

OUACHITA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

SCHEDULE OF REPORTABLE CONDITIONS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

1. Inadequate Separation of Duties

(Highway Planning and Construction CPDA #20.205)  
(Federal Transit Technical Studies Grant CPDA #20.585)

**CONDITION:** All accounting functions of the Council such as depositing and posting receipts and preparing, posting and issuing checks are performed by one individual.

**REASON IMPROVEMENT NEEDED:** To strengthen internal control.

**CAUSE OF CONDITION:** The Council has no employees. The accounting functions are performed by an employee of the City of Monroe.

**EFFECT OF CONDITION:** Inadequate separation of duties.

**RECOMMENDATION:** Due to the size of the Council and its limited revenues, it is not economically feasible to correct this deficiency.

DIACHITA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

STATUS OF PRIOR AUDIT REPORTABLE CONDITIONS  
FOR THE YEAR ENDED JUNE 30, 1997

**REPORTABLE CONDITIONS**

1. Inadequate Segregation of Duties

See current-year finding #1 in Schedule of Reportable Conditions.

**FINDINGS AND QUESTIONED COSTS**

1. Late Filing of Audit Report

The finding is considered resolved.

Board Members  
Ocefolio Council of Governments  
Monroe, Louisiana

This report is intended for the information of the Council members, management, Louisiana Department of Transportation and Development, U. S. Department of Transportation and Development, and other applicable federal agencies. However, this report is a matter of public record and its distribution is not limited.



ALLEN GREEN & COMPANY, LLP

Monroe, Louisiana  
December 30, 1997

# ALLEN, GREEN & COMPANY, L.L.P.

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

**Board Members  
Ouachita Council of Governments  
Monroe, Louisiana**

We have audited the financial statements of Ouachita Council of Governments, Monroe, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 30, 1997. 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 Ouachita Council of Government's financial statements are free of material misstatements, 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 Ouachita Council of Government's internal control over financial reporting 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. However, we noted one instance involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Ouachita Council of Government's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of reportable conditions as (1).

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, could not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is not a material weakness.

OLMUSTA COUNCIL OF GOVERNMENTS  
Murray, Louisiana

Combining Schedule of Cash Receipts, Disbursements  
and Changes in Cash Balances - Special Revenue Funds  
For the Year Ended June 30, 1997

Exhibit 5

	FEDERAL TRANSFER ACTIVITY	FEDERAL TRANSFER ACTIVITY	FEDERAL TRANSFERS ADMINISTRATION	FEDERAL TRANSFERS ADMINISTRATION	TOTAL
	BOOKS	BOOKS	TAL-21-0007	TAL-21-0008	
<b>RECEIPTS</b>					
Intergovernmental revenues:					
Federal funds	\$ 12,831	\$ 7,455	\$ 0	\$ 82,488	\$ 102,774
Local funds	2,110	4,208	0	29,320	35,638
Total Receipts	\$ 14,941	\$ 11,663	\$ 0	\$ 111,808	\$ 137,412
<b>DISBURSEMENTS</b>					
Payments to North Delta	\$ 15,764	\$ 11,734	\$ 0	\$ 100,111	\$ 127,609
Transfers to general fund	0	0	4,588	0	4,588
Total Disbursements	\$ 15,764	\$ 11,734	\$ 4,588	\$ 100,111	\$ 132,197
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	\$ (7,823)	\$ 0	\$ 14,588	\$ 1,697	\$ (1,608)
<b>CASH BALANCES AT BEGINNING OF YEAR</b>	\$ 1,020	\$ 0	\$ 4,588	\$ 0	\$ 5,608
<b>CASH BALANCES AT END OF YEAR</b>	\$ 0	\$ 0	\$ 0	\$ 1,697	\$ 1,697

**BOURBON PARISH, LOUISIANA**  
**BOURBON PARISH, LOUISIANA**

**Consolidated Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended June 30, 1987**

Exhibit 3

	FEDERAL TRUST AUTHORITY \$0000	FEDERAL TRUST AUTHORITY \$0000	FEDERAL HOUSING TRUST \$0000000	TOTAL
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants	\$ 8,438	\$ 11,800	\$ 97,000	\$ 117,238
Local grants	2,118	2,888	24,351	29,357
Total Revenues	\$ 10,556	\$ 14,688	\$ 121,351	\$ 146,595
<b>EXPENDITURES</b>				
Current:				
Intergovernmental	\$ 10,556	\$ 14,688	\$ 121,351	\$ 146,595
Total Expenditures	\$ 10,556	\$ 14,688	\$ 121,351	\$ 146,595
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	0	0	0	0
<b>FUND BALANCES AT END OF YEAR</b>	\$ 0	\$ 0	\$ 0	\$ 0

