

**JEFFERSON PARISH CORONER'S OFFICE  
ANNUAL FINANCIAL STATEMENTS**

*For the Year Ended December 31, 2024*

**JEFFERSON PARISH CORONER'S OFFICE**  
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## INDEPENDENT AUDITORS' REPORT

Gerald A. Cvitanovich, M.D.  
Jefferson Parish Coroner's Office  
Harvey, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Jefferson Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Coroner, as of December 31, 2024, 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.

#### ***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coroner and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management 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 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Coroner's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coroner's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4 through

9 and 33 through 36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Coroner's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head and the justice system funding schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 our opinion, the schedule of compensation, benefits, and other payments to agency head and the justice system funding schedule are 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*, we have also issued our report dated June 18, 2025, on our consideration of the Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Coroner's 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 Coroner's internal control over financial reporting and compliance.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 18, 2025

## **JEFFERSON PARISH CORONER'S OFFICE**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Within this section of the Jefferson Parish Coroner's Office (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, 2024. 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 and deferred outflows exceeded its liabilities and deferred inflows by \$25,937,055 (net position) as of December 31, 2024, and by \$23,537,571 as of December 31, 2023.
- Total 2024 revenues of \$9,705,623 exceeded total expenses of \$7,306,139, resulting in an excess of revenues over expenses of \$2,399,484. For 2023, the Coroner had revenues exceeding expenses in the amount of \$1,316,757.
- Total net position as of December 31, 2024 and 2023 are comprised of the following:
  - Net investment in capital assets, of \$3,605,815 and \$3,741,364, respectively, consisting of property and equipment, net of accumulated depreciation and related debt.
  - Unrestricted net position of \$22,331,240 and \$19,796,207, respectively.
- The Coroner's general fund reported a total fund balance of \$21,040,902 and, \$18,749,980 for 2024 and 2023, respectively.

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.

# **JEFFERSON PARISH CORONER'S OFFICE**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

### **OVERVIEW OF THE FINANCIAL STATEMENTS - Continued**

#### ***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 Position. This is the government-wide statement of position presenting information that includes all of the Coroner's assets, deferred outflows, liabilities and deferred inflows, with the difference 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 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 position 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 10 and 11 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 fund, 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 12 and 14-15 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 17 of this report.

**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

**OVERVIEW OF THE FINANCIAL STATEMENTS - Continued**

***Required Supplementary 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 pages 33-36 of this report.

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

The Coroner's net position was \$25,937,055 and \$23,537,571 as of December 31, 2024 and 2023, respectively. The following table provides a summary of the Coroner's net position:

Condensed Statements of Net Position  
as of December 31, 2024 and 2023

	<u>2024</u>	<u>Percentage</u>	<u>2023</u>	<u>Percentage</u>
<b>ASSETS:</b>				
Current assets	\$ 22,166,746	86%	\$ 19,941,951	84%
Other asset	2,375	0%	11,880	0%
Capital assets, net of accumulated depreciation	<u>3,605,815</u>	14%	<u>3,741,364</u>	16%
<b>TOTAL ASSETS</b>	<u>25,774,936</u>	100%	<u>23,695,195</u>	100%
<b>DEFERRED OUTFLOWS</b>	<u>1,271,089</u>		<u>2,139,287</u>	
<b>LIABILITIES:</b>				
Current liabilities	497,380	54%	518,796	24%
Noncurrent liabilities	<u>423,938</u>	46%	<u>1,600,225</u>	76%
<b>TOTAL LIABILITIES</b>	<u>921,318</u>	100%	<u>2,119,021</u>	100%
<b>DEFERRED INFLOWS</b>	<u>187,652</u>		<u>177,890</u>	
<b>NET POSITION:</b>				
Net investment in capital assets	3,605,815		3,741,364	
Unrestricted	<u>22,331,240</u>		<u>19,796,207</u>	
<b>TOTAL NET POSITION</b>	<u>\$ 25,937,055</u>		<u>\$ 23,537,571</u>	



**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

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

The following table provides a summary of the Coroner's changes in net position for the years ended December 31, 2024 and 2023.

