

# **Caddo Parish Coroner's Office**

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**Financial Statements**  
**Year Ended December 31, 2013**

# Caddo Parish Coroner's Office

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## **Independent Auditor's Report**

Dr. Todd G. Thoma  
Caddo Parish Coroner  
Shreveport, Louisiana

I have audited the accompanying financial statements of the governmental activities of the Caddo Parish Coroner's Office (the "Coroner") as of and for the year ended December 31, 2013, and the related summary of accounting policies and notes to financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

## **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Caddo Parish Coroner's Office, as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 8 through 13 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caddo Parish Coroner's Office basic financial statements. The General Fund Budgetary Comparison Schedule presented on page 32 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The General Fund Budgetary Comparison Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures

applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the General Fund Budgetary Comparison Schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated June 24, 2014 on my consideration of the Caddo Parish Coroner's Office internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coroner's internal control over financial reporting and compliance.



Certified Public Accountant

Shreveport, Louisiana  
June 24, 2014

**Independent Auditor's 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. Todd G. Thoma  
Caddo Parish Coroner  
Shreveport, Louisiana

I have audited, in accordance with the 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 of America, the financial statements of the governmental activities of the Caddo Parish Coroner's Office (Coroner's Office) as of and for the year ended December 31, 2013, and the related summary of accounting policies and notes to financial statements and have issued my report thereon dated June 24, 2014.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Coroner's Office's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coroner's Office's internal control. Accordingly, I do not express an opinion on the effectiveness of the Coroner's Offices' internal control.

*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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

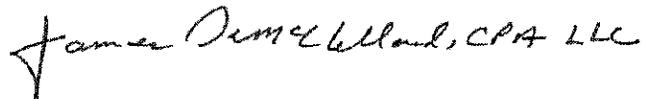
My consideration of internal control over financial reporting was for the limited purpose described in the first preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Given these limitations, during my audit I did not identify any weaknesses in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance**

As part of obtaining reasonable assurance about whether the Coroner's Office's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountant

Shreveport, Louisiana  
June 24, 2014



# OFFICE OF THE CORONER

Todd G. Thoma M.D. FACEP, D-ABDMI, Coroner

Parish of Caddo • State of Louisiana  
2900 Hearne Avenue • Shreveport, LA 71103

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**December 31, 2013**

This section of the Coroner's annual financial report presents our discussion and analysis of the Coroner's financial performance during the year ended December 31, 2013. Please read it in conjunction with the Coroner's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The Coroner's total Net Position decreased by \$160,408 over the course of this year's operations.
- During the year, the Coroner's governmental revenues were \$167,349 less than the \$1,339,464 in expenses for governmental activities.
- The total cost of the Coroner's programs was \$1,339,464, an increase of \$33,117 or 2.5 percent over 2012.
- The Coroner reported an unrestricted fund balance of \$603,055 at the end of the year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Coroner:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Coroner's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Coroner government, reporting the Coroner's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services, like public safety, were financed in the short-term as well as what remains for future spending.

The financial statements also include a summary of significant accounting policies and notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Coroner's financial statements, including the portion of the Coroner's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**Figure A-1**  
**Major Features of Coroner's Government and Fund Financial Statements**

	<b>Government-wide Statements</b>	<b>Fund Statements Governmental Funds</b>
Scope	Entire Coroner government	The activities of the Coroner that are not proprietary or fiduciary, such as public safety
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balance</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments are due during the year or soon thereafter

## **Government-wide Statements**

The government-wide statements report information about the Coroner as a whole using accounting methods similar to those used by private-sector companies. The statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The government-wide statement reports the Coroner's net position and how it has changed. Net Position - the difference between the Coroner's assets and liabilities - is one way to measure the Coroner's financial health, or position.

- Over time, increases or decreases in the Coroner's Net Position is an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the Coroner you need to consider additional financial factors such as matters that affect the city and parish.

The government-wide financial statements of the Coroner are divided into the following category:

- Governmental activities - all of the Coroner's basic services are included here.

