

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

**FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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, 2024

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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, 2024, 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.

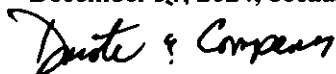
Management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Avoyelles Parish Coroner's Office's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

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, 2024. 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, 2024, because we performed certain accounting services that impaired our independence.



DUCOTE & COMPANY
Certified Public Accountants
June 4, 2025

GENERAL PURPOSE FINANCIAL STATEMENTS

**Avoyelles Parish Coroner's Office
Marksville, Louisiana
Combined Balance Sheet -
All Governmental Fund Types and Account Groups
December 31, 2024**

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
ASSETS			
Cash	\$48,697	\$0	\$48,697
Equipment	<u>-</u>	<u>16,543</u>	<u>16,543</u>
TOTAL ASSETS	<u><u>\$48,697</u></u>	<u><u>\$16,543</u></u>	<u><u>\$65,240</u></u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$2,735	\$0	\$2,735
Payroll taxes payable	<u>641</u>	<u>-</u>	<u>641</u>
Total liabilities	3,376	-	3,376
Equity:			
Investments in general fixed assets	-	16,543	16,543
Fund balance - unassigned	<u>45,321</u>	<u>-</u>	<u>45,321</u>
Total equity	<u>45,321</u>	<u>16,543</u>	<u>61,864</u>
TOTAL LIABILITIES AND EQUITY	<u><u>\$48,697</u></u>	<u><u>\$16,543</u></u>	<u><u>\$65,240</u></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, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	\$203,955	\$202,946	\$(1,009)
Other Income	<u>-</u>	<u>1,294</u>	<u>1,294</u>
 Total Revenues	 203,955	 204,240	 285
 Expenditures:			
Salaries	120,760	121,249	(489)
Advertising	-	361	(361)
Bank charges	300	612	(312)
Continuing education	-	600	(600)
Dues and subscriptions	5,700	750	4,950
Insurance	34,200	30,286	3,914
Legal and accounting	5,400	3,725	1,675
Office expense	3,400	2,352	1,048
Outside Services	-	425	(425)
Computer expense	4,500	1,403	3,097
Repair & Maintenance	1,800	1,354	446
Retirement contributions	9,057	7,294	1,763
Payroll taxes	9,238	8,438	800
Telephone	9,600	8,984	616
Travel	<u>-</u>	<u>1,703</u>	<u>(1,703)</u>
 Total expenditures	 203,955	 189,536	 (14,419)
 Excess (deficiency) of revenues over expenditures	 -	 14,704	 14,704
 Fund balance, beginning	 <u>30,617</u>	 <u>30,617</u>	 <u>-</u>
 Fund balance, ending	 <u><u>\$30,617</u></u>	 <u><u>\$45,321</u></u>	 <u><u>\$14,704</u></u>

See accountants' compilation report.

SUPPLEMENTARY INFORMATION

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA
As of and for the Year Ended December 31, 2024**

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

Year Ended December 31, 2024

Agency Head Name: Dr. James Bordelon

Purpose	Amount
Salary	\$45,000
Benefits-insurance	\$11,707
Benefits-retirement	\$3,375
Benefits-other	\$2,636
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	\$1,286

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

Dr. James Bordelon served as the agency head from January 1, 2024 through December 31, 2024.