

SHREVEPORT COUNCIL OF GOVERNMENTS
Monroe, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

I. Late Filing of Audit Report

CONDITION: The Louisiana Legislative Auditor requires audit reports to be filed within six months of the year-end of the governments. The audit report as of and for the year ended June 30, 1996 was filed approximately February 28, 1997.

REASON IMPROVEMENT NEEDED: To comply with state regulations.

CAUSE OF CONDITION: Due to unexpected additional workload and staff shortage of auditors for the 1996 year.

EFFECT OF CONDITION: Violation of state regulations.

RECOMMENDATION: Future audit reports should be filed within six months of year-end.

MANAGEMENT'S RESPONSE: In late August, 1996, we notified the auditor that our financial records for the period July 1, 1993 through June 30, 1996 were in order and we prepared for the field work to begin. See "Cause of Condition" stated above.

ORACHTA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

SCHEDULE OF REPORTABLE CONDITIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

1. Independent Segregation of Duties
(Highway Planning and Construction CFDIA #7B 204)
(Federal Transit Technical Studies Grant CFDIA #2B 505)

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: Independent segregation of duties.

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

OUACHITA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

STATUS OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1996

REPORTABLE CONDITIONS

1. **Indefinite Segregation of Debt**

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

FINDINGS AND QUESTIONED COSTS

1. **Budget Overrun**

The Ouachita Council of Governments had no budget variances exceeding 5% for the year ended June 30, 1996. This finding is considered resolved.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

QUADRIETY COUNCIL OF GOVERNMENTS Monroe, Louisiana

We have audited the general purpose financial statements of the Quadriety Council of Governments as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997.

In connection with our audit of the general purpose financial statements of the Quadriety Council of Governments, and with our consideration of the Council's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-125, *Checks of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-125, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, special tests and provisions, claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Quadriety Council of Governments had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with those requirements.

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 state or agencies. However, this report is a matter of public record and its distribution is not limited.

Allen Green & Robinette

ALLEN, GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
February 11, 1997



ALLEN, GREEN & ROBINETTE, L.L.P.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

DIACRITH & COUNCIL OF GOVERNMENTS
Monroe, Louisiana

We have audited the general purpose financial statements of the Diacriith Council of Governments as of and for the year ended June 30, 1998, and have issued our report thereon dated February 11, 1999.

We have applied procedures to test the Diacriith Council of Governments' compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1998: political activity, civil rights, cash management, Federal financial reports, allowable cost/audit principles, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Council had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

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 & ROBINETTE, L.L.P.

Monroe, Louisiana
February 11, 1999

OLYMPIA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that we also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is not a material weakness.

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 & Robert H. ...

ALLEN, GREEN & ROBERTS, L.L.P.

Monroe, Louisiana
February 11, 1997

GUAM CHIEF OF GOVERNMENTS
Mamoa, Guam

Accounting Controls

Cash Expenditures for goods and services and accounts payable	Single audit and smaller grant programs
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Grant Administration Controls

<u>General requirements:</u> Political activity Civil rights Cash management Federal financial reports Allowable cost/allow principles Administrative requirements	<u>Specific Requirements:</u> Types of services allowed or unallowed Special tests and provisions Claims for advances and reimbursements Accounts claimed or used for matching
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For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996 the Guam Chief of Governments had no major Federal financial assistance programs and expended 100% of its total Federal financial assistance under the following nonmajor Federal financial assistance programs: Highway Planning and Construction Program and Federal Transit Technical Studies Grants.

We performed tests of controls, as required by DMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted one matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants which is described in the accompanying Schedule of Reportable Conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Chief's ability to administer Federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might be



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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

CAJALITA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

We have audited the general purpose financial statements of the Cajalita Council of Governments as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audit of State and Local Governments*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the Council's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Cajalita Council of Governments and in regard to the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures related to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to one area of the general purpose financial statements in a separate report dated February 11, 1997.

