

**NATCHITOCHEs PARISH  
CORONER'S OFFICE**

**ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2023**

Natchitoches Parish Coroner's Office  
Financial Report  
December 31, 2023

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**Natchitoches Parish Coroner's Office**  
**203 Saint Denis Street**  
**Natchitoches, LA 71457**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of the Natchitoches Parish Coroner's Office's (hereafter referred to as the Coroner) annual financial report presents an overview and analysis of the Coroner's financial activities for the year ended December 31, 2023. The intent of the MD&A is to look at the Coroner's financial performance as a whole. It should, therefore, be read in conjunction with this report. Certain comparative information is presented to provide an overview of the Coroner's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Coroner as a whole and presents a longer-term view of the Coroner's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

**Government-Wide Financial Statements**

- The Statement of Net Position presents all of the Coroner's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Coroner's net position may serve as a useful indicator of whether the financial position of the Coroner is improving or deteriorating.
- The Statement of Activities presents information showing how the Coroner's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

**Fund Financial Statements**

The services provided by the Coroner are financed through governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Coroner, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Coroner conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the Coroner's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Coroner.

A summary of the basic government-wide financial statements is as follows:

Summary of the Statement of Net Position

	<u>2023</u>	<u>2022</u>
ASSETS:		
Current Assets	\$ <u>17,942</u>	\$ <u>10,313</u>
NET POSITION:		
Unrestricted	\$ <u>17,942</u>	\$ <u>10,313</u>

Summary of the Statement of Net Position

	<u>2023</u>	<u>2022</u>
REVENUES:		
Charges for Services	\$ 63,948	\$ 202,423
Intergovernmental	90,339	44,375
Miscellaneous	<u>1,572</u>	<u>-</u>
Total Revenues	\$ 155,859	\$ 246,798
EXPENSES:		
Current- Health & Welfare	<u>148,230</u>	<u>250,254</u>
Change in Net Position	<u>\$ 7,629</u>	<u>\$ (3,456)</u>

The Coroner's assets exceeded its liabilities by \$17,942 (net position) for the year. For the prior year, this was \$10,313.

### General Fund Budgetary Highlights

Revenues continue to be sufficient to enable the Natchitoches Parish Coroner's Office to fund its operations. Actual revenues were less than the budgeted amount for the year by \$213 and actual expenses were more than the budgeted amount by \$557.

### Economic Factors and Next Year's Budget

The Natchitoches Parish Coroner's Office considered many factors when setting the budget for the next fiscal year. The budget for 2024 should not vary significantly from the prior year.

### Contacting the Natchitoches Parish Coroner's Office

This financial report is designed to provide our citizens and creditors with a general overview of the Natchitoches Parish Coroner's Office's finances and to show the Natchitoches Parish Coroner's Office's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Natchitoches Parish Coroner's Office at 203 Saint Denis Street, Natchitoches, La 71457.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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Natchitoches Parish Coroner's Office  
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Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Natchitoches Parish Coroner's Office (Coroner) as of and for the year ended December 31, 2023, and the related notes to the 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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule, listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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. This information is the representation of management. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

*Supplementary Information*

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

January 29, 2024

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS



Natchitoches Parish Coroner's Office  
Statement of Net Position  
December 31, 2023

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	<u>\$          17,942</u>
NET POSITION:	
Unrestricted	<u><u>\$          17,942</u></u>

Natchitoches Parish Coroner's Office  
Statement of Activities  
December 31, 2023

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Health & Welfare	\$ 148,230	\$ 63,948	\$ 90,339	\$ 6,057
		General Revenues:		
				1,572
				<u>1,572</u>
				\$ 7,629
				<u>10,313</u>
				\$ 17,942
				<u>\$ 17,942</u>

## FUND FINANCIAL STATEMENTS

Natchitoches Parish Coroner's Office  
Balance Sheet - Governmental Fund  
December 31, 2023

	<u>Governmental Activities</u>
ASSETS:	
Cash & Cash Equivalents	\$ <u>17,942</u>
FUND BALANCE:	
Unassigned	\$ <u>17,942</u>

See accompanying notes and independent accountant's compilation report.

Natchitoches Parish Coroner's Office  
Reconciliation of Governmental Fund  
Balance Sheet to the Statement of Net Position  
December 31, 2023

Total Fund Balance for the Governmental Fund at December 31, 2023	<u>\$ 17,942</u>
Total Net Position of Governmental Activities at December 31, 2023	<u><u>\$ 17,942</u></u>

Natchitoches Parish Coroner's Office  
Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Governmental Fund  
December 31, 2023

	Governmental Activities
REVENUES:	
Intergovernmental	\$ 90,339
Charges for Services	63,948
Miscellaneous	1,572
Total Revenues	155,859
EXPENDITURES:	
Current-	
Health & Welfare	148,230
Excess of Revenues over Expenditures	\$ 7,629
Fund Balance-Beginning of Year	10,313
Fund Balance-End of Year	\$ 17,942

See accompanying notes and independent accountant's compilation report.

Natchitoches Parish Coroner's Office  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
December 31, 2023

Net change in fund balance-governmental fund	<u>\$ 7,629</u>
Change in net position per statement of activities at December 31, 2023	<u><u>\$ 7,629</u></u>

## NOTES TO FINANCIAL STATEMENTS



Natchitoches Parish Coroner's Office  
Notes to Financial Statement  
For the Year Ended December 31, 2023

Introduction:

The Coroner for Natchitoches Parish is elected by the voters of Natchitoches Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation. The Natchitoches Parish Government and the City of Natchitoches cover the majority of the operating expenses and the payroll expenses for the Coroner's office.

