

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, 2011

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 _____

JUN 27 2012

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WITH ACCOUNTANT'S COMPILATION REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2011

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June 7, 2012

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, 2011, 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, 2011

| | |
|-------------------------------------------|---------------------|
| Current Assets | |
| Checking/Savings | |
| Lincoln Parish Coroner | |
| Total Checking/Savings | <u>\$133</u> |
| Total Current Assets | <u>\$133</u> |
| | |
| Other Assets | |
| Other Assets | <u>\$0</u> |
| Total Other Assets | <u>\$0</u> |
| | |
| TOTAL ASSETS | <u>\$133</u> |
| | |
| LIABILITIES & NET ASSETS | |
| Net Assets | |
| Unrestricted | <u>\$133</u> |
| Total Net Assets | <u>\$133</u> |
| TOTAL LIABILITIES & NET ASSETS | <u>\$133</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, 2011**

| | |
|-----------------------------------|-----------------------|
| Revenues | |
| Direct Public Support | |
| Fines Marshal's Office | \$4738 |
| Fines Sheriff's Office | \$4020 |
| Lincoln Parish Police Jury | \$44333 |
| Direct Public Support - Other | <u>\$894</u> |
| Total Direct Public Support | <u>\$53,985</u> |
| Other Types of Revenue | |
| Cremation | \$2145 |
| Medical Record Copies | \$0 |
| Miscellaneous Revenue | |
| Autopsy Reimbursement | \$3000 |
| City Coroner Cases | \$8300 |
| Miscellaneous Revenue-Other | <u>\$580</u> |
| Total Miscellaneous Revenue | <u>\$11880</u> |
| Total Other Types of Revenue | <u>\$14025</u> |
| Total Revenue | <u>\$68010</u> |
| Expenditures | |
| Accounting Fee | \$2115 |
| Autopsies | \$4574 |
| Business Registration Fee | \$272 |
| Contract Services | \$50174 |
| Legal Fees | \$375 |
| Rent, Utilities | \$6500 |
| Postage, Mailing Service | \$0 |
| Supplies | \$970 |
| Telephone, Telecommunications | \$814 |
| Transportation | \$920 |
| Other Costs | <u>\$1899</u> |
| Total Expenditures | <u>\$68613</u> |
| Change in Net Assets | <u>\$603</u> |
| Total Net Assets-Beginning | <u>-\$736</u> |
| Total Net Assets-Ending | <u>\$133</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, 2011**

| | |
|-------------------------------------------|---------------|
| OPERATING ACTIVITIES | |
| Net Change in Assets | <u>\$603</u> |
| Net Cash Provided By Operating Activities | <u>\$603</u> |
| INVESTING ACTIVITIES | |
| Other Assets | \$0 |
| Net Cash Provided by Investing Activities | <u>\$0</u> |
| Net Cash Decrease for Period | <u>\$603</u> |
| Cash At Beginning Of Period | <u>-\$736</u> |
| Cash At End of Period | <u>\$133</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, 2011**

Compensation paid to the Coroner in the form of contract services for the year ended December 31 2011 is as follows

CORONER

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

\$26,989

Note The Coroner's office pays rent and secretanal services to Dr Belue In 2011, these amounts were \$6500 for rent and support services

The Coroner's term expires March 2016

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS
DECEMBER 31, 2011**

CURRENT YEAR FINDINGS

No current findings noted

PRIOR YEAR FINDINGS

No prior year findings noted

See accompanying notes and accountant's report