# DECEMBER 31, 1998

FIRST JUDICIAL DISTRICT, CADDO PARISH

OFFICE OF THE INDIGENT DEFENDER

· •

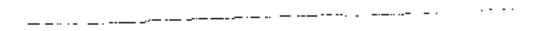
(10) 11/10 人(**10)** のか (10) 11/10 人(**10)** (10)

.

1 Ř. OFFICIAL FILE COPY do not send out (Xerox necessary copies from this copy and PLACE BACK IN HILE)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection of the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clark of court.

Release Date 7-14-99



#### OFFICE OF THE INDIGENT DEFENDER

#### FIRST JUDICIAL DISTRICT, CADDO PARISH

#### SHREVEPORT, LOUISIANA

#### TABLE OF CONTENTS

#### AUDITED FINANCIAL STATEMENTS

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Combined Balance Sheet-All Fund Types and Account Groups	А	2

Governmental Fund Type-General Fund (Judicial Expense):

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Combined Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (GAAP Basis) and Actual

Notes to the Financial Statements

5-10

4

3

#### ADDITIONAL REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>

11

- - - -----

---- . .

\_\_\_\_ · · · · ·

**-** . . . .

··· - ·

•··· ·

\_ \_ · · · · · -

В

С

\_\_\_\_ .

-- - - - -

···---. . . .  • •

# AUDITED FINANCIAL STATEMENTS

-----

-

------

-·- - ·

···· - ·

HEARD MCELROY & VESTAL LLP CERTIFIC ACCOUNTANCS

DIPOSIE GUARANTY TOWER 333 TENAS STREET 1544 FLOOR Storeverport, I.A. 24104 318 429 4525 318 429-2070 Fax Post Office Box 4607 Sereverort, I.A. 24165-1607 PARTNERS C. CODY WHITELJRI, CPA, APC J. PETER GALENEY, CPA, APC SPENCER BERNARD, JRI, CPA WHITEWEL, HIGHTOWER, CPA WHITEWEL, HIGHTOWER, CPA H.Q. GAMAGAN, JRI, CPA, APC GERALD W. HEDGCOCK, JRI, CPA, APC

TIM B. NIELSEN, CPA, APC JOEN W. DEAN, CPA, APC MARK D. FEDREDGE, CPA MICHAELE, GELASON, CPA ROBERT L. DEAN, CPA OF COUNSET GEBERF R. SHANELY, JR., CPA

June 17, 1999

The Board of Directors Office of the Indigent Defender First Judicial District, Caddo Parish Shreveport, Louisiana

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of the Office of the Indigent Defender as of December 31, 1998, and for the year then ended. These general purpose financial statements are the responsibility of the Office of the Indigent Defender's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and <u>Government</u> <u>Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Office of the Indigent Defender as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with <u>Government Auditing Standards</u>, we have also issued a report dated June 17, 1999, on our consideration of the Office of the Indigent Defender's internal control structure and on its compliance with laws and regulations.

Heard, Mª Elsay ! Vestal, Ul

# HMV

A PROFESSION AF SERVICES FIRM Shreveport • Bosser Chey

hniv@hmvcpa.com/E-MMI www.hmvcpa.com/WEB/ADDRESS

#### STATEMENT A

-...

-. -. - - - -

#### OFFICE OF THE INDIGENT DEFENDER

#### FIRST JUDICIAL DISTRICT, CADDO PARISH

#### **COMBINED BALANCE SHEET**

#### ALL FUND TYPES AND ACCOUNT GROUPS

#### DECEMBER 31, 1998

Governmental Fund Type General Account <u>Group</u> General Fixed Assets

•

Total (Memorandum Only)

2



Cash and cash equivalents (Note 2) Accounts receivable (Note 3) Fixed assets (Note 4)	815,689 107,908	- - 242,852	815,689 107,908 <u>242,852</u>
Total assets	<u>923,597</u>	242,852	1,166,449
LIABILITIES AND FUND BALANCE			
<u>Liabilities</u> : Accounts payable	19,745	_	19,745
<u>Fund balance</u> : Investment in general fixed assets Fund balance Total fund balance	<u> </u>	242,852 	242,852 <u>903,852</u> <u>1,146,704</u>
Total liabilities and fund balance	<u>923,597</u>	242,852	<u>1,166,449</u>

