

EVANGELINE PARISH CORONER

Financial Report

Year Ended December 31, 2025

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Dr. Thomas G. Fontenot
Evangeline Parish Coroner
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Evangeline Parish Coroner (Coroner), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2025, which collectively comprise the Coroner'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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all of the 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 Coroner's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 11 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the management's discussion and analysis 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.

The supplementary information on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Evangeline Parish Coroner.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
March 30, 2026

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Statement of Net Position
December 31, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash	\$21,766
LIABILITIES	
Accounts payable	<u>150</u>
NET POSITION	
Unrestricted	<u><u>\$21,616</u></u>

See accountant's compilation report.

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities
Governmental activities:			
General government	<u>\$ 112,182</u>	<u>\$ 54,800</u>	\$ (57,382)
	General revenues:		
	Intergovernmental		<u>60,000</u>
	Change in net position		2,618
	Net position, beginning		<u>18,998</u>
	Net position, ending		<u>\$ 21,616</u>

See accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2025

ASSETS

Cash	<u>\$ 21,766</u>
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LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 150
Fund balance:	
Unassigned	<u>21,616</u>
Total liabilities and fund balance	<u>\$ 21,766</u>

See accountant's compilation report.

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2025

Revenues:	
Intergovernmental revenue - Evangeline Parish Police Jury	\$ 60,000
Fees	<u>54,800</u>
Total revenue	<u>114,800</u>
Expenditures:	
Current -	
General government:	
Contract labor	108,600
Dues	350
Office expense	517
Professional fees	<u>2,715</u>
Total expenditures	<u>112,182</u>
Net change in fund balance	2,618
Fund balance, beginning	<u>18,998</u>
Fund balance, ending	<u>\$ 21,616</u>

See accountant's compilation report.

**REQUIRED
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2025

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues:				
Intergovernmental revenue -				
Evangeline Parish Police Jury	\$ -	\$ 60,000	\$ 60,000	\$ -
Fees	<u>108,000</u>	<u>52,800</u>	<u>54,800</u>	<u>2,000</u>
Total revenues	<u>108,000</u>	<u>112,800</u>	<u>114,800</u>	<u>2,000</u>
Expenditures:				
Current -				
General government:				
Contract labor	113,000	108,000	108,600	(600)
Dues	350	350	350	-
Office expense	588	516	517	(1)
Professional fees	<u>2,400</u>	<u>2,640</u>	<u>2,715</u>	<u>(75)</u>
Total expenditures	<u>116,338</u>	<u>111,506</u>	<u>112,182</u>	<u>(676)</u>
Net change in fund balance	(8,338)	1,294	2,618	1,324
Fund balance, beginning	<u>18,998</u>	<u>18,998</u>	<u>18,998</u>	<u>-</u>
Fund balance, ending	<u>\$ 10,660</u>	<u>\$ 20,292</u>	<u>\$ 21,616</u>	<u>\$ 1,324</u>

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH CORONER
Ville Platte, Louisiana

Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2025

Agency Head Name: Dr. Thomas G. Fontenot, Coroner

<u>Purpose</u>	<u>Amounts</u>
Contract labor	<u>\$ 58,750</u>

See accountant's compilation report.