

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

FINANCIAL STATEMENTS

UNAUDITED

From  
March 27, 2000  
(Date of Inception)  
to December 31, 2000

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 4/11/01

**OSWALT & ZARRO**

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# **OSWALT & ZARRO**

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

We have compiled the accompanying statement of assets, liabilities, and capital- income tax basis of W. David Thompson, M.D., Coroner-Parish of Richland (a proprietorship), as of December 31, 2000, and the related statements of revenues and expenses-income tax basis and changes in proprietor's capital-income tax basis from March 27, 2000 (date of inception) to December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the income tax basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of the owner. 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.

The owner has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income 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, these financial statements are not designed for those who are not informed about such matters.

The accompanying financial statements have been prepared solely from the accounts of W. David Thompson, M.D., Coroner-Parish of Richland and they do not include the personal accounts of the owner or those of any other operation in which he is engaged. The owner's federal income taxes are computed on his total income from all sources. Accordingly, no provision for such taxes is included in these statements.

*Oswalt - Zarro*

March 20, 2001

**W. DAVID THOMPSON, M.D.**  
**CORONER-PARISH OF RICHLAND**  
STATEMENT OF ASSETS, LIABILITIES, AND CAPITAL -  
INCOME TAX BASIS  
December 31, 2000

**ASSETS**

CURRENT ASSETS		
CASH-GUARANTY BANK	\$ <u>371.23</u>	371.23
PROPERTY & EQUIPMENT		
EQUIPMENT	<u>306.95</u>	
	306.95	
LESS: ACCUMULATED DEPRECIATION	<u>&lt;306.95 &gt;</u>	
TOTAL ASSETS		\$ <u><u>371.23</u></u>

**LIABILITIES AND PROPRIETOR'S CAPITAL**

CURRENT LIABILITES		
PAYROLL TAXES PAYABLE	<u>278.31</u>	<u>278.31</u>
TOTAL LIABILITIES		278.31
PROPRIETOR'S CAPITAL		<u>92.92</u>
TOTAL LIABILITIES AND PROPRIETOR'S CAPITAL		\$ <u><u>371.23</u></u>

See accountants' report.

**W. DAVID THOMPSON, M.D.**  
**CORONER-PARISH OF RICHLAND**  
STATEMENT OF REVENUES AND EXPENSES -  
INCOME TAX BASIS  
From March 27, 2000 (Date of Inception) to  
December 31, 2000

CORONER FEES	\$ <u>10,544.73</u>
	<u>10,544.73</u>
OPERATING EXPENSES	
DEPRECIATION	306.95
OFFICE EXPENSE	550.00
PAYROLL TAXES	621.11
PENALTIES	33.83
SALARIES	<u>6,139.92</u>
	<u>7,651.81</u>
INCOME FROM OPERATIONS	<u>2,892.92</u>
NET INCOME	\$ <u><u>2,892.92</u></u>

See accountants' report.

**W. DAVID THOMPSON, M.D.**  
**CORONER-PARISH OF RICHLAND**  
STATEMENT OF CHANGES IN PROPRIETOR'S CAPITAL -  
INCOME TAX BASIS  
From March 27, 2000 (Date of Inception) to  
December 31, 2000

NET INCOME	2,892.92
CONTRIBUTIONS	200.00
WITHDRAWALS	<u>&lt;3,000.00&gt;</u>
ENDING CAPITAL	\$ <u>92.92</u>

See accountants' report.

Affidavit and Revenue Certification

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

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 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 \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

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Personally came and appeared before the undersigned authority, W. David Thompson (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 (entity name) as of December 31, 2000, 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, W. David Thompson (name), who, duly sworn, deposes and says that Coroner - Parish of Richland (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 2000, and accordingly, is not required to have an audit for the previously mentioned year.

Signature

Sworn to and subscribed before me this 22 day of March, 2001

Oddie L Davis  
NOTARY PUBLIC

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Officer Name W. David Thompson  
Title Coroner / owner  
Address 1012 Louisa St.  
Rayville, LA 71269  
Telephone No. (318) 728-2046

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