

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

***DUCOTE & COMPANY***  
***Certified Public Accountants***  
***219 North Washington Street***  
***P. O. Box 309***  
***Marksville, LA 71351***

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA  
As of and for the Year Ended December 31, 2023**

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**ACCOUNTANTS' COMPILATION REPORT**

Dr. James Bordelon  
Avoyelles Parish Coroner's Office  
Marksville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Avoyelles Parish Coroner's Office, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2023, which collectively comprise the Avoyelles Parish Coroner's Office's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

**Supplementary Information**

The supplementary information contained on page six is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

The Avoyelles Parish Coroner's Office did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2023. The effects of this departure from generally accepted accounting principles have not been determined.

We are not independent with respect to the Avoyelles Parish Coroner's Office as of and for the year ended December 31, 2023, because we performed certain accounting services that impaired our independence.

**DUCOTE & COMPANY**  
**Certified Public Accountants**  
June 20, 2024

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**Avoyelles Parish Coroner's Office**  
**Marksville, Louisiana**  
**Combined Balance Sheet -**  
**All Governmental Fund Types and Account Groups**  
**December 31, 2023**

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
<b>ASSETS</b>			
Cash	\$34,843	\$0	\$34,843
Equipment	-	16,543	16,543
<b>TOTAL ASSETS</b>	<u>\$34,843</u>	<u>\$16,543</u>	<u>\$51,386</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$3,487	\$0	\$3,487
Payroll taxes payable	739	-	739
Total liabilities	<u>4,226</u>	<u>-</u>	<u>4,226</u>
Equity:			
Investments in general fixed assets	-	16,543	16,543
Fund balance - unassigned	<u>30,618</u>	<u>-</u>	<u>30,618</u>
Total equity	<u>30,618</u>	<u>16,543</u>	<u>47,161</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>\$34,843</u>	<u>\$16,543</u>	<u>\$51,386</u>

See accountants' compilation report.

**Avoyelles Parish Coroner's 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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	\$181,800	\$186,844	\$5,044
Expenditures:			
Salaries	114,760	118,222	(3,462)
Advertising	-	242	(242)
Bank charges	300	254	46
Capital outlay	16,000	13,353	2,647
Continuing education	-	607	(607)
Dues and subscriptions	1,800	450	1,350
Insurance	35,000	35,868	(868)
Legal and accounting	5,400	3,700	1,700
Office expense	1,700	3,503	(1,803)
Outside Services	-	3,800	(3,800)
Postage	180	242	(62)
Computer expense	2,400	3,987	(1,587)
Retirement contributions	7,260	7,257	3
Supplies	-	2,444	(2,444)
Uniforms	-	363	(363)
Payroll taxes	8,800	8,653	147
Telephone	4,200	5,134	(934)
Total expenditures	197,800	208,079	10,279
Excess (deficiency) of revenues over expenditures	(16,000)	(21,235)	(5,235)
Fund balance, beginning	51,853	51,853	-
Fund balance, ending	<u>\$35,853</u>	<u>\$30,618</u>	<u>\$(5,235)</u>

See accountants' compilation report.

**SUPPLEMENTARY INFORMATION**

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA  
As of and for the Year Ended December 31, 2023**

*Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer*

**Year Ended December 31, 2023**

**Agency Head Name: Dr. James Bordelon**

<b>Purpose</b>	<b>Amount</b>
Salary	\$45,000
Benefits-insurance	\$10,094
Benefits-retirement	\$3,375
Benefits-other	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$0
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses*	\$0
Special meals	\$0
Cell Phone	\$1,275

\*an example of an unvouchered expense would be a travel advance

Dr. James Bordelon served as the agency head from January 1, 2023 through December 31, 2023.