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**Sabine Parish Tourist and
Recreation Commission**

Many, Louisiana

FINANCIAL REPORT

YEAR ENDED JUNE 30, 1967

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

JUL 20 1967

Witness my hand

Eugene W. Fremoux II

Certified Public Accountant

PARISH PRISON TOURIST AND RECREATION COMMISSION
MARY, LOUISIANA
JUNE 30, 1981

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Certified Public Accountant

Mary, Louisiana 70477

100-276-0000

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Sabine Parish Tourist and
Recreation Commission
Bayou, Louisiana

I have audited the accompanying component unit financial statements of the Sabine Parish Tourist and Recreation Commission, Bayou, Louisiana, a component unit of the Sabine Parish Parish Jury, State of Louisiana, and the individual fund and account group financial statements of the Sabine Parish Tourist and Recreation Commission, Bayou, Louisiana, as of June 30, 1997 and for the year then ended. These financial statements are the responsibility of the Sabine Parish Tourist and Recreation 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. Those 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 component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sabine Parish Tourist and Recreation Commission, Bayou, Louisiana, a component unit of the Sabine Parish Parish Jury, State of Louisiana, as of June 30, 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 Tourist and Recreation Commission at June 30, 1997, and the results of the operations of such funds 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 taken as a whole and on the individual fund and account group financial statements. The accompanying supplementary schedules and related information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the component unit, individual fund, and account group financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements of the respective individual fund and account group, taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated August 6, 1997 on my examination of the Sabine Parish Tourist and Recreation Commission, Bayou, Louisiana's internal control structure and a report dated August 6, 1997 on its compliance with laws and regulations.

The financial information for the year ended June 30, 1996, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion dated September 18, 1996, on the component unit, individual fund, and account group financial statements of the Sabine Parish Tourist and Recreation Commission, Bayou, Louisiana.


EUGENE W. FRENAUX II, CPA
August 6, 1997

COMPONENT AND FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

SABINE PARISH TOURIST AND RECREATION COMMISSION
 BARRY, LOUISIANA
 COMBINED BALANCE SHEET — ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1997 AND 1996

ASSETS	GOVERNMENT FUND TYPE GENERAL FUND	ACCOUNT GROUP GENERAL FUND ASSETS	TOTALS (MEMORANDUM ONLY) JUNE 30,	
			1997	1996
Cash	\$3,790	\$0	\$3,790	\$1,481
Accounts receivable	6,152	0	6,152	5,709
Prepaid expenses	1,989	0	1,989	0
Office furniture and equipment	0	8,879	8,879	8,421
Automobile	0	26,243	26,243	23,243
Amount to be provided for retirement of general long- term debt	0	0	0	0
Total assets	\$11,931	\$29,222	\$40,752	\$35,854
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$1,310	\$0	\$1,310	\$2,772
Total liabilities	1,310	0	1,310	2,772
Fund equity:				
Investment in general fixed assets	0	28,222	28,222	28,664
Fund balance — unreserved	10,621	0	10,621	4,428
Total fund equity	10,621	28,222	38,843	33,092
Total liabilities and fund balance	\$11,931	\$28,222	\$40,752	\$35,854

The accompanying notes are an integral part of these statements.

CALIBRE PARISH TOURIST AND RECREATION COMMISSION
 BAYOU, LOUISIANA
 GENERAL FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 YEARS ENDED JUNE 30, 1997 AND 1998

	1997	1998
Revenues:		
Hotel - motel tax	\$51,275	\$56,278
Miscellaneous income	8,351	2,283
Interest income	100	218
Total revenues	<u>59,743</u>	<u>57,789</u>
Expenditures:		
General government:		
Advertising, printing and publicity	39,873	15,583
Administrative fee	17,455	19,020
Shows and travel expense	3,282	3,588
Office supplies	1,881	1,703
Professional fees	550	950
Insurance	1,012	973
Telephone	2,780	2,895
Dues	894	300
Interest	230	357
Collection fees	1,057	591
Total general government	<u>63,298</u>	<u>50,483</u>
Capital outlay	1,590	7,026
Total expenditures	<u>63,894</u>	<u>57,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,797</u>	<u>227</u>
Fund balance, beginning	4,428	4,209
Fund balance, ending	<u>\$10,225</u>	<u>\$4,436</u>

The accompanying notes are an integral part of these statements.

