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Affidavit and Revenue Certification

W. David Thompson, M.D., Coroner - Parish of Richland ENTITY NAME
Richland Parish
Rayville, Louisiana (City), State

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Addison D. Thompson, Executor of Estate (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of W. David Thompson, M.D., Coroner - Parish of Richland (enter entity name) as of December 31, 2017 (entity's year-end), and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Addison D. Thompson, Executor of Estate (officer name), who, duly sworn, deposes and says that W. David Thompson, M.D., Coroner (entity name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2017, and accordingly, is not required to have an audit for the previously mentioned year.

X [Signature]
Officer's Signature

Sworn to and subscribed before me this 22nd day of February, 2018.

MELISSA C. KING
NOTARY PUBLIC
ID# 68676

[Signature]
NOTARY PUBLIC SIGNATURE & SEAL

| For Office Use Only |
|---|
| Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court. |
| Release Date <u>APR 11 2018</u> |

| Please Complete This Section |
|---|
| Officer's Name <u>Addison D. Thompson, Executor</u> |
| Officer's Title <u>Executor of Estate</u> |
| Address <u>82 West Lake Road</u> |
| City, Zip <u>Rayville, LA 71269</u> |
| Ph: Cell/Land <u>(504) 400-6139</u> |
| E-mail <u>carol@oswaltzanncpa.com</u> |

***W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND***

FINANCIAL STATEMENTS

Year Ended December 31, 2017

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OSWALT & ZARRO
A Corporation of Certified Public Accountants

**809 Julia Street
Suite A
Rayville, LA 71269
(318)728-6413
(318)728-4008 (Fax)**

**Tom J. Oswalt, CPA
Joseph J. Zarro, CPA**

**204 Fair Avenue
Suite B
Winnsboro, LA 71295
(318)435-5584
(318)435-5216 (Fax)**

Dr. W. David Thompson
W. David Thompson, M.D., Coroner -
Parish of Richland
Rayville, Louisiana

Management is responsible for the accompanying financial statements of W. David Thompson, M.D., Coroner-Parish of Richland (a proprietorship), which comprise the statements of assets, liabilities, and proprietor's capital - tax basis as of December 31, 2017, and the related statements of revenues and expenses - tax basis and changes in proprietor's capital - tax basis for the year then ended in accordance with the tax basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The owner has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Proprietorship's assets, liabilities, capital, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to W. David Thompson, M.D., Coroner - Parish of Richland.



Firm's Signature

Rayville, Louisiana

City, State

February 6, 2018

Report Date

W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND
STATEMENT OF ASSETS, LIABILITIES, AND PROPRIETOR'S
CAPITAL- TAX BASIS
December 31, 2017

ASSETS

CURRENT ASSETS

Cash-Guaranty Bank

\$ 6,432.48

TOTAL CURRENT ASSETS

6,432.48

\$ 6,432.48

LIABILITIES AND PROPRIETOR'S CAPITAL

CURRENT LIABILITIES

Payroll Taxes Payable

\$ 116.64

TOTAL CURRENT LIABILITIES

116.64

PROPRIETOR'S CAPITAL

6,315.84

\$ 6,432.48

See accountants' report.

**W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND
STATEMENT OF REVENUES AND EXPENSES-
TAX BASIS
Year Ended December 31, 2017**

| | |
|-------------------------------|----------------------------|
| REVENUES | |
| Coroner Fees | \$ 25,985.42 |
| | <u>25,985.42</u> |
| | |
| OPERATING EXPENSES | |
| Continuing Education | 858.84 |
| Contract Labor-Deputy Coroner | 4,200.00 |
| Insurance | 100.00 |
| Office Expense | 108.00 |
| Payroll Taxes | 249.69 |
| Salaries-Other | 3,000.00 |
| Taxes and Licenses | 350.00 |
| Telephone | 1,391.45 |
| | <u>10,257.98</u> |
| | |
| INCOME FROM OPERATIONS | <u>15,727.44</u> |
| | |
| NET INCOME | \$ <u><u>15,727.44</u></u> |

See accountants' report.

**W. DAVID THOMPSON, M.D.,
CORONER-PARISH OF RICHLAND**
STATEMENT OF CHANGES IN PROPRIETOR'S CAPITAL-
TAX BASIS
Year Ended December 31, 2017

| | | |
|--|----|-----------------|
| PROPRIETOR'S CAPITAL AT BEGINNING OF YEAR | \$ | 4,588.40 |
| NET INCOME | | 15,727.44 |
| WITHDRAWALS | | (14,000.00) |
| PROPRIETOR'S CAPITAL AT END OF YEAR | \$ | <u>6,315.84</u> |

See accountants' report.

W. David Thompson, M.D., Coroner-Parish of Richland (Agency Name)

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Required Form - Please Submit Completed Form Per Attached Instructions)

For the Year Ended December 31, 2017 (Year-End)

Agency Head Name and Title: W. David Thompson, Coroner/owner

| Purpose | Dollar Amount |
|---|------------------|
| 1. Salary | 1. — |
| 2. Benefits-insurance | 2. — |
| 3. Benefits-retirement | 3. — |
| 4. Benefits-other (describe) | 4. — |
| 5. Benefits-other (describe) | 5. — |
| 6. Benefits-other (describe) | 6. — |
| 7. Car allowance | 7. — |
| 8. Vehicle provided by government (if reported on your W-2) | 8. — |
| 9. Per diem | 9. — |
| 10. Reimbursements | 10. — |
| 11. Travel | 11. — |
| 12. Registration fees | 12. — |
| 13. Conference travel | 13. — |
| 14. Housing | 14. — |
| 15. Unvouchered expenses (example: travel advances, etc.) | 15. — |
| 16. Special meals | 16. — |
| 17. Other - <u>owner Withdrawals</u> | 17. \$ 14,000.00 |
| 18. TOTAL (enter total of line 1-17) | 18. \$ 14,000.00 |

____ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor –
Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16