function of the Coroner's office is health and welfare activities.

Health and welfare expenditures in total increased \$72,587 mainly due to an increase in computer and testing expenses.

**FINANCIAL ANALYSIS OF THE CORONER'S FUNDS**

**Governmental Fund**

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The general fund is the Coroner's only fund and reported an ending unreserved fund balance of \$6,910,917 at December 31, 2009.

The unreserved fund balance increased by \$846,861 from the previous year.

**JEFFERSON PARISH CORONER  
HARVEY, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**BUDGETARY HIGHLIGHTS**

**The General Fund**

When the original budget was adopted, it was anticipated that the total revenues were going to decrease by \$1,148,893 over 2008 actual revenue. Actual revenues were more than the final budgeted revenues by \$751,365 in 2009. Actual expenditures were \$148,535 more than the final budgeted amount in 2009.

**Capital Assets**

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2009 was \$4,391,898. There was a decrease of \$49,983 in net capital assets. See Note G in the financial statement footnote disclosures for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table provides a summary of capital assets.

	Capital Assets	
	Governmental Activities	
	2009	2008
Depreciable assets:		
Building and improvements	\$ 5,542,479	\$ 5,495,193
Land	168,280	168,280
Transportation equipment	21,199	21,199
Equipment and fixtures	1,850,130	1,845,617
Total depreciable assets	<u>7,582,088</u>	<u>7,530,289</u>
Less accumulated depreciation	<u>3,190,190</u>	<u>3,088,408</u>
Book value – depreciable assets	<u>\$ 4,391,898</u>	<u>\$ 4,441,881</u>
Percentage depreciated	42%	41%

At December 31, 2009, the depreciable capital assets for governmental activities were 42% depreciated. The book value is at 58% of the original cost.

**CONTACTING THE CORONER'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance-related laws and regulations, and demonstrate the Coroner's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Coroner's office, Dr. Robert E. Treuting, MD, Jefferson Parish Forensic Center, 2018 8<sup>th</sup> Street, Harvey, Louisiana, 70058 at (504) 365-9100.

**JEFFERSON PARISH CORONER'S OFFICE  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2009**

**ASSETS**

Current Assets	
Cash and cash equivalents	\$ 1,252,286
Accounts receivable, net of allowance of \$405,333	5,213,130
Prepaid insurance	<u>30,078</u>
Total current assets	6,495,494
Capital Assets - Net of Accumulated Depreciation	4,391,898
Investments	983,035
Other Asset	<u>12,000</u>
Total Assets	11,882,427

**LIABILITIES**

Current Liabilities	
Accounts payable and accrued expenses	491,483
Accrued salaries and benefit expenses	76,129
Capital lease - current portion	<u>27,067</u>
Total current liabilities	594,679
Long-Term Liabilities	
Capital lease	<u>72,175</u>
Total Liabilities	666,854

**NET ASSETS**

Invested in Capital Assets - Net of Related Debt	4,292,656
Unrestricted Assets	<u>6,922,917</u>
Total Net Assets	<u>\$ 11,215,573</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH CORONER'S OFFICE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets- Governmental Unit
		Charges for Services	Operating Grants and Contributions	
<b>Governmental activities:</b>				
Health and welfare	\$ 4,508,673	\$ 377,657	\$ 66,415	\$ (4,064,601)
<b>Total Governmental activities</b>	<b>\$ 4,508,673</b>	<b>\$ 377,657</b>	<b>\$ 66,415</b>	<b>(4,064,601)</b>
<b>General Revenues:</b>				
Ad valorem taxes				4,686,200
<b>Intergovernmental revenues:</b>				
State revenue sharing				125,026
Court fines				44,207
Interest income				12,508
Other				23,352
Loss on disposal of capital assets				<u>(2,747)</u>
<b>Total general revenues</b>				<u><b>4,888,546</b></u>
Changes in Net Assets				823,945
Net Assets - Beginning of Year				<u>10,391,628</u>
Net Assets - End of Year				<u><u><b>\$ 11,215,573</b></u></u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH CORONER'S OFFICE  
BALANCE SHEET - GENERAL FUND  
DECEMBER 31, 2009**

**ASSETS**

Cash and cash equivalents	\$ 1,252,286
Accounts receivable, net of allowance of \$405,333	5,213,130
Investments	983,035
Prepaid insurance	<u>30,078</u>
Total assets	<u>\$ 7,478,529</u>