HAZARD PRISON TOURIST AND RECREATION COMMISSION
NEW ORLEANS, LOUISIANA
REPORT TO FIDUCIARY SUPERVISOR
JUNE 30, 1951

401 Summary of Louisiana Accounting Policies

The Sabine Parish Tourist and Recreation Commission, New Orleans, Louisiana, was created by an ordinance of the Sabine Parish Police Jury. The Commission is a political subdivision of the Sabine Parish Police Jury, whose jurors are elected officials. This report includes all funds and account groups which are controlled by or dependent on the Board of Directors of the Sabine Parish Tourist and Recreation Commission. Control by or dependence on the Commission was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. Based on this criteria, there is no other governmental body that should be included in these statements. The accompanying financial statements consist only of the fund and account group of the Sabine Parish Tourist and Recreation Commission and do not present information on the Sabine Parish Police Jury.

The accounting and reporting practices of the Sabine Parish Tourist and Recreation 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 Title 17 and to the guides set forth in the Louisiana Governmental Budget Guide, and to the industry audit guide, Basics 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 tourist and recreation 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 basis by which spending activities are controlled. The funds are grouped in this report into two general fund type and one special 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.

Fund assets and long-term liabilities - The accounting and reporting treatment applied to the fund assets and long-term liabilities associated with a fund are determined by its measurement focus. The general fund is accounted for on a spending or "financial flow" measurement focus. 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".

Fund assets used in general fund operations (general fund assets) are accounted for in the general fund assets account group, and are recorded as expenditures in the general fund when purchased. No depreciation has been recorded on general fund assets.

All fixed assets are valued at historical cost.

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.

Long-term liabilities expected to be financed from governmental fund types are accounted

BAHAMA PARISH TOURIST AND RECREATION COMMISSION
ANNUAL ACCOUNTS
STATE OF BAHAMA
STATE OF BAHAMA
STATE OF BAHAMA

11) Summary of administrative account policies continued:

for in the General Long-Term Debt Account Group. This is not a fund but rather an account group that is used to account for the outstanding principal balances of long-term debt.

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 measurement made, regardless of the measurement focus applied.

The general fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become available in net current assets, netted taxes, intergovernmental revenues, and interest are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available.

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 amount being allocated to the various expenditure categories based upon the total amount of anticipated revenues. All expenditures in excess of budgeted amounts were approved by the Commission, even though never formally incorporated in the budget by amendment. Budget appropriations lapse at the end of each year.

Comparative Data - Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on combined statements - services - Total columns on the combined statements - services are included "WHEREAS 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 consolidation. Interfund eliminations have not been made in the aggregation of this data.

(C) Pending litigation

The Bahama Parish Tourist and Recreation Commission is not involved in any litigation at June 30, 1993.

(C) Tax revenue

The Commission is authorized to levy and collect sales taxes at the rate of 3% of certain sales by local enterprises. Effective July 1, 1978 the Commission expanded the sales tax ordinance as adopted by the Bahama Parish Selling Jury on July 17, 1974 with an ordinance to collect a 3% necessary tax within the framework provided by Act No. 47 of the 1975 Regular Session of the Bahama legislature. During the year ended June 30 1993, the Commission entered into an agreement with the Bahama Parish Sales and the Tax Commission (the Commission) to authorize the Tax Commission to collect the necessary tax beginning February 1, 1993.

(C) Administrative fee

The Commission shares staffing and occupancy expenses with the Bahama Parish Chamber of Commerce. Staffing and occupancy expenses are paid by the Bahama Parish Chamber of Commerce. A fixed monthly assessment is paid by the Commission to the Chamber to reimburse the cost of services provided by the Chamber to the Commission. At June 30, 1993, the July 1993 assessment of \$1,500 had been prepaid by the Commission.

