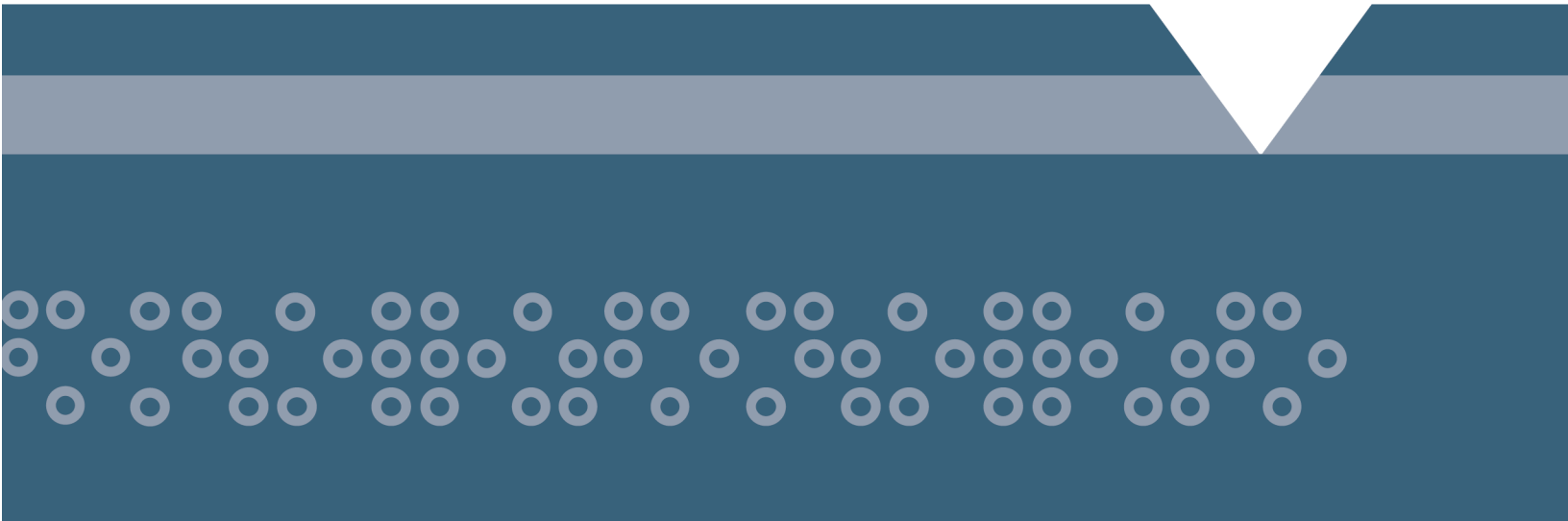


Lincoln Parish Coroner's Office
Ruston, Louisiana

December 31, 2022



HMV
CERTIFIED PUBLIC
ACCOUNTANTS

LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

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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, 2022, 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.

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".

Monroe, Louisiana
June 12, 2023

LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2022

Assets:

Cash	<u>1,279</u>
Total assets	<u>1,279</u>

Liabilities:

Accounts payable – Coroner	<u>1,279</u>
Total liabilities	<u>1,279</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, 2022

		<u>Program Revenue</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental activities:</u>			
General government			
Public safety	<u>160,837</u>	<u>160,837</u>	<u>-</u>
Total governmental activities	<u>160,837</u>	<u>160,837</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, 2022

General

Assets:

Cash	_____ 1,279
Total assets	_____ 1,279

Liabilities and Fund Balances

Liabilities:

Accounts payable – Coroner	_____ 1,279
Total liabilities	_____ 1,279

Fund balances:

Unassigned	_____ -
Total fund balances	_____ -

Total liabilities and fund balances	_____ 1,279
-------------------------------------	-------------

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, 2022

Total fund balance for governmental funds at
December 31, 2022 -

Total net position of governmental activities at
December 31, 2022 -

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>General Fund</u>
Revenues:	
Charges for Coroner services - Parish	65,526
Other	
Cremation	7,800
Miscellaneous revenue:	
Autopsy reimbursement	3,775
CEC	35,561
City Coroner cases	46,975
Other	<u>1,200</u>
Total miscellaneous revenue	<u>87,511</u>
Total other types of revenue	<u>95,311</u>
Total revenue	160,837
Expenses:	
Accounting fees	2,962
Autopsies	34,115
Cleaning	1,300
Contract services	79,175
Insurance	100
Legal fees	288
Service fees	35,251
Rent, utilities	541
Supplies	1,996
Telephone, telecommunications	3,775
Transportation	1,200
Business expenses	<u>134</u>
Total expenditures	<u>160,837</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
FOR THE YEAR ENDED DECEMBER 31, 2022

Total excess of revenues over expenditures for the year ended
December 31, 2022 per Statement of Revenues,
Expenditures and Changes in Fund Balances -
=====

Total change in net position for the year ended
December 31, 2022 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, 2022

Agency Head Name: James M. Belue, M.D.

Compensation paid	\$35,600
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See accountant's compilation report.

OTHER INFORMATION

LINCOLN PARISH CORONER'S OFFICE
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

CURRENT YEAR FINDINGS:

None

PRIOR YEAR FINDINGS:

None