

**LINCOLN PARISH CORONER'S OFFICE**

**RUSTON, LOUISIANA**

**DECEMBER 31, 2015**

LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

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# HEARD, McELROY, & VESTAL

LLC

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June 20, 2016

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, 2015, 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. This information is the representation of management. The information was subject to our compilation engagement, however, 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*  
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LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2015

<b><u>Assets:</u></b>		
Cash		<u>277</u>
Total assets		<u>277</u>
<b><u>Liabilities:</u></b>		
Accounts payable – Coroner		<u>277</u>
Total liabilities		<u>277</u>
<b><u>Net Position:</u></b>		
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, 2015

	<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>95,883</u>	<u>95,883</u>	<u>-</u>
Total governmental activities	<u>95,883</u>	<u>95,883</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, 2015

	<u>General</u>
<b><u>Assets:</u></b>	
Cash	<u>277</u>
Total assets	<u>277</u>
 <b><u>Liabilities and Fund Balances</u></b>	
<b><u>Liabilities:</u></b>	
Accounts payable – Coroner	<u>277</u>
Total liabilities	<u>277</u>
 <b><u>Fund balances:</u></b>	
Unassigned	<u>-</u>
Total fund balances	<u>-</u>
 Total liabilities and fund balances	<u>277</u>

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, 2015

Total fund balance for governmental funds at December 31, 2015	<u>    -</u>
Total net position of governmental activities at December 31, 2015	<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, 2015

	<u>General Fund</u>
<b><u>Revenues:</u></b>	
Charges for Coroner services - Parish	50,327
Other	
Cremation	4,150
Medical record copies	100
Miscellaneous revenue:	
City Coroner cases	31,906
Miscellaneous revenue-other	<u>9,400</u>
Total miscellaneous revenue	<u>41,306</u>
Total other types of revenue	<u>45,556</u>
Total revenue	95,883
<b><u>Expenses:</u></b>	
Accounting fee	1,550
Autopsies	21,470
Professional dues	350
Contract services	36,100
Service fees	25,943
Rent, utilities	6,000
Conferences and travel cost	332
Supplies	1,012
Telephone, telecommunications	1,467
Transportation	1,241
Business expenses	<u>418</u>
Total expenditures	<u>95,883</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>

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, 2015

Total net change in fund balance for the year ended December 31, 2015 per Statement of Revenues, Expenditures and Changes in Fund Balances	<u>-</u>
Total changes in net position for the year ended December 31, 2015 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, 2015

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

Compensation	\$27,000
Conference travel	\$332

See accountant's compilation report.

**OTHER INFORMATION**

LINCOLN PARISH CORONER'S OFFICE  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**CURRENT YEAR FINDINGS:**

2015-01: Incomplete preparation of Forms 1099

In reviewing the 2015 Forms 1099 prepared, it was noted that forms were not prepared for all appropriate recipients. We recommend that vendor reports be run to determine that Forms 1099 are prepared for all those who are required to receive them.

Management's Response and Corrective Action Plan:

We agree with the finding and will review all vendors paid to determine that Forms 1099 are prepared on all appropriate vendors.

**PRIOR YEAR FINDINGS:**

2014-01: Incomplete preparation of Forms 1099

Repeated as 2015-01

See accountant's compilation report