

RECEIVED
LEGISLATIVE AUDITORS
NO JAN 26 AM 11:26

OFFICIAL
FILE COPY
DO NOT SEND OUT
When necessary
copy from this
copy and PLACE
BACK IN FILE

Financial Report

Seventeenth Judicial District - District Court Fund

Thibodaux, Louisiana

December 31, 1997

97000741
8937

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 Jan 22 1998

TABLE OF CONTENTS

Seventeenth Judicial District - District Court Fund

December 31, 1997

	Exhibits	Page Number
Introductory Section		
Title Page		i
Table of Contents		ii
Financial Section		
Independent Auditor's Report		1
Combined Balance Sheet - Governmental Fund Type and Account Group	A	2
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Governmental Fund Type - General Fund	B	3
Notes to Financial Statements	C	4 - 10
Special Report Of Certified Public Accountants		
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards		11 - 12
Schedule of Findings		13
Reports By Management		
Schedule of Prior Year Findings		14
Management's Corrective Action Plan		15



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Honorable District Judges,
Seventeenth Judicial District,
Thibodaux, Louisiana.

We have audited the accompanying general-purpose financial statements of the Seventeenth Judicial District - District Court Fund (the District), State of Louisiana, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the District'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 the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we 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. 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 Seventeenth Judicial District - District Court Fund as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated May 22, 1998 on our consideration of the Seventeenth Judicial District - District Court Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bourgeois Bennett, L.L.C.
Certified Public Accountants

Thibodaux, La.,
May 22, 1998.

1400 West Grand Street, Suite 100
P.O. Box 204
Thibodaux, LA 70310-0204
Phone (504) 297-9141
Fax (504) 297-9141

Thibodaux
Accounting Executives
A Louisiana Public Company

P.O. Box 2040
1400 West Grand Street
Thibodaux, LA 70310-0204
Phone (504) 297-9141
Fax (504) 297-9141

1400 West Grand Street
P.O. Box 204
Thibodaux, LA 70310-0204
Phone (504) 297-9141

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP

Seventeenth Judicial District - District Court Fund

December 31, 1997

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>General Fixed Assets</u>	
Assets			
Cash	\$ 55,287	\$ -	\$ 55,287
Investments	484,635	-	484,635
Due from other governmental units	8,348	-	8,348
Fixed assets	<u>-</u>	<u>296,232</u>	<u>296,232</u>
Total assets	<u>\$ 468,270</u>	<u>\$ 296,232</u>	<u>\$ 764,502</u>
Liabilities			
Accounts payable and accrued expenditures	<u>\$ 7,042</u>		<u>\$ 7,042</u>
Equity and Other Credits			
Investment in general fixed assets	-	\$ 296,232	296,232
Fund balance - unreserved	<u>461,228</u>	<u>-</u>	<u>461,228</u>
Total equity and other credits	<u>461,228</u>	<u>296,232</u>	<u>757,460</u>
Total liabilities, equity and other credits	<u>\$ 468,270</u>	<u>\$ 296,232</u>	<u>\$ 764,502</u>

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND**

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental - federal grant			
Drug Court Planning Initiative	\$ -	\$ 12,340	\$ 12,340
Service fees:			
Sherriff's Office	80,000	71,258	(8,742)
Clerk of Court	24,000	24,319	319
District Attorney	6,000	13,434	9,434
Miscellaneous - interest	16,300	20,138	4,838
	<u>126,300</u>	<u>144,489</u>	<u>18,189</u>
Total revenues			
	<u>126,300</u>	<u>144,489</u>	<u>18,189</u>
Expenditures			
Current:			
General Government:			
Personal services:			
Salaries and related benefits	73,000	38,519	34,481
Supplies and materials:			
Office supplies	8,240	13,536	(5,296)
Books and subscriptions	7,760	4,884	2,876
Other services and charges:			
Travel	8,500	20,576	(12,076)
Professional fees	3,000	5,203	(2,203)
Insurance	3,800	5,672	(2,872)
Continuing legal education	5,000	7,200	(2,200)
Postage	1,000	601	399
Rentals	1,220	5,297	(4,077)
Telephones	3,250	2,641	609
Miscellaneous	2,000	2,255	(255)
Equipment maintenance and repair	14,500	17,483	(2,983)
Capital expenditures:			
Machinery and equipment	65,000	33,097	31,903
	<u>213,500</u>	<u>176,972</u>	<u>36,528</u>
Total expenditures			
	<u>213,500</u>	<u>176,972</u>	<u>36,528</u>
Deficiency of Revenues Over Expenditures	<u>(86,200)</u>	<u>(32,483)</u>	<u>53,717</u>
Fund Balance			
Beginning of year	<u>493,666</u>	<u>493,666</u>	<u>-</u>
End of year	<u>\$ 407,466</u>	<u>\$ 461,228</u>	<u>\$ 53,762</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS**Seventeenth Judicial District - District Court Fund**