**LIABILITIES AND FUND EQUITY**

<b>Liabilities</b>	
Accounts payable and accrued expenses	\$ 491,483
Accrued salaries and benefit expenses	<u>76,129</u>
Total liabilities	567,612
<b>Fund equity</b>	
Fund balance - unreserved	<u>6,910,917</u>
Total liabilities and fund equity	<u>\$ 7,478,529</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH CORONER'S OFFICE  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2009**

Fund Balance - Governmental Fund		\$ 6,910,917
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p> <p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds</p>		
Governmental capital assets	\$ 7,582,087	
Less accumulated depreciation	<u>(3,190,189)</u>	4,391,898
Long-term lease obligations are not due and payable in the current period and therefore are not reported in the funds		(99,242)
Deferred assets do not provide a benefit in the current period and therefore are not reported in the funds		<u>12,000</u>
Net Assets of Governmental Activities		<u><u>\$ 11,215,573</u></u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH CORONER'S OFFICE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE-GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2009**

<b>Revenues</b>	
Ad valorem taxes	\$ 4,686,200
Intergovernmental - state revenue sharing	125,026
Charges for service	377,657
Grants and agreements	66,415
Interest income	12,508
Court fines	44,207
Other revenues	23,352
Total Revenues	5,335,365
<b>Expenditures</b>	
Salaries and benefits	2,071,021
Insurance	586,289
Contract services	514,249
<i>Deductions from ad valorem</i>	24,628
Legal and professional fees	96,934
Automobile expenses	134,173
Morgue supplies	24,888
Autopsies and laboratory testing	177,132
DNA testing	2,258
Dental, x-ray and anthropology	7,197
Grants	9,536
Computer expenses	141,798
Miscellaneous	3,347
Office expenses	81,358
Repairs and maintenance	321,594
Seminars and training	24,217
Communications	109,618
Utilities	48,890
Capital expenditures	
Capital outlay	78,136
Lease principal	27,067
Lease interest	4,174
Total Expenditures	4,488,504
Excess of Revenues over Expenditures	846,861
Fund Balance - Beginning of Year	6,064,056
Fund Balance - End of Year	\$ 6,910,917

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH CORONER'S OFFICE  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO  
THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

Net Changes in Fund Balance - Governmental Fund \$ 846,861

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

Governmental funds report capital outlays as expenditures. In the statement of activities, the costs of those assets are allocated over the estimated useful lives as depreciation expense. This is the amount of capital expenditures over depreciation and loss on asset disposal. (49,983)

Repayment of long-term capital lease obligations are reported as expenditures in the governmental fund but the payment reduces long-term liabilities in the statement of net assets. 27,067

Changes in Net Assets of Governmental Activities \$ 823,945

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Formation and Operations

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of Jefferson Parish elect the Jefferson Parish Coroner (the "Coroner") for a four year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, and examines other cases for other crimes under police investigation.

Reporting Entity

The basic financial statements of the Coroner include the general fund and activities that are within the oversight responsibility of the Coroner as an independently elected parish official. The Coroner is solely responsible for the operations of his office and, accordingly, is a separate governmental reporting entity. Certain units of local government, over which the Coroner exercises no oversight responsibility such as the parish council, parish school board, other independently elected parish officials, and municipalities within the Parish, are excluded from the accompanying basic financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

Basis of Presentation and Accounting

The accompanying basic financial statements of the Jefferson Parish Coroner have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

Government-Wide Statements

The statement of net assets and the statement of activities display information about the Coroner. The Coroner's activities are financed through taxes, intergovernmental revenues, service fees and other non-exchange transactions. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Coroner gives (or receives) value without directly receiving (or giving) equal value in exchange, are recorded in the year assessed.

The statement of activities presents a comparison between direct expenses and program revenues for the activities of the Coroner. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues consist of charges for services, which are revenues from exchanges or exchange-like transactions with external parties that purchase, use or directly benefit from the program's goods, services, or privileges. Program revenues also consist of operating grants and contributions, which are resources restricted for operating purposes of a program. These include grants and contributions with restrictions that permit the resources to be used for a program's operating or capital

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Government-Wide Statements, (continued)

needs at the recipient government's discretion. Other items not properly included among program revenues are reported instead as general revenues.

Assets used in operations with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and buildings are depreciated over their estimated useful lives. Depreciation is not calculated on land, land improvements, or construction in progress. Accumulated depreciation is recorded at net of depreciable assets in the statement of net assets.