The management of the Cajalita Council of Governments 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 assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure by 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

QUACHTA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128

The following pages contain information on internal control and compliance with laws and regulations required by OMB Circular A-128. The report on internal accounting and administrative controls relates to matters that would be significant and/or essential to federal assistance programs. The report on compliance with laws and regulations is, likewise, related to tests of compliance with laws and regulations relating to federal financial assistance programs.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

ORLEANS COUNCIL OF GOVERNMENTS
MORNO, LOUISIANA

We have audited the general purpose financial statements of the Orleans Council of Governments as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997.

We conducted our 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 we 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 Orleans Council of Governments is the responsibility of management of the Council. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Council's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

We noted one material instance of noncompliance which is described in Finding #1 on the Schedule of Findings and Questioned Costs.

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 & ROBINETTE, L.L.P.

MORNO, LOUISIANA
February 11, 1997

PLACHTS COUNCIL OF GOVERNMENTS
Monroe, Louisiana

We noted one matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants which is described in the accompanying Schedule of Reportable Conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is not a material weakness.

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 Robinson

ALLEN GREEN & ROBINETTE, L.L.P.

Monroe, Louisiana
February 13, 1993



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

MEMPHIS COUNCIL OF GOVERNMENTS
Memphis, Tennessee

We have audited the general purpose financial statements of the Memphis Council of Governments as of and for the year ended June 30, 1996, and have issued our report thereon dated February 11, 1997.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Memphis Council of Governments 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 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 accounting 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 our audit of the general purpose financial statements of the Memphis Council of Governments for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risks in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

QUACHITA COUNCIL OF GOVERNMENTS
Morris, Louisiana

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the general purpose financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.

GAACRFA SOURCE OF GOVERNMENT
 MONIES, Louisiana

Schedule of Federal Financial Assistance
 For the Year Ended June 30, 1994

Subtotal 4

FEDERAL GRANTOR FUND-THROUGH GRANTOR / PROGRAM NAME	GRANT NUMBER	CFDA NUMBER	ISSUES	EXPENDITURES
United States Department of Transportation and Development Passed through Louisiana Department of Transportation and Development.				
Federal Transit Technical Studies Grant	80-8003	20.905	1	0,480
Federal Transit Technical Studies Grant	80-8004	20.905		11,581
Highway Planning and Construction	100-01-8007	20.905		61,090
Total Issues/Expenditures			1	73,151

Schedule 3

FEDERAL HIGHWAYS	FEDERAL SUPPORTS	TOTAL
789-21-0004	104-22-0007	TOTAL
\$ 0 0	73,049 0	60,870
<u>0</u>	<u>24,850</u>	<u>20,850</u>
\$ 0 0	100,000 0	128,420
\$ 0 0	88,811 0	100,800
<u>3,044</u>	<u>0</u>	<u>7,000</u>
\$ 3,044 0	88,811 0	128,820
\$ (3,044) 0	4,000 0	(1,400)
<u>3,044</u>	<u>0</u>	<u>3,000</u>
\$ 0 0	4,000 0	5,000

QUINCY COUNCIL OF GOVERNMENTS
 Mer Rouge, Louisiana

**Comparing Schedule of Cash Receipts, Disbursements,
 and Changes in Cash Balances - Special Revenue Funds
 For the Year Ended June 30, 1984**

	<u>FEDERAL TRANSFER ACTIVITY \$0000</u>	<u>FEDERAL TRANSFER ACTIVITY \$0000</u>	<u>FEDERAL TRANSFER ACTIVITY \$0000</u>
RECEIPTS			
Intergovernmental revenues:			
Federal Funds	\$ 0 0	\$ 12,830 0	\$ 2,804
Local Funds	0	2,353	2,819
Total Receipts	<u>\$ 0 0</u>	<u>\$ 15,183 0</u>	<u>\$ 5,623</u>
DISBURSEMENTS			
Payments to North Delta	\$ 0 0	\$ 14,750 0	\$ 0 00
Transfers to general fund	3,182	0	0
Total Disbursements	<u>\$ 3,182 0</u>	<u>\$ 14,750 0</u>	<u>\$ 0 00</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>\$ (3,182) 0</u>	<u>0 0</u>	<u>5,623</u>
CASH BALANCE AT BEGINNING OF YEAR	<u>3,182</u>	<u>0</u>	<u>0</u>
CASH BALANCE AT END OF YEAR	<u>\$ 0 0</u>	<u>\$ 0 0</u>	<u>\$ 5,623</u>