Condensed Statements of Activities  
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>Percentage</u>	<u>2023</u>	<u>Percentage</u>
<b>REVENUES:</b>				
Program:				
Charges for services	\$ 1,064,902	11%	\$ 930,741	11%
Operating grants and contributions	<u>795,927</u>	8%	<u>372,852</u>	4%
Total program revenues	1,860,829	19%	1,303,593	15%
General:				
Ad valorem taxes	6,895,602	71%	6,522,096	76%
State revenue sharing	94,674	1%	100,225	1%
Other	<u>854,518</u>	9%	<u>686,330</u>	8%
Total general revenues	<u>7,844,794</u>	81%	<u>7,308,651</u>	85%
Total Revenues	9,705,623	100%	8,612,244	100%
<b>EXPENSES:</b>				
Program:				
Health and welfare	<u>7,306,139</u>	75%	<u>7,295,487</u>	85%
Total Expenses	<u>7,306,139</u>		<u>7,295,487</u>	
<b>CHANGES IN NET POSITION</b>	2,399,484	25%	1,316,757	15%
<b>BEGINNING NET POSITION</b>	<u>23,537,571</u>		<u>22,220,814</u>	
<b>ENDING NET POSITION</b>	<u>\$ 25,937,055</u>		<u>\$ 23,537,571</u>	

Total expenses increased \$10,652 from prior year primarily due to a general increase in the cost of items due to inflation.

**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

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

***Governmental Revenues***

The Coroner is heavily reliant on ad valorem tax revenue to support its operations, which provided \$6,895,602 or 71% of the Coroner's total revenues in 2024. Charges for services accounted for \$1,064,902 or 11% of revenues in 2024.

Ad valorem tax revenue was \$6,522,096 or 76% of the Coroner's total revenues in 2023. Charges for services accounted for \$930,741 or 11% of revenues in 2023.

***Governmental Functional Expenses***

The legally mandated duties of the Coroner include, but are not limited to, death investigation to determine cause and manner of death, involuntary civil commitments of those suspected of being a danger to self, and danger to others or gravely disabled, and the examination of all alleged sexual assault victims in cases.

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

***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 fund balance of \$21,040,902 and \$18,749,980 at December 31, 2024 and 2023, respectively. The fund balance increased by \$2,290,922 from the previous year. For December 31, 2024, the Coroner committed \$10,700,000 of the fund balance for emergency/disaster provisions and morgue laboratory construction/renovation.

**CAPITAL ASSETS**

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2024 was \$3,605,815. There was a decrease of \$135,549 in net capital assets. See Note 8 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.

**JEFFERSON PARISH CORONER'S OFFICE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED**

**CAPITAL ASSETS - Continued**

The following table provides a summary of capital assets as of the years ended December 31:

	<u>2024</u>	<u>2023</u>
Land	\$ 722,460	\$ 722,460
Construction in progress	148,598	-
Depreciable assets:		
Buildings and improvements	6,653,936	6,637,246
Vehicles	282,695	231,097
Computer software	17,643	17,643
Computer hardware	92,959	92,959
Furniture and equipment	<u>1,542,856</u>	<u>1,588,429</u>
Total depreciable assets	8,590,089	8,567,374
Less accumulated depreciation	<u>(5,855,332)</u>	<u>(5,548,470)</u>
Net capital assets	<u>\$ 3,605,815</u>	<u>\$ 3,741,364</u>
Percentage depreciated	62%	65%

At December 31, 2024, the depreciable capital assets for governmental activities were 62% depreciated. The book value is at 38% of the original cost.

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

The 2025 budget of the Jefferson Parish Coroner's Office was estimated based on the revenues and expenditures of 2024.

**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, Gerald Cvitanovich, M.D., 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 POSITION**

December 31, 2024

### **CURRENT ASSETS**

Cash	\$ 3,986,961
Investments	10,944,905
Accounts receivable, net	6,526,551
Accounts receivable - other	81,489
Due from other governments	436,071
Prepaid expenses	<u>190,769</u>

**TOTAL CURRENT ASSETS** 22,166,746

**CAPITAL ASSETS, net** 3,605,815

### **OTHER ASSETS**

Prepaid lease asset	<u>2,375</u>
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**TOTAL ASSETS** 25,774,936

### **DEFERRED OUTFLOWS OF RESOURCES**

Net difference between projected and actual investment earnings	683,238
Post measurement date contributions	374,241
Difference between expected and actual experience	200,748
Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions	<u>12,862</u>

**TOTAL DEFERRED OUTFLOWS OF RESOURCES** 1,271,089

### **LIABILITIES**

Accrued salaries and benefits	227,147
Net pension liability	423,938
Accounts payable and accrued expenses	<u>270,233</u>

**TOTAL LIABILITIES** 921,318

### **DEFERRED INFLOWS OF RESOURCES**

Difference between expected and actual experience	113,793
Changes in assumption	<u>73,859</u>

