



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA**

SUPPLEMENTAL FUND

**FINANCIAL STATEMENT AND ACCOMPANYING
INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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Luther Speight & Company, LLC
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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Dr. Dwight McKenna
Orleans Parish Coroner's Office
New Orleans, Louisiana

Management is responsible for the accompanying financial statements of the Orleans Parish Coroner's Office (Coroner's Office), which comprise the statement of net position as of June 30, 2025, and the related statements of activities and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements 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 assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the 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.

Luther Speight & Company, LLC
New Orleans, LA
December 16, 2025

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
STATEMENT OF NET POSITION - SUPPLEMENTAL FUND
AS OF JUNE 30, 2025**

ASSETS

Cash and Cash Equivalents	\$ 36,971
Accounts Receivable, Net	<u>582</u>
TOTAL ASSETS	<u><u>37,553</u></u>

LIABILITIES & NET POSITION

NET POSITION

Unrestricted	<u>37,553</u>
TOTAL NET POSITION	<u><u>37,553</u></u>
 TOTAL LIABILITIES & NET POSITION	 <u><u>\$ 37,553</u></u>

**ORLEANS PARISH CORONER'S OFFICE
 NEW ORLEANS, LOUISIANA
 STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION - SUPPLEMENTAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

FEES FOR SERVICES

Grant Revenue	\$	7,150
Cremation Reports		15,555
Autopsy and Toxicology Reports		8,490
DNA Reports		1,500
Miscellaneous Revenue		665
Storage Revenue		70,300
TOTAL FEES FOR SERVICES		103,660

EXPENDITURES

Bank Charges & Fees		1,391
Dues & Membership Fees		2,398
Equipment Expenses		198
Insurance Expense		3,800
Contract & Professional Services		31,745
Miscellaneous Expenses		1,396
Office Supplies & Software		24,705
Printing and Copying		6,150
Repairs & Maintenance		8,614
Technology Expenses		6,760
Telephone/Internet		10,257
TOTAL EXPENDITURES		97,414

CHANGE IN NET POSITION 6,246

NET POSITION - BEGINNING 34,807

NET POSITION ADJUSTMENT (3,500)

NET POSITION - ENDING \$ 37,553

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
STATEMENT OF CASH FLOWS - SUPPLEMENTAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Position	\$ 6,246
Net Position Adjustment	(3,500)
Adjustments to Reconcile Change in Net Position to Net Cash Provided/(Used) by Operating Activities:	
Net Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	1,850
Total Adjustments	<u>1,850</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>4,596</u>
 NET CHANGE IN CASH & CASH EQUIVALENTS	 4,596
 CASH & CASH EQUIVALENTS - BEGINNING OF YEAR	 <u>32,375</u>
 CASH & CASH EQUIVALENTS - END OF YEAR	 <u><u>\$ 36,971</u></u>

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Formation and Operation - The authority for the Orleans Parish Coroner's Office (the Coroner's Office) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Coroner's Office determines the manner and cause of death and also performs autopsies and issues death certificates. The Coroner's Office also evaluates the mentally ill and the chemically dependent and determines the appropriate action for those persons.

Dr. Dwight McKenna was sworn in as the Orleans Parish Coroner on May 7, 2018.

Reporting Entity - The Orleans Parish Coroner is an independently elected parish official to serve a four-year term. As such, the Coroner is solely responsible for the operations of his office, and accordingly, is a separate governmental entity. The accompanying financial statements represent the financial activity of the Supplemental Fund of the Coroner's Office. The financial activities included self-generated revenues and related disbursements solely from this fund. Accordingly, these financial statements do not purport to present net position, results of operation, and cash flows for the Coroner's Office as a whole.

Basis of Presentation - The accompanying statements of net position of the Orleans Parish Coroner's Office have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Basis of Accounting - The Coroner's Office uses the accrual basis of accounting to report on its net position and statement of activities. As such revenues are recorded when earned and measurable and expenditures are recorded when due and payable.

Supplemental Fund - The supplemental fund accounts for the financial activities related to services performed by the Coroner's Office on behalf of parishes other than Orleans. Services performed on behalf of Orleans Parish are accounted for in the basic financial statements of the Coroner's Office and are not a part of these financial statements.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025**

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Cash and Cash Equivalents - Cash includes amounts in demand deposits, interest-bearing deposits, and time deposits. Under state law, the Coroner's Office may deposit funds in demand deposits, interest-bearing demand deposits, money-market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Cash and cash equivalents include all highly liquid investments. Checks in excess of bank balance are reclassified to liabilities on the Statement of Net Position.

