

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA

BASIC FINANCIAL STATEMENTS
WITH ACCOUNTANTS' COMPILATION REPORT

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/21/10

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June 16, 2010

ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Lincoln Parish Coroner, Ruston, Louisiana, as of and for the year ended December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Generally accepted accounting standards require State and Local Governments to adopt and report under Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus." The Lincoln Parish coroner is not presenting its financial statements under those standards. Those standards require that the Lincoln Parish Coroner report information regarding its financial position by governmental activities, business-type activities, each major fund, and the aggregate remaining fund information that comprise the Coroner's basic financial statements. The standards also require that a management's discussion and analysis be included as supplementary information. The effects of these departures have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. 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, these financial statements are not designed for those who are not informed about such matters. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

We are not independent with respect to the Lincoln Parish Coroner, Ruston, Louisiana.


JAMES E. ALLBRITTON JR.
CERTIFIED PUBLIC ACCOUNTANT

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF ASSETS, LIABILITIES
AND NET ASSETS
For the Year ended December 31, 2009

Current Assets	
Checking/Savings	
Lincoln Parish Coroner	
Total Checking/Savings	\$ <u>-2,716</u>
Total Current Assets	-2,716
Other Assets	
Other Assets	650
Total Other Assets	<u>650</u>
TOTAL ASSETS	<u>\$-2,066</u>
LIABILITIES & NET ASSETS	
Net Assets:	
Unrestricted	<u>-2,066</u>
Total Net Assets	<u>-2,066</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$-2,066</u>

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGE IN FUND NET ASSETS
For the Year Ended December 31, 2009

Revenues	
Direct Public Support	
Fines Marshal's Office	\$ 3,810
Fines Sheriff's Office	4,520
Lincoln Parish Police Jury	<u>44,333</u>
Total Direct Public Support	52,663
Other Types of Revenue	
Cremation	1,950
Medical Record Copies	70
Miscellaneous Revenue	
Autopsy Reimbursement	1,600
City Coroner Cases	24,728
Miscellaneous Revenue-Other	<u>0</u>
Total Miscellaneous Revenue	26,328
Total Other Types of Revenue	<u>28,348</u>
Total Revenue	\$ <u>81,011</u>
Expenditures	
Accounting Fee	2,319
Autopsies	15,490
Business Registration Fee	350
Business Expenses-other	250
Contract Services	56,915
Legal Fees	0
Rent, Utilities	6,500
Postage, Mailing Service	943
Supplies	292
Telephone, Telecommunications	1,383
Transportation	1,405
Other Costs	<u>1,719</u>
Total Expenditures	\$ <u>87,566</u>
Change in Net Assets	<u>-6,555</u>
Total Net Assets-Beginning	<u>4,489</u>
Total Net Assets-Ending	<u>-2,066</u>

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2009**

OPERATING ACTIVITIES	
Net Change in Assets	\$ <u>-6,555</u>
Net Cash Provided By Operating Activities	<u>-6,555</u>
INVESTING ACTIVITIES	
Other Assets	-0-
Net Cash Provided By Investing Activities	<u>-0-</u>
Net Cash Decrease for Period	<u>-6,555</u>
Cash At Beginning Of Period	<u>3,839</u>
Cash At End Of Period	\$ <u>-2,716</u>

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS
DECEMBER 31, 2009

Compensation paid to the Coroner in the form of contract services for the year ended December 31, 2009 is as follows:

CORONER

J. Michael Belue, M.D.
Ruston, LA 71270
(318) 251-8801

\$31,000.00

Note: the Coroner's office pays rent and secretarial services to Dr. Belue. In 2009, these amounts were \$6,500 for rent and support services.

The Coroner's term expires January 2012.

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS
December 31, 2009

Finding #1:

Condition:

The Lincoln Parish Coroner recorded a deficit balance in the cash account at year end.

Cause:

Bookkeeper processed check for payment without sufficient funds in the bank account. Check not mailed at the time of processing.

Recommendation:

The coroner should insure adequate funds on hand before checks are processed and mailed.

Management's Response and Corrective Action Plan:

We agree with the finding and will insure adequate funds available before checks processed.

Finding #2:

Condition:

The Lincoln Parish Coroner has not adequately identified and recorded revenues and expenses on an accrual basis for the fiscal year.

Cause:

The Coroner's office has assigned bookkeeping services to an outside firm and Coroner needs to provide information to properly account for accruals.

Recommendation:

The Coroner should advise bookkeeping service of requirement.

Management's Response and Corrective Action Plan:

We agree with the finding. We will make every effort to comply with the recommendation.