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**Sabine Parish Sales and  
Use Tax Commission**  
  
**Mary, Louisiana**  
  
**FINANCIAL REPORT**

**Year ended December 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been ordered read to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Sabine Parish office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court. JUNE 2 1998  
Revised Code

**Eugene W. Fremoux III**  
Certified Public Accountant

**BRINKER PACIFIC SALES AND USE TAX COMMISSION  
 MAY 1, 2019  
 DECEMBER 31, 2017**

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Certified Public Accountant

Marr, Louisiana 70062  
124.220.0000**INDEPENDENT AUDITOR'S REPORT**

The Board of Commissioners  
Sabine Parish Sales and  
Use Tax Commission  
Navy, Louisiana

I have audited the accompanying general purpose financial statements of the Sabine Parish Sales and Use Tax Commission, Navy, Louisiana, and the individual fund and account group financial statements of the Sabine Parish Sales and Use Tax Commission, Navy, Louisiana, as of December 31, 1997 and for the year then ended. These financial statements are the responsibility of the Sabine Parish Sales and Use Tax Commission'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 and the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sabine Parish Sales and Use Tax Commission, Navy, Louisiana, as of December 31, 1997, and the results of its operations, and changes in fund balances for the year then ended in conformity with generally accepted accounting principles. Also, in my opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account group of the Sabine Parish Sales and Use Tax Commission at December 31, 1997, and the results of the operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 15, 1998 on my consideration of the Sabine Parish Sales and Use Tax Commission, Navy, Louisiana's internal control structure and a report dated June 15, 1998 on its compliance with laws and regulations.



EUGENE W. FREMAUX II, CPA

June 10, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

DABIRE PARISH SALES AND USE TAX COMMISSION  
 MONTE LEBLANC  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2007

	GOVERNMENT FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FIXED ASSETS	FIDUCIARY FUND TYPE AGENCY FUND	TOTALS (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash	\$22,982	\$0	\$0	\$22,982
Prepaid insurance	627	0	0	627
Fixed assets	<u>0</u>	<u>48,247</u>	<u>0</u>	<u>48,247</u>
Total assets	<u>\$23,609</u>	<u>\$48,247</u>	<u>\$0</u>	<u>\$71,856</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Due to taxing bodies & others	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund equity:</b>				
Investment in general fixed assets	0	48,247	0	48,247
Fund balance - unreserved	<u>22,989</u>	<u>0</u>	<u>0</u>	<u>22,989</u>
Total fund equity	<u>22,989</u>	<u>48,247</u>	<u>0</u>	<u>71,236</u>
Total liabilities and fund balance	<u>\$22,989</u>	<u>\$48,247</u>	<u>\$0</u>	<u>\$71,236</u>

The accompanying notes are an integral part of these statements.

**SABINE PARISH SALES AND USE TAX COMMISSION**  
**MARY, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
 Year ended December 31, 1997

Revenues:	
Collection fees	\$130,462
Miscellaneous income	<u>3,514</u>
Total revenues	<u>134,068</u>
Expenditures:	
General government	72,400
Personal costs	7,846
Building lease	2,764
Travel and meetings	1,208
Office supplies	6,577
Professional fees	2,242
Insurance	4,802
Telephone & utilities	4,731
Postage	767
Printing	13,821
Outside auditing services	<u>4,783</u>
Other	
Total general government	<u>121,088</u>
Capital outlay	<u>311</u>
Total expenditures	<u>121,399</u>
Excess (deficiency) of revenues over (under) expenditures	12,667
Fund balance, beginning	<u>10,222</u>
Fund balance, ending	<u>\$22,889</u>

The accompanying notes are an integral part of these statements.