Accounts Receivable - Receivables are comprised of payments to be received at a later date for services utilized by customers and other parishes. When revenue is earned, the appropriate receivable is recorded. When payments are received the receivable is reduced. The Coroner's Office routinely reviews customer balances for collectability. If there is any doubt that a customer payment will be received, the Coroner's Office records an allowance for doubtful accounts. See Notes 2 and 3 for additional information on accounts receivable and the allowance for doubtful accounts.

Net Position - The Coroner's Office follows the provisions of Governmental Accounting Standards Board for State and Local Governments which established standards for external financial reporting for all state and local governmental entities, which includes a statement of net position, a statement of activities and changes in net position, and a statement of cash flows. It requires the classification of net position into three components - Restricted, Temporarily Restricted and Unrestricted.

- ***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.
- ***Net Investment in Capital Assets*** – This component consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025**

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Net Position (continued)

- *Unrestricted* – This component consists of amounts that have not been restricted, committed, or assigned to specific purposes within the general fund.

As a result of activity through June 30, 2025, there is no balance in restricted or net investment in capital assets of net position.

NOTE 2 – ACCOUNTS RECEIVABLE

Accounts Receivable as of June 30, 2025, were comprised of the following:

Accounts Receivable	\$ 3,125
Grants Receivable	2,000
Allowance for Doubtful Accounts	<u>(4,543)</u>
	<u>\$ 582</u>

NOTE 3 – GRANT REVENUE AND RECEIVABLES

The Coroner's Office has a contract with the Louisiana Office of Public Health – Bureau of Family Health to provide consulting services. The purpose of the contract is to provide services of a Medicolegal Death Investigator of the New Orleans Forensic Center to serve as the liaison to the Louisiana Department of Health, Office of Public Health – Bureau of Family Health for the required deliverables of the Centers for Disease Control and Prevention National Violent Death Reporting System. The effective date of the contract is September 1, 2019 and the contract goes through June 30, 2023. The contract was further extended from July 1, 2023 with an end date of June 30, 2025. The Coroner's Office receives \$4,166 a month, with a maximum contract amount of \$149,997. As of June 30, 2025, the Coroner's Office had an outstanding grant receivable totaling \$2,000, which is included on the Statement of Net Position.

NOTE 4 – PUBLIC SUPPORT AND REVENUES

The Coroner's Office's support and revenues are earned as the office performs public safety services to citizens of Orleans Parish and other parishes. The Coroner's Office charges fees for the following services: autopsy reports, toxicology reports, DNA reports, transportation, storage, pouches, and burials. Total public support and revenues for the period ended June 30, 2025, was \$103,660.

**ORLEANS PARISH CORONER'S OFFICE
NEW ORLEANS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 5 – FACILITIES, FURNITURE, FIXTURES AND EQUIPMENT OWNED BY OTHER ENTITIES

The facilities, furniture, fixtures, and equipment along with the office space occupied by the Coroner's Office for the Parish of Orleans is owned by the City of New Orleans, which is statutorily required to provide office space for the Coroner's Office.

NOTE 6 – NET POSITION SURPLUS

The Supplemental Fund of the Coroner's Office for the Parish of Orleans has a net position surplus of \$37,553 at June 30, 2025. Since these financial statements only represent the Supplemental Fund (see Note 1), the net position does not reflect on the overall solvency of the Coroner's Office as a whole.

NOTE 7 – NET POSITION ADJUSTMENT

Management determined that a net position adjustment of \$(3,500) was necessary to properly state the beginning net position. The adjustment is related to prior year audit adjustments that were not made to the Coroner's financials.

NOTE 8 – SUBSEQUENT EVENTS

Management evaluated subsequent events as of December 16, 2025, which is the date these financial statements were available to be issued. Management noted that there are no further disclosures or adjustments required to the financial statements.

**ORLEANS PARISH CORONER'S OFFICE
 NEW ORLEANS, LOUISIANA
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
 TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
 FOR THE YEAR ENDED JUNE 30, 2025**

Agency Head: Dr. Dwight McKenna

Purpose	Amount
Salary	\$ 100,000
Benefits-FICA	-
Benefits-Insurance (Life Ins Policy)	25,000
Benefits-Retirement	4,154
Benefits-Executive parking	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Total	\$ 129,154