## **Fund Financial Statements**

The fund financial statements provide more detailed information about the Coroner's most significant funds - not the Coroner as a whole. Funds are accounting devices that the Coroner uses to keep track of specific sources of funding and spending for particular purposes.

- Presently, only the General Fund is required by the Coroner.

Most of the Coroner's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Coroner's programs. Because this information does not encompass the additional long-term focus of the governmental funds statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

## FINANCIAL ANALYSIS OF THE CORONER AS A WHOLE

**Net Position.** The Coroner's Net Position decreased \$160,408 between fiscal years 2013 and 2012, to \$715,970. (See Table A-1).

**Table A-1**  
**Coroner's Net Position**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
Current and other assets	\$ 724,785	\$ 787,511
Capital assets	112,915	197,399
<b>Total assets</b>	<b>\$837,700</b>	<b>\$984,910</b>
Current liabilities	\$121,730	\$108,532
<b>Total liabilities</b>	<b>\$121,730</b>	<b>\$108,532</b>
Net Position:		
Investment in capital assets	\$112,915	\$197,399
Unrestricted	603,055	678,979
<b>Total Net Position</b>	<b>\$715,970</b>	<b>\$876,378</b>

**Changes in Net Position.** The Coroner's total governmental revenues decreased by \$48,038 to \$1,172,115. (See Table A-2). Approximately 87 percent of the Coroner's revenue comes from appropriations from the City of Shreveport and Caddo Parish.

The total cost of all governmental programs and services increased \$33,117 to \$1,339,464. The Coroner's expenses cover all services performed by its office.

### **Governmental Activities**

Revenues for the Coroner's governmental activities decreased 3.9 percent, while total expenses increased by 2.5 percent.

**Table A-2**  
**Changes in Coroner's Net Position**

	<b>Governmental Activities</b>	
	2013	2012
<b>Governmental revenues:</b>		
City of Shreveport appropriations	\$ 860,650	\$ 860,650
Caddo Parish appropriations	155,100	155,100
Coroner's certificate and report charges	156,365	204,403
<b>Total governmental revenues</b>	<b>1,172,115</b>	<b>1,220,153</b>
<b>Expenses – General governmental</b>	<b>1,339,464</b>	<b>1,306,347</b>
(Deficit) excess of governmental revenues over expenses	(167,349)	(86,194)
Other income	6,941	15,832
<b>(Decrease) increase in Net Position</b>	<b>\$ (160,408)</b>	<b>\$ (70,362)</b>

**Table A-3**  
**Increase in Net Position from Coroner's Governmental Activities**

	<b>Total Cost of Services</b>		<b>Decrease in Net Position</b>	
	2013	2012	2013	2012
Public safety	\$1,339,464	\$1,306,347	\$(160,408)	\$(70,362)

### **Financial Analysis of the Coroner's Funds**

As the Coroner completed the year, its governmental funds reported an unrestricted fund balance of \$603,055, a decrease from the prior year of \$75,924.

### **General Fund Budgetary Highlights**

Over the course of the year, no revisions were made to the original budget.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### **Capital Assets**

At the end of 2013, the Coroner had invested \$112,915 in capital assets. (See Table A-4).

**Table A-4  
Coroner's Capital Assets  
(net of depreciation)**

	<b>Governmental Activities</b>	
	<b>2013</b>	<b>2012</b>
Vehicles	\$ 63,167	\$113,378
Furniture and equipment	31,803	45,324
Computer software	9,657	29,615
Leasehold improvements	8,288	9,082
<b>Total</b>	<b>\$112,915</b>	<b>\$197,399</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The Coroner is dependent on the City of Shreveport and Caddo Parish for approximately 87 percent of its revenues. The City and Parish receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the Coroner's future revenues are expected to be consistent with the current years. The budget for the 2014 year is approximately the same as the year 2013 budget.