December 31, 1997

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Seventeenth Judicial District - District Court Fund (the District) conform to generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

a) Reporting Entity

The District is a component unit of the Lafourche Parish Council. The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b) Fund Accounting

The District uses funds and an account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Funds

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The management focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental Fund of the District:

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources and expenditures of the District except those that are required to be accounted for in another fund.

Account Group

An account group is used to establish accounting control and accountability. The District's Account Group is as follows:

General Fixed Assets Account Group - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

c) Basis of Accounting

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

The Governmental Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Fees and charges for services are recorded when earned since they are measurable and available. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

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

d) Use of 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. Accordingly, actual results could differ from these estimates.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Operating Budgetary Data

As required by the Louisiana Revised Statute 39:1303, the Honorable District Judges (the Judges) adopted a budget for the District's General Fund. The Judges, as allowed by state law, do not obtain public participation in the budget process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Judges. The District amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

f) Bad Debts

The financial statements for the District contain no allowance for bad debts. Uncollectible amounts due from other governmental units are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the fund.

g) Investments

Investments are stated at cost, which approximates market.

h) Fixed Assets

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position.

It is not involved with the measurement of results of operations. Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical costs.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Accumulated Vacation and Sick Leave

Employees can earn one day of vacation or personal leave for each consecutive month of employment up to a maximum of ten days per year. Vacation shall be taken during the calendar year earned or forfeited by the employee. Employees will not be entitled to compensation for unused vacation or personal leave upon termination of employment.

Employees can earn one day of sick leave for each consecutive month of employment up to a maximum of ten days per year. Unused sick leave shall be accumulated from one calendar year to the next up to a maximum of 60 days per year. Employees will not be entitled to compensation for unused sick leave upon termination.

The presiding judge may permit an employee to take additional vacation or sick leave for a reasonable period taking into account the needs of the employee, proper functioning of the court and the public interest.

j) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledger, is not utilized by the District.

k) Memorandum Only - Total Columns

The total column on the general-purpose financial statement is captioned "Memorandum Only" because it does not represent consolidated financial information and is presented only to facilitate financial analysis. The column does not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - DEPOSITS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

Note 2 - DEPOSITS (Continued)

State law requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk:

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent, in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agents but not in the District's name and deposits which are uninsured or uncollateralized.

The year end bank balances and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances			Book Balance
	1	2	3	
Cash	\$ 38,637	\$ -	\$ -	\$ 38,637
Investments:				
Certificates of deposit	<u>41,263</u>	<u>-</u>	<u>163,272</u>	<u>404,633</u>
Totals	<u>\$100,000</u>	<u>\$-</u>	<u>\$163,272</u>	<u>\$429,933</u>

At December 31, 1997, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositor. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under

Note 2 - DEPOSITS (Continued)

the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1997 consisted of the following:

State of Louisiana:	
Judicial Branch	\$ 596
Lafourche Parish:	
Clerk of Court	1,357
Sheriff	<u>5,925</u>
Total	<u>\$8,248</u>

Note 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January <u>1, 1997</u>	Additions	Balance December <u>31, 1997</u>
Building renovations	\$ 17,691	\$ -	\$ 17,691
Equipment	<u>243,483</u>	<u>25,628</u>	<u>278,541</u>
Totals	<u>\$261,174</u>	<u>\$25,628</u>	<u>\$286,332</u>

Note 5 - RETIREMENT PLAN

Plan Description - The Seventeenth Judicial District - District Court Fund (the District) contributes to the Louisiana State Employees' Retirement System Pension Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Louisiana State Employees' Retirement System (LASERS). LASERS provides retirement, deferred and disability benefits, survivor's benefits and annual cost-of-living adjustments to plan members and beneficiaries. Title 11 Chapter 401 of the Louisiana Revised Statutes (LRS) established and provided for LASERS. LASERS issues a publicly available financial report that includes financial statements and required supplementary information for LASERS. That report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804-4213.