The financial statements of the Coroner have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within thirty-one days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Those revenues susceptible to accrual are ad valorem taxes, state revenue sharing, interest income, and fees charged for autopsies, death certificates, and criminal investigations. Grants associated with the current fiscal period are all considered susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available when the Coroner receives cash.

Financial Statement Presentation

The Coroner uses funds to report on its financial position and the result of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund has a self-balancing set of accounts.

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Financial Statement Presentation, (continued)

Funds of the Coroner are classified as governmental funds. Governmental funds account for the Coroner's general activities, including the collection and disbursement of specific or legally restricted monies. The only fund in 2009 for the Coroner was the General Fund which is the operating fund. The General Fund accounted for all of the financial resources.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Coroner's financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2009 financial statements.

Budget and Budgetary Accounting

Formal budgetary accounting is employed as a management control device during the year for the General Fund. The budget is adopted for the General Fund on a basis consistent with generally accepted accounting principles (GAAP). All appropriations, which are not expended, lapse at year-end.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Coroner.

Cash and Cash Equivalents

Cash includes amounts in demand deposits and certificates of deposits, if any. For presentation in the financial statement, investments with an original maturity of three months or less at the time they are purchased by the Coroner are considered to be cash equivalents.

Investments

Louisiana revised statutes authorize the Coroner to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-RS 39:1271, or any other federally insured investments, or (2) mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Capital Assets

Capital assets are recorded as expenditures in the General Fund at the time of purchase, and the related assets are capitalized. All purchased capital assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets over \$500 are capitalized.

Depreciation is computed using the straight-line method over the following estimated lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	40 years
Leased vehicles	5 years
Furniture and equipment	7 years

Prepaid Expenses

Prepaid expenses record payments to vendors that benefit future reporting periods. As of December 31, 2009, prepaid expenses represent the unused portion of insurance policies in effect at the balance sheet date.

Allowance for Uncollectible Receivables

The Coroner's primary revenue source, ad valorem taxes, becomes delinquent if not paid by March 1 following the year of assessment. Unpaid taxes attach as an enforceable lien on property. The Coroner has determined, based on prior historical information, that current uncollectible amounts are approximately 8% of the tax levy. At December 31, 2009, the amount of uncollectible receivables was \$405,333.

Ad Valorem Taxes

Ad valorem taxes are normally levied in November and billed in December. These taxes are due in January of the following year. Any unpaid taxes are collected in connection with an auction held in May. The Sheriff's department bills and collects the Coroner's ad valorem taxes. Ad valorem taxes are levied based on property values determined by the Jefferson Parish Assessor (a separate entity).

Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific use.

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Pension Plan and Compensated Absences

The Coroner contributes to a pension plan for its full-time employees (Note J). Employees of the Coroner's office earn thirty-five days of vacation and sick leave each year. Vacation and sick leave must be taken in the year earned. Upon termination of employment, all unused vacation and sick leave is forfeited; therefore, no liability has been recorded at December 31, 2009.

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

In accordance with the Louisiana Local Government Budget Act, the procedures used by the Coroner in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The Coroner then legally adopts the budget.

The accompanying statement of revenues, expenditures, and changes in fund balance – general fund – budget and actual (GAAP basis) present comparisons of the legally adopted budget with actual data.

**NOTE C – CONCENTRATION OF CREDIT RISK**

At December 31, 2009, the carrying amount of the Coroner's cash and cash equivalent deposits was \$1,252,286 and the related bank balance was \$1,317,795; carrying amount of the Coroner's investments was \$983,035. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance and/or the pledge of securities owned by the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. These deposits are secured from risk by \$250,000 in federal deposit insurance and \$3,362,979 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The Coroner has no custodial credit risk policy.

**NOTE D – INVESTMENTS**

Cost and fair value at December 31, was as follows:

	<u>Cost</u>	<u>Fair Value</u>	<u>Gain (loss)</u>
Certificates of Deposit	\$ 983,035	\$ 983,035	\$ -

**NOTE E – RECEIVABLES**

Receivables at December 31, 2009 were comprised of the following:

Ad valorem taxes	\$ 4,661,336
State revenue sharing	122,025
Other	429,769
	<u>\$ 5,213,130</u>

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE F – AD VALOREM TAXES**

The Coroner's office was authorized and has levied a 0.56 mill ad valorem tax. Starting in 1990, an additional ad valorem tax of one mill was authorized to extend for a period of ten years, for the purpose of acquiring, constructing, improving, providing, maintaining, or operating forensic medical facilities. Accordingly, the Coroner's office was authorized and has levied a 1.56 mill ad valorem tax for 1990 and subsequent years. This additional millage was renewed in 2000 for an additional 10 years.

