

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, 2013

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 SEP 24 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, 2013

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August 14, 2014

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, 2013, 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 States 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 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.

The Lincoln Parish Coroner did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2013. The effects of this departure from generally accepted accounting principles has not been determined.

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, 2013**

Current Assets	
Checking/Savings	
Lincoln Parish Coroner	
Total Checking/Savings	<u>\$791</u>
Total Current Assets	<u>\$791</u>
Other Assets	
Other Assets	<u>\$0</u>
Total Other Assets	<u>\$0</u>
TOTAL ASSETS	<u>\$791</u>
LIABILITIES & NET ASSETS	
Net Assets:	
Unrestricted	<u>\$791</u>
Total Net Assets	<u>\$791</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$791</u>

See accompanying notes and accountant's compilation report

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND NET ASSETS
For the Year Ended December 31, 2013

Revenues	
Direct Public Support	
Fines Marshal's Office	\$3511
Fines Sheriff's Office	\$3565
Lincoln Parish Police Jury	\$44333
Total Direct Public Support	\$51409
Other Types of Revenue	
Cremation	\$3075
Miscellaneous Revenue	
City Coroner Cases	\$23410
Miscellaneous Revenue-Other	<u>\$2125</u>
Total Miscellaneous Revenue	<u>\$25535</u>
Total Other Types of Revenue	<u>\$28610</u>
Total Revenue	<u>\$80019</u>
Expenditures	
Accounting Fee	\$1500
Autopsies	\$17235
Professional Dues	\$700
Contract Services	\$49560
Legal Fees	\$113
Rent, Utilities	\$6000
Cleaning	\$400
Supplies	\$1256
Telephone, Telecommunications	\$979
Transportation	\$931
Other Costs	<u>\$579</u>
Total Expenditures	<u>\$79253</u>
Change in Net Assets	<u>\$766</u>
Total Net Assets-Beginning	<u>\$25</u>
Total Net Assets-Ending	<u>\$791</u>

See accompanying notes and accountant's compilation report

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS
DECEMBER 31, 2013**

Compensation paid to the Coroner in the form of contract services for the year ended December 31, 2013 is as follows:

CORONER

J. Michael Belue, M.D. Ruston, LA 71270 (318) 251-8801	\$24,500
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Note: The Coroner's office pays rent and secretarial services to Dr. Belue. In 2013, these amounts were \$6000 for rent and support services.

The Coroner's term expires March 2016.

See accompanying notes and accountant's compilation report

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS
DECEMBER 31, 2013**

CURRENT 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.

PRIOR YEAR FINDINGS:

No prior year findings noted.

See accompanying notes and accountant's compilation report