SAHINE PARISH TOURIST AND RECREATION COMMISSION
BAKE, LOUISIANA
STATE TO FINANCIAL STATEMENTS
JUNE 30, 1987

15) Operations

The Commission operates as a political subdivision created by the Sabine Parish Police Jury, therefore it is exempt from income tax and is not required to file an annual information return.

16) RECEIVABLES

Amounts receivable at June 30, 1987, consisted of sales taxes due for the month of June in the amount of \$6,182.

17) LIABILITIES

The Sabine Parish Tourist and Recreation Commission was not involved in any capital or operating leases at June 30, 1987.

18) CASH AND INVESTMENTS

Louisiana Revised Statutes authorize the Commission to invest in United States bonds, Treasury notes or certificates, time certificates of deposit, or any other federally insured investment.

Investments are stated at cost, which approximates market value. These investments, which are deposits in interest bearing money market accounts, and all bank deposits are fully secured through Federal depository insurance.

19) DISBURSE IN GENERAL FUND ASSETS

	BALANCE July 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE June 30, 1987
Equipment—display furniture and fixtures	\$ 8,798	\$ 588	\$ 0	\$ 9,386
Office furniture & fixtures	2,142			2,142
Photographic equipment	488			488
Automobile	28,242			28,242
	-----	-----	-----	-----
	\$29,668	\$ 588	\$ 0	\$30,256
	-----	-----	-----	-----

20) Miscellaneous income

Miscellaneous income for the year ended June 30, 1987 is composed of the following:

Grant from Huey Poincote Regional Arts Council	\$3,880
Cooperative advertising support	5,750
Other	1,281

	\$9,911

21) Compensation of directors

The directors received no compensation or per diem during the year ended June 30, 1987.

FINANCIAL STATEMENTS
OF INDIVIDUAL FIRM
AND BUSINESS GROUP

GENERAL FUND

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

SABINE PARISH TOURIST AND RECREATION COMMISSION
 IBANY, LOUISIANA
 GENERAL FUND
 COMPARATIVE BALANCE SHEET
 JUNE 30, 1997 AND 1996

ASSETS	1997	1996
Cash	\$3,700	\$1,491
Accounts receivable	4,152	5,708
Prepaid expenses	<u>1,883</u>	<u>0</u>
Total assets	<u>\$11,535</u>	<u>\$7,200</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	<u>\$1,310</u>	<u>\$2,772</u>
Total liabilities	1,310	2,772
Fund balance -- unreserved	<u>10,225</u>	<u>4,428</u>
Total liabilities and fund balance	<u>\$11,535</u>	<u>\$7,200</u>

The accompanying notes are an integral part of these statements.

GAMING PARISH TOURISM AND RECREATION COMMISSION
 MANY, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE --
 BUDGET (DAMP BASIS) AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Hotel - motel tax	\$45,570	\$41,076	\$5,290
Miscellaneous income	0	6,361	6,361
Interest income	0	106	106
Total revenues	<u>45,570</u>	<u>\$47,543</u>	<u>14,173</u>
Expenditures:			
General government:			
Advertising and publicity	14,500	20,673	(6,173)
Administration fee	18,120	17,485	1,665
Shows and travel expense	8,500	3,765	5,235
Office supplies	2,800	1,581	409
Professional fees	850	908	0
Insurance	1,000	1,012	(12)
Telephone	2,080	2,761	(781)
Dues	580	894	(314)
Interest	580	230	279
Collection fees	1,000	1,287	(27)
Total general government	<u>50,870</u>	<u>53,388</u>	<u>(2,518)</u>
Capital outlay	0	550	(550)
Total expenditures	<u>50,870</u>	<u>\$53,948</u>	<u>(3,276)</u>
Excess (deficiency) of revenues over (under) expenditures	(5,300)	5,797	10,797
Fund balance, beginning	4,480	4,428	0
Fund balance, ending	<u>(\$520)</u>	<u>\$10,225</u>	<u>\$10,797</u>

The accompanying notes are an integral part of these statements.