**NOTE G – CHANGES IN CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended December 31, 2009:

Cost	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009
Buildings and improvements	\$ 5,495,193	47,286	-	\$ 5,542,479
Land	168,280	-	-	168,280
Leased vehicles	21,199	-	-	21,199
Furniture and equipment	1,845,617	30,850	26,337	1,850,130
	<u>7,530,289</u>	<u>78,136</u>	<u>26,337</u>	<u>7,582,088</u>
Accumulated depreciation	3,088,408	125,372	23,590	3,190,190
Net capital assets	<u>\$ 4,441,881</u>			<u>\$ 4,391,898</u>

Depreciation expense for the year ended December 31, 2009 was \$125,372.

**NOTE H – CAPITAL LEASE OBLIGATION**

The Coroner's office recorded the following capital leases for lab equipment as an asset and an obligation in the accompanying basic financial statements. For the year ended December 31, 2009, principal payments were \$27,067 and interest expense was \$4,174.

Minimum future lease payments as of December 31, 2009 are:

Years ended December 31	Amount
2010	\$ 27,067
2011	27,067
2012	27,067
2013	18,041
Total	<u>\$ 99,242</u>

**NOTE I – OPERATING LEASES**

The Coroner's office leases automobiles and office equipment under operating leases that require monthly rental payments. The automobile leases expire in 2010 and the office equipment leases expire in 2012. Total lease payments for the year were \$96,666.

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE J – PENSION PLAN**

Substantially all employees of the Coroner's Office are members of the Parochial Employees Retirement System of Louisiana (the "System"), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate Board of Trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to retirement benefits, payable monthly for life, equal to 3% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental plan for service earned before January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. The payroll for employees of the Coroner was \$1,822,697 and payroll covered by the System was \$1,649,993 for the year ended December 31, 2009.

In addition to certain dedicated taxes that are remitted to the System, (which constitute major funding of the System) covered employees are required by state statute to contribute 9.50% of gross salary of which the Coroner contributes on behalf of the employee. Additionally, the Coroner adds a 14% contribution as an employer's match. The combined contributions for the years ended December 31, 2009, 2008, and 2007 made by the Coroner were \$357,319, \$374,984, and \$381,839, respectively.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, 5420 Corporate Boulevard, Suite 103, Baton Rouge, Louisiana 70808 or by calling (225) 928-1361. The Coroner does not guarantee the benefits granted by the System.

**NOTE K - CONTINGENT LIABILITIES**

At December 31, 2009, there were no pending or threatened claims, which, in the opinion of the Coroner's legal advisors, would have a material adverse effect on the financial statements, should such claims be settled in favor of the plaintiffs.

**JEFFERSON PARISH CORONER'S OFFICE  
NOTES TO FINANCIAL STATEMENTS**

**NOTE L – INTERGOVERNMENTAL AGREEMENTS**

Jefferson Parish and the Coroner's office verbally agreed for Jefferson Parish to provide payroll services for the Coroner's office. The Coroner's office is charged a flat fee for each employee on a monthly basis.

The Coroner, in a cooperative agreement with the Jefferson Parish Sheriff's office and the Jefferson Parish District Attorney's office, provides forensic testing services. This agreement ended in January 2009.

**NOTE M – FEDERAL AND STATE GRANTS**

In the normal course of operations, the Coroner received grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authorities; the purpose is to ensure compliance with conditions precedent to granting the funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**NOTE N – RISK MANAGEMENT**

The Coroner is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Coroner carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the current year.

**NOTE O - HEALTH CARE COVERAGE**

During the year ended December 31, 2009, employees of the Coroner were covered by the Coroner's medical self-insurance plan. Medical insurance expense, including premiums and claims paid, for the year ended December 31, 2009 was \$540,675. Unpaid claims including those incurred but not recorded as of December 31, 2009 were \$40,447. Claims were paid by a third party administrator acting on behalf of the Coroner under an annual administrative contract. The Coroner was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage through an insurance carrier. Stop loss coverage was in effect for an individual deductible of \$30,000 reimbursed at 100%.

The following is a summary of the changes in insurance claims payable for the year ended December 31, 2009. The balance is included in accounts payable and accrued expenses on the statement of net assets.