Funding Policy - Plan members are required to contribute 7.5% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 12.4% of annual covered payroll. The contribution requirements of plan members are established by Louisiana Revised Statute 11:62. The contribution requirements of the District are established under Louisiana Revised Statutes 11:101-11:104. The District's contributions to LASERS for the years ending December 31, 1997, 1996 and 1995 were \$41,531, \$36,826 and \$37,310, respectively, equal to the required contributions for each year.

Note 6 - REIMBURSED EXPENDITURES

Substantially all employees of the District are paid by the Lafourche Parish Council General Fund or the Seventeenth Judicial District Criminal Court Fund. For the year ended December 31, 1997, these two funds paid \$551,622 in personal services for the District. These costs are not recognized as expenditures of the District and accordingly, are not included in the general-purpose financial statements. In addition, the District recognized \$4,417 in reimbursements from the Louisiana State Judiciary Department for travel-related expenditures.

SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS



Louisiana Bennett

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL-
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable District Judge,
Seventeenth Judicial District,
Thibodaux, Louisiana.

We have audited the general-purpose financial statements of the Seventeenth Judicial District - District Court Fund (the District), a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 1997, and have issued our report thereon dated May 22, 1998. 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.

Compliance

As part of obtaining reasonable assurance about whether the District's general-purpose financial statements 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 these 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 the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose 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

most 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 operations that we consider to be material weaknesses.

This report is intended for the information of the Judges, management, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

Thibodaux, La.,
May 23, 1998.

SCHEDULE OF FINDINGS

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1997

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

b) Federal Awards

Seventeenth Judicial District - District Court Fund did not receive federal awards in excess of \$300,000 during 1997 and therefore is exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Section II Financial Statement Findings

No financial statement findings were noted during the 1997 audit.

Section III Federal Award Findings and Questioned Costs

Not applicable.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1997

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1996.

Reportable Condition

96 - 1 **Recommendation** - We encouraged the District to adopt and maintain a policy that requires dual signatures on checks of a significant amount.

Management's Response - Revised, mitigating controls are in effect. The chief judge's secretary, who is not authorized to sign on the District's checking account reviews all cash disbursements and receives reviews and reconciles monthly bank statements. Also, an outside accounting firm performs monthly reconciliations and verification procedures.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1996.

Section II Internal Control and Compliance Material to Federal Awards

Seventeenth Judicial District - District Court Fund did not receive federal awards during the year ended December 31, 1996.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1996.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 1997

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1997.
No reportable conditions were reported during the audit for the year ended December 31, 1997.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1997.

Section II Internal Control and Compliance Material to Federal Awards

Seventeenth Judicial District - District Court Fund did not receive federal awards in excess of \$300,000 during 1997 and therefore is exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1997.

COMMUNICATIONS LETTER



Bourgeois Bennett

COMMUNICATIONS WITH JUDGES

To the Honorable District Judges,
Seventeenth Judicial District,
Thibodaux, Louisiana.

We have audited the general-purpose financial statements of the Seventeenth Judicial District - District Court Panel (the District) for the year ended December 31, 1997, and have issued our report thereon dated May 22, 1998. Professional standards require that we provide you with the following information related to our audit.

1) OUR RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT AUDITING STANDARDS

As stated in our engagement letter, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the general-purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud or other illegal acts may exist and not be detected by us.

As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

2) SIGNIFICANT ACCOUNTING POLICIES

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the general-purpose financial state-

2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

ments. No new accounting policies were adopted and the application of existing policies was not changed during 1997. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

3) ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the general-purpose financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the general-purpose financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements relate to the historical value of certain fixed assets, collectibility of accounts receivable, valuation of accrued expenditures and claims and judgments incurred. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the financial statements taken as a whole. Management has provided us with representations concerning estimates.

4) SIGNIFICANT AUDIT ADJUSTMENTS

We did not initiate any significant audit adjustments during our audit. Year end adjustments and closing entries were prepared and provided to management.

This information is intended solely for the use of the Judges and management of the District Court Fund and should not be used for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

Bougeois Bennett, L.L.C.

Certified Public Accountants