**CONTACTING THE CORONER'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens and taxpayers with a general overview of the Coroner's finances and to demonstrate the Coroner's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Caddo Parish Coroner's Office, 2900 Hearne Avenue, Shreveport, Louisiana 71103.

# Caddo Parish Coroner's Office

## Statement of Net Position

<i>December 31,</i>	2013
<b>Assets:</b>	
Cash and cash equivalents (Note 1)	\$692,407
Accounts receivable (Note 2)	27,962
Prepaid expenses	4,416
Capital assets, net of accumulated depreciation (Note 3)	112,915
<b>Total assets</b>	<b>\$837,700</b>
<b>Liabilities:</b>	
Accrued expenses	\$ 94,448
Accounts payable	27,282
<b>Total liabilities</b>	<b>\$121,730</b>
<b>Net Position:</b>	
Unrestricted	\$603,055
Investment in capital assets	112,915
<b>Total Net Position</b>	<b>\$715,970</b>

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Statement of Activities

<i>Year Ended December 31,</i>				2013
	Expenses	Program Revenues		Net Revenue (Expense) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Unit
<b>Functions / Programs -</b>				
Governmental activities -				
general government	\$1,339,464	\$156,365	\$1,015,750	\$(167,349)
Total government activities	\$1,339,464	\$156,365	\$1,015,750	\$(167,349)
<b>Deficit of governmental revenues over expenses</b>				\$(167,349)
<b>Other income</b>				6,941
<b>Deficit of revenues over expenses</b>				(160,408)
<b>Net Position - beginning of year</b>				876,378
<b>Net Position - end of year</b>				\$ 715,970

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Balance Sheet – Governmental Funds

<i>December 31,</i>	2013
	<b>General Fund</b>
<b>Assets:</b>	
Cash and cash equivalents (Note 1)	\$692,407
Accounts receivable:	
Emergency certificates	14,500
Intergovernmental receivable	6,462
Prepaid expenses	4,416
Other Receivable	2,500
<b>Total assets</b>	<b>\$720,285</b>
<b>Liabilities and Fund Balance</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 26,981
Accrued payroll and payroll liabilities	62,218
<b>Total liabilities</b>	<b>89,199</b>
<b>Fund Balance:</b>	
Nonspendable	4,416
Spendable-unassigned	626,670
<b>Total Fund Balance</b>	<b>631,086</b>
<b>Total liabilities and fund balances</b>	<b>\$720,285</b>

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

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<i>December 31,</i>		2013
Total Fund Balance at December 31, 2013 – Governmental Funds		\$631,086
Charges for services prior to year end received too late to be considered current resources of the governmental fund, but are accrued in the statement of Net Position.		4,500
Cost of capital assets at December 31, 2013	\$ 504,852	
Less: accumulated depreciation as of December 31, 2013	<u>(391,937)</u>	
		112,915
Compensated absences at December 31, 2013		<u>(32,531)</u>
Total Net Position at December 31, 2013 – Governmental Activities		\$715,970

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*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds

*Year Ended December 31,* 2013

	<b>General Fund</b>
<b>Revenues:</b>	
City of Shreveport appropriations	\$ 860,650
Caddo Parish appropriations	155,100
Coroner's certificate and report charges	113,281
<b>Total revenues</b>	<b>1,129,031</b>
<b>Expenditures:</b>	
General government:	
Current operating:	
Personnel service	769,085
Professional services	281,471
Other operating	150,793
Capital outlay	2,625
<b>Total expenditures</b>	<b>1,203,974</b>
<b>Deficit of governmental revenues over expenditures</b>	<b>(74,943)</b>
<b>Other income</b>	<b>17,975</b>
<b>Deficit of revenues over expenditures</b>	<b>(56,968)</b>
<b>Fund balance - beginning of year, as previously stated</b>	<b>688,054</b>
<b>Fund balances - end of year</b>	<b>\$ 631,086</b>

*See accompanying summary of significant accounting policies and notes to financial statements.*

