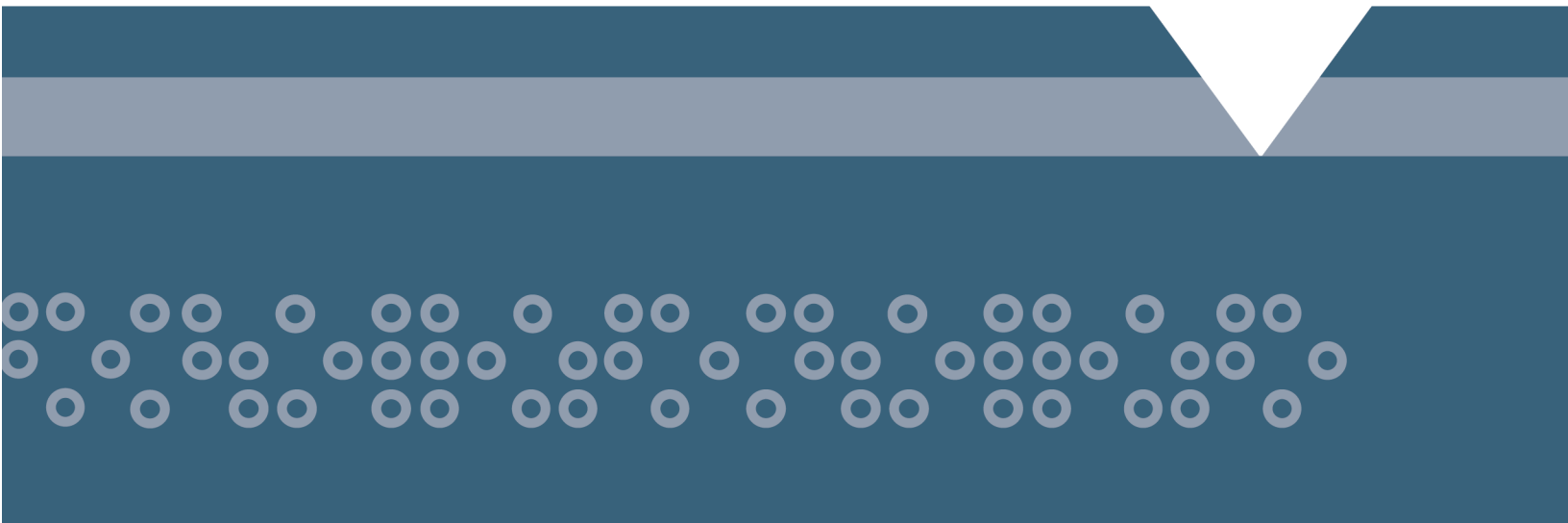


Lincoln Parish Coroner's Office
Ruston, Louisiana

December 31, 2025



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, 2025, 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.

Heard, McElroy & Vestal, LLC

Monroe, Louisiana
June 30, 2026

LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2025

ASSETS	
Cash	<u>\$ 5,684</u>
Total assets	5,684
LIABILITIES	
Accounts payable – Coroner	<u>5,684</u>
Total liabilities	5,684
NET POSITION	
Unrestricted	<u>-</u>
Total net position	<u><u>\$ -</u></u>

See independent accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

		Program Revenues	Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Governmental Activities
<u>Governmental activities:</u>			
General government			
Public safety	\$ 144,048	\$ 144,048	\$ -
Total governmental activities	144,048	144,048	-
 <u>Change in net position</u>			-
 <u>Net position - beginning</u>			-
 <u>Net position - ending</u>			\$ -

See independent accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	<u>General</u>
<u>Assets:</u>	
Cash	\$ 5,684
Total assets	<u>5,684</u>
 <u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Accounts payable – Coroner	5,684
Total liabilities	<u>5,684</u>
 <u>Fund balances</u>	
Unassigned	<u>-</u>
Total fund balances	<u>-</u>
 Total liabilities and fund balances	 <u>\$ 5,684</u>

See independent accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total fund balance for governmental funds at December 31, 2025	- <u><u> </u></u>
Total net postion of governmental activities at December 31, 2025	- <u><u> </u></u>

See independent 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, 2025

	General Fund
<u>Revenues:</u>	
Charges for Coroner services - Lincoln Parish Police Jury	\$ 60,483
Contracts for Coroner services - other	83,565
Total revenues	144,048
<u>Expenditures:</u>	
Accounting fees	2,200
Contract services	95,868
Legal fees	435
Service fees	34,775
Supplies and office expense	8,230
Telephone and utilities	2,390
Transportation	150
Total expenditures	144,048
<u>Excess of revenues over expenditures</u>	-
<u>Fund balance - beginning</u>	-
<u>Fund balance - ending</u>	\$ -

See independent 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, 2025

Total excess of revenues over expenditures for the year ended December 31, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balances	- =====
Total change in net position for the year ended December 31, 2025 per Statement of Activities	- =====

See independent 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, 2025

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

Compensation paid	\$31,000
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