

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

**FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

***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, 2019**

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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, 2019, 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, 2019. 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, 2019, because we performed certain accounting services that impaired our independence.

**DUCOTE & COMPANY**  
**Certified Public Accountants**  
May 5, 2020

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**Avoyelles Parish Coroner's Office  
Marksville, Louisiana  
Combined Balance Sheet -  
All Governmental Fund Types and Account Groups  
December 31, 2019**

	<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	\$23,310	\$0	\$23,310
Equipment	-	3,190	3,190
<b>TOTAL ASSETS</b>	<u>\$23,310</u>	<u>\$3,190</u>	<u>\$26,500</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$486	\$0	\$486
Payroll taxes payable	1,386	-	1,386
Total liabilities	<u>1,871</u>	<u>-</u>	<u>1,871</u>
Equity:			
Investments in general fixed assets	-	3,190	3,190
Fund balance - unassigned	21,439	-	21,439
Total equity	<u>21,439</u>	<u>3,190</u>	<u>24,629</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>\$23,310</u>	<u>\$3,190</u>	<u>\$26,500</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, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Avoyelles Parish Police Jury	\$115,000	\$115,972	\$972
<b>Expenditures:</b>			
Salaries	78,000	78,031	(31)
Advertising	-	203	(203)
Bank charges	-	12	(12)
Dues and subscriptions	350	1,050	(700)
Insurance	-	255	(255)
Legal and accounting	3,042	2,405	637
Miscellaneous expenses	-	147	(147)
Office expense	1,332	1,212	120
Postage	180	56	124
Rent	7,200	6,000	1,200
Computer expense	1,140	910	230
Retirement contributions	4,662	3,392	1,270
Security	510	972	(462)
Supplies	804	1,098	(294)
Payroll taxes	6,000	5,963	37
Telephone	4,272	3,713	559
Travel	-	334	(334)
Utilities	3,651	3,142	509
<b>Total expenditures</b>	<b>111,143</b>	<b>108,895</b>	<b>(2,248)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,857</b>	<b>7,077</b>	<b>3,220</b>
<b>Fund balance, beginning</b>	<b>14,362</b>	<b>14,362</b>	<b>-</b>
<b>Fund balance, ending</b>	<b><u>\$18,219</u></b>	<b><u>\$21,439</u></b>	<b><u>\$3,220</u></b>

See accountants' compilation report.

**SUPPLEMENTARY INFORMATION**

**AVOYELLES PARISH CORONER'S OFFICE  
MARKSVILLE, LOUISIANA  
As of and for the Year Ended December 31, 2019**

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

**Year Ended December 31, 2019**

**Agency Head Name: Dr. L.J. Mayeux**

<b>Purpose</b>	<b>Amount</b>
Salary	\$0
Benefits-insurance	\$0
Benefits-retirement	\$0
Benefits-other	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$334
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses*	\$0
Special meals	\$0
Cell Phone	\$1,000

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

Dr. L.J. Mayeux served as the agency head from January 1, 2019 through December 1, 2019

On December 2, 2019, Dr. James Bordelon was sworn in and officially took over as the Avoyelles Parish Coroner.