**OLLACHITA COUNCIL OF GOVERNMENTS**  
**Monroe Louisiana**

Consolidated Balance Sheet - Special Revenue Funds  
 June 30, 1987

Exhibit 1

	FEDERAL TRUST AUTHORITY \$9994	FEDERAL TRUST AUTHORITY \$9999	FEDERAL HIGHWAYS ADMINISTRATION 79430-9999	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 0	\$ 0	\$ 2,029	\$ 2,029
Receivables	\$ 0	\$ 4,877	\$ 14,814	\$ 19,691
Interest receivable	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL ASSETS</b>	<b>\$ 0</b>	<b>\$ 4,877</b>	<b>\$ 16,843</b>	<b>\$ 21,720</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 0	\$ 2,897	\$ 18,143	\$ 21,040
Interest payable	\$ 0	\$ 1,360	\$ 0	\$ 1,360
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 4,257</b>	<b>\$ 18,143</b>	<b>\$ 22,400</b>
<b>Fund Equity:</b>				
<b>Fund Balances:</b>				
Unassigned - undesignated	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 0</b>	<b>\$ 4,257</b>	<b>\$ 18,143</b>	<b>\$ 22,400</b>

OUACHITA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

**SPECIAL REVENUE FUNDS**

**FEDERAL TRANSIT AUTHORITY**

To assist in development of cost effective transportation improvement programs to include planning, engineering, and designing of Federal Transit projects and other technical studies in a program for a unified or officially recognized Federal Transit system.

**FEDERAL HIGHWAYS ADMINISTRATION**

To assist in the development of an integrated, interconnected transportation system by constructing and rehabilitating the Interstate Highway System and the National Highway System for transportation improvements to all public roads except those classified as local or rural minor collectors, to provide aid for the repair of Federal-aid roads following disasters, to foster safe highway design, to replace or rehabilitate deficient or obsolete bridges, and to provide for other special purposes.



**DIACHITA COUNCIL OF GOVERNMENTS**  
**Monroe, Louisiana**

**SUPPLEMENTAL INFORMATION**

**OUACHITA COUNCIL OF GOVERNMENTS**  
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

**NOTE 7 - DUAL ROLES OF STAFF**

The Executive Secretary of the Council also serves as Executive Director of North Delta Regional Planning and Development District. The Council has contracted with North Delta to provide technical assistance in carrying out federal and local program activities. For the year ended June 30, 1997, the Council made payments to North Delta totaling \$192,369 which represents seventy-eight percent of the Council's total expenditures for the year.

**NOTE 8 - LITIGATION AND CLAIMS**

The Ouachita Council of Governments is not involved in any litigation as June 30, 1997, nor is it aware of any unasserted claims.

The Council participates in a number of federal awards programs. The programs are not subject to compliance audits under the single audit approach. These programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Council expects such amounts, if any, to be immaterial.

**NOTE 9 - ECONOMIC DEPENDENCY**

The three regular members of the Council, the City of Monroe, the City of West Monroe and the Ouachita Parish Police Jury, fund the local activities of the Council and also fund the 25 percent match for federal grants. Each governmental unit's percentage is based on the federal contract. For the year ended June 30, 1997, the three governmental units contributed forty-nine percent of the Council's total revenues.

OUACHITA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

NOTE 4 - ACCOUNTS PAYABLE

The accounts payable of \$30,865 at June 30, 1987 are as follows:

	General Fund	Special Revenue Funds	Total
Accounts	\$13,080	\$20,840	\$33,920

NOTE 5 - INTERFUND ASSETS/LIABILITIES

Due from/to other funds:

Receivable Fund	Payable Fund	Amount
General	Federal Transit Authority 88-0000	\$1,350

NOTE 6 - INTERGOVERNMENTAL EXPENDITURES

The Ouachita Council of Governments receives contributions from its member agencies to pass through to other agencies in its region. Additionally, federal program funds are received from the Louisiana Department of Transportation and Development and transferred to other agencies. For the year ended June 30, 1987, the Council received and distributed \$243,998 as follows:

	General Fund	Special Revenue Funds	Total
Ouachita Multi-Purpose C/P	\$ 4,188	\$ -	\$ 4,188
Opportunities Industrialization Center	2,866	-	2,866
Senior Adult Academic Program	2,066	-	2,066
L.A. Department of Veterans Affairs	8,084	-	8,084
BSVP of Ouachita Parish	1,428	-	1,428
Northeast L.A. Health Education and Planning	4,373	-	4,373
Ouachita Council on Aging	9,655	-	9,655
Deaf Action Center	13	-	13
Association for Retarded Citizens/Ouachita	9,084	-	9,084
Monroe Sheltered Workshop	6,325	-	6,325
Triad	1,988	-	1,988
North Delta Regional Planning & Development District	48,536	148,253	196,789
Total	\$25,948	\$148,253	\$174,201

OUACHITA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amount of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

H. MEMORANDUM ONLY - TOTAL COLLINGS

Total collings on the general-purpose financial statements are captioned as "memorandum only" because they do not represent accumulated financial information and are presented only to facilitate financial analysis. The collings do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH

As June 30, 1997, the Council had cash (bank balances) totaling \$81,935 in a demand deposit.

