

EVANGELINE PARISH CORONER

Financial Statements

Year Ended December 31, 2011

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 APR 18 2012

TABLE OF CONTENTS

	<u>Page</u>
Accountants' Compilation Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund - general fund	8
Statement of revenues, expenditures, and changes in fund balances- governmental fund - general fund	9
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule - general fund	11
COMPLIANCE	
Summary schedule of current and prior year findings and corrective action plan	13

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
 Russell F. Champagne, CPA*
 Victor R. Slaven, CPA*
 P. Troy Courville, CPA*
 Gerald A. Tribodoux, Jr., CPA*
 Robert S. Carter, CPA*
 Arthur R. Nixon, CPA*

Penny Angelle Scruggins, CPA
 Chritae L. Cousin, CPA
 Wanda F. Arment, CPA, CVA
 Allen J. LeBry, CPA
 Albert R. Lager, CPA, PFS, CSA*
 Marshall W. Guidry, CPA
 Stephen R. Moore, Jr., CPA, PFS, CFP®, ChFC®
 James R. Roy, CPA
 Robert J. Metz, CPA
 Alan M. Taylor, CPA
 Kelly M. Doucet, CPA
 Cheryl L. Bartley, CPA
 Mandy B. Self, CPA
 Paul L. Decambre, Jr., CPA
 Kristh B. Douzat, CPA
 Matthew E. Margaglia, CPA
 Jane R. Hebert, CPA
 Bryan K. Joubert, CPA
 Stephen J. Anderson, CPA

Retired:
 Conrad O. Chapman, CPA* 2006
 Tynes E. Nixon, Jr., CPA 2011

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd. Lafayette, LA 70508 Phone (337) 232-4141 Fax (337) 232-8660	450 Main Street New Iberia, LA 70560 Phone (337) 367-9204 Fax (337) 367-6208
113 East Bridge St Breaux Bridge, LA 70517 Phone (337) 332-4020 Fax (337) 332-2887	200 South Main Street Abbeville, LA 70510 Phone (337) 893-7944 Fax (337) 893-7946
1234 David Dr Ste 203 Morgan City, LA 70380 Phone (855) 394-2020 Fax (855) 394-3020	1013 Main Street Franklin, LA 70538 Phone (337) 828-0272 Fax (337) 828-0280
408 West Cotton Street Ville Platte, LA 70586 Phone (337) 383-2782 Fax (337) 383-3049	133 East Waddell St Marksville, LA 71351 Phone (318) 253-8282 Fax (318) 253-8681
332 West Sixth Avenue Oberlin, LA 70655 Phone (337) 639-4737 Fax (337) 639-4588	621 Main Street Pinaville, LA 71360 Phone (318) 442-4421 Fax (318) 442-8633

WEBSITE
WWW.KCSRCPAS.COM

ACCOUNTANTS' COMPILATION REPORT

Dr. Charles Fontenot
Evangeline Parish Coroner
Ville Platte, Louisiana

We have compiled the accompanying financial statements of the governmental activities and the major fund of the Evangeline Parish Coroner, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the Coroner's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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

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

The Coroner has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Coroner's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information, on page 11, is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on the supplementary information

We are not independent with respect to the Evangeline Parish Coroner.

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

Ville Platte, Louisiana
March 5, 2012

BASIC FINANCIAL STATEMENTS

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

**Evangeline Parish Coroner
Ville Platte, Louisiana**

**Statement of Net Assets
December 31, 2011**

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 64,846
Current liabilities:	
Accounts payable	<u>10,430</u>
NET ASSETS	
Unrestricted net assets	<u>\$ 54,416</u>

See accountants' compilation report

Evangeline Parish Coroner
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2011

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenue and Changes in Net Assets Governmental Activities
Governmental activities:			
General government	\$ <u>121,328</u>	\$ <u>45,435</u>	\$ (75,893)
General revenues:			
Intergovernmental			<u>60,000</u>
Change in net assets			(15,893)
Net assets - January 1, 2011			<u>70,309</u>
Net assets - December 31, 2011			<u>\$ 54,416</u>

See accountants' compilation report.

FUND FINANCIAL STATEMENTS (FFS)

**Evangeline Parish Coroner
Ville Platte, Louisiana**

**Balance Sheet
Governmental Fund - General Fund
December 31, 2011**

ASSETS

Cash	<u>\$64,846</u>
------	-----------------

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$10,430
Fund balance:	
Unassigned	<u>54,416</u>
Total liabilities and fund balance	<u>\$64,846</u>

See accountants' compilation report

**Evangeline Parish Coroner
Ville Platte, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2011**

Revenues:	
Intergovernmental revenue -	
Evangeline Parish Police Jury	\$ 60,000
Fees	<u>45,435</u>
Total revenue	<u>105,435</u>
Expenditures:	
Current -	
General government	
Contract labor	120,410
Dues	50
Office supplies	417
Phone	<u>451</u>
Total expenditures	<u>121,328</u>
Deficiency of revenues over expenditures	(15,893)
Fund balance, beginning	<u>70,309</u>
Fund balance, ending	<u>\$54,416</u>

**REQUIRED
SUPPLEMENTARY INFORMATION**

Evangeline Parish Coroner
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2011

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues				
Intergovernmental revenue -				
Evangeline Parish Police Jury	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Fees	<u>60,600</u>	<u>60,600</u>	<u>45,435</u>	<u>(15,165)</u>
Total revenues	<u>120,600</u>	<u>120,600</u>	<u>105,435</u>	<u>(15,165)</u>
Expenditures:				
Current -				
General government:				
Contract labor	93,200	93,200	120,410	(27,210)
Dues	-	-	50	(50)
Office supplies	24,000	24,000	417	23,583
Phone	<u>-</u>	<u>-</u>	<u>451</u>	<u>(451)</u>
Total expenditures	<u>117,200</u>	<u>117,200</u>	<u>121,328</u>	<u>(4,128)</u>
Excess (deficiency) of revenues over expenditures	3,400	3,400	(15,893)	(19,293)
Fund balance, beginning	<u>70,309</u>	<u>70,309</u>	<u>70,309</u>	<u>-</u>
Fund balance, ending	<u>\$ 73,709</u>	<u>\$ 73,709</u>	<u>\$ 54,416</u>	<u>\$ (19,293)</u>

See accountants' compilation report.

COMPLIANCE

EVANGELINE PARISH CORONER
 Ville Platte, Louisiana

**Summary Schedule of Current and Prior Year Findings
 and Corrective Action Plan
 Year Ended December 31, 2011**

Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
2011	As required by LRS 39:1311, the Coroner did not amend the budget when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more.	No	Budgets will be amended as required by LRS 39 1311	Dr Charles Fontenot, Coroner	Immediately

Internal Control

There were no internal control findings noted.

PRIOR YEAR (12/31/10)
Compliance.

There were no compliance findings noted.

Internal Control

There were no internal control findings noted