## Caddo Parish Coroner's Office

### Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

<i>Year Ended December 31,</i>	2013
Deficit of revenues over expenditures - Governmental Funds	\$ (56,968)
Net change in charges for services prior to year end	(14,663)
Capital Assets:	
Capital outlay capitalized	\$ 2,625
Depreciation expense for the year ended December 31, 2013	<u>(87,109)</u>
	(84,484)
Increase in compensated absences for the year ended December 31, 2013	<u>(4,293)</u>
Deficit of revenues over expenditures - Governmental Activities	<u>\$(160,408)</u>

*See accompanying summary of significant accounting policies and notes to financial statements.*

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

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### **Introduction**

The authority for the Caddo Parish Coroner's Office (the Coroner's Office) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Coroner's Office determines the manner and cause of death for those cases that fall within its jurisdiction. The Coroner's Office orders autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for these persons.

### **Financial Reporting Entity**

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments.

For financial reporting purposes, in conformance with GASB codification Section 2100, the Caddo Parish Coroner's Office financial statements include all governmental activities, funds, account groups and activities that are controlled by the Coroner as an independently elected parish official. As an independently elected parish official, the Coroner is solely responsible for the operations of his office. Accordingly, the Coroner's Office is a separate governmental reporting entity. Certain units of the local government over which the Coroner's Office exercises no oversight responsibility, such as the parish commission, parish school board, other independently elected parish officials, and municipalities within the parish are excluded from the accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

### **Basis of Presentation**

The government-wide financial statements (GWFS) (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Coroner's Office.

The content and certain titles of the GWFS were changed upon the adoption by the Coroner's Office in 2013 of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

(Continued)

### **Basis of Presentation - (continued)**

Inflows of Resources, and Net Position. This statement provides reporting guidance for deferred outflows of resources and deferred inflows of resources, and adds them, when applicable, as elements of the GWFS, because they are distinct from assets and liabilities. In addition, because these additional elements may affect the residual amount of all of the elements presented in a statement of financial position, GASB 63 renames that measure as net position rather than net assets.

The Coroner's Office had no deferred outflows or inflows of resources at December 31, 2013, and no reclassifications affecting the statement of net assets from the prior period are required.

Accordingly, the statement of net position presents information on all of the Coroner's Office's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Coroner's Office is improving or deteriorating.

*Governmental-wide Financial Statements (GWFS):* The statement of net position and the statement of activities display information about the Caddo Parish Coroner's Office. These statements include the financial activities of the Coroner's Office, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Coroner's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b)

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

(Continued)

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### **Basis of Presentation - (continued)**

appropriations and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not associated as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements (FFS):* The fund financial statements provide information about the Organization's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds.

The Coroner reports the following major governmental fund:

General Fund - The general fund accounts for all operations of the Coroner's office. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

### **Capital Assets**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the Coroner, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 15 years.

### **Basis of Accounting / Measurement Focus**

All governmental funds of the Coroner follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

(Continued)

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**Basis of Accounting  
/ Measurement  
Focus - (continued)**

*Government-wide Financial Statements:* The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non-exchange transactions*.

Program Revenues: Program revenues included in the Statement of Activities derive directly from parties outside the Coroner's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Coroner's general revenues.

*Fund Financial Statements.* The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay current period liabilities. For this purpose, the Coroner considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Grants and appropriations are recorded when the Coroner is entitled to the funds.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

*(Continued)*

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### **Basis of Accounting / Measurement Focus - (continued)**

Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing services.

