AVOYELLES PARISH CORONER
Marksville, Louisiana

Financial Report
(Reviewed)
For the Year Ended December 31, 2025

AVOYELLES PARISH CORONER
Marksville, Louisiana

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Ducote & Company
Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Avoyelles Parish Coroner's Office
Marksville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund information of the Avoyelles Parish Coroner's Office (Coroner), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Coroner's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial date and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusions.

We are required to be independent of the Coroner's Office and to meet our ethical responsibilities, in accordance with the relevant ethical related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

American Institute of Certified Public Accountants • Members • Society of Louisiana Certified Public Accountants

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that certain information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

This report is intended for the information of the Avoyelles Parish Coroner's Office and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

DUCOTE & COMPANY
Certified Public Accountants

Marksville, Louisiana
June 29, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

AVOYELLES PARISH CORONER
Marksville, Louisiana

Statement of Net Position
December 31, 2025

		Governmental Activities
ASSETS		
Cash and cash equivalents	$	60,438
Depreciable capital assets, net		102,075
Net pension asset		13,031
Total Assets		175,544
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows of Resources - pensions		12,508
LIABILITIES		
Accounts payable		303
Accrued expenses and other payables		2,724
Total Liabilities		3,027
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Resources - pensions		6,158
NET POSITION		
Net investment in capital asseets		102,075
Unrestricted		76,792
Total Net Position	$	178,867

The accompanying notes are an integral part of this financial statement.

AVOYELLES PARISH CORONER
Marksville, Louisiana

Statement of Activities
For the Year Ended Dcember 31, 2025

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Change in Net Position: Governmental Activities
Governmental Activities:				
General government	$ 204,350	$ 950	$ 100,000	$ (103,400)
General Revenues				
Intergovernmental				207,307
On-behalf pension contributions (nonemployer)				1,381
Total general revenues				208,688
Change in Net Position				105,288
Net Position, beginning - as restated				73,579
Net Position, End of Year				$ 178,867

The accompanying notes are an integral part of this financial statement.

FUND FINANCIAL STATEMENTS

AVOYELLES PARISH CORONER
Marksville, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2025

	General Fund
ASSETS	
Cash and cash equivalents	$ 60,438
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	$ 303
Accrued expenses and other payables	2,724
Total Liabilities	3,027
Fund Balance:	
Unassigned	57,411
Total Fund Balance	57,411
Total Liabilities and Fund Balance	$ 60,438

The accompanying notes are an integral part of this financial statement.

AVOYELLES PARISH CORONER
Marksville, Louisiana

Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
As of December 31, 2025

Fund Balance - Governmental Fund		$	57,411
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in Governmental Funds.			
Cost of capital assets	113,353		
Less - accumulated depreciation	(11,278)		102,075
Total net position of governmental activities at December 31, 2025		$	178,867

The accompanying notes are an integral part of this financial statement.

AVOYELLES PARISH CORONER
Marksville, Louisiana

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

	General Fund
Revenues	
Intergovernmental -	
Avoyelles Parish Police Jury	$ 207,307
State Capital Outlay	100,000
Charges for services	950
Total revenues	308,257
Expenditures	
Current	
Salaries	125,000
Payroll taxes	8,576
Benefits	30,222
Insurance	7,601
Legal and accounting	4,050
Office expense	7,239
Telephone	9,541
Travel	1,789
Other	2,149
Capital outlay	100,000
Total Expenditures	296,167
Change in fund balance	12,090
Fund Balance, Beginning of Year	45,321
Fund Balance, End of Year	$ 57,411

The accompanying notes are an integral part of this financial statement.

AVOYELLES PARISH CORONER
Marksville, Louisiana

Reconciliation of the Governmental Fund Statement of Revenues,
Expenditures, and Change in Fund Balance
to the Statement of Activities
December 31, 2025

Net Change in Fund Balance - Governmental Funds		$ 12,090
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the period.		
Capital outlays reported in the funds	100,000	
Less - depreciation reported in the Statement of Activities	(7,463)	92,537
Pension expense and nonemployer revenue in the Statement of Activities differ from pension contributions reported in the funds.		661
Total change in net position at December 31, 2025 per Statement of Actvities		$ 105,288

The accompanying notes are an integral part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

INTRODUCTION

The Avoyelles Parish Coroner's Office (the "Coroner") is an independently elected official of Avoyelles Parish. The Coroner is a component unit of the Avoyelles Parish Police Jury, the governing authority of the parish, as the Police Jury maintains oversight responsibility and provides the majority of the Coroner's funding. The accompanying financial statements present information only on the funds maintained by the Coroner and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

NOTE 1. SUMMARY OF SIGNFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Avoyelles Parish Coroner's Office have been prepared in conformity with accounting principles generally accepted in the United States of America (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.