At year-end, the Council's carrying amount of deposits was \$81,935 and the bank balance was \$82,412. Of the bank balance, \$82,412 was covered by federal depository insurance.

NOTE 3 - RECEIVABLES

The receivables of \$18,581 at June 30, 1997, are as follows:

Class of Receivable	Special Revenue Funds
Intragovernmental Receivables:	
Federal sources	<u>\$18,581</u>

OUACHITA COUNCIL OF GOVERNMENT  
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BUDGETS (Continued)

Each year, prior to the beginning of the fiscal year, the executive director submits to the Council proposed annual budgets for the general fund and special revenue funds' budgets. Public hearings are conducted, prior to the Council's approval, to obtain taxpayer comments. Grant funds are included in special revenue funds and their budgets are adopted after the grant applications are approved by the grantor. The operating budgets include proposed expenditures and the means of financing them.

The Council adopted budgets for the general fund and all special revenue funds.

All appropriations (appropriated budget balances) lapse at year end.

Encumbrances are not recognized within the accounting records for budgetary control purposes.

All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with Generally Accepted Accounting Principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Council. Legally, the Council must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statute requires the Council to amend its budgets when revenues plus proposed revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The Council approves budgets at the function level and management can transfer amounts between line items within a function.

Fiscal budget integration (within the accounting records) is employed as a management control device. The budget is established and controlled by the Council at the functional level of expenditure and budget amendments are adopted by the Council as necessary.

B. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Council 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.

Under state law, the Council may invest in United States bonds, treasury notes, or certificates. Those 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. Investments are stated at cost.

GEORGETTA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when receivable to accrual (i.e., when they are "measurable and available.") "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred except for unamortized interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Intergovernmental revenues are recognized in the amount earned, to the extent that they are both measurable and available.

Fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income is recorded when the time deposits have matured and the amount is available.

**Expenditures**

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

**D. BUDGETS**

The Council follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the general fund and all special revenue funds.

OUACHITA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. REPORTING ENTITY (Continued)

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the Council members are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, and because the scope of public service provided by the Council, the Council is a separate governmental reporting entity. The Council includes all funds, account groups, activities, or centers that are within the oversight responsibility of the Council. The Council has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected Council members are financially accountable. There are no other primary governments with which the Council has a significant relationship.

B. FUNDS AND ACCOUNT GROUPS

The accounts of the Council are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The funds of the Council are classified into the governmental category. In turn, this category is divided into separate fund types. The fund and account group classifications and a description of each existing fund type follow:

**Governmental Funds**

Governmental funds are used to account for the Council's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fund assets, and the servicing of general long-term debt. Governmental funds include:

**General Fund** — the primary operating fund of the Council. It accounts for all financial resources of the Council, except those required to be accounted for in another fund.

**Special revenue funds** — account for revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

OUACHITA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Ouachita Council of Governments have been prepared in conformity with 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.

A. REPORTING ENTITY

The Ouachita Council of Governments was created by the Commission Council of the City of Monroe, the Mayor and Board of Aldermen of the City of West Monroe, the Ouachita Parish Police Jury, the Monroe City School Board, and the Ouachita Parish School Board on September 21, 1968, under the authority of Louisiana Revised Statutes 33:1931-1932. On February 26, 1973, the articles of the agreement were amended in part to: (1) two classes of membership on the Council - regular members and associate members. The regular membership consists of: (1) two members from the City of Monroe Commission Council (one of whom may be the Mayor) appointed by the Commission Council; (2) two members from the membership of the Mayor and Board of Aldermen of the City of West Monroe (one of whom may be the Mayor) appointed by the Mayor and Board of Aldermen; and (3) two members from the Ouachita Parish Police Jury (one of whom may be the President) appointed by the Ouachita Parish Police Jury. Any other unit of government situated within Ouachita Parish, or having an operating office in Ouachita Parish, is eligible for associate membership. Regular and associate members serve without benefit of compensation.

In creating the Ouachita Council of Governments, the members included in the articles of the agreement to following functions and purposes of the Council:

1. To carry on a continuing comprehensive planning program that supplements and coordinates but does not duplicate the programs of the member units.
2. To study such area governmental problems common to two or more members of the Council as it deems appropriate, including but not limited to matters affecting health, safety, welfare, education, economic conditions and regional development.
3. To promote cooperative arrangements and coordinate action among its members.
4. To make recommendations for service and action to the members and other public agencies that perform functions within the region.
5. To serve as a clearinghouse, for the benefit of the member governments, of information concerning their common problems and concerning state and federal services available to assist in the solution of these problems.



