

502

**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, 2007**

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 9/3/08

**JAMES M. BELUE, M.D.**  
**LINCOLN PARISH CORONER**  
**RUSTON, LOUISIANA**  
**BASIC FINANACIAL STATEMENT**  
**WITH ACCOUNTANTS' COMPILATION REPORT**  
**AS OF AND FOR THE YEAR ENDED**  
**DECEMBER 31, 2007**

**TABLE OF CONTENTS**

|   | PAGE |
|---|------|
| ACCOUNTANT'S COMPILATION REPORT.....                    | 1    |
| BASIC FINANCIAL STATEMENTS:                             |      |
| Statement of Assets, Liabilities and Equity.....        | 2    |
| Statements of Revenues and Expenses .....               | 3    |
| Statements of Changes in Capital.....                   | 4    |
| SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS..... | 5    |
| SCHEDULE OF FINDINGS.....                               | 6    |

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July 18, 2008

**ACCOUNTANTS' COMPILATION REPORT**

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

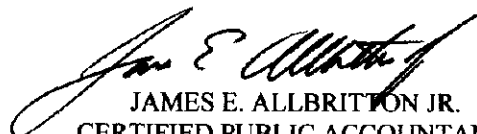
We have compiled the accompanying financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Lincoln Parish Coroner, Ruston, Louisiana, as of and for the year ended December 31, 2007, in accordance with Statements on Standards for Accounting and 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, 2007**

|   |                 |
|---|-----------------|
| <b>Current Assets</b>                     |                 |
| <b>Checking/Savings</b>                   |                 |
| Lincoln Parish Coroner                    |                 |
| <b>Total Checking/Savings</b>             | \$ <u>8,416</u> |
| <b>Total Current Assets</b>               | 8,416           |
| <br>                                      |                 |
| <b>Other Assets</b>                       |                 |
| <b>Other Assets</b>                       | <u>650</u>      |
| <b>Total Other Assets</b>                 | <u>650</u>      |
| <br>                                      |                 |
| <b>TOTAL ASSETS</b>                       | \$9,066         |
| <br>                                      |                 |
| <b>LIABILITIES &amp; NET ASSETS</b>       |                 |
| <b>Net Assets:</b>                        |                 |
| Unrestricted                              | <u>9,066</u>    |
| <b>Total Net Assets</b>                   | <u>9,066</u>    |
| <b>TOTAL LIABILITIES &amp; NET ASSETS</b> | \$9,066         |

**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, 2007**

**Revenues**

|                                     |                         |
|-------------------------------------|-------------------------|
| <b>Direct Public Support</b>        |                         |
| Fines Marshal's Office              | \$ 1,758                |
| Fines Sheriff's Office              | 2,121                   |
| Lincoln Parish Police Jury          | <u>31,499</u>           |
| <b>Total Direct Public Support</b>  | <b>35,378</b>           |
| <br>                                |                         |
| <b>Other Types of Revenue</b>       |                         |
| Cremation                           | 650                     |
| Medical Record Copies               | 150                     |
| <b>Miscellaneous Revenue</b>        |                         |
| Autopsy Reimbursement               | 4,334                   |
| City Coroner Cases                  | 5,199                   |
| Miscellaneous Revenue-Other         | 461                     |
| <b>Total Miscellaneous Revenue</b>  | <u>9,994</u>            |
| <b>Total Other Types of Revenue</b> | <u>10,794</u>           |
| <b>Total Revenue</b>                | <b>\$ <u>46,173</u></b> |

**Expenditures**

|                               |                         |
|-------------------------------|-------------------------|
| Business Expenses             | \$ 1,146                |
| Contract Services             | 25,765                  |
| Rent, Utilities               | 8,000                   |
| Postage, Mailing Service      | 87                      |
| Supplies                      | 496                     |
| Telephone, Telecommunications | 820                     |
| Other Costs                   | <u>792</u>              |
| <b>Total Expenditures</b>     | <b>\$ <u>37,106</u></b> |

|                                   |              |
|-----------------------------------|--------------|
| <b>Change in Net Assets</b>       | <u>9,066</u> |
| <b>Total Net Assets-Beginning</b> | <u>-0-</u>   |
| <b>Total Net Assets-Ending</b>    | 9066         |

**JAMES M. BELUE, M.D.**  
**LINCOLN PARISH CORONER**  
**RUSTON, LOUISIANA**  
**COMPILATION**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2007**

**OPERATING ACTIVITIES**

|  |                 |
|--|-----------------|
| <b>Net Change in Assets</b>                      | \$ <u>9,066</u> |
| <b>Net Cash Provided By Operating Activities</b> | <u>9,066</u>    |
| <b>INVESTING ACTIVITIES</b>                      |                 |
| <b>Other Assets</b>                              | -650            |
| <b>Net Cash Provided By Investing Activities</b> | <u>-650</u>     |
| <b>Net Cash Increase for Period</b>              | <u>8,416</u>    |
| <b>Cash At End Of Period</b>                     | \$ <u>8,416</u> |

**JAMES M. BELUE, M.D.**  
**LINCOLN PARISH CORONER**  
**RUSTON, LOUISIANA**  
**COMPILATION**  
**SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS**  
**DECEMBER 31, 2007**

Compensation paid to the Coroner in the form of salaries for the year ended December 31, 2007 is as follows:

**CORONER**

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

**\$0.00**

Note: the Coroner's office pays rent and secretarial services to Dr. Belue. In 2007, these amounts were \$8,000 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, 2007**

**Finding #1:**

**Condition:**

The Lincoln Parish coroner did not complete and submit its financial report in a timely manner to the Legislative auditor.

**Cause:**

CPA office incurred loss of staff personnel responsible for timely completion of compilation.

**Recommendation:**

The coroner should comply with the state law and complete its financial package within six months of its fiscal year end.

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

We agree with the finding. We will make every effort to comply with the state law, and complete the financial package in a timely manner.

**Finding #2:**

**Condition:**

The Lincoln Parish Coroner did not publish its budget in the official journal.

**Cause:**

This is first year of office for this newly elected coroner beginning April 17, 2007 for part of the year.

**Recommendation:**

The Coroner should comply with Local Government Budget Act.

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

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

**Finding #3:**

**Condition:**

The Affidavit and Revenue Certification was not filed.

**Cause:**

James M. Belue M.D. assumed responsibility for Coroner's office on April 17, 2007 after year started resulting in short year.

**Recommendation:**

The Coroner should timely complete and file the Affidavit and Revenue Certification of Revenues for the year is \$50,000 or less.

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

We agree with the findings. We will comply with the requirement of revenues for the year are \$50,000 or under.