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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, 2008

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 6/10/09

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, 2008

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May 28, 2009

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, 2008, 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, 2008

Current Assets	
Checking/Savings	
Lincoln Parish Coroner	
Total Checking/Savings	\$ <u>3,839</u>
Total Current Assets	3,839
Other Assets	
Other Assets	<u>650</u>
Total Other Assets	<u>650</u>
TOTAL ASSETS	<u>\$4,489</u>
LIABILITIES & NET ASSETS	
Net Assets:	
Unrestricted	<u>4,489</u>
Total Net Assets	<u>4,489</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$4,489</u>

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, 2008

Revenues	
Direct Public Support	
Fines Marshal's Office	\$ 3,484
Fines Sheriff's Office	3,776
Lincoln Parish Police Jury	<u>44,333</u>
Total Direct Public Support	51,593
Other Types of Revenue	
Cremation	2,100
Medical Record Copies	250
Miscellaneous Revenue	
Autopsy Reimbursement	10,516
City Coroner Cases	23,963
Miscellaneous Revenue-Other	<u>0</u>
Total Miscellaneous Revenue	<u>34,479</u>
Total Other Types of Revenue	<u>36,829</u>
Total Revenue	\$ <u>88,422</u>
Expenditures	
Accounting Fee	2,026
Autopsies	30,845
Business Registration Fee	450
Business Expenses-other	\$ 200
Contract Services	39,853
Legal Fees	397
Rent, Utilities	12,270
Postage, Mailing Service	67
Supplies	610
Telephone, Telecommunications	1,250
Transportation	4,931
Other Costs	<u>100</u>
Total Expenditures	\$ <u>92,999</u>
Change in Net Assets	<u>-4,577</u>
Total Net Assets-Beginning	<u>9,066</u>
Total Net Assets-Ending	<u>4,489</u>

**JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2008**

OPERATING ACTIVITIES

Net Change in Assets	\$ <u>-4,577</u>
Net Cash Provided By Operating Activities	<u>-4,577</u>

INVESTING ACTIVITIES

Other Assets	-0-
Net Cash Provided By Investing Activities	<u>-0-</u>
Net Cash Decrease for Period	<u>-4,577</u>
Cash At Beginning Of Period	<u>8,416</u>
Cash At End Of Period	\$ <u>3,839</u>

JAMES M. BELUE, M.D.
LINCOLN PARISH CORONER
RUSTON, LOUISIANA
COMPILATION
SCHEDULE OF COMPENSATION PAID TO ELECTED OFFICIALS
DECEMBER 31, 2008

Compensation paid to the Coroner in the form of contract services for the year ended December 31, 2008 is as follows:

CORONER

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

\$16,000.00

Note: the Coroner's office pays rent and secretarial services to Dr. Belue. In 2008, these amounts were \$12,000 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, 2008

No finding for the year ending December 31, 2008.