GENERAL FUND ASSETS ACCOUNT GROUP

To account for fixed assets used in general fund operations.

EXHIBIT E

SABINE PARISH TOURIST AND RECREATION COMMISSION
 BARRY, LOUISIANA
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
 JUNE 30, 1987 AND 1986

General fixed assets, at cost	1987	1986
Equipment - display furniture and fixtures	\$8,368	\$5,708
Office furniture and fixtures	2,143	2,143
Photographic equipment	480	480
Automobile	20,243	20,243
Total general fixed assets	\$29,234	\$28,574
Investment in general fixed assets:		
General fund revenues	\$29,234	\$28,574

EXHIBIT F

SABINE PARISH TOURIST AND RECREATION COMMISSION
 BARRY, LOUISIANA
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 FOR THE YEAR ENDED JUNE 30, 1987

	Equipment— display furniture & fixtures	Office furniture & fixtures	Photo Equipment	Automobile
Balance, beginning of year	\$5,768	\$2,143	\$480	\$20,243
Additions	558	0	0	0
Deductions	0	0	0	0
Balance, end of year	\$6,326	\$2,143	\$480	\$20,243

The accompanying notes are an integral part of these statements.

Certified Public Accountant

Moss, Louisiana 70447
888.266.0841

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

The Board of Directors
Sabine Parish Tourist and
Recreation Commission
Moss, Louisiana

I have audited the component unit financial statements of the Sabine Parish Tourist and Recreation Commission, Moss, Louisiana, as of and for the year ended June 30, 1997, and have issued my report thereon dated August 5, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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 Sabine Parish Tourist and Recreation 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. FRENOUX II, CPA

August 5, 1997

Certified Public Accountant

Mary, Louisiana 71477
P.M. 264-6511

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

The Board of Directors
Madison Parish Tourist and
Recreation Commission
Baton Rouge, Louisiana
Mary, Louisiana

I have audited the component unit financial statements of the Madison Parish Tourist and Recreation Commission, Mary, Louisiana, for the year ended June 30, 1977, and have issued my report thereon dated August 5, 1977.

I conducted my audit in accordance with generally accepted auditing standards and 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.

The management of the Madison Parish Tourist and Recreation Commission, Mary, Louisiana, 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 errors are safeguarded against both 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 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 Madison Parish Tourist and Recreation Commission, Mary, Louisiana, for the year ended June 30, 1977, 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 could 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 accounts 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 consider 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.



EUGENE W. FOREMAN II, CPA

August 4, 1991

Certified Public Accountant

Moss, Louisiana 70465
TELEPHONE (504) 833-1111

The Board of Directors
Echlin Parish Tourist and
Recreation Commission
Moss, Louisiana

In connection with my audit of the component unit financial statements of the Echlin Parish Tourist and Recreation Commission, Moss, Louisiana for the year ended June 30, 1984, I offer the following observations and recommendations, which are intended to help improve the operations of the Commission and are to be constructive in nature:

STATEMENT OF PRIOR YEAR RECOMMENDATIONS

1. Existing Condition

The Commission did not leave Form 1099s as required by the Internal Revenue Service.

Recommended action

The Commission issued Form 1099s as required by regulations issued by the Internal Revenue Service.

Action Taken

The Commission issued Form 1099s for calendar year 1984.

2. Existing Condition

The Commission expenses for the year ended June 30, 1984 exceeded the budget by 18%, which is greater than the five percent allowed by Louisiana law. The Commission approved these expenditures, however the budget was not amended to reflect the increased level of expenditures.

Recommended action

The impact on the budget of major expenditures near the end of the year should be considered before approval is given by the Commission to proceed with the project. If needed the budget should be amended before the project is begun.

Action Taken

The Commission closely monitored the budget during the year ended June 30, 1984 and revised the budget twice, primarily to keep expenditures matched with changes in reported revenues, however the Commission actual expenditures did exceed the budget by 7% percent.

* * * * *

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

Sincerely,



EUGENE W. FREMOUX II, CPA
August 8, 1984