A. BASIS OF PRESENTATION

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities report information on all of the activities of the Coroner. They include the fund of the reporting entity, which is considered to be a governmental activity. The Statement of Activities presents a comparison between direct expenses and program revenues for the function of the Coroner's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Coroner uses one governmental fund, the General Fund, which is its only major fund. The General Fund is the general operating fund and accounts for all financial resources of the Coroner.

NOTE 1. SUMMARY OF SIGNFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

NOTE 1. SUMMARY OF SIGNFICANT ACCOUNTING POLICIES (continued)

Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the Coroner's policy to use restricted resources first, then unrestricted resources as they are needed.

C. CASH AND INTEREST-BEARING DEPOSITS

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and short-term investments with original maturities of three months or less. Under state law, the Coroner may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or national banks having their principal offices in Louisiana.

D. CAPITAL ASSETS

Capital assets, which include machinery and equipment, are reported in the governmental activities' column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of $1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful life of machinery and equipment is 7-10 years.

In the fund financial statements, capital assets used in governmental fund operations are accounting for as capital outlay expenditures of the governmental fund upon acquisition.

E. COMPENSATED ABSENCES

Employees of the Avoyelles Parish Coroner's Office do not earn or accumulate vacation leave, sick leave, or other compensated absences. Accordingly, no liability for compensated absences has been recorded in the accompanying financial statements.

NOTE 1. SUMMARY OF SIGNFICANT ACCOUNTING POLICIES (continued)

F. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

G. PENSIONS

For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System of Louisiana (the "System") and additions to and deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

H. EQUITY CLASSIFICATION

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

a) Net investment in capital assets consists of net capital assets (including restricted capital assets), net of accumulated depreciation and reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

b) Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

c) Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

NOTE 1. SUMMARY OF SIGNFICANT ACCOUNTING POLICIES (continued)

a. Nonspendable includes fund balance amounts that cannot be spent either because they are in not in spendable form or because of legal or contractual constraints requiring them to remain intact.

b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors, donors, creditors, or amounts constrained due to constitutional provisions or enabling legislation.

c. Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal decision of the Assessor, which is the highest level of decision-making authority for the Avoyelles Parish Coroner.

d. Assigned includes fund balance amounts that are constrained by the Coroner's intent to be used for specific purposes, that are neither restricted nor committed. Under the Coroner's adopted policy, only the Assessor may assign amounts for specified purposes.

e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Assessor considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Coroner considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Coroner has provided otherwise in his commitment or assignment actions.

I. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the Unites States of America requires 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 and expenditures during the reporting period. Actual results could differ from those estimates.

J. REVENUES

Intergovernmental revenues are recorded when the Coroner is entitled to the funds. The Coroner's principal operating funding is an appropriation from the Avoyelles Parish Police Jury. Charges for services are recorded as revenue when earned.

NOTE 2. CASH AND INTEREST-BEARING DEPOSITS

At December 31, 2025, the carrying amount of the Coroner's deposits was $60,438 and the related bank balance was $60,438.

Custodial credit risk is the risk that, in the event of a bank failure, the Coroner's deposits may not be returned to it. Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent bank. As of December 31, 2025, the Coroner's bank balance was fully insured.

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 was as follows:

	Balance 1/1/2025	Increases	Decreases	Balance 12/31/2025
Capital assets being depreciated:				
Machinery and equipment	$ 13,353	$ 100,000	$ —	$ 113,353
Total capital assets being depreciated	**13,353**	**100,000**	—	**113,353**
Less accumulated depreciation:				
Machinery and equipment	(3,815)	(7,463)	—	(11,278)
Total accumulated depreciation	**(3,815)**	**(7,463)**	—	**(11,278)**
Capital assets, net	**$ 9,538**	**$ 92,537**	$ —	**$ 102,075**

Depreciation expense of $7,463 was charged to the general government function.