**TOTAL DEFERRED INFLOWS OF RESOURCES** 187,652

### **NET POSITION**

Net investment in capital assets	3,605,815
Unrestricted	<u>22,331,240</u>

**TOTAL NET POSITION** \$ 25,937,055

# JEFFERSON PARISH CORONER'S OFFICE

## STATEMENT OF ACTIVITIES

For the year ended December 31, 2024

		PROGRAM REVENUES		Net (Expenses)
		Charges	Operating	Revenues and
	Expenses	for Services	Grants and	Changes in
			Contributions	Net Position-
				Governmental
				Unit
<u>FUNCTIONS/PROGRAMS:</u>				
Governmental activities:				
Health and welfare	\$ 7,306,139	\$ 1,064,902	\$ 795,927	\$ (5,445,310)
Total Governmental Activities	<u>\$ 7,306,139</u>	<u>\$ 1,064,902</u>	<u>\$ 795,927</u>	(5,445,310)
GENERAL REVENUES:				
Ad valorem taxes				6,895,602
Intergovernmental revenues:				
State revenue sharing				94,674
Court fines				22,098
Other revenues				34,296
Interest income				<u>798,124</u>
TOTAL GENERAL REVENUES				<u>7,844,794</u>
CHANGE IN NET POSITION				2,399,484
NET POSITION - Beginning of year				<u>23,537,571</u>
NET POSITION - End of year				<u>\$ 25,937,055</u>

# **JEFFERSON PARISH CORONER'S OFFICE**

## **BALANCE SHEET - GENERAL FUND**

*December 31, 2024*

### **ASSETS**

Cash	\$ 3,986,961
Investments	10,944,905
Accounts receivable, net	5,898,087
Accounts receivable – other	81,489
Due from other governments	436,071
Prepaid expenses	<u>190,769</u>

**TOTAL ASSETS** **\$ 21,538,282**

### **LIABILITIES AND FUND BALANCE**

#### **LIABILITIES**

Accounts payable and accrued expenses	\$ 270,233
Accrued salaries and benefits	<u>227,147</u>

**TOTAL LIABILITIES** 497,380

#### **FUND BALANCE**

Nonspendable	190,769
Committed	10,700,000
Unassigned	<u>10,150,133</u>

**TOTAL FUND BALANCE** **21,040,902**

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 21,538,282**

**JEFFERSON PARISH CORONER'S OFFICE**  
**RECONCILIATION OF THE BALANCE SHEET - GENERAL FUND**  
**TO THE STATEMENT OF NET POSITION**  
*December 31, 2024*

FUND BALANCE - GENERAL FUND \$ 21,040,902

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

Capital assets used in governmental activities are not  
financial resources and therefore are not reported  
in the funds. 3,605,815

Receivables, prepaid lease asset, and other assets  
that do not provide a benefit in the current period  
and therefore are not reported in the funds. 630,839

In accordance with Government Accounting Standards  
Board Statements No. 68 and No. 71, the net pension liability  
related to the pension plans, deferred outflows of resources  
and deferred inflows of resources are not recorded in  
governmental funds:

Net pension liability (423,938)

Deferred outflows of resources:

Post measurement date contributions 374,241

Differences between expected and actual experience 200,748

Changes in proportion and differences between the  
Coroner's contributions and proportionate share of  
contributions 12,862

Net difference between projected and actual investment  
Earnings 683,238

Deferred inflows of resources:

Changes in assumption (73,859)

Differences between expected and actual experience (113,793)

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 25,937,055

**JEFFERSON PARISH CORONER'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - GENERAL FUND**  
*For the Year Ended December 31, 2024*

**REVENUES**

Ad valorem taxes	\$ 6,763,182
Intergovernmental - state revenue sharing	94,674
Charges for services	1,064,902
Grants and agreements	795,927
Interest income	798,124
Court fines	22,098
Other revenues	<u>34,296</u>
 Total revenues	 9,573,203

**EXPENDITURES**

Salaries and benefits	3,661,928
Insurance	856,180
Contract services	688,480
Deductions from ad valorem	38,131
Legal and professional fees	319,910
Automobile expenses	64,905
Morgue supplies	85,985
Autopsies and laboratory testing	194,817
Dental, x-ray and anthropology	21,710
Grants	480,294
Computer expenses	72,866
Miscellaneous	118,293
Office expenses	65,909
Repairs and maintenance	218,958
Seminars and training	34,024
Communications	62,596
Utilities	61,410
Capital outlay	<u>226,381</u>
 Total expenditures	 <u>7,272,777</u>

**EXCESS OF REVENUES  
OVER EXPENDITURES**

2,300,426



**JEFFERSON PARISH CORONER'S OFFICE**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GENERAL FUND - CONTINUED  
*For the Year Ended December 31, 2024*

