

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, 2014

**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, 2014**

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June 8, 2015

## ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the accompanying financial statements of the Lincoln Parish Coroner as of and for the year ended December 31, 2014, which collectively comprise the basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Lincoln Parish Coroner is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United State of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Lincoln Parish Coroner in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 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 conclusion about the Lincoln Parish Coroner's financial position and the changes in net position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Lincoln Parish Coroner did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2014. The effects of this departure from generally accepted accounting principles has not been determined.

Act 706 of the Louisiana 2014 Legislative Session requires a Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 4 to supplement the basic financial statements. Such information was not audited, reviewed or compiled by us, and we do not express an opinion or provide any assurance on it.

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**  
**BALANCE SHEET**  
**For the Year ended December 31, 2014**

Current Assets	
Checking/Savings	
Lincoln Parish Coroner	
Total Checking/Savings	<u>\$1334</u>
Total Current Assets	<u>\$1334</u>
Other Assets	
Other Assets	<u>\$0</u>
Total Other Assets	<u>\$0</u>
TOTAL ASSETS	<u>\$1334</u>
LIABILITIES & FUND BALANCE - UNASSIGNED	
Fund Balance:	
Unassigned	<u>\$1334</u>
Total Fund Balance – Unassigned	<u>\$1334</u>
TOTAL LIABILITIES & FUND BALANCE - UNASSIGNED	<u>\$1334</u>

See accountant's compilation report

**JAMES M. BELUE, M.D.**  
**LINCOLN PARISH CORONER**  
**RUSTON, LOUISIANA**  
**COMPILATION**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGE IN FUND BALANCE**  
**For the Year Ended December 31, 2014**

Revenues	
Direct Public Support	
Fines Marshal's Office	\$4227
Fines Sheriff's Office	\$2660
Lincoln Parish Police Jury	<u>\$44333</u>
Total Direct Public Support	\$51220
Other Types of Revenue	
Cremation	\$2750
Medical Record Copies	\$250
Miscellaneous Revenue	
City Coroner Cases	\$22740
Miscellaneous Revenue-Other	<u>\$1950</u>
Total Miscellaneous Revenue	<u>\$24690</u>
Total Other Types of Revenue	<u>\$27690</u>
Total Revenue	<u>\$78910</u>
Expenditures	
Accounting Fee	\$1500
Autopsies	\$11150
Advertising	\$347
Professional Dues	\$350
Contract Services	\$52540
Legal Fees	\$179
Rent, Utilities	\$6000
Conferences and Travel Cost	\$2694
Supplies	\$768
Telephone, Telecommunications	\$1204
Transportation	\$1511
Business Expenses	\$124
Total Expenditures	<u>\$78367</u>
Change in Fund Balance	<u>\$543</u>
Fund Balance Beginning	<u>\$791</u>
Fund Balance Ending	<u>\$1334</u>

See accountant's compilation report

**JAMES M. BELUE, M.D.  
 LINCOLN PARISH CORONER  
 RUSTON, LOUISIANA  
 COMPILATION  
 SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS  
 DECEMBER 31, 2014**

*Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer*

Year Ended December 31, 2014

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

<b>Purpose</b>	<b>Amount</b>
Salary	
Benefits-insurance	
Benefits-retirement	
Benefits-<list any other here>	
Car allowance	
Vehicle provided by government	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	\$2386
Continuing professional education fees	
Housing	
Unvouchered expenses*	
Special meals	
Other	\$30000

See accountant's compilation report

**JAMES M. BELUE, M.D.  
LINCOLN PARISH CORONER  
RUSTON, LOUISIANA  
COMPILATION  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2014**

**CURRENT YEAR FINDINGS:**

**Finding #1:**

**Condition:**

Filing of form 1099 for all appropriate recipients.

**Cause:**

Undetermined if 1099 needed.

**Recommendation:**

Review rules for correct treatment of payments. Will review rulings and make corrections if necessary.

**Management's Response and Corrective Action Plan:**

We agree with the finding and will review and make corrections if necessary.

**PRIOR YEAR FINDINGS:**

**Finding #1:**

**Condition:**

The Lincoln Parish Coroner compilation report not filed timely.

**Cause:**

Certified public accountant's peer review not completed timely.

**Recommendation:**

Certified public accountant will take all actions necessary to insure compilation completion, submission and acceptance.

**Management's Response and Corrective Action Plan:**

We agree with the finding. Corrected by accountant.

See accountant's compilation report