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**SOUTHEAST SEWERAGE DISTRICT NO. 3**  
Monroe, Louisiana

**COMPONENT UNIT FINANCIAL STATEMENTS,  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION**  
As of And for The Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and other appropriate public officials. This 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 July 28, 1998

**SOUTHEAST SEWERAGE DISTRICT NO.3**  
**(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)**  
**Monroe, Louisiana**

**FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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Society of Arkansas Certified Public Accountants • Missouri Chamber of Commerce

### INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
Southeast Sewerage District No. 3  
Monroe, Louisiana

I have audited the component unit financial statements of Southeast Sewerage District No. 3 (the District), a component unit of the Ouachita Parish Police Jury, as of and for the year ended December 31, 1997, as identified in the accompanying Table of Contents. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed in Note 1, the financial statements present only the District and are not intended to present fairly the financial position of the Ouachita Parish Police Jury reporting entity and the results of its operations and the cash flows of its proprietary fund types in conformity with generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 1997, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements referred to in the first paragraph of this report taken as a whole. The budgetary information included on page 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the District. Such information has been subjected to the auditing procedures applied in the audit of the basic

financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards I have also issued a report dated May 22, 1998, on my consideration of the District's internal control structure and a report dated May 22, 1998, on its compliance with laws and regulations.

Levin B. Bradley  
Certified Public Accountant

Monroe, Louisiana  
May 22, 1998

**SOUTHEAST SEWERAGE DISTRICT NO. 3  
(A COMPONENT UNIT OF THE QUACHITA PARISH POLICE JURY  
ALL FUND TYPES AND ACCOUNT GROUPS)**

**COMBINED BALANCE SHEET, DECEMBER 31, 1997**

	<b>PROPRIETARY FUND TYPE - ENTERPRISE FUND</b>	<b>FIDUCIARY FUND TYPE - AGENCY FUND</b>	<b>TOTAL (MEMORANDUM DOLLAR)</b>
<b>ASSETS AND OTHER DEBITS</b>			
Cash in bank (Note 2)	\$ 20	\$ 14,813	\$ 14,833
Interest Receivable	-	3,447	3,447
Other Current Receivables	10,777	-	10,777
Special Assessments Receivable - Current	-	2,104	2,104
Special Assessments Receivable - Measurement	-	18,496	18,496
Property, Plant, and Equipment - (net of accumulated depreciation of \$1,671,320)	1,671,320	-	1,671,320
Bond Issue Costs - Current	537	-	537
(Bond) Issue Costs - Measurement	1,833	-	1,833
<b>TOTAL ASSETS</b>	<b>\$ 1,683,787</b>	<b>\$ 46,220</b>	<b>\$ 1,730,004</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 14,175	\$ -	\$ 14,175
Due to Other Funds	488	14,603	15,091
Due to Holders/Special Assessment	-	14,567	14,567
Bonds Payable	-	-	-
<b>Total Liabilities</b>	<b>14,733</b>	<b>49,220</b>	<b>63,953</b>
<b>Fund Equity:</b>			
Contributed Capital (net of accumulated amortization)	1,700,042	-	1,700,042
Retained Earnings (Deficit): Unreserved - undesignated	(35,817)	-	(35,817)
<b>Total Fund Equity</b>	<b>1,664,225</b>	<b>-</b>	<b>1,664,225</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,683,787</b>	<b>\$ 49,220</b>	<b>\$ 1,733,004</b>

The accompanying notes are an integral part of this statement.