**SAHINE PARISH SALES AND USE TAX COMMISSION**  
**ENOY, LOUISIANA**  
**REPORT TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1977**

**(1) Summary of significant accounting policies**

The Sabine Parish Sales and Use Tax Commission (Commission), Enoy, Louisiana, was created on June 30, 1962 by the political subdivisions within Sabine Parish for the joint collection, enforcement, and administration of the sales and use taxes levied by these subdivisions. The Commission is managed by a Board of Commissioners composed of: two members appointed by the Sabine Parish Police Jury, two members appointed by the Sabine Parish School Board, one member appointed by the Town of Enoy, one member appointed by the Town of Houma, one member appointed by the Village of Florien, one member appointed by the Village of Pleasant Hill, and one member at large jointly appointed by the other eight commissioners.

The costs of establishing and operating the Commission are shared jointly by the taxing bodies on a pro-rata basis based on the ratio that the taxes collected for each bears to the total taxes collected.

The accounting and reporting practices of the Commission conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the general requirements of Louisiana Revised Statutes 24:511 and to the guidelines set forth in the Louisiana Governmental Audit Guide, and to the industry audit guide, *Audit of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies and practices the Commission now follows:

**Fund accounting** - The accounts of the commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. 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 funds are grouped in this report into one general fund type and one broad fund category as follows:

**Governmental Fund -**

**General Fund -**

The general fund is the general operating fund of the Commission. It is used to account for all financial resources of the Commission.

The general fund is accounted for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on its balance sheet. Its reported fund balance is considered a measure of "available spendable resources".

**Account Group -**

**General Fixed Assets -**

Fixed assets used in general fund operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the general fund when purchased. No depreciation has been recorded on general fixed assets.

All purchased fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value at the time of donation.

This account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operation.

**MAJORS PARISH POLICE AND FIRE DEPT. COMMISSION**  
**NEW ORLEANS**  
**STATE OF LOUISIANA**  
**REPORT TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1997**

**Fiduciary Fund -**

**Agency fund -**

The agency fund is used to account for tax collections which are held in a trust or agency capacity by the Commission.

**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 forms applied. The general fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the agency fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting.

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

**Budget practices** - The Commission prepares and adopts an annual budget. The dollar amounts being allocated to the various expenditure categories based upon the total amount of anticipated revenues. Budget appropriations lapse at the end of each year.

**Total column on combined statements - Operating** - Total columns on the combined statements - operating are captioned "COMBINED ONLY" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a municipality. Intentional eliminations have not been made in the preparation of this data.

(1) **Revenue litigation**

The Commission is not involved in any litigation at December 31, 1997, other than litigation involving collection efforts.

(2) **Tax collections**

The Commission is authorized to collect sales and use taxes at the rates levied by the participating taxing bodies. The Commission charges a fee to the taxing bodies to fund its operations. During this year ended December 31, 1997, the Commission collected \$8,487,847 in taxes and received \$138,483 (2.18%) to fund its operations. Collections include \$26,427 of taxes, penalties and interest collected as a result of taxpayer audits performed by outside auditing firms. Delinquent fees paid to the outside auditing firms amounted to \$18,821 (\$7,949 of related collections) and are included in the above operating fees of \$285,812.

(4) **Personnel costs**

The Commission's employees are paid by the Sabine Parish Police Jury and the Jury is reimbursed by the Commission for the related payroll costs, including fringe benefits.

(5) **Operations**

The Commission operates as a political subdivision, therefore it is exempt from income tax and is not required to file an annual income information return.

(7) **Leases**

The Commission leased the building it occupies from Sabine State Bank for \$722 per month through November 30, 1997, at which time title to the building was conveyed to the Commission.



**ENGINE FUELISH SALES AND THE COMMISSION**  
**1981, 1982 AND**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1987**

(8) Cash

All bank deposits are fully insured through federal depository insurance.

(9) Change in general fixed assets

During the year ended December 31, 1987 the Commission had the following changes in general fixed assets:

Balance, December 31, 1986	\$49,036
Additions-equipment	513
	-----
Balance, December 31, 1987	\$49,549
	*****

(10) Compensation of commissioners

The commissioners received no compensation or per diem during the year ended December 31, 1987.

(11) Taxes paid under protest

During the year ended December 31, 1987 there were \$17,685 of taxes paid under protest. However no suit was filed in connection with these payments so the payments were distributed to the appropriate taxing bodies. There were no taxes paid under protest in prior years which remained unsettled as of December 31, 1987.