### **Budgets and Budgetary Accounting**

The Coroner's Office follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Coroner's Office prepares operating budgets for the general fund at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

(Continued)

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<b>Cash</b>	Cash includes amounts in demand deposits and interest bearing time deposits. Under state law, the Coroner's Office may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.
<b>Compensated Absences</b>	The Coroner accrues accumulated unpaid vacation leave by employee. This obligation is reported in the government-wide statement of Net Position and represents a reconciling item between the fund and government-wide presentations.
<b>Use of Estimates</b>	The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the 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. Actual results could differ from those estimates. Significant estimates in the financial statements include the allowance for doubtful accounts and depreciation of capital assets.
<b>Fund Equity in Fund Financial Statements</b>	<p>Governmental fund equity is classified as fund balance. Beginning in 2013, the Coroner implemented GASB Statement 54, <i>Fund Balance Reporting and Governmental Fund Type Definitions</i>. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used:</p> <p><i>Nonspendable</i>: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.</p>

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

(Continued)

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### Fund Equity in Fund Financial Statements - (continued)

*Restricted:* This classification includes amounts for which constraints have been placed on the use of resources that are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation. The Coroner did not have any restricted resources at year-end.

*Committed:* This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Coroner, who is the highest level of decision making authority. These amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Coroner did not have any committed resources as of year-end.

*Assigned:* This classification includes spendable amounts that are reported in governmental funds *other than the General Fund* that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by either the Coroner or an official, such as the administrator, that has the authority to assign amounts to be used for specific purposes. The Coroner did not have any assigned resources as of year-end.

*Unassigned:* This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

# Caddo Parish Coroner's Office

## Summary of Significant Accounting Policies

*(Concluded)*

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**Fund Equity in  
Fund Financial  
Statements -  
(continued)**

When fund balance resources are available for a specific purpose in multiple classifications, the Coroner would use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, it reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

# Caddo Parish Coroner's Office

## Notes to Financial Statements

**1. Cash and  
Certificates  
of Deposit**

At December 31, 2013, the carrying amount of the Coroner's Office deposits was \$692,407 and the bank balances were \$706,330. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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. Accordingly, they are considered uncollateralized (Category 3) under the provisions of GASB codification C.20.106. At December 31, 2013, the Coroner's Office bank deposits are secured by federal deposit insurance and \$486,892 in pledged securities.

**2. Accounts  
Receivable**

Accounts receivable at December 31, 2013 consist of the following:

Accounts receivable:	
Emergency certificates	\$132,000
Operating funds due from Parish	6,462
Due from LSCA	2,500
Allowance for doubtful accounts	(113,000)
Net accounts receivable	\$27,962

**3. Capital Assets**

Capital assets as of December 31, 2013 are as follows:

	Vehicles	Furniture, Fixtures, Equipment and Leasehold Improvements	Computer Software	Total
Cost of Capital Assets, December 31, 2012:	\$324,350	\$94,596	\$83,281	\$502,227
Additions	-	-	2,625	2,625
Retirements	-	-	-	-
Cost of Capital Assets, December 31, 2013	324,350	94,596	85,906	504,852
Accumulated depreciation, December 31, 2012:	\$210,972	\$40,190	\$53,666	\$304,828

*(Continued)*

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Continued)

### 3. Capital Assets - (continued)

	Vehicles	Furniture, Fixtures, Equipment and Leasehold Improvements	Computer Software	Total
Additions	50,211	14,315	22,583	\$ 87,109
Retirements	-	-	-	-
Accumulated depreciation, December 31, 2013	261,183	54,505	76,249	391,937
Capital assets, net of accumulated depreciation, at December 31, 2013	\$63,167	\$40,091	\$9,657	\$112,915

Depreciation expense for the year ended December 31, 2013 was \$87,109.

Certain assets used by the Coroner's Office (primarily the administrative office building) are owned by the Caddo Parish Commission and accordingly are not reflected in these financial statements.

### 4. Deferred Compensation Plan

The Coroner's office established an employee deferred compensation plan in 1992, which qualifies under IRS Code Section 457(b). Under the provisions of the plan, eligible employees are able to defer current taxable income and contribute to the plan. Furthermore, the assets of the plan are held in trust for the exclusive benefit of the employees. The Coroner's Office also contributes on behalf of each eligible employee. The total annual contribution for both the employer and the employee for 2013 shall not exceed the lesser of the basic annual limitation (\$17,000) plus the age 50 catch-up contribution (\$5,000), if applicable, or the participant's includible compensation for the year. There is no vesting period; each employee is immediately vested into the plan.