OTHER FINANCING USE

Current year prepayment of long-term leases	<u>(9,504)</u>
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NET CHANGE IN FUND BALANCE	2,290,922
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FUND BALANCE - Beginning of year	<u>18,749,980</u>
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FUND BALANCE - End of year	<u><u>\$ 21,040,902</u></u>
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**JEFFERSON PARISH CORONER'S OFFICE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - GENERAL FUND TO**  
**THE STATEMENT OF ACTIVITIES**  
*For the Year Ended December 31, 2024*

NET CHANGE IN FUND BALANCE - GENERAL FUND	\$ 2,290,922
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Amounts reported for governmental activities in the statement of activities are different because:

Other revenues not available for governmental activities.	(63,720)
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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 depreciation over capital outlay.	(135,549)
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Other financing use recognized in the fund financial statements for prepayment of lease expenses.	9,504
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In accordance with Governmental Accounting Standards Board Statements No. 68 and No. 71, the net pension liability related to pension plans is not required to be reported in the governmental fund financial statements. Adjustments to pension expense related to changes in deferred outflows of resources and deferred inflows of resources are reflected in the statement of activities:

Net change in pension expense	<u>298,327</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,399,484</u>
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# **JEFFERSON PARISH CORONER'S OFFICE**

## **NOTES TO FINANCIAL STATEMENTS**

*December 31, 2024*

### **NOTE I — 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 Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification on Governmental Accounting and Financial Reporting Standards*, published by the GASB. The accompanying basic financial statements of the Coroner have been prepared in conformity with such principles.

#### ***Government-Wide Financial Statements***

The Statement of Net Position 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. 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.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2024*

**NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

***Government-Wide Financial Statements - Continued***

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 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, vehicles, computer software, computer hardware, and buildings are depreciated over their estimated useful lives. Depreciation is not calculated on land or construction in progress. Capital assets are recorded net of depreciation in the Statement of Net Position.

***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 Coroner considers revenues to be available if they are collected within 60 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.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2024*

**NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

***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. 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 2024 for the Coroner is the General Fund which is the operating fund. The General Fund accounted for all of the financial resources.

***Use of Estimates***

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, deferred outflows, liabilities and deferred inflows, 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, deferred outflows, liabilities and deferred inflows may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2024 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.

***Deposits and Investments***

Cash includes amounts in demand deposits and interest-bearing demand deposits. For presentation in the financial statements, 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 for the Coroner include money market mutual funds and short-term government bonds with original maturities of greater than three months from the date of acquisition. Investments are reported at fair value and are limited by the Louisiana Revised Statute 33:2955 and the Coroner's investment policy.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE I — 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	5 - 40 years
Furniture and equipment	3 - 10 years
Vehicles	5 years
Computer software	3 years
Computer hardware	5 years

***Prepaid Expenses***

Prepaid expenses record payments to vendors that benefit future reporting periods. As of December 31, 2024, prepaid expenses represent the unused portion of insurance policies in effect at year-end.

***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 3% of the tax levy. At December 31, 2024, the amount of allowance for uncollectible receivables was \$207,713.

***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).

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

***Fund Balance***

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

*Nonspendable* — This component consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted* — This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Coroner to assess, levy, change or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

*Committed* — This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Coroner. Those committed amounts cannot be used for any other purpose unless the Coroner removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed previously to commit those amounts.

*Assigned* — This component consists of amounts that are constrained by the Coroner's intent to be used for specific purposes, but are neither restricted nor committed.

*Unassigned* — This component consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund.

Nonspendable amounts as of December 31, 2024 consisted of the following:

Prepaid Insurance	\$ <u>190,769</u>
<b>TOTAL</b>	<b>\$ <u>190,769</u></b>

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

NOTE I — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

***Fund Balance – Continued***

Committed fund balance as of December 31, 2024, consists of amounts committed by formal action of the Coroner for emergency and disaster provisions.

The Coroner considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Coroner also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

***Net Position***

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net position that is invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by district legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

***Pension Plan and Compensated Absences***

The Coroner contributes to a pension plan for its full-time employees (NOTE 11). Employees of the Coroner's office earn twenty-six 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, 2024.

***Accounts Payable and Accrued Expenses***

Accounts payable represent amounts incurred and billed for materials, supplies, and services purchased by the Coroner. Accrued expenses such as interest, payroll and related taxes, and other consist of expenses and obligations which have been incurred but not yet invoiced as of December 31, 2024.



**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE 2 — 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 – Budget and Actual – General Fund presents a comparison of the legally adopted budget with actual data.

