

JAMES M. BELUE, M.D.

LINCOLN PARISH CORONER

RUSTON, LOUISIANA

BASIC FINANCIAL STATEMENTS

WITH ACCOUNTANT'S COMPILATION REPORT

AS OF AND FOR THE YEAR ENDED

DECEMBER 31, 2010

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 6/8/11

**JAMES M. BELUE, M.D.**  
**LINCOLN PARISH CORONER**  
**RUSTON, LOUISIANA**  
**BASIC FINANCIAL STATEMENT**  
**WITH ACCOUNTANT'S COMPILATION REPORT**  
**AS OF AND FOR THE YEAR ENDED**  
**DECEMBER 31, 2010**

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May 16, 2011

**ACCOUNTANT'S COMPILATION REPORT**

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

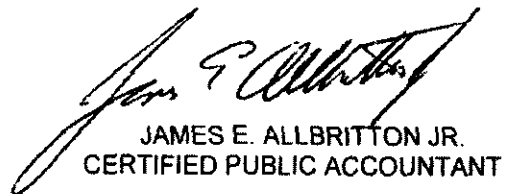
We have compiled the accompanying financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Lincoln Parish Coroner, Ruston, Louisiana, as of and for the year ended December 31, 2010, in accordance with Statements on Standards for Accounting and 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 Paris 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, 2010**

Current Assets	
Checking/Savings	
Lincoln Parish Coroner	
Total Checking/Savings	<u>\$86</u>
Total Current Assets	<u>\$86</u>
Other Assets	
Other Assets	<u>\$650</u>
Total Other Assets	<u>\$650</u>
TOTAL ASSETS	<u>\$736</u>
LIABILITIES & NET ASSETS	
Net Assets:	
Unrestricted	<u>\$736</u>
Total Net Assets	<u>\$736</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$736</u>

See accompanying notes and accountant's report

**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, 2010**

<b>Revenues</b>	
Direct Public Support	
Fines Marshal's Office	\$3910
Fines Sheriff's Office	\$5278
Lincoln Parish Police Jury	<u>\$44,333</u>
Total Direct Public Support	\$53,521
Other Types of Revenue	
Cremation	\$3050
Medical Record Copies	\$250
Miscellaneous Revenue	
Autopsy Reimbursement	\$0
City Coroner Cases	\$25,868
Miscellaneous Revenue-Other	<u>\$0</u>
Total Miscellaneous Revenue	<u>\$25,868</u>
Total Other Types of Revenue	<u>\$29,168</u>
Total Revenue	<u>\$82,689</u>
<b>Expenditures</b>	
Accounting Fee	\$3192
Autopsies	\$12,575
Business Registration Fee	\$350
Contract Services	\$52,440
Legal Fees	\$0
Rent, Utilities	\$6000
Postage, Mailing Service	\$162
Supplies	\$1341
Telephone, Telecommunications	\$1132
Transportation	\$1811
Other Costs	<u>\$884</u>
Total Expenditures	<u>\$79,887</u>
Change in Net Assets	<u>\$2802</u>
Total Net Assets-Beginning	<u>-\$2066</u>
Total Net Assets-Ending	<u>\$736</u>

See accompanying notes and accountant's report

**JAMES M. BELUE, M.D.  
LINCOLN PARISH CORONER  
RUSTON, LOUISIANA  
COMPILATION  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2010**

<b>OPERATING ACTIVITIES</b>	
Net Change in Assets	<u>\$2802</u>
Net Cash Provided By Operating Activities	<u>\$2802</u>
<b>INVESTING ACTIVITIES</b>	
Other Assets	\$0
Net Cash Provided by Investing Activities	<u>\$0</u>
Net Cash Decrease for Period	<u>\$2802</u>
Cash At Beginning Of Period	<u>-\$2066</u>
Cash At End of Period	<u>\$736</u>

See accompanying notes and accountant's report

**JAMES M. BELUE, M.D.  
LINCOLN PARISH CORONER  
RUSTON, LOUISIANA  
COMPILATION  
SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS  
DECEMBER 31, 2010**

Compensation paid to the Coroner in the form of contract services for the year ended December 31, 2010 is as follows:

**CORONER**

J. Michael Belue, M.D. Ruston, LA 71270 (318) 251-8801	\$25,200
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Note: The Coroner's office pays rent and secretarial services to Dr. Belue. In 2010, these amounts were \$6000 for rent and support services.

The Coroner's term expires January 2012.

See accompanying notes and accountant's report

**JAMES M. BELUE, M.D.  
LINCOLN PARISH CORONER  
RUSTON, LOUISIANA  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2010**

**CURRENT YEAR FINDINGS:**

No current findings noted.

**PRIOR YEAR FINDINGS:**

**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.