Effective April 1, 2012, all but one employee of the Coroner's Office elected to discontinue participation in this plan and participate in the Louisiana Parochial Employee's Retirement System (see Note 5)

The total employer contributions to the retirement plan for the year ended December 31, 2013 were \$1,576.

# Caddo Parish Coroner's Office

## Notes to Financial Statements (Concluded)

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- 5. Pension Plan** Effective April 1, 2012, substantially all employees of the Coroner's Office became members of the Parochial Employees Retirement System of Louisiana (the System), a multiple-employer (cost sharing), and 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. Benefit provisions are established by Louisiana State Statute. The Parochial Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the board of trustees of the parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, LA, 70898.
- Covered employees are required to contribute 9.5% of their salary. The Coroner is required to contribute 16.75% of covered employees' salaries. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. The Coroner's contribution for the year ended December 31, 2013 was \$91,890, equal to the required contribution.
- 6. Subsequent Events** The Coroner has evaluated events subsequent to December 31, 2013, through the date the financial statements were available to be issued, June 24, 2014. No material subsequent events that require recognition or additional disclosure in these financial statements were noted.

# Supplemental Information



**Caddo Parish Coroner's Office  
General Fund  
Budgetary Comparison Schedule  
For The Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable)</u>
<b>Revenues:</b>				
City of Shreveport appropriations	\$ 860,650	\$ 860,650	\$ 860,650	\$ -
Caddo Parish appropriations	155,100	155,100	155,100	-
Coroner's certificate and report charges	110,800	110,800	113,281	2,481
<b>Total revenues</b>	<b>1,126,550</b>	<b>1,126,550</b>	<b>1,129,031</b>	<b>2,481</b>
<b>Expenditures:</b>				
General Government:				
Current operating:				
Personnel service	820,300	820,300	769,085	51,215
Professional services	264,000	264,000	281,471	(17,471)
Other operating	170,900	170,900	150,793	20,107
Capital outlay	-	-	2,625	(2,625)
<b>Total expenditures</b>	<b>1,255,200</b>	<b>1,255,200</b>	<b>1,203,974</b>	<b>51,226</b>
<b>Deficit of governmental revenues over expenditures</b>	<b>(128,650)</b>	<b>(128,650)</b>	<b>(74,943)</b>	<b>53,707</b>
<b>Other income:</b>				
Application of prior year budget surplus	128,650	128,650	-	(128,650)
Miscellaneous income	-	-	17,975	17,975
<b>Deficit of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>(56,968)</b>	<b>(56,968)</b>
<b>Fund balance - beginning of year, net of surplus utilized in other income</b>	<b>559,404</b>	<b>559,404</b>	<b>688,054</b>	<b>128,650</b>
<b>Fund balance - end of year</b>	<b>\$ 559,404</b>	<b>\$ 559,404</b>	<b>\$ 631,086</b>	<b>\$ 71,682</b>

**Caddo Parish Coroner's Office**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2013**

**Summary of Audit Results**

1. The auditors' report expressed an unqualified opinion on the financial statements of the Caddo Parish Coroner's Office.
2. No significant deficiencies in internal control were disclosed during the examination of the financial statements of the Caddo Parish Coroner's Office.
3. No instances of noncompliance material to the financial statements of the Caddo Parish Coroner's Office were disclosed during the examination.
4. No separate management letter was issued to the Caddo Parish Coroner's Office.

**Findings - Financial Statement Audit**

None

**Caddo Parish Coroner's Office**

**Summary Schedule of Prior Year Audit Findings**

**For the Year Ended December 31, 2012**

<b>Ref. No.</b>	<b>Fiscal Year Finding Initially Occurred</b>	<b>Description of Findings</b>	<b>Corrective Action Taken</b>	<b>Corrective Action/Partial Corrective Action Taken</b>
2012-01	2005	Segregation of Duties	Yes	Procedures amended to achieve adequate segregation of duties.