**NOTE 3 — CONCENTRATION OF CREDIT RISK**

At December 31, 2024, the carrying amount of the Coroner's cash deposits was \$3,986,961 and the related bank balance was \$4,480,124. 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. As of December 31, 2024, these deposits are secured from risk by \$250,000 in federal deposit insurance and \$6,010,404 of pledged securities held by the custodial banks in the name of the fiscal agent bank.

**NOTE 4 — INVESTMENTS**

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Coroner will be able to recover the value of its investments or collateral securities that are in the possession of an outside party investment. The Coroner's investment policy requires that all repurchase agreement investments be fully collateralized and held by the counterparty's trust department or agent in the Coroner's name. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission. At year-end, the Coroner's investments were not exposed to any custodial credit risk.

	<u>S&amp;P Rating</u>	<u>Fair Value</u>
Short-term government bonds	AAA	\$ 9,904,450
Money market funds	AAA	1,040,455
Total		<u>\$ 10,944,905</u>

*Interest Rate Risk* - Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. The Coroner's investment policy limits interest rate risk by generally limiting maturities of its investments to one year or less.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE 4 — INVESTMENTS – CONTINUED**

*Credit Risk and Concentration of Credit Risk* - The credit risk of investments is the risk that an issuer or other counterparty will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools). The Coroner's investment policy does not place a limit on the amount the Coroner may invest in any one issuer.

**NOTE 5 — CONCENTRATION OF REVENUES**

Of the Coroner's revenues, \$6,895,602 (71%) of revenues was obtained through a single source, ad valorem taxes, for the year ended December 31, 2024.

**NOTE 6 — ACCOUNTS RECEIVABLE**

Accounts receivable at December 31, 2024 were comprised of the following:

Ad valorem taxes	\$ 6,734,264
Other	<u>81,489</u>
 Total receivables	 6,815,753
Less allowance for uncollectible receivables	<u>(207,713)</u>
 Total receivables, net	 <u>\$ 6,608,040</u>

**NOTE 7 — DUE FROM OTHER GOVERNMENTAL ENTITIES**

Amounts due from other governmental entities consist of the following as of December 31, 2024:

Assumption Parish Coroner	\$ 10,495
Grant Parish Coroner	13,205
Jefferson Parish Sheriff's Office	94,674
Orleans Parish Coroner	87,100
St. Bernard Parish Coroner	40,940
St. Charles Parish Coroner	8,490
St. Helena Parish Coroner	13,960
St. James Parish Coroner	11,595
St. John Parish Coroner	26,596
St. Tammany Parish Coroner	42,523
Tangipahoa Parish Coroner	47,519
Terrebonne Parish Coroner	7,370
Other Parishes	<u>31,604</u>
Total	<u>\$ 436,071</u>

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE 8 — CHANGES IN CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended December 31, 2024:

	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u>
Land	\$ 722,460	\$ -	\$ -	\$ 722,460
Construction in progress	-	148,598	-	148,598
Depreciable assets:				
Buildings and improvements	6,637,246	21,185	(4,495)	6,653,936
Vehicles	231,097	51,598	-	282,695
Computer software	17,643	-	-	17,643
Computer hardware	92,959	-	-	92,959
Furniture and equipment	<u>1,588,429</u>	<u>5,000</u>	<u>(50,573)</u>	<u>1,542,856</u>
Total depreciable assets	8,567,374	77,783	(55,068)	8,590,089
Less accumulated depreciation	<u>(5,548,470)</u>	<u>(361,930)</u>	<u>55,068</u>	<u>(5,855,332)</u>
Net capital assets	<u>\$ 3,741,364</u>	<u>\$ (135,549)</u>	<u>\$ -</u>	<u>\$3,605,815</u>

**NOTE 9 — LEASES**

The Coroner is party to various operating leases for automobiles which were all prepaid in full. The prepaid lease asset is then amortized over the life of the lease and recognized as automobile expense in the Statement of Activities. As of December 31, 2024, the entire prepaid lease asset is recorded on the Statement of Revenues, Expenditures, and Changes in Fund Balance as an other financing use.

The Coroner is party to various lease agreements for small office equipment. The terms of these agreements require monthly obligations ranging from \$379 to \$655 per month, and are set to expire within the next two to three years. Due to the small nature of these leases and minimal impact on

the Statement of Net Position, the Coroner has determined a reclassification under GASB 87 is not deemed necessary at this time. Total office equipment lease expense for the year ended December 31, 2024 was \$9,296.