NOTE 4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at December 31, 2025 consisted of accounts payable of $303 and accrued expenses and other payables of $2,724, for a total of $3,027.

NOTE 5. PENSION PLAN

Plan Description

The Coroner is a participating employer in the Parochial Employees' Retirement System of Louisiana (the "System" or "PERS"), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System was established by Act 205 of the 1952 regular session of the Louisiana Legislature and is governed by Louisiana Revised Statutes 11:1901 through 11:2025, as amended. The Coroner participates in Plan B of the System. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at www.persla.org or by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619.

Benefits Provided

The System provides retirement, disability, and survivor benefits, and a Deferred Retirement Option Plan (DROP), to eligible members as established by state statute. All permanent parish government employees who work at least 28 hours per week become members on the date of employment; coroners are among the elected officials eligible to participate. A member of Plan B hired before January 1, 2007 may retire at age 55 with 30 years of creditable service, age 60 with 10 years, or age 65 with 7 years; a member hired on or after January 1, 2007 may retire at age 55 with 30 years, age 62 with 10 years, or age 67 with 7 years. The monthly retirement benefit for a Plan B member is equal to 2.00% of the member's final average compensation multiplied by years of creditable service. Cost-of-living adjustments may be granted by the Board of Trustees as authorized by statute, subject to the availability of funds.

Contributions

Contribution requirements of plan members and the employer are established and may be amended by state statute. Employer contributions are actuarially determined and adopted by the Public Retirement Systems' Actuarial Committee (PRSAC). For the year ended December 31, 2025, plan members contributed 3.00% of covered payroll and the Coroner contributed 7.00% of covered payroll. The Coroner 's contributions to the System for the year ended December 31, 2025 were $7,070.

Net Pension Asset, Deferred Outflows/Inflows of Resources, and Pension Expense

At December 31, 2025, the Coroner reported a net pension asset of $13,031 for its proportionate share of the net pension asset of the System. The net pension asset was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Coroner 's proportion of the net pension asset was based on a projection of the Coroner e's long-term share of contributions to the System relative to the projected contributions of all participating employers, actuarially determined.

At December 31, 2024, the Coroner 's proportion was 0.076342%, which was a decrease of 0.001529% from its proportion of 0.077871% measured as of December 31, 2023.

NOTE 5. PENSION PLAN (CONTINUED)

For the year ended December 31, 2025, the Coroner recognized pension expense of $7,762. The Coroner also recognized revenue and a corresponding pension expense of $1,381 for support provided by non-employer contributing entities (ad valorem taxes and state revenue sharing) appropriated to the System on behalf of the Coroner.

At December 31, 2025, the Coroner reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	**Deferred Inflows**
Differences between expected and actual experience	$ 4,155	$ 208
Changes of assumptions	891	—
Net difference between projected and actual earnings on plan investments	—	5,627
Changes in proportion and differences between employer contributions and proportionate share of contributions	392	323
Contributions subsequent to the measurement date	7,070	—
Total	**$ 12,508**	**$ 6,158**

$7,070 is reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (an increase in the net pension asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	**Amount**
2026	$ 3,306
2027	6,820
2028	(7,182)
2029	(3,664)
Total	**$ (720)**

NOTE 5. PENSION PLAN (CONTINUED)

Actuarial Assumptions

The net pension asset was measured as of December 31, 2024 and was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	December 31, 2024
Actuarial cost method	Entry Age Normal
Investment rate of return / discount rate	6.40%, net of investment expense
Inflation	2.30%
Projected salary increases	4.25%
Expected remaining service lives	4 years
Mortality	Pub-2010 mortality tables (130% male / 125% female), MP-2021 generational improvement scale
Cost-of-living adjustments	None assumed beyond those previously granted
Experience study period	January 1, 2018 – December 31, 2022