### The accompanying notes are an integral part of this statement.

#### STATEMENT B

· - ·-·-

#### OFFICE OF THE INDIGENT DEFENDER

#### FIRST JUDICIAL DISTRICT, CADDO PARISH

#### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

#### GOVERNMENTAL FUND TYPE-GENERAL FUND (JUDICIAL EXPENSE)

#### FOR THE YEAR ENDED DECEMBER 31, 1998

<u>Revenues</u> :	
Court costs on fines and forfeitures	1,006,069
Fees from indigents and other miscellaneous	
receipts (Note 8)	221,462
Louisiana Indigent Defender Board (Note 8)	402,908
Interest	49,621

Total revenues	1,680,060
Expenditures:	
General government-judicial:	
Salaries	1,158,170
Retirement (Notes 5 and 6)	23,199
Group insurance	53,399
Payroll taxes	21,057
Dues and subscriptions	14,885
Supplies	24,198
Travel	10,190
Telephone	9,738
Professional services	253,397
Rent (Note 7)	55,902
Insurance	25,983
Accounting fees	20,029
Capital expenditures	6,827
Miscellaneous	7,915
Total expenditures	<u>1,684,889</u>
Excess of expenditures over revenues	(4,829)
Fund balance at beginning of year	908,681
Fund balance at end of year	903,852

#### The accompanying notes are an integral part of this statement.

#### STATEMENT C

. ... ....

#### OFFICE OF THE INDIGENT DEFENDER

#### FIRST JUDICIAL DISTRICT, CADDO PARISH

#### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

#### GOVERNMENTAL FUND TYPE-GENERAL FUND (JUDICIAL EXPENSE)

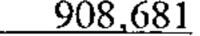
#### BUDGET (GAAP BASIS) AND ACTUAL

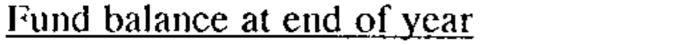
#### FOR THE YEAR ENDED DECEMBER 31, 1998

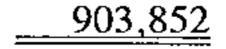
Variance Favorable

			Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Dauannari			
<u>Revenues:</u>	000 000	1 006 060	7.060
Court costs on fines and forfeitures	999,000	1,006,069	7,069
Fees from indigents and other	200 000	001 460	12 462
miscellaneous receipts	208,000	221,462	13,462
Louisiana Indigent Defender Board	400,000	402,908	2,908
Interest	35,000	49,621	<u>14,621</u>
Total revenues	1,642,000	1,680,060	38,060
Expenditures:			
General government-judicial:			
Salaries	1,196,000	1,158,170	37,830
Retirement	20,500	23,199	(2,699)
Group insurance	55,000	53,399	1,601
Payroll taxes	22,000	21,057	943
Dues and subscriptions	13,000	14,885	(1,885)
Supplies	24,000	24,198	(198)
Travel	18,000	10,190	7,810
Telephone	13,600	9,738	3,862
Professional services	249,000	253,397	(4,397)
Rent	55,400	55,902	(502)
Insurance	26,000	25,983	17
Accounting fees	11,000	20,029	(9,029)
Capital expenditures	20,000	6,827	13,173
Miscellaneous	14,200	7,915	6,285
Total expenditures	1,737,700	1,684,889	52,811
Excess of expenditures over revenues	<u>(95,700</u> )	(4,829)	<u>90,871</u>
Fund balance at beginning of year		008 681	

Fund balance at beginning of year







#### The accompanying notes are an integral part of this statement.

-- - -

#### **OFFICE OF THE INDIGENT DEFENDER**

### FIRST JUDICIAL DISTRICT, CADDO PARISH

#### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED DECEMBER 31, 1998

#### 1. <u>Summary of Significant Accounting Policies</u>

The Office of the Indigent Defender was established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parish of Caddo, Louisiana.

The accounting and reporting policies of the Office of the Indigent Defender conform to the generally accepted accounting principles as applicable to governments.

