

**LINCOLN PARISH CORONER'S OFFICE**

**RUSTON, LOUISIANA**

**DECEMBER 31, 2017**

LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

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May 28, 2018

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, 2017, 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 in 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.



Monroe, Louisiana

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LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2017

**Assets:**

Cash	<u>173</u>
Total assets	<u>173</u>

**Liabilities:**

Accounts payable – Coroner	<u>173</u>
Total liabilities	<u>173</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, 2017

	<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>129,814</u>	<u>129,814</u>	<u>-</u>
Total governmental activities	<u>129,814</u>	<u>129,814</u>	<u>-</u>
<u>Change in net position</u>			<u>-</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, 2017

	<u>General</u>
<b><u>Assets:</u></b>	
Cash	_____ 173
Total assets	_____ 173
<b><u>Liabilities and Fund Balances</u></b>	
<b><u>Liabilities:</u></b>	
Accounts payable – Coroner	_____ 173
Total liabilities	_____ 173
<b><u>Fund balances:</u></b>	
Unassigned	_____ -
Total fund balances	_____ -
Total liabilities and fund balances	_____ 173

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, 2017

Total fund balance for governmental funds at December 31, 2017	<u>-</u>
Total net position of governmental activities at December 31, 2017	<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, 2017

	<u>General Fund</u>
<b><u>Revenues:</u></b>	
Charges for Coroner services - Parish	63,342
Other	
Cremation	4,800
Medical record copies	50
Miscellaneous revenue:	
CEC	31,050
City Coroner cases	<u>30,572</u>
Total miscellaneous revenue	<u>61,622</u>
Total other types of revenue	<u>66,472</u>
Total revenue	129,814
<b><u>Expenses:</u></b>	
Accounting fee	1,795
Autopsies	24,630
Cleaning	1,300
Contract services	57,675
Service fees	30,049
Rent, utilities	9,000
Conferences and travel cost	1,538
Supplies	707
Telephone, telecommunications	1,604
Transportation	1,059
Business expenses	<u>457</u>
Total expenditures	<u>129,814</u>
<b><u>Excess of revenues over expenditures</u></b>	-
<b><u>Fund balance-beginning</u></b>	<u>-</u>
-	
<b><u>Fund balance-ending</u></b>	<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, 2017

Total excess of revenues over expenditures for the year ended December 31, 2017 per Statement of Revenues, Expenditures and Changes in Fund Balances	<u>-</u>
Total change in net position for the year ended December 31, 2017 per Statement of Activities	<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, 2017

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

Compensation	\$30,000
Conference travel	\$1,408

See accountant's compilation report.

**OTHER INFORMATION**

LINCOLN PARISH CORONER'S OFFICE  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2017

**CURRENT YEAR FINDINGS:**

None

**PRIOR YEAR FINDINGS:**

2016-01: Incomplete preparation of Forms 1099

Resolved in current year.

See accountant's compilation report