MULTIRISK INVESTMENT SERVICES, P.L.C.  
 (A COMPONENT UNIT OF CHICAGO POLICE FIRE JUNT)  
**PROPRIETARY FUND TYPE - ENTERPRISE FUND**

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**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
 RETAINED EARNINGS (DEFICIT)  
 FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>1997</u>
<b>Operating Revenues</b>	
Savings Plan	\$ 13,611
Sewer Line Tap/Fee	-
New Connection and Rejection Fees	-
<b>Total Operating Revenues</b>	<u>13,611</u>
<b>Operating Expenses</b>	
Advertising	110
Bank Service Charge	30
Collection and Maintenance Contract	15,144
Commodities Fees (Folio B)	1,508
Chemicals	2,810
Depreciation	5,784
Inspection Costs	-
Insurance	2,893
Management Fees - GPP	1,288
Office Supplies	81
Postage	38
Professional Fees	2,382
Repairs and Maintenance	12,334
Security	180
Sewer Tap Expense	-
Telephone	381
Treatment Fees	81,117
Utilities	4,336
<b>Total Operating Expenses</b>	<u>148,121</u>
<b>Operating Income (Loss)</b>	<u>(11,452)</u>
<b>Nonoperating Revenues (Expenses)</b>	
Interest Earned	429
Amortization of Bond Issue Cost	(827)
Interest Expense	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(398)</u>
<b>Net Income (Loss)</b>	<u>(11,850)</u>
<b>Depreciation on Fixed Assets Acquired by Grants</b>	<u>-</u>
<b>Increase (Decrease) in Retained Earnings</b>	<u>(11,850)</u>
<b>Balance of Earnings (Deficit) at Beginning of Year</b>	<u>(21,380)</u>
<b>RETAINED EARNINGS (DEFICIT), AT END OF YEAR</b>	<u><u>(33,230)</u></u>

The accompanying notes are an integral part of this statement.

**SOUTHEAST NEWYORK DISTRICT NO. 3  
 (A COMPONENT UNIT OF ORCHESA PARISH POLICE JURY)  
 PROPRIETARY FUND TYPE - ENTERPRISE FUND**

page 2 of 2

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
 RETAINED EARNINGS (DEFICIT) - BUDGET (2004) BASIS AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (\$/Unfavorable)</u>
<b>Operating Revenues</b>			
Beverage Fees	\$ 121,000	\$ 124,813	\$ (3,217)
Screen Line Tag/Out	2,070	-	(2,070)
New Commission and Inspection Fees	-	-	-
<b>Total Operating Revenues</b>	<u>123,070</u>	<u>124,813</u>	<u>(1,397)</u>
<b>Operating Expenses</b>			
Advertising	300	112	48
Bank Service-Charge	-	30	(30)
Collection and Maintenance Contract	26,812	25,344	1,568
Commissioner Fees (Photo \$)	1,000	1,250	450
Chemicals	1,000	1,813	117
Depreciation	1,708	1,708	-
Inspection Costs	70	-	70
Insurance	2,063	2,063	-
Management Fees - CPPU	1,268	1,268	-
Office Supplies	-	88	(88)
Printing	-	58	(58)
Professional Fees	2,480	2,282	198
Repair and Maintenance	14,888	15,224	(1,264)
Security	-	180	88
Screen Tag Expense	1,812	-	1,812
Telephone	284	283	1
Treatment Fees	74,282	85,127	(10,623)
Utilities	4,288	4,224	64
<b>Total Operating Expenses</b>	<u>148,348</u>	<u>148,121</u>	<u>(1,379)</u>
<b>Operating Income (Loss)</b>	<u>(1,278)</u>	<u>(12,308)</u>	<u>(11,030)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest Earned	260	424	164
Amortization of Bond Issue Cost	(877)	(877)	(568)
Interest Expense	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(617)</u>	<u>(453)</u>	<u>(164)</u>
<b>Net Income (Loss)</b>	<u>(1,895)</u>	<u>(12,761)</u>	<u>(11,011)</u>
<b>Depreciation on Fixed Assets Acquired by Grants</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Income (Expense) in Retained Earnings</b>	<u>(1,895)</u>	<u>(12,761)</u>	<u>(12,308)</u>
<b>Retained Earnings (Deficit) at Beginning of Year</b>	<u>(11,472)</u>	<u>(11,496)</u>	<u>-</u>
<b>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</b>	<u><u>\$ (13,367)</u></u>	<u><u>\$ (24,257)</u></u>	<u><u>\$ (10,890)</u></u>

The accompanying notes are an integral part of this statement.

