

LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

DECEMBER 31, 2016

LINCOLN PARISH CORONER'S OFFICE

RUSTON, LOUISIANA

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountant's Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Government Wide and Fund Financial Statements:	
Statement of Net Position	2
Statement of Activities	3
Fund Financial Statements:	
Balance Sheet – Governmental Funds	4
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	5
Statement of Revenues, Expenses, and Changes in Fund Balances – Governmental Funds	6
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	7
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	8
<u>OTHER INFORMATION</u>	
Schedule of Findings	9

HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

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June 21, 2017

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, 2016, 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

Monroe, Louisiana

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LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2016

Assets:

Cash	24
Total assets	<u>24</u>

Liabilities:

Accounts payable – Coroner	24
Total liabilities	<u>24</u>

Net Position:

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

See accountant's compilation report.

LINCOLN PARISH CORONER'S OFFICE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016

	<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>126,413</u>	<u>126,413</u>	<u>-</u>
Total governmental activities	<u>126,413</u>	<u>126,413</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, 2016

	<u>General</u>
<u>Assets:</u>	
Cash	_____ 24
Total assets	===== 24
 <u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Accounts payable – Coroner	_____ 24
Total liabilities	_____ 24
 <u>Fund balances:</u>	
Unassigned	_____ -
Total fund balances	_____ -
 Total liabilities and fund balances	 ===== 24

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, 2016

Total fund balance for governmental funds at December 31, 2016	<u><u>-</u></u>
Total net position of governmental activities at December 31, 2016	<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, 2016

	<u>General Fund</u>
<u>Revenues:</u>	
Charges for Coroner services - Parish	64,243
Other	
Cremation	4,100
Medical record copies	50
Miscellaneous revenue:	
CEC	29,100
City Coroner cases	25,220
Miscellaneous revenue-other	<u>3,700</u>
Total miscellaneous revenue	<u>58,020</u>
Total other types of revenue	<u>62,170</u>
Total revenue	126,413
<u>Expenses:</u>	
Accounting fee	1,195
Autopsies	11,160
Cleaning	1,100
Contract services	51,395
Service fees	47,047
Rent, utilities	8,000
Conferences and travel cost	311
Supplies	1,708
Telephone, telecommunications	1,580
Transportation	913
Business expenses	<u>2,004</u>
Total expenditures	<u>126,413</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
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Total excess of revenues over expenditures for the year ended December 31, 2016 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, 2016 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, 2016

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

Compensation	\$47,550
Conference travel	\$311

See accountant's compilation report.

OTHER INFORMATION

LINCOLN PARISH CORONER'S OFFICE

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2016

CURRENT YEAR FINDINGS:

2016-01: Incomplete preparation of Forms 1099

In reviewing the 2016 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:

2015-01: Incomplete preparation of Forms 1099

Repeated as 2016-01

See accountant's compilation report