**NOTE 10 — AD VALOREM TAXES**

The Coroner's office is authorized to levy up to a 1.56 mill ad valorem tax. This millage will be up for renewal in 2029.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE 11 — PENSION PLAN**

***Plan Description***

Employees of the Coroner are eligible for participation in the Parochial Employees' Retirement System of Louisiana (the "System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System issues a publicly available financial report that can be obtained at [www.persla.org](http://www.persla.org). The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

***Benefits Provided***

The System provides retirement, disability, and death benefits. Retirement benefits are determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years of creditable service, 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 a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees hired after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. 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. Under state law, cost of living increases to benefits are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

***Contributions***

Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The Coroner's contractually required contribution rate was 11.50% for the period ended December 31, 2024.

Contributions to the System from the Coroner were \$374,241 for the year ended December 31, 2024.

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE 11 — PENSION PLAN – CONTINUED**

***Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2024, the Coroner reported a liability of \$423,938 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Coroner's proportion of the net pension liability was based on a projection of the Coroner's December 31, 2024 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2023, the Coroner's proportion was 0.444976%, which was a decrease of 0.002219% from its proportion measured as of December 31, 2022. For the year ended December 31, 2024, the Coroner recognized pension expense of \$75,914. At December 31, 2024, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 200,748	\$ 113,793
Net difference between projected and actual investment earnings on pension plan investments	683,238	-
Changes of assumptions	-	73,859
Changes in proportion and differences between the Coroner's contributions and proportionate share of contributions	12,862	-
Post measurement date contributions	<u>374,241</u>	<u>-</u>
	<u>\$ 1,271,089</u>	<u>\$ 187,652</u>

\$374,241 reported as deferred outflows of resources related to pensions resulting from the Coroner's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
December 31, 2024

**NOTE 11 — PENSION PLAN – CONTINUED**

For the year ending:

December 31, 2025	346,122
December 31, 2026	575,122
December 31, 2027	(277,711)
December 31, 2028	-
December 31, 2029	-
Thereafter	-

**Actuarial Assumptions**

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary Increases	4.75%
Investment Rate of Return	6.40%, net of investment expense
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**JEFFERSON PARISH CORONER'S OFFICE**  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 2024

NOTE 11 — PENSION PLAN – CONTINUED

**Actuarial Assumptions - Continued**

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33.00%	1.12%
Equity	51.00%	3.20%
Alternatives	14.00%	0.67%
Real Assets	2.00%	0.11%
Total	<u>100.00%</u>	<u>5.10%</u>
Inflation		<u>2.40%</u>
Expected Arithmetic Nominal Return		7.50%

The mortality rate assumption used in the December 31, 2023, valuation was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

**JEFFERSON PARISH CORONER'S OFFICE**  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
December 31, 2024

NOTE 11 — PENSION PLAN – CONTINUED

***Sensitivity of the Coroner's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Coroner's proportionate share of the net pension liability calculated using the discount rate of 6.4%, as well as what the Coroner's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.4%) or one percentage-point higher (7.4%) than the current rate:

	1.00% Decrease (5.4%)	Current Discount Rate (6.4%)	1.00% Increase (7.4%)
The Coroner's Proportionate Share of the Net Pension Liability (Asset)	\$ 3,024,875	\$ 423,938	\$(1,759,290)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2024, the Coroner did not have any payables due to the System.

NOTE 12 — CONTINGENCIES

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 13 — INTERGOVERNMENTAL AGREEMENTS

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

NOTE 14 — 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.



**JEFFERSON PARISH CORONER'S OFFICE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*December 31, 2024*

**NOTE 15 — HEALTH CARE COVERAGE**

The Coroner provides health insurance to its employees exclusively through health-maintenance organizations (HMO's) and point-of-service organizations (PPO's). Prior to this the Coroner was self-insured. Medical insurance expense, including premiums and claims paid, for the year ended December 31, 2024 was \$642,646. Unpaid claims including those incurred but not recorded related to the Coroner's self-insurance plan as of December 31, 2024 were \$1,550.

**NOTE 16 — STABILIZATION ARRANGEMENT**

Effective December 31, 2012, the Coroner established a stabilization account for the purpose of committing funds for emergency and disaster recover purposes. All expenditures from the account must be approved by the Coroner and for the specific purpose of emergency/disaster recovery and construction/renovations of the morgue laboratory. As of December 31, 2024, the account had a balance of \$10,700,000.

**NOTE 17 — SUBSEQUENT EVENTS**

Subsequent events were evaluated through the date of the auditors' report, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2024 that required recognition or disclosure in these financial statements.