The long-term expected rate of return on pension plan investments of 7.13% was determined using a triangulation method that integrated the capital asset pricing model, a treasury yield curve approach, and an equity building-block model. Best estimates of arithmetic real rates of return for each major asset class, as of the December 31, 2024 measurement date, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real assets	1%	0.07%
Total	**100%**	**4.73%**

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, participating employers, and non-employer contributing entities will be made at the actuarially determined rates. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

NOTE 5. PENSION PLAN (CONTINUED)

Sensitivity of the Net Pension Asset to Changes in the Discount Rate

The following presents the Coroner 's proportionate share of the net pension asset calculated using the discount rate of 6.40%, as well as what the Coroner 's proportionate share would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.40%)	Current Rate (6.40%)	1% Increase (7.40%)
Coroner 's proportionate share of the net pension liability / (asset)	$ 32,481	$ (13,031)	$ (51,141)

Pension Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued System financial report referenced above. At the December 31, 2024 measurement date, the Plan B fiduciary net position as a percentage of the total pension liability was 103.63%.

Payables to the Pension Plan

At December 31, 2025, the Coroner reported $2,331 payable for contributions to the System.

NOTE 6. RISK MANAGEMENT

The Coroner is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Coroner manages these risks through the purchase of commercial insurance. There were no significant reductions in insurance coverage during the year, and no settlements exceeded insurance coverage during the current or prior three fiscal years.

NOTE 7. INTERGOVERNMENTAL FUNDING

The Coroner received an appropriation of $207,307 from the Avoyelles Parish Police Jury during the year ended December 31, 2025 to fund its operations. In addition, the Coroner received $100,000 in state capital outlay funding for the acquisition of capital assets.

NOTE 8. LITIGATION AND CONTINGENCIES

The Coroner is not involved in any litigation or claims at December 31, 2025, nor is it aware of any unasserted claims or assessments that would have a material effect on the financial statements.

NOTE 9. COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE AGENCY HEAD

In accordance with Louisiana Revised Statute 24:513 A(3), the schedule of compensation, reimbursements, benefits, and other payments made to the agency head, Dr. James L. Bordelon, Coroner, for the year ended December 31, 2025, is presented as supplementary information.

Purpose	Amount
Salary	$45,000
Payroll taxes	2,489
Benefits – Insurance	11,193
Benefits – Retirement	3,150
Total	**$ 61,832**

NOTE 10. RISK MANAGEMENT

The Assessor is exposed to risks of loss in the areas of auto and property liability and surety bonds. All these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

NOTE 11. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 29, 2026, the date the financial statements were available to be issued. No events were identified that require disclosure or adjustment to the financial statements.

NOTE 12. CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

The beginning fund balance of the General Fund has been restated by $17,802 to correct an error in the prior year related to an under-accrual of receivables for state revenue sharing. In the prior year, a portion of the revenue earned, but not yet received as of year-end was not recorded. This correction increases the beginning of the balance of January 1, 2024, from $3,562,903 to $3,580,705.

During the year ended December 31, 2025, the Coroner implemented the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, with respect to its participation in the Parochial Employees' Retirement System of Louisiana. As a result, the Coroner recorded its proportionate share of the net pension asset and the related deferred outflows and deferred inflows of resources. Beginning net position of the governmental activities has been restated as follows:

NOTE 12. CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

Net position — governmental activities, December 31, 2024, as previously reported	$ 54,859
Net pension liability at the December 31, 2023 measurement date	(781)
Deferred outflows of resources related to pensions	22,113
Deferred inflows of resources related to pensions	(2,612)
Net position — governmental activities, January 1, 2025, as restated	**$ 73,579**

Deferred outflows of resources above include $7,294 of contributions made subsequent to the December 31, 2023 measurement date (through December 31, 2024). Because the financial statements present pension amounts on a one-year measurement-date lag, the amounts reported on the Statement of Net Position at December 31, 2025 reflect the December 31, 2024 measurement date. The implementation increased the change in net position for the year ended December 31, 2025 by $661, and beginning net position by $18,720.

