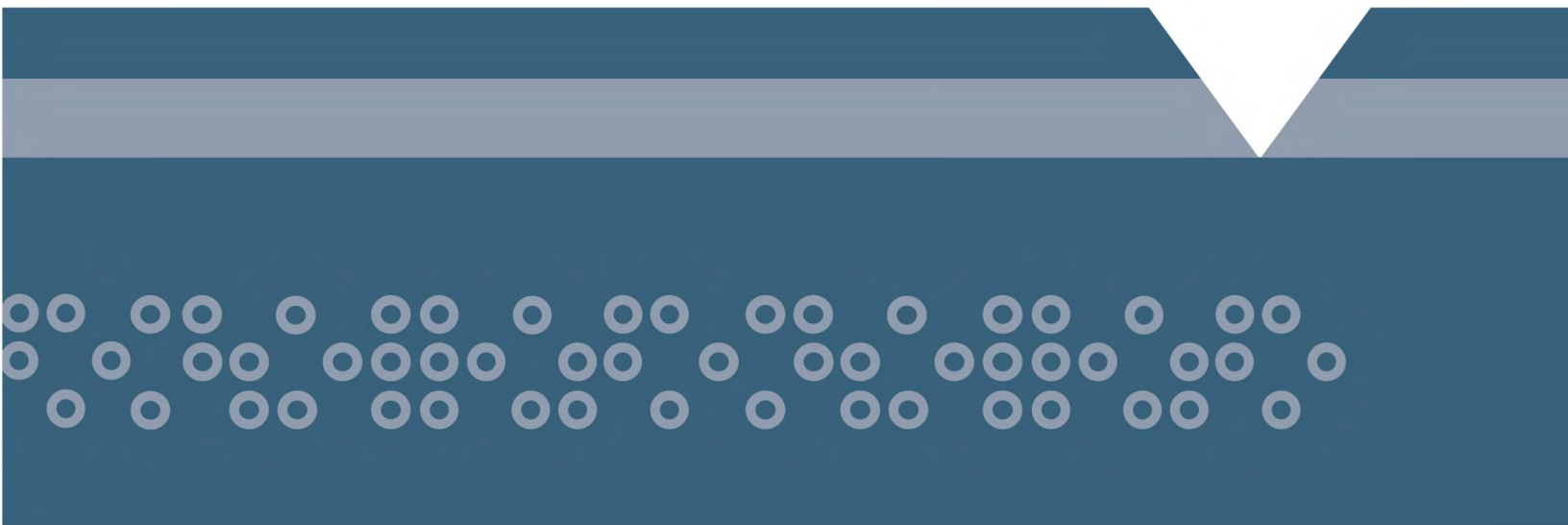


Lincoln Parish Coroner's Office
Ruston, Louisiana

December 31, 2024



LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

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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, 2024, 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".

Monroe, Louisiana
June 10, 2025

LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2024

Assets:

Cash	<u>2,977</u>
Total assets	2,977

Liabilities:

Accounts payable – Coroner	<u>2,977</u>
Total liabilities	2,977

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, 2024

		<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>156,276</u>	<u>156,276</u>	<u>-</u>
Total governmental activities	<u><u>156,276</u></u>	<u><u>156,276</u></u>	<u><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>-</u></u>

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2024

General

Assets:

Cash	2,977
Total assets	<u>2,977</u>

Liabilities and Fund Balances

Liabilities:

Accounts payable – Coroner	2,977
Total liabilities	<u>2,977</u>

Fund balances:

Unassigned	-
Total fund balances	<u>-</u>

Total liabilities and fund balances	<u>2,977</u>
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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, 2024

Total fund balance for governmental funds at December 31, 2024	- =====
---	------------

Total net position of governmental activities at December 31, 2024	- =====
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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, 2024

	<u>General Fund</u>
<u>Revenues:</u>	
Charges for Coroner services – Lincoln Parish Police Jury	60,483
Charges for Coroner services - other	<u>95,793</u>
Total revenue	156,276
<u>Expenditures:</u>	
Accounting fees	1,875
Contract services	106,776
Legal fees	6,522
Service fees	33,781
Supplies and office expense	5,069
Telephone and utilities	2,103
Transportation	<u>150</u>
Total expenditures	<u>156,276</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, 2024

Total excess of revenues over expenditures for the year ended
December 31, 2024 per Statement of Revenues,
Expenditures and Changes in Fund Balances ===== -

Total change in net position for the year ended
December 31, 2024 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, 2024

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

Compensation paid	\$35,050
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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, 2024

CURRENT YEAR FINDINGS:

None

PRIOR YEAR FINDINGS:

None