

LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

DECEMBER 31, 2018

LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

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HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

333 TEXAS STREET, SUITE 1525
SHREVEPORT, LOUISIANA 71101
318-429-1525 PHONE • 318-429-2070 FAX

April 29, 2019

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

Management is responsible for the accompanying financial statements of the governmental activities as of and for the year ended December 31, 2018, which collectively comprise the Lincoln Parish 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. Accordingly, 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.

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, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

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.

Heard, McElroy & Vestal, LLC

Monroe, Louisiana

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A PROFESSIONAL SERVICES FIRM
SHREVEPORT • MONROE • DELHI

hmv@hmvcpa.com E-MAIL
www.hmvcpa.com WEB ADDRESS

LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2018

Assets:

Cash	<u>643</u>
Total assets	<u>643</u>

Liabilities:

Accounts payable – Coroner	<u>643</u>
Total liabilities	<u>643</u>

Net Position:

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

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Expenses</u>	<u>Program Revenue</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental activities:</u>			
General government			
Public safety	<u>132,853</u>	<u>132,853</u>	<u>-</u>
Total governmental activities	<u>132,853</u>	<u>132,853</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, 2018

	<u>General</u>
<u>Assets:</u>	
Cash	_____ 643
Total assets	===== 643
 <u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Accounts payable – Coroner	_____ 643
Total liabilities	_____ 643
 <u>Fund balances:</u>	
Unassigned	_____ -
Total fund balances	_____ -
 Total liabilities and fund balances	 ===== 643

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, 2018

Total fund balance for governmental funds at December 31, 2018	<u><u>-</u></u>
Total net position of governmental activities at December 31, 2018	<u><u>-</u></u>

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, 2018

	<u>General Fund</u>
<u>Revenues:</u>	
Charges for Coroner services - Parish	64,321
Other	
Cremation	4,600
Medical record copies	100
Miscellaneous revenue:	
CEC	29,350
City Coroner cases	<u>34,482</u>
Total miscellaneous revenue	<u>63,832</u>
Total other types of revenue	<u>68,532</u>
Total revenue	132,853
<u>Expenses:</u>	
Accounting fee	1,690
Autopsies	12,915
Cleaning	1,300
Contract services	62,385
Service fees	40,970
Rent, utilities	9,000
Equipment rental and maintenance	161
Supplies	1,207
Telephone, telecommunications	1,875
Transportation	900
Business expenses	<u>450</u>
Total expenditures	<u>132,853</u>
<u>Excess of revenues over expenditures</u>	-
<u>Fund balance-beginning</u>	<u>-</u>
<u>Fund balance-ending</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, 2018

Total excess of revenues over expenditures for the year ended December 31, 2018 per Statement of Revenues, Expenditures and Changes in Fund Balances	<u><u>-</u></u>
Total change in net position for the year ended December 31, 2018 per Statement of Activities	<u><u>-</u></u>

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, 2018

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

Compensation	\$40,500
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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, 2018

CURRENT YEAR FINDINGS:

None

PRIOR YEAR FINDINGS:

None