#### Financial Reporting Entity

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Caddo Parish Commission for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- 1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the commission to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the commission.
- 2. Organizations for which the commission does not appoint a voting majority but are fiscally dependent on the commission.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

For financial reporting purposes, the Office of the Indigent Defender is a part of the district court system of the State of Louisiana. However, the Office of the Indigent Defender operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the Office of the Indigent Defender reports as an independent reporting entity.

#### Fund Accounting

The accounts of the Office of the Indigent Defender are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Office of the Indigent Defender is grouped, in the financial statements in this report, into a governmental fund and an account group as follows:

#### \_ \_ \_ \_ \_ \_ \_ \_ \_

# 1. <u>Summary of Significant Accounting Policies</u> (Continued)

#### Governmental Fund

#### General Fund

The General Fund is the general operating fund of the Office of the Indigent Defender. It is used to account for all financial resources except those required to be accounted for in another fund.

#### General Fixed Assets Account Group

The accounting and reporting treatment applied to fixed assets associated with a fund is determined by its measurement focus. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. The Office of the Indigent Defender has elected to capitalize public domain ("infrastructure") fixed assets consisting primarily of office equipment. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost. The General Fixed Asset Account Group is not a fund. It is only concerned with the measurement of financial position. It is not involved with measurement of results of operations.

#### Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting utilizing the following practices:

#### Revenues:

Court costs related to fines and forfeitures imposed by the district and city courts are recorded when they are earned and become available. Substantially all other revenues are recorded when received.

#### Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

#### Budgetary Accounting

Annually the Office of the Indigent Defender adopts a budget for the General Fund on the modified accrual basis of accounting. Beginning and ending fund balances are not budgeted. All appropriations lapse at year end.

#### Vacation and Sick Leave

Employees accrue from 5 to 15 days of noncumulative vacation leave each year, depending upon length of service. Employees who resign voluntarily and give two weeks notice are compensated for their vacation leave, prorated to the date of separation during the year. Employees accrue from 5 to 20 days of sick leave each year, depending upon length of service. Sick leave cannot be accumulated.

#### 1. <u>Summary of Significant Accounting Policies</u> (Continued)

#### Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the Office of the Indigent Defender may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The fund may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments in LAMP are stated at cost.

#### Total Column on Balance Sheet

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Such data in this column is not comparable to a consolidation.

#### 2. Cash and Investments

At December 31, 1998, the Office of the Indigent Defender held cash and investments of \$815,689 in the

Caddo Parish Commission cash and investment pool. Investments are held in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). Cash and investments are stated at cost, which approximates their market values. Under state law, cash deposits must be secured by federal deposit insurance or pledged securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. At December 31, 1998, deposits with banks are fully secured by federal deposit insurance of \$100,000. In accordance with GASB Codification Section 150.165, the investment in LAMP at December 31, 1998 is not categorized in the three risk categories that this section sets forth, because the investment is in the pool of funds and therefore not evidenced by securities that exist in the physical or book entry form. LAMP is administered by LAMP, Inc., a nonprofit organization organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local governments, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investment in the FNMA Discount note and FHLMC Discount notes are through a pooled investment through the Caddo Parish Commission and is similar to the LAMP investment. Information on the aggregate deposits of the Caddo Parish Commission and how they are secured is available in the financial

#### statements of the Caddo Parish Commission.

#### 3. <u>Receivables</u>

The following is a summary of receivables at December 31, 1998:

Court costs on fines and forfeitures

<u>107,908</u>

8

#### 4. <u>Changes in General Fixed Assets</u>

General fixed assets consist of office furniture and equipment. A summary of changes in general fixed assets follows:

Balance, December 31, 1997	234,062
Additions	<u> </u>
Balance, December 31, 1998	242,852

#### 5. <u>Pension Plan</u>

Some administrative and clerical employees of the Office of the Indigent Defender are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the board is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the board are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the fiscal year. The board's contributions to the System under Plan A for the year ended December 31, 1998 was \$3,411. The total current-year covered payroll under the Plan is \$44,008.