OLIVEHURST COUNCIL OF GOVERNMENTS  
Montreal, Louisiana

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

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**BOCA RATON, FLORIDA**  
**BOCA RATON, FLORIDA**

**Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (GAAP Basis) and Actual - Special Revenue Funds  
 For the Year Ended June 30, 1997**

Statement 0

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Intergovernmental activities:			
Federal sources	\$ 117,804	\$ 117,800	(4)
Local sources	29,850	29,850	0
<b>Total Revenues</b>	<b>\$ 147,654</b>	<b>\$ 147,650</b>	<b>(4)</b>
<b>EXPENDITURES</b>			
Current:			
Intergovernmental	148,204	148,200	(4)
<b>Total Expenditures</b>	<b>\$ 148,204</b>	<b>\$ 148,200</b>	<b>(4)</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

(CONCLUDED)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

QUACHETA COUNCIL OF GOVERNMENTS  
MORRIS, Louisiana

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - General Fund  
For the Year Ended June 30, 1987

Statement C

	BUDGET	ACTUAL	VARIANCE FAVORABLE
<b>REVENUES</b>			
Intergovernmental revenues:			
Local sources	\$ 80,948	\$ 80,781	(\$ 164)
Interest earnings	0	3,000	3,000
<b>Total Revenues</b>	<b>\$ 80,948</b>	<b>\$ 83,781</b>	<b>\$ 2,833</b>
<b>EXPENDITURES</b>			
Current:			
Capital government - finance and administrative	\$ 0	\$ 000	(\$ 000)
Intergovernmental	80,948	83,781	0
<b>Total Expenditures</b>	<b>\$ 80,948</b>	<b>\$ 83,781</b>	<b>(\$ 000)</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 0</b>	<b>(\$ 142)</b>	<b>(\$ 142)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>0</b>	<b>64,750</b>	<b>64,750</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 64,608</b>	<b>\$ 64,608</b>

(CONTINUED)

QUACKETS COUNCIL OF GOVERNMENTS  
MORONG, LOUISIANA

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - All Governmental Funds  
For the Year Ended June 30, 1997

Statement 8

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal sources	\$ 0	717,000	717,000
Local sources	83,789	29,090	112,879
Interest earnings	3,000	0	3,000
<b>Total Revenues</b>	<b>\$ 86,789</b>	<b>\$ 746,090</b>	<b>\$ 832,879</b>
<b>EXPENDITURES</b>			
Current:			
General government - finance and administration	\$ 3,000	0	3,000
Intergovernmental	83,789	746,090	829,879
<b>Total Expenditures</b>	<b>\$ 86,789</b>	<b>\$ 746,090</b>	<b>\$ 832,879</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (0,140)</b>	<b>0</b>	<b>(\$ 140)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>84,750</b>	<b>0</b>	<b>84,750</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 84,610</b>	<b>0</b>	<b>\$ 84,610</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

DEWCHITA COUNCIL OF GOVERNMENTS  
MORING LOUISIANA

Combined Balance Sheet - All Fund Types  
June 30, 1997

Statement A

	-----GOVERNMENTAL FUNDS-----		
	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL MEMORANDUM BALANCE
<b>ASSETS</b>			
Cash and cash equivalents	\$ 78,228 \$	2,828 \$	\$ 81,056
Receivables	0	18,801	18,801
Interfund receivable	1,380	0	1,380
<b>TOTAL ASSETS</b>	<b>\$ 79,608 \$</b>	<b>21,129 \$</b>	<b>\$ 100,737</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 18,005 \$	28,648 \$	\$ 46,653
Interfund payable	0	1,380	1,380
<b>Total Liabilities</b>	<b>\$ 18,005 \$</b>	<b>30,028 \$</b>	<b>\$ 48,033</b>
<b>Fund Equity:</b>			
<b>Fund Balances:</b>			
Unassigned - undesignated	\$ 61,611 \$	0 \$	\$ 61,611
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 79,608 \$</b>	<b>21,129 \$</b>	<b>\$ 100,737</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

ORACHTA COUNCIL OF GOVERNMENTS  
Monroe, Louisiana

GENERAL-PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997  
WITH SUPPLEMENTAL INFORMATION

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**ORACHTA COUNCIL OF GOVERNMENTS**  
Monroe, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997  
WITH SUPPLEMENTAL INFORMATION**

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 at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

MAI 0 4 1998  
Release Date \_\_\_\_\_

Principal Administrative  
Legislative Auditor

By: *[Signature]*