***REQUIRED SUPPLEMENTARY INFORMATION***

**JEFFERSON PARISH CORONER'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND**  
*For the Year Ended December 31, 2024*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes	\$ 6,150,000	\$ 6,150,000	\$ 6,763,182	\$ 613,182
Intergovernmental				
- state revenue sharing	75,000	75,000	94,674	19,674
Charges for services	636,000	636,000	1,064,902	428,902
Grants and agreements	545,000	545,000	795,927	250,927
Interest income	150,000	150,000	798,124	648,124
Court fines	5,000	5,000	22,098	17,098
Other revenues	<u>2,000</u>	<u>2,000</u>	<u>34,296</u>	<u>32,296</u>
Total revenues	7,563,000	7,563,000	9,573,203	2,010,203
<b>EXPENDITURES</b>				
Salaries and benefits	3,648,500	3,648,500	3,661,928	(13,428)
Insurance	796,000	796,000	856,180	(60,180)
Contract services	1,368,000	1,368,000	688,480	679,520
Deductions from ad valorem	55,000	55,000	38,131	16,869
Legal and professional fees	153,000	153,000	319,910	(166,910)
Automobile expenses	89,500	89,500	64,905	24,595
Morgue supplies	85,000	85,000	85,985	(985)
Autopsies and laboratory testing	160,000	160,000	194,817	(34,817)
Dental, x-ray and anthropology	29,000	29,000	21,710	7,290
Grants	2,500	2,500	480,294	(477,794)
Computer expenses	52,000	52,000	72,866	(20,866)
Miscellaneous	124,000	124,000	118,293	5,707
Office expenses	61,500	61,500	65,909	(4,409)
Repairs and maintenance	298,000	298,000	218,958	79,042
Seminars and training	231,000	231,000	34,024	196,976
Communications	70,200	70,200	62,596	7,604
Utilities	76,400	76,400	61,410	14,990
Lease interest expense	5,000	5,000	-	5,000
Capital outlay	<u>5,555,000</u>	<u>5,555,000</u>	<u>226,381</u>	<u>5,328,619</u>
Total expenditures	<u>12,859,600</u>	<u>12,859,600</u>	<u>7,272,777</u>	<u>5,586,823</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(5,296,600)	(5,296,600)	2,300,426	7,597,026

**JEFFERSON PARISH CORONER'S OFFICE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE-GENERAL FUND-BUDGET AND ACTUAL - CONTINUED**  
*For the Year Ended December 31, 2024*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
OTHER FINANCING USE				
Current year prepayment of long-term leases	<u>-</u>	<u>-</u>	<u>(9,504)</u>	<u>(9,504)</u>
NET CHANGE IN FUND BALANCE	(5,296,600)	(5,296,600)	2,290,922	7,587,522
FUND BALANCE - Beginning of year	<u>18,749,980</u>	<u>18,749,980</u>	<u>18,749,980</u>	<u>-</u>
FUND BALANCE - End of year	<u>\$ 13,453,380</u>	<u>\$ 13,453,380</u>	<u>\$ 21,040,902</u>	<u>\$ 7,587,522</u>

## **JEFFERSON PARISH CORONER'S OFFICE**

### **SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY & NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Years Ended December 31, 2015 Through 2024**

<u>Fiscal Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a % of the Total Pension Liability</u>
12/31/2015	0.389994%	106,627	2,222,140	4.80%	99.15%
12/31/2016	0.413850%	1,089,307	2,321,250	45.85%	99.15%
12/31/2017	0.374996%	772,325	2,513,685	30.72%	94.15%
12/31/2018	(0.425778)%	(316,037)	2,690,332	(11.75)%	101.98%
12/31/2019	0.404201%	1,793,991	2,585,537	69.39%	88.86%
12/31/2020	0.410446%	19,322	2,720,983	0.71%	99.89%
12/31/2021	(0.428862)%	(751,973)	3,010,886	(24.98)%	260.12%
12/31/2022	(0.421776)%	(1,986,749)	2,739,560	(72.52)%	110.46%
12/31/2023	0.415774%	1,600,225	3,004,772	53.26%	1,110.50%
12/31/2024	0.444976%	423,938	3,467,626	12.23%	98.03%

The amounts presented have a measurement date of the previous calendar year.

#### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

##### **1. CHANGES OF BENEFIT TERMS:**

There were no changes of benefit terms during any of the years presented.

##### **2. CHANGES OF ASSUMPTIONS:**

Inflation rate increased from 2.0% to 2.1% from December 31, 2020 to December 31, 2021

Inflation rate increased from 2.1% to 2.3% from December 31, 2021 to December 31, 2022.

Inflation rate increased from 2.3% to 2.4% from December 31, 2022 to December 31, 2023.