**SOUTHEAST SEWERAGE DISTRICT NO. 3  
(A COMPONENT UNIT OF ORACHITA PARISH POLICE JURY)  
PROPRIETARY FUND TYPE - ENTERPRISE FUND**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

<b>Cash Flows From Operating Activities</b>	
Operating (Loss)	\$(13,896)
Adjustments to Reconcile Loss From Operations to Net Cash Provided (Used) by Operations:	
Depreciation	5,765
Change in Current Assets and Current Liabilities:	
Accounts Receivable	13,257
Accrued Liabilities	408
Accounts Payable	<u>(7,642)</u>
Total Adjustments	<u>11,128</u>
Net Cash (Used) by Operating Activities	(2,163)
<b>Cash Flows From Investing Activities</b>	
Interest Received on Accounts Receivable	<u>-</u>
Net Cash Provided From Investing Activities	<u>-</u>
<b>(Decrease) in Cash and Cash Equivalents</b>	<b>(2,163)</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b><u>3,158</u></b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>\$ 1,000</u></b>

The accompanying notes are an integral part of this statement.

**SOUTHEAST SEWERAGE DISTRICT NO. 3  
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)**

**Notes To The Financial Statements  
As Of And For The Year Ended December 31, 1997**

**Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. HISTORY**

Southeast Sewerage District No. 3 (the District) was created June 9, 1969, by the Ouachita Parish Police Jury by adoption of Ordinance No. 3253. The name of the District was changed from Richwood Sewerage District No. 3 to Southeast Sewerage District No. 3 by Ouachita Parish Police Jury Ordinance No. 8838 adopted October 6, 1986.

Construction of the system began in 1979 and was completed in 1983, with commencement of service in early 1984. Community Development Block Grant funds totaling \$2,168,428 were the primary source of funding. These grants were received at various times during the construction and in the years 1988, 1989, and 1993, when major improvements and/or expansions were made to the system.

**B. REPORTING ENTITY**

The Governmental Accounting Standards Board (GASB) is the accepted standard setting authority for generally accepted accounting principles as applied to governmental entities. In June, 1991, the GASB issued Statement Number 14 *The Financial Reporting Entity*. This Statement established criteria for determining which component units of government should be considered part of the primary government for financial reporting purposes.

The basic criteria for determining a component unit is accountability. Since the Police Jury appoints a voting majority of the board of commissioners of the District and has the ability to impose its will upon the District, the District is considered a component unit of the Police Jury, the primary governing body of the parish and the governmental body with oversight responsibility.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that primary governmental unit or other component units that comprise the primary government reporting entity.

### C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Proprietary fund types - enterprise funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and liabilities associated with the operations of the proprietary fund are included on the balance sheet. The proprietary fund is reported in the accompanying financial statements on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized as the time liabilities are incurred.

Agency funds are custodial in nature (assets equal liabilities) and do not involved measurement of results of operations. The fiduciary fund type - agency fund is accounted for using the modified accrual basis of accounting.

The District uses the following practices in recognizing revenues:

Customers are billed monthly for the services they received during the month. Total connections at December 31, 1997, are \$21. The monthly rates charged for these services for 1997 are as follows:

Residential	\$21.00
Commercial	\$30.00

Interest on demand deposits is recognized monthly when it has been earned and credited to the fund's account. Interest on time deposits is recognized when the time deposit has matured and the interest is available. Other revenues of the fund are generally recognized when received.

Special assessments are generally recognized in the year they are due and payable by property owners in the district. Assessments which are paid early by property owners are recognized as revenue in the year received. Special assessments which are not currently due are recognized as a non-current receivable on the balance sheet of the fund and are equally offset by a deferred revenue liability to indicate that while they will be received in the future, they are not available to pay expenditures of the current period.

### D. BUDGETS

Annual non-appropriated budgets are adopted by the District. Budgets are prepared in conformity with generally accepted accounting principles. Budget amounts included in the accompanying financial statements include the original adopted budget plus all amendments.

In November of each year, the District's Board of Supervisors approves the budget for the following year. This budget is made available for public inspection at this time. The budget is then submitted to the Ouachita Parish Police Jury for their approval at their 1<sup>st</sup> Meeting of November meeting. Operating appropriations, to the extent not expended, lapse at year end.

