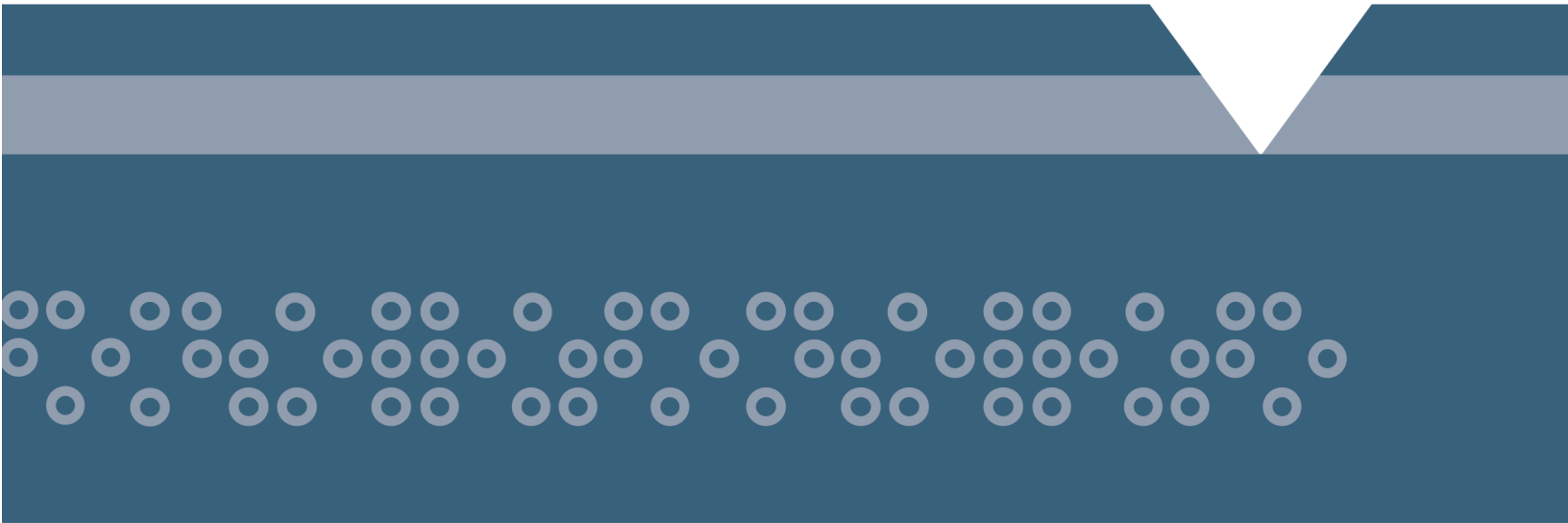


Lincoln Parish Coroner's Office
Ruston, Louisiana

December 31, 2023



LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountant's Compilation Report	1
FINANCIAL STATEMENTS	
Government Wide Financial Statements:	
Statement of Net Position	2
Statement of Activities	3
Fund Financial Statements:	
Balance Sheet – Governmental Funds	4
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	5
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	6
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	7
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	8
OTHER INFORMATION	
Schedule of Findings	9



PREMIER PLAZA
1900 N. 18TH STREET, SUITE 300 | MONROE, LOUISIANA 71201
318.388.3108 (P) | 318.429.2124 (F)

James M. Belue, M. D.
Lincoln Parish Coroner
Ruston, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Lincoln Parish Coroner's Office as of and for the year ended December 31, 2023, which collectively comprise the 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. 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 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.

Management has omitted the Management's Discussion and Analysis and Budgetary Comparison Schedule 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Supplementary Information

The supplementary information contained on page 8 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.

A handwritten signature in blue ink that reads "Heard, Mcelroy & Vestal, LLC". The signature is written in a cursive, flowing style.

Monroe, Louisiana
May 20, 2024

LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2023

Assets:

Cash	<u>4,246</u>
Total assets	<u>4,246</u>

Liabilities:

Accounts payable – Coroner	<u>4,246</u>
Total liabilities	<u>4,246</u>

Net Position:

Unrestricted	<u>-</u>
Total net position	<u><u>-</u></u>

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

		<u>Program Revenue</u>	Net (Expenses) Revenues and Change in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental activities:</u>			
General government			
Public safety	<u>163,152</u>	<u>163,152</u>	<u>-</u>
Total governmental activities	<u>163,152</u>	<u>163,152</u>	<u>-</u>
 <u>Change in net position</u>			 -
 <u>Net position-beginning of year</u>			 <u>-</u>
 <u>Net position-end of year</u>			 <u>-</u>

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	<u>General</u>
<u>Assets:</u>	
Cash	_____ 4,246
Total assets	_____ 4,246
 <u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Accounts payable – Coroner	_____ 4,246
Total liabilities	_____ 4,246
 <u>Fund balances:</u>	
Unassigned	_____ -
Total fund balances	_____ -
 Total liabilities and fund balances	 _____ 4,246

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total fund balance for governmental funds at
December 31, 2023 ===== -

Total net position of governmental activities at
December 31, 2023 ===== -

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General Fund</u>
Revenues:	
Charges for Coroner services - Parish	65,494
Other	
Cremation	4,200
Miscellaneous revenue:	
Autopsy reimbursement	3,350
CEC	47,073
City Coroner cases	<u>43,035</u>
Total miscellaneous revenue	<u>93,458</u>
Total other types of revenue	<u>97,658</u>
Total revenue	163,152
Expenditures:	
Accounting fees	2,580
Autopsies	32,150
Cleaning	1,300
Contract services	76,950
Insurance	100
Legal fees	2,947
Service fees	40,767
Supplies	2,584
Telephone, telecommunications	2,510
Transportation	1,000
Travel	<u>264</u>
Total expenditures	<u>163,152</u>
<u>Excess of revenues over expenditures</u>	-
<u>Fund balance-beginning</u>	<u>-</u>
<u>Fund balance-ending</u>	<u><u>-</u></u>

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Total excess of revenues over expenditures for the year ended December 31, 2023 per Statement of Revenues, Expenditures and Changes in Fund Balances	===== -
Total change in net position for the year ended December 31, 2023 per Statement of Activities	===== -

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

LINCOLN 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: James M. Belue, M.D.

Compensation paid	\$37,800
-------------------	----------

See accountant's compilation report.

OTHER INFORMATION

LINCOLN PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

CURRENT YEAR FINDINGS:

None

PRIOR YEAR FINDINGS:

None