#### 6. <u>Deferred Compensation</u>

Under the guidelines established in accordance with the Internal Revenue Code Section 457, the Office of the Indigent Defender participates in a deferred compensation plan which is administered by Public Employees Benefit Services Corporation on behalf of all participating employees. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred pay and any income earned on it is not subject to income taxes until actually received by the employee. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

It is the opinion of the Office of the Indigent Defender's legal counsel that the Office of the Indigent Defender is not liable for losses arising from depreciation or shrinkage in the value of any investments acquired under the deferred compensation plans. However, the Office of the Indigent Defender believes it has the duty of due care that would be required of an ordinary prudent investor. The Office of the Indigent Defender also believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets in the plans remain the property of the Office of the Indigent Defender until paid or made available to participants, subject only to the claims of the Office of the Indigent Defender's general creditors. The participants have no vested interest or secured or preferred position with respect to the assets or have any claim against the Office of the Indigent Defender, except as a general creditor, in an amount equal to the fair market value of the participant's account.

For the year ended December 31, 1998, the Office of the Indigent Defender had deferred compensation expense of \$19,788, which is included in retirement expense on Page 3.

7. <u>Rent</u>

The Office of the Indigent Defender rents office space under an operating lease expiring February 28, 2001.

The following is a schedule of future minimum rental payments required under the operating lease as of December 31, 1998:

1999	54,000
2000	54,000
2001	9,000
	117,000

During 1998, total rent expense amounted to \$55,902.

8. <u>Fees from Indigents and Other Miscellaneous Receipts</u> The following is a summary of fees from indigents and other miscellaneous receipts:

Probation fees	39,363
Reimbursements and miscellaneous	151,251
	<u>190,614</u>

During 1998, monies were received from the Louisiana Indigent Defender Board (the Board) totaling \$402,908. The Board receives appropriations from the Louisiana Legislature and then allocates the funds

#### to the various parishes.

· · · · · ·

- - - - - - - -

#### 9. Year 2000 Disclosures (UNAUDITED)

Management has addressed Year 2000 issues relating to its computer systems. These systems, subjected to the four stages, as defined by GASB Technical Bulletin 98-1, necessary to help implement a Year 2000-compliant system, are awareness, assessment, remediation, and validation/testing. Management has completed all four stages in regard to its computer systems. However, there can be no assurance that, even with completion of all four stages of work, that these systems will be fully Year 2000-compliant under all circumstances.

#### 10

\_\_ . \_ .

---

. .

# ADDITIONAL REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

·- · ·

----

.. . . ...

\_ ----

-- -- -**-**···



DIPOSIL GUARANEY TOWER 333 TIXAS STRUET, 15TH FLOOR SHREYEPORE, LA 71101 318 429-1525 318 429 2070 FAX POST OFFICE BOX 160<sup>11</sup> STREVEPORE, LA 71165-1607

PARINERS C. CODY WHETE, JR., CPA, APC J. PETER GAMENER, CPA, APC. SPENCER BERNARD, JR., CPA WITHAM L. HIGHTOWER, CPA HLQ, GAHAGAN, JR., CPA, APC GURALD W. HEDGCOCK, IR., CPA, APC

TIM B. NHESEN, CPA, APC JOUN W. DIAN, CPA, APC. MARK D. EIDRIDGI, CPA MICHAEL E. GUASON, CPA ROBURT L. DUAN, CPA OF COUNSLI GHBERT R. SHANLEY, JR., CPA

June 17, 1999

The Board of Directors Office of the Indigent Defender First Judicial District, Caddo Parish Shreveport, Louisiana

> Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

We have audited the financial statements of the Office of the Indigent Defender as of and for the year ended December 31, 1998, and have issued our report thereon dated June 17, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### <u>Compliance</u>

As part of obtaining reasonable assurance about whether the financial statements of the Office of the Indigent Defender are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered internal control over financial reporting of the Office of the Indigent Defender in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization, Caddo Commission, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Hand, Mc Elsoy & Unstal, LLP



A Professional Services Firm STREVEPORE • BOSSIER CITY

hmv@hmvcpa.com E-MAII www.hmvcpa.com/WLB/ADDRESS

**\_\_**\_ ·