

**AVOYELLES PARISH
CORONER'S OFFICE**

Marksville, LA

Financial Report

Year Ended December 31, 2008

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.

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ACCOUNTANTS' REPORT

Dr. L.J. Mayeux
Avoyelles Parish Coroner's Office
Marksville, Louisiana

We have compiled the accompanying financial statements of the Avoyelles Parish Coroner's Office, a component unit of the Avoyelles Parish Police Jury, as of December 31, 2008 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. We have not audited or reviewed the accompanying 2008 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

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

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

Marksville, Louisiana
April 20, 2009

GENERAL PURPOSE FINANCIAL STATEMENTS

AVOYELLES PARISH CORONERS OFFICE
Marksville, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Group
December 31, 2008

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
ASSETS			
Cash	\$ 4,709	\$ -	\$ 4,709
Accounts receivable	7,044	-	7,044
Equipment	<u>-</u>	<u>1,650</u>	<u>1,650</u>
Total assets	<u>\$ 11,753</u>	<u>\$ 1,650</u>	<u>\$ 13,403</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 2,722	\$ -	\$ 2,722
Payroll taxes payable	<u>1,352</u>	<u>-</u>	<u>1,352</u>
Total Liabilities	<u>4,074</u>	<u>-</u>	<u>4,074</u>
Equity:			
Investments in general fixed assets	-	1,650	1,650
Fund balance - unreserved, undesignated	<u>7,679</u>	<u>-</u>	<u>7,679</u>
Total equity	<u>7,679</u>	<u>1,650</u>	<u>9,329</u>
Total liabilities and equity	<u>\$ 11,753</u>	<u>\$ 1,650</u>	<u>\$ 13,403</u>

See accountants' report.

AVOYELLES PARISH CORONERS OFFICE
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
All Governmental Fund Types - General Fund
Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	<u>91,806</u>	<u>91,806</u>	<u>-</u>
Expenditures:			
Salaries	58,800	52,500	6,300
Payroll taxes	4,504	7,462	(2,958)
Rental	6,000	7,000	(1,000)
Office	1,938	3,244	(1,306)
Telephone & utilities	9,324	8,635	689
Professional fees	1,800	1,950	(150)
Retirement	<u>2,142</u>	<u>2,880</u>	<u>(738)</u>
Total expenditures	<u>84,508</u>	<u>83,671</u>	<u>837</u>
Excess of revenues over expenditures	7,298	8,135	837
Fund balance, beginning	<u>(456)</u>	<u>(456)</u>	<u>-</u>
Fund balance, ending	<u>\$ 6,842</u>	<u>\$ 7,679</u>	<u>\$ 837</u>

See accountants' report.