AVOYELLES PARISH CORONER'S OFFICE

REQUIRED SUPPLEMENTARY INFORMATION

AVOYELLES PARISH CORONER
Marksville, Louisiana

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

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues				
Intergovernmental -				
Avoyelles Parish Police Jury	184,526	207,678	207,307	$ (371)
State Capital Outlay	-	100,000	100,000	-
Charges for services	-	950	950	-
Total revenues	184,526	308,628	308,257	(371)
Expenditures				
Current				-
Salaries	125,000	125,000	125,000	-
Payroll taxes	9,563	9,563	8,576	987
Benefits	9,063	32,215	30,222	1,993
Insurance	10,200	10,200	7,601	2,599
Legal and accounting	5,400	5,400	4,050	1,350
Office expense	13,400	13,400	7,239	6,161
Telephone	9,600	9,600	9,541	59
Travel	-	-	1,789	(1,789)
Other	2,300	2,300	2,149	151
Capital outlay	-	100,000	100,000	-
Total Expenditures	184,526	307,678	296,167	11,511
Net Change in Fund Balance	-	950	12,090	11,140
Fund Balance, Beginning of Year	45,321	45,321	45,321	
Fund Balance, End of Year	$ 45,321	$ 46,271	$ 57,411	

The accompanying notes are an integral part of this financial statement.

AVOYELLES PARISH CORONER'S OFFICE
Marksville, Louisiana
Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)
Parochial Employees' Retirement System of Louisiana (Plan B)
Last 10 Fiscal Years*

Measurement Date (December 31,)	**2024**	**2023**
Employer's proportion of the net pension liability (asset)	0.076342%	0.077871%
Employer's proportionate share of the net pension liability (asset)	$ (13,031)	$ 781
Employer's covered payroll	$ 97,250	$ 96,760
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	(13.40%)	0.81%
Plan fiduciary net position as a percentage of the total pension liability	103.63%	99.77%

However, until a full 10-year trend is compiled, information is presented only for those years for which it is available. The amounts presented have a measurement date of December 31 of the year presented, which is one year prior to the Office's fiscal year end. The plan fiduciary

AVOYELLES PARISH CORONER'S OFFICE
Marksville, Louisiana
Schedule of Employer Contributions
Parochial Employees' Retirement System of Louisiana (Plan B)
Last 10 Fiscal Years*

Fiscal Year Ended (December 31,)	**2025**	**2024**
Contractually required contribution	$ 7,070	$ 7,294
Contributions in relation to the contractually required contribution	$ 7,070	$ 7,294
Contribution deficiency (excess)	$ -	$ -
Employer's covered payroll	$ 101,000	$ 97,250
Contributions as a percentage of covered payroll	7.00%	7.50%

** This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented only*

The accompanying notes are an integral part of this financial statement.

AVOYELLES PARISH CORONER'S OFFICE
Marksville, Louisiana

Notes to the Required Supplementary Information
For the Year Ended December 31, 2025

NOTE 1. Budgets and Budgetary Accounting

A proposed budget is prepared by the Coroner's Office prior to the beginning of each fiscal year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund. At the end of the fiscal year, unexpended appropriations automatically lapse. Budget amendments are approved by the Coroner's Office and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be designated for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

NOTE 2. Pension Plan – Parochial Employees Retirement System of Louisiana (Plan B)

The Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset) and the Schedule of Employer Contributions present trend information about the Coroner 's participation in Plan B of the Parochial Employees' Retirement System of Louisiana (the "System"). The following notes disclose the factors that significantly affect the trends in the amounts reported in those schedules.

A. Measurement Date

The amounts reported in the Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset) are measured as of December 31 of the year presented, which is one year prior to the Coroner 's fiscal year end. The Schedule of Employer Contributions presents the Coroner 's contributions for its fiscal year ended December 31.

B. Changes of Benefit Terms

There were no changes of benefit terms during the periods presented.

C. Changes of Assumptions

Changes of assumptions were recognized beginning with the December 31, 2023 measurement date, reflecting the System's adoption of updated actuarial assumptions, including mortality assumptions developed from the experience study covering the period January 1, 2018 through December 31, 2022. No changes of assumptions were recognized at the December 31, 2024 measurement date. The actuarial methods and assumptions used at the December 31, 2024 measurement date are disclosed in Note 5 to the financial statements.

D. Changes in Proportion

The Coroner 's proportionate share of the net pension liability (asset) decreased from 0.077871% at December 31, 2023 to 0.076342% at December 31, 2024, a decrease of 0.001529%. This change was not significant to the trends presented.