Balance 12/31/2008	\$ 118,647
Claims incurred	294,787
Claims paid	<u>372,987</u>
Balance 12/31/2009	<u>\$ 40,447</u>

**NOTE P – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, July 1, 2010, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**SUPPLEMENTAL INFORMATION**

**JEFFERSON PARISH CORONER'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE-GENERAL FUND-BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Ad valorem taxes	\$ 4,000,000	\$ 4,000,000	\$ 4,686,200	\$ 686,200
Intergovernmental - state revenue sharing	120,000	120,000	125,026	5,026
Charges for service	215,000	215,000	377,657	162,657
Grants and agreements	88,000	88,000	66,415	(21,585)
Interest income	50,000	50,000	12,508	(37,492)
Court fines	40,000	40,000	44,207	4,207
Other revenues	71,000	71,000	23,352	(47,648)
Total revenues	<u>4,584,000</u>	<u>4,584,000</u>	<u>5,335,365</u>	<u>751,365</u>
<b>Expenditures</b>				
Salaries and benefits	2,100,000	2,100,000	2,071,021	28,979
Insurance	652,436	652,436	586,289	66,147
Contract services	501,000	501,000	514,249	(13,249)
Deductions from ad valorem	8,500	8,500	24,628	(16,128)
Legal and professional fees	100,000	100,000	96,934	3,066
Automobile expenses	139,000	139,000	134,173	4,827
Morgue supplies	36,000	36,000	24,888	11,112
Autopsies and laboratory testing	176,033	176,033	177,132	(1,099)
DNA testing	-	-	2,258	(2,258)
Dental, xray and anthropology	32,000	32,000	7,197	24,803
Grants	12,000	12,000	9,536	2,464
Computer expenses	70,000	70,000	141,798	(71,798)
Miscellaneous	10,000	10,000	3,347	6,653
Office expenses	75,000	75,000	81,358	(6,358)
Repairs and maintenance	200,000	200,000	321,594	(121,594)
Seminars and training	35,000	35,000	24,217	10,783
Communications	100,000	100,000	109,618	(9,618)
Utilities	88,000	88,000	48,890	39,110
Capital expenditures:				
Capital outlay	5,000	5,000	78,136	(73,136)
Lease principal	-	-	27,067	(27,067)
Lease interest	-	-	4,174	(4,174)
Total expenditures	<u>4,339,969</u>	<u>4,339,969</u>	<u>4,488,504</u>	<u>(148,535)</u>
Excess of Revenues Over Expenditures	244,031	244,031	846,861	602,830
Fund Balance - Beginning of Year	<u>6,064,056</u>	<u>6,064,056</u>	<u>6,064,056</u>	
Fund Balance - End of Year	<u>\$ 6,308,087</u>	<u>\$ 6,308,087</u>	<u>\$ 6,910,917</u>	

See independent auditors' report.

**OTHER INDEPENDENT AUDITORS' REPORTS**



# Silva Gurtner & Abney

Certified Public Accountants & Consultants

Brent A. Silva, CPA  
Craig A. Silva, CPA\*  
Thomas A. Gurtner, CPA\*  
Kenneth J. Abney, CPA, MS Tax\*

\*Limited Liability Companies

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Dr. Robert E. Treuting, MD  
Jefferson Parish Coroner's Office  
Harvey, Louisiana

We have audited the financial statements of the Jefferson Parish Coroner's Office (the "Coroner") as of and for the year ended December 31, 2009, and have issued our report thereon dated July 1, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Coroner's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Coroner's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Coroner's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coroner's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of Jefferson Parish Coroner's Office, management, Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Silva Gurtner & Abney, LLC*

July 1, 2010

**JEFFERSON PARISH CORONER'S OFFICE**  
**SCHEDULE OF CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Recommendation</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Contact Person</u>	<u>Anticipated Completion Date</u>
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**Section I. Internal Control and Compliance Material to Financial Statements**

None noted for the year ended December 31, 2009.

**Section II. Management Letter**

None noted for the year ended December 31, 2009.

**JEFFERSON PARISH CORONER'S OFFICE  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

Ref. No.	Fiscal Year Finding Initially Occurred	Description	Corrective Action Taken (Yes, No, Partially)	Corrective Action Taken
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**Section I - Internal Control and Compliance Material to the Financial Statements**

None noted for the year ended December 31, 2008.

**Section II. Management Letter**

None noted for the year ended December 31, 2008.