**FINANCIAL STATEMENTS  
OF TRUSTEES, FUND  
AND ACCOUNT GROUP**

GENERAL FUND

---

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

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SABINE PARISH SALES AND USE TAX COMMISSION  
MORNY, LOUISIANA  
GENERAL FUND  
BALANCE SHEET  
DECEMBER 31, 1987

ASSETS	
Cash	\$22,283
Prepaid insurance	<u>    57</u>
Total assets	<u>\$22,340</u>
FUND BALANCE	
Fund balance -- unreserved	<u>\$22,340</u>
Total fund balance	<u>\$22,340</u>

The accompanying notes are an integral part of these statements.

**SABINE PARISH SALES AND USE TAX COMMISSION**  
**ARMY, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**Year ended December 31, 1997**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Revenues:</b>			
Collection fees	\$126,367	\$130,462	\$4,095
Miscellaneous income	0	3,614	3,614
<b>Total revenues</b>	<u>126,367</u>	<u>134,076</u>	<u>7,709</u>
<b>Expenditures:</b>			
<b>General government:</b>			
Personnel costs	71,265	72,408	(1,143)
Building lease	8,899	7,648	1,251
Travel and meetings	3,000	2,754	246
Office supplies	2,500	1,208	1,292
Professional fees	6,900	5,577	1,323
Insurance	2,900	2,242	658
Telephone & utilities	5,520	4,822	698
Postage	4,500	4,751	(251)
Printing	800	782	18
Outside auditing services	15,000	13,821	1,179
Other	7,234	4,762	2,472
<b>Total general government</b>	<u>128,267</u>	<u>121,068</u>	<u>7,200</u>
Capital outlay	1,000	311	689
<b>Total expenditures</b>	<u>129,267</u>	<u>121,379</u>	<u>7,888</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	0	12,697	12,697
Fund balance, beginning	10,222	10,222	0
<b>Fund balance, ending</b>	<u>\$10,222</u>	<u>\$22,919</u>	<u>\$12,697</u>

The accompanying notes are an integral part of these statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

---

To account for fixed assets used in general fund operations.

---

SABINE PARISH SALES AND USE TAX COMMISSION  
 MARY, LOUISIANA  
 STATEMENT OF GENERAL FIXED ASSETS  
 DECEMBER 31, 1997

General fixed assets, at cost:	
Building improvements	\$4,575
Office furniture and fixtures	<u>44,732</u>
Total general fixed assets	<u>\$49,307</u>
Investment in general fixed assets:	
General fund revenues	\$49,726
Sabine Parish School Board	00
Sabine Parish Police Jury	<u>581</u>
Total investment in general fixed assets	<u>\$49,307</u>

SABINE PARISH SALES AND USE TAX COMMISSION  
 MARY, LOUISIANA  
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 Year ended December 31, 1997

Balance at beginning of year	\$49,026
Additions – equipment	311
Deletions – equipment	<u>0</u>
Balance at end of year	<u>\$49,347</u>

The accompanying notes are an integral part of these statements.

PROPRIARY FUND TYPE  
AGENCY FUND

---

The fiduciary fund type - agency fund - is used to account for resources that a governmental unit does not own but holds in a trust or agency capacity.

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IBERNE PARISH SALES AND USE TAX COMMISSION  
IBERVILLE, LOUISIANA  
AGENCY FUND  
BALANCE SHEET  
DECEMBER 31, 1997

## ASSETS

Cash	<u>80</u>
Total assets	<u>80</u>

## LIABILITIES AND FUND BALANCE

Liabilities	
Due to taxing bodies and others	<u>80</u>
Total liabilities	0
Fund balance -- unreserved	<u>0</u>
Total liabilities and fund balance	<u>80</u>

The accompanying notes are an integral part of these statements.