## **JEFFERSON PARISH CORONER'S OFFICE**

### **SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS**

*For the Years Ended December 31, 2015 Through 2024*

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Excess (Deficiency)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Contributions as a Percentage of Covered- Employee Payroll</u>
12/31/2015	355,553	355,553	-	2,222,140	16.0%
12/31/2016	344,492	344,492	-	2,321,250	14.5%
12/31/2017	289,495	289,495	-	2,513,685	11.52%
12/31/2018	309,388	309,388	-	2,690,332	11.50%
12/31/2019	293,356	293,356	-	2,585,537	11.50%
12/31/2020	291,814	291,814	-	2,720,983	10.72%
12/31/2021	320,062	320,062	-	3,010,886	10.63%
12/31/2022	291,259	291,259	-	2,739,560	10.64%
12/31/2023	319,915	319,915	-	3,004,772	10.65%
12/31/2024	374,241	374,241	-	3,467,626	10.79%

The amounts presented have a measurement date of the previous calendar year.

## ***OTHER SUPPLEMENTAL INFORMATION***

**JEFFERSON PARISH CORONER'S OFFICE**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEADS**  
*December 31, 2024*

*Agency Head Name: Gerald A. Cvitanovich, M.D.*

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 88,014
Benefits – insurance	32,849
Benefits – retirement	8,333
Vehicle allowance	8,340
Cell phone	480
Dues	<u>750</u>
Total	<u>\$ 138,766</u>



**JEFFERSON PARISH CORONER'S OFFICE**  
**JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY –**  
**GENERAL FUND**  
*For the Year Ended December 31, 2024*

	First Six Month Period Ended <u>6/30/24</u>	Second Six Month Period Ended <u>12/31/24</u>
Agency Remitting Money:		
Jefferson Parish Sheriff - Criminal Court Costs/Fees	\$ <u>12,380</u>	\$ <u>9,717</u>
Total receipts	\$ <u><u>12,380</u></u>	\$ <u><u>9,717</u></u>

***OTHER INDEPENDENT AUDITORS' REPORTS***

**INDEPENDENT AUDITORS' 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**

Gerald A. Cvitanovich, M.D.  
Jefferson Parish Coroner's Office  
Harvey, Louisiana

We 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, the financial statements of the Jefferson Parish Coroner's Office (the Coroner) as of and for the year ended December 31, 2024, and the related notes to the financial statements, and have issued our report thereon dated June 18, 2025.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Coroner's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Coroner's 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Coroner's financial statements are free from 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 financial statements. 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*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 18, 2025

## **JEFFERSON PARISH CORONER'S OFFICE**

### **SCHEDULE OF FINDINGS**

*For the Year Ended December 31, 2024*

#### **SECTION I – SUMMARY OF AUDITORS' RESULTS**

##### Financial Statements

Type of Auditors' Report Issued:

Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified?      \_\_\_ Yes      X No
- Significant deficiency(ies) identified?      \_\_\_ Yes      X None reported

Noncompliance material to financial statements noted?      \_\_\_ Yes      X No

#### **SECTION II – FINANCIAL STATEMENT FINDINGS**

None.

**JEFFERSON PARISH CORONER'S OFFICE**

**SCHEDULE OF PRIOR YEAR FINDINGS**

*December 31, 2024*

**SECTION I – FINANCIAL STATEMENT FINDINGS**

None

**SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

**SECTION III – MANAGEMENT LETTER COMMENTS**

None.

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To Dr. Gerry Cvitanovich M.D., and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Jefferson Parish Coroner's Office's management is responsible for those C/C areas identified in the SAUPs.

The Jefferson Parish Coroner's Office (the Coroner) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**I. Collections (excluding electronic funds transfers)**

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- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete, without exception.*

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*Obtained listing of collection sites for the fiscal period and management's representation that the listing is complete, without exception.*

- i. Employees responsible for cash collections do not share cash drawers/registers.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*Per discussion with management, the entity does not have a policy covering theft of cash by employees responsible for cash collections. However, cash payments are not accepted methods of payment, only checks or money orders are accepted. Therefore, management does not consider a theft of cash policy to be necessary.*

- D. Randomly select five deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the five deposits and:

- i. Observe that receipts are sequentially pre-numbered.

*N/A – due to the nature of collections, the Coroner does not utilize a system of sequentially pre-numbered receipts.*



- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*Examined collection documentation for 5 deposits tracing each to the deposit slip, without exception.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*Examined deposit slips for 5 deposits tracing each to the bank statement, without exception.*

- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*Per review of 5 deposits, we noted all were deposited in accordance with the Coroner's policies and procedures, without exception.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*Examined 5 deposits per the bank statements tracing each to recording in the general ledger, without exception.*

We were engaged by the Coroner to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Coroner and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana

June 18, 2025