## E. PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost and depreciated on the straight-line basis over their estimated useful lives. Depreciation on assets acquired by grants is included in depreciation on the income statement but is removed to an equity account. The grants are amortized through depreciation of the assets acquired with the proceeds.

The estimated useful lives of assets are as follows:

Equipment	4 to 5 Years
Lines, Mains and Manholes	40 Years
Lift Stations	40 Years
Treatment Plant Construction	40 Years

## F. STATEMENT OF CASH FLOWS

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

## G. BOND ISSUE COSTS

Bond issue costs are capitalized and are amortized over ten years on a straight-line basis.

## H. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures at the date of the financial statements and during the reporting period. Actual results could differ from these estimates.

**Note - 2 CASH AND INVESTMENTS**

The District's cash and investments consist of deposits with financial institutions. The District's investment policy is governed by state statute. Collateral is required for demand deposits, certificates of deposit, savings certificates of savings and loan associations and repurchase agreements at 100% of all amounts not covered by federal deposit insurance. At December 31, 1997 the carrying amount on the financial statements of the District's deposits was equal to \$13, all of which is covered by federal deposit insurance.

**Note - 3 LONG TERM DEBT**

Southeast Sewerage District No. 3 Series 1991 certificates were issued for the expansion of the District's service area. The certificates bear interest from 7.7% to 8.0% with annual principal payments of \$8,642 through January 15, 2001. The certificates are payable from a special assessment on the property owners to which service is extended. Annual requirements to amortize certificates outstanding at December 31, 1997, including interest of \$6,568 are as follows:

	Year Ended December 31,
1998	\$11,259
1999	10,608
2000	9,938
2001	9,260
TOTAL	<u>\$41,135</u>

**Note - 4 BOARD OF SUPERVISORS**

The Board has regular monthly meetings and calls special meetings as needed. The board members are paid \$50 per meeting, not to exceed \$600 during the year. Payments to supervisors were suspended in 1997 until the deficit is retained earnings is eliminated.

Member	Total Compensation
Francesa Marzell	\$ 550
Jessie L. Curvillu	150
Willie Haynes, Jr.	400
Charles E. Thomas	500
Farnell Broadway	150
<b>TOTAL</b>	<b>\$ 2,150</b>

**Note - 5 RISK FINANCING ACTIVITIES**

The District is a participating member of the self-insurance program established and operated by the Ouachita Parish Police Jury (the Police Jury) to provide a means of self-funding potential insurance losses resulting from increased policy deductible amounts for property and vehicle fleet insurance, self-funding of worker's compensation and the absence of comprehensive liability coverage. The plan is administered by an independent third party. Because of the lack of sufficient funding, the District's insurance premiums under this program have been paid by the Police Jury's General Fund. Consistent with the provisions of GASB Statement No. 18, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, the Police Jury uses Internal Service Funds to account for risk financing activities.

**SUPPLEMENTAL INFORMATION**

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Society of Arkansas Certified Public Accountants • Monroe Chamber of Commerce

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON A FINANCIAL STATEMENT  
AUDIT CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Board of Supervisors  
Southeast Sewerage District No. 3  
Monroe, Louisiana**

I have audited the component unit financial statements of Southeast Sewerage District No. 3 (the District), a component unit of the Ouachita Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated May 23, 1998.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of the District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the District for the year ended December 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of

ANNUAL FINANCIAL STATEMENTS  
CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS  
(Continued)

relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountant. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that error or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the District, agencies granting funds to the District, and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Louis R. Bradley  
Certified Public Accountant

Monroe, Louisiana

May 23, 1998

**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Board of Supervisors  
Southeast Sewerage District No. 3  
Monroe, Louisiana**

I have audited the component unit financial statements of **Southeast Sewerage District No. 3** (the District), a component unit of the Ouachita Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated May 23, 1998.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of non-compliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the District, agencies granting funds to the District, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Louis R. Bradley  
Certified Public Accountant

Monroe, Louisiana

May 22, 1998