SABINE PARISH SALES AND USE TAX COMMISSION  
 MARY, LOUISIANA  
 AGENCY FUND  
 CHANGES IN BALANCES DUE TO TAKING BODIES AND OTHERS  
 Year ended December 31, 1997

BALANCE AT BEGINNING OF YEAR	\$0
ADDITIONS – taxes paid to Tax Commission	5,457,548
REDUCTIONS:	
Distributions—	
Sabine Parish School Board	1,080,813
Sabine Parish Police Jury	1,080,814
Mary	711,000
Zachry	200,100
Converse	14,792
Folien	70,000
Passant Hill	20,400
Law Enforcement District	470,500
Tourist Commission	84,998
Sales Tax Commission	190,462
Total distributions	5,457,548
BALANCE AT END OF YEAR	\$0

The accompanying notes are an integral part of these statements.

Certified Public Accountant

May, October 1949

DE-154-0181

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

The Board of Commissioners  
Sabine Parish Sales and  
Use Tax Commission  
New Orleans  
Louisiana

I have audited the financial statements of the Sabine Parish Sales and Use Tax Commission, New Orleans, as of December 31, 1978 and for the year then ended, and have issued my report thereon dated June 18, 1979.

I conducted my audit in accordance with generally accepted auditing standards. Such general auditing standards, issued by the Comptroller General of the United States, and the provisions of office of Management and Budget Circular 5-118, "Audit of State and Local Governments". These standards and OMB Circular 5-118 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



EUGENE W. FREMOUX II, CPA

June 18, 1979

Certified Public Accountant

Bldg. Southeast 71449  
888-254-1921**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL  
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners  
Sabine Parish Sales and  
Use Tax Commission  
New Orleans, Louisiana

I have audited the financial statements of the Sabine Parish Sales and Use Tax Commission, New Orleans, for the year ended December 31, 1997, and have issued my report thereon dated June 10, 1998.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Sabine Parish Sales and Use Tax Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, selection 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted 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 general purpose financial statements of the Sabine Parish Sales and Use Tax Commission 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 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 general purpose financial statements and not to provide an opinion 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 Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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 conclude to be material weaknesses as defined above.

This report is intended solely for the use of management and the Legislative Auditor of the State of Louisiana and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



RICHARD M. FRANKLIN II, CPA

JUNE 10, 1988

Certified Public Accountant

Shreve, Louisiana 71201  
225-354-9331

The Board of Commissioners  
Eubank Parish School Board  
One Tax Commission  
Merry, Louisiana

In connection with my audit of the general purpose, combining, Individual Fund, and account group financial statements of the Eubank Parish School Board and One Tax Commission, Merry, Louisiana for the year ended December 31, 1997, I offer the following recommendations:

**STATUS OF PRIOR YEAR RECOMMENDATIONS**

**1- Existing condition**

The budget for the year ended December 31, 1998 was not adopted until January 18, 1998, however Louisiana budget laws specify that the budget should be adopted prior to the start of the year. In addition, expenditures in the General Fund exceeded the budgeted amount by eight percent, which is more than the five percent amount allowed by the Budget Law. The excess expenditures were the result of not including an amount for outside auditing services for taxpayer audits in the budget, the fees for these services are primarily based upon the results of the taxpayer audits, and therefore are difficult to project.

**Recommended action**

The Commission should adopt the annual budget at the last meeting of each year for the next year. In addition, amount fees for outside auditing services for taxpayer audits are contingent upon the outcome, and therefore difficult to project. The Commission should revise the status of these items near the end of the year and appropriately amend the budget. These services are subject to contracts with specified percentages, therefore the Commission does approve the fee percentages in advance of expending the funds.

**Corrective action**

The Commission's budget for the year ending December 31, 1997 was adopted in a timely manner at the Commission's meeting of December 10, 1996. The Commission's 1997 budget was timely amended to appropriately consider the expenses of outside auditing firms relating to taxpayer audits. The Commission's 1998 budget was timely adopted.

\* \* \* \* \*

The above recommendations are not all inclusive. I would like to thank you for your cooperation during my engagement.

Sincerely,



EUGENE W. FREMAUX II, CPA

June 18, 1998