1. Summary of Significant Accounting Policies:

A. Basis of Presentation-

The accompanying financial statements of the Natchitoches Parish Coroner's Office have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

B. Reporting Entity-

The financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the Natchitoches Parish Coroner's Office's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected parish operations of his office. Accordingly, the Coroner's Office is a separate governmental unit with no oversight responsibility.

C. Fund Accounting-

The Natchitoches Parish Coroner's Office uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Coroner's Office functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the Coroner's Office are classified into two categories as follows:

Governmental Funds-

Governmental funds account for the Coroner's Office's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the Coroner's Office include:

General Fund-

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Natchitoches Parish Coroner's Office and accounts for the operations of the Coroner's Office's office. The various fees and charges due to the Coroner's Office's office are accounted for in this fund.

Natchitoches Parish Coroner's Office  
Notes to Financial Statement  
For the Year Ended December 31, 2023

D. Measurement Focus/Basis of Accounting-

Government-Wide Financial Statements-

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the Natchitoches Parish Coroner's Office.

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements-

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Natchitoches Parish Coroner's Office considers all revenues available if collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues-

Fees for services are recorded in the year they are earned. All other revenues are recorded when received.

Expenditures-

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Natchitoches Parish Coroner's Office  
Notes to Financial Statement  
For the Year Ended December 31, 2023

E. Budgetary Accounting-

Formal budgetary accounting is employed as a management control. The Natchitoches Parish Coroner's Office prepares and adopts a budget each year for its governmental funds in accordance with Louisiana Revised Statutes. The operating budgets are prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The Coroner's Office amends its budgets when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

F. Cash and Cash Equivalents-

For the purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Natchitoches Parish Coroner's Office.

G. Compensated Absences-

Employees of the Natchitoches Parish Coroner's Office do not accrue or "carry forward" vacation or sick leave from year to year. Therefore, no entry is made to record compensated absences.

H. Equity Classifications-

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, the Coroner's Office applies unrestricted resources first, unless a determination is made to use restricted net resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by the Coroner's Office at the incurrence of the expense.

Natchitoches Parish Coroner's Office  
Notes to Financial Statement  
For the Year Ended December 31, 2023

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Non-spendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The General Fund has an unassigned fund balance of \$17,942. If applicable, the Natchitoches Parish Coroner's Office would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

I. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. At December 31, 2023, the Natchitoches Parish Coroner's Office had cash and cash equivalents (collected bank balances) totaling \$21,209 which was secured by FDIC Insurance.

3. Intergovernmental Revenue:

The Natchitoches Parish Government transfers funds to the Coroner's Office for reimbursement operating expenses.

4. Subsequent Events:

Management has evaluated events through January 29, 2024, the date on which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Natchitoches Parish Coroner's Office  
 General Fund  
 Budgetary Comparison Schedule  
 December 31, 2023

	Budget			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
<b>REVENUES:</b>				
Intergovernmental	\$ 64,064	\$ 90,000	\$ 90,339	\$ 339
Charges for Services	137,609	64,522	63,948	(574)
Miscellaneous	<u>45,014</u>	<u>1,550</u>	<u>1,572</u>	<u>22</u>
Total Revenues	\$ 246,687	\$ 156,072	\$ 155,859	\$ (213)
<b>EXPENDITURES:</b>				
Current- Health & Welfare	<u>250,023</u>	<u>147,673</u>	<u>148,230</u>	<u>(557)</u>
Excess of Revenues over Expenditures	\$ (3,336)	\$ 8,399	\$ 7,629	\$ (770)
Fund Balance-Beginning of Year	<u>10,313</u>	<u>10,313</u>	<u>10,313</u>	<u>-</u>
Fund Balance-End of Year	<u><u>\$ 6,977</u></u>	<u><u>\$ 18,712</u></u>	<u><u>\$ 17,942</u></u>	<u><u>\$ (770)</u></u>

See accompanying notes and independent accountant's compilation report.

## SUPPLEMENTARY INFORMATION

Natchitoches Parish Coroner's Office  
 Schedule of Compensation, Benefits and Other Payments to  
 Agency Head or Chief Executive Officer  
 For the Year Ended December 31, 2023

Agency Head Name: Timothy Collins, MD, Coroner (January 1, 2023 – March 25, 2023)

<u>Purpose</u>	<u>Paid by Coroner's Office</u>	<u>Paid by Natchitoches Parish Government</u>
Salary	\$1,900	\$1,500
Benefits-Other	<u>145</u>	<u>115</u>
Total	<u>\$2,045</u>	<u>\$1,615</u>

Agency Head Name: Steven M. Enlow Clanton, Coroner (March 26, 2023 – December 31, 2023)

<u>Purpose</u>	<u>Paid by Coroner's Office</u>	<u>Paid by Natchitoches Parish Government</u>
Salary	\$ 0	\$50,290
Benefits-Other	0	5,783
Dues	<u>350</u>	<u>0</u>
Total	<u>\$350</u>	<u>\$56,073</u>

See independent accountant's compilation report.