E. Schedule of Employer Contributions

Contributions to the System are established by state statute and by actuarially determined rates adopted by the Public Retirement Systems' Actuarial Committee (PRSAC), applied to the members' earnable compensation (covered payroll). The employer's required contribution rate was 7.00% of covered payroll for the fiscal year ended December 31, 2025, and 7.50% of covered payroll for the fiscal years ended December 31, 2024 and 2023. The Coroner contributed amounts equal to its contractually required contributions; accordingly, no contribution deficiency or excess arose during the periods presented.

F. Years Presented

The schedules are intended to present information for 10 years. Until a full 10-year trend is compiled, information is presented only for those years for which it is available.

AVOYELLES PARISH CORONER'S OFFICE
SUPPLEMENTARY INFORMATION

AVOYELLES PARISH CORONER'S OFFICE
Marksville, Louisiana

Schedule of Findings and Responses
For the Year Ended December 31, 2025

A. Summary of Review Results

1. Type of report issued: Unmodified Conclusion
2. Internal Control over financial reporting:
3. A review engagement does not provide an understanding of internal control sufficient to identify deficiencies in internal control. Accordingly, no opinion or conclusion is expressed on the effectiveness of internal control, and no deficiencies in internal control are reported.
4. Noncompliance material to the financial statements: None noted.
5. Management letter: non issued

B. Findings—Financial Statement Review

None reported.

C. Summary Schedule of Prior Year Findings

The financial statements for the year ended December 31, 2024, were prepared under a compilation engagement. Therefore, there were no audit or review findings reported and no prior-year findings requiring corrective action or follow-up.

AVOYELLES PARISH CORONER

Marksville, Louisiana

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

For the Year Ended December 31, 2025

Ducote & Company
Certified Public Accountants

Aloysia C. Ducote, CPA, PC
Joan S. Ducote, CPA, PC
Hope J. Gagnard, CPA, PC

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Avoyelles Parish Coroner
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Coroner's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Coroner's management is responsible for its financial records and compliance with applicable laws and regulations.

The Coroner has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Coroner's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding $30,000, and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No exceptions were noted. We examined documentation supporting the purchase of a toxicology machine exceeding $30,000. The documentation indicated that competitive quotes were obtained, the contract was awarded to the lowest quoted vendor, and the expenditure appeared to be made in accordance with the applicable provisions of Louisiana Public Bid Law.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

The Coroner's Office does not have a board of directors.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

The Coroner's Office does not have a board of directors as the Coroner is an elected official. There were not disbursements identified that were made to the Coroner's immediate family members

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of employees nor employees immediate family members appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

No minutes were recorded as the Coroner is an independently elected official whose budget is under $500,000 of expenditures and therefore is not subject to public participation rules under R.S. 39:1302.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

No exceptions noted

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements. and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation. and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Five of the disbursements were properly coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six disbursements were approved in accordance with management's policies and procedures.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law): and report whether there are any exceptions.

The Coroner's Office held no public meetings during 2025. This is not an exception.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds. or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board. if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned payroll disbursements and read the meeting minutes of the Coroner's board of commissioners for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Coroner's Office submitted the review report in a timely manner and in accordance with R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the Coroner's Office did not enter any contracts that utilized state funds or subject to public bid law during the year ended December 31, 2025.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated June 4, 2025, did not include any suggestions, exceptions, recommendations, or comments.

We were engaged by the Coroner to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Coroner's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Coroner and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

DUCOTE & COMPANY
Certified Public Accountants

Marksville, Louisiana
June 29, 2026

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

February 9, 2026

Ducote & Company CPAs

P.O. Box 309

Marksville, LA 71351

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No [ ] N/A [ ]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No [ ] N/A [ ]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No [ ] N/A [ ]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [ ] N/A [

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [X] No [ ] N/A [ ]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [ ] No [ ] N/A [X]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [ ] No [ ] N/A [X]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [X] No [ ] N/A [ ]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [ ] No [ ] N/A [X]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [X] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [X] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [X] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

Samuel Bordelon Coroner 2-9-2026 Date

_______________ Treasurer _______________ Date