

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

**FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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, 2021**

Table of Contents

	Page No.
Accountants' Compilation Report	1
General Purpose Financial Statements	2
Combined Balance Sheet- All Governmental Fund Types And Account Groups	3
Statement of Revenues, Expenditures and Changes In Fund Balance – Budget (GAAP Basis) and actual – General Fund	4
Supplementary Information	5
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	6

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, 2021, 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, 2021. 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, 2021, because we performed certain accounting services that impaired our independence.

DUCOTE & COMPANY
Certified Public Accountants
June 1, 2022

GENERAL PURPOSE FINANCIAL STATEMENTS

Avoyelles Parish Coroner's Office
Marksville, Louisiana
Combined Balance Sheet -
All Governmental Fund Types and Account Groups
December 31, 2021

	<u>Governmental Fund</u>	<u>Account Group</u>	
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
ASSETS			
Cash	\$57,671	\$0	\$57,671
Equipment	<u>-</u>	<u>3,190</u>	<u>3,190</u>
TOTAL ASSETS	<u><u>\$57,671</u></u>	<u><u>\$3,190</u></u>	<u><u>\$60,861</u></u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$456	\$0	\$456
Payroll taxes payable	<u>3,125</u>	<u>-</u>	<u>3,125</u>
Total liabilities	<u>3,581</u>	<u>-</u>	<u>3,581</u>
Equity:			
Investments in general fixed assets	-	3,190	3,190
Fund balance - unassigned	<u>54,089</u>	<u>-</u>	<u>54,089</u>
Total equity	<u>54,089</u>	<u>3,190</u>	<u>57,279</u>
TOTAL LIABILITIES AND EQUITY	<u><u>\$57,671</u></u>	<u><u>\$3,190</u></u>	<u><u>\$60,861</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	\$160,000	\$166,375	\$6,375
Expenditures:			
Salaries	104,200	105,631	(1,431)
Bank charges	144	268	(124)
Dues and subscriptions	1,000	750	250
Insurance	23,532	19,551	3,981
Legal and accounting	4,200	3,360	840
Office expense	2,712	1,789	923
Outside Services	-	100	(100)
Computer expense	3,266	3,300	(34)
Retirement contributions	6,375	6,375	-
Uniforms	-	432	(432)
Payroll taxes	7,971	8,082	(111)
Telephone	6,600	3,299	3,301
Travel	-	464	(464)
Total expenditures	160,000	153,401	(6,599)
Excess (deficiency) of revenues over expenditures	-	12,974	12,974
Fund balance, beginning	<u>41,116</u>	<u>41,116</u>	<u>-</u>
Fund balance, ending	<u><u>\$41,116</u></u>	<u><u>\$54,090</u></u>	<u><u>\$12,974</u></u>

See accountants' compilation report.

SUPPLEMENTARY INFORMATION

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA
As of and for the Year Ended December 31, 2021**

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

Year Ended December 31, 2021

Agency Head Name: Dr. James Bordelon

Purpose	Amount
Salary	\$45,000
Benefits-insurance	\$14,362
Benefits-retirement	\$3,375
Benefits-other	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$135
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses*	\$0
Special meals	\$97
Cell Phone	\$1,079

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

Dr. James Bordelon served as the agency head from January 1, 2021 through December 31, 2021.