DUMCHITA COUNCIL OF GOVERNMENTS
 Shreveport, Louisiana

**Comparing Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Special Revenue Funds
 For the Year Ended June 30, 1999**

Schedule 2

	FEDERAL TRANSFER ACTIVITY \$0000	FEDERAL TRANSFER ACTIVITY \$0000	FEDERAL ASSISTANCE ADMINISTRATION 1/26-07-9997	TOTAL
REVENUES				
Intergovernmental revenues:				
Federal sources	\$ 6,400	\$ 11,500	\$ 37,308	\$ 55,208
Local sources	2,152	2,838	28,358	33,348
Total Revenues	\$ 8,552	\$ 14,338	\$ 65,666	\$ 88,558
EXPENDITURES				
Current:				
Intergovernmental	\$ 14,332	\$ 14,440	\$ 120,148	\$ 148,920
Total Expenditures	\$ 14,332	\$ 14,440	\$ 120,148	\$ 148,920
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	\$ -8	\$ -2	\$ 45	\$ 9
FUND BALANCES AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCES AT END OF YEAR	\$ 0	\$ 0	\$ 45	\$ 45

CLACIFTS COUNCIL OF GOVERNMENTS
Baton Rouge, Louisiana

Combining Balance Sheet - Special Revenue Funds
June 30, 1994

Schedule 1

	FEDERAL TRANSPORT AUTHORITY REVENUE	FEDERAL TRANSPORT AUTHORITY REVENUE	FEDERAL HIGHWAYS ADMINISTRATION	TOTAL
ASSETS				
Cash and cash equivalents	\$ 0 \$	1,000 \$	4,580 \$	5,580
Receivables	0	4,171	10,000	14,171
Intergovernmental receivables	0	12	0	12
Total Assets and Other Debits	\$ 0 \$	5,183 \$	14,580 \$	19,763
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 0 \$	5,210 \$	13,948 \$	19,158
Total Liabilities	\$ 0 \$	5,210 \$	13,948 \$	19,158
Fund Equity:				
Fund Balances:				
Unassigned - undesignated	\$ 0 \$	0 \$	0 \$	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 0 \$	5,210 \$	13,948 \$	19,158

GRACIERIA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED JUNE 30, 1958

SPECIAL REVENUE FUNDS

FEDERAL TRANSIT AUTHORITY

(Federal Transit Act - Planning and Technical Studies)

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 efficiently coordinated Federal Transit system.

FEDERAL HIGHWAYS ADMINISTRATION

(Intermodal Surface Transportation Efficiency Act of 1991)

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

DIACHTA COUNCIL OF GOVERNMENTS
Metres, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

QUACHITA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 09 - 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 20 percent match for federal grants. Each government's unit's percentage is based on the federal census. For the year ended June 30, 1996, the three governmental units contributed 54.9 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, 1996

NOTE 7 - INTERGOVERNMENTAL EXPENDITURES

The Ouachita Council of Governments receives contributions from its member agencies to pass through to other agencies in the 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, 1996, the Council received and distributed \$742,758 as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Ouachita Multi-Purpose CAF	\$ 4,108	\$ -
Opportunities Indiana Education Center	2,356	-
Senior Adult Academic Program	2,864	-
LA Department of Veterans Affairs	8,664	-
RFP of Ouachita Parish	1,478	-
Northeast LA Health Education and Planning	4,215	-
Ouachita Council on Aging	9,655	-
Marthasville LA Telecommunications/Coal	17	-
Association for Extended Citizens/Ouachita	9,894	-
Monroe-Metroland Workshop	6,325	-
Triad	1,888	-
North Delta Regional Planning & Development District	<u>186,528</u>	<u>186,881</u>
Total	<u>\$742,752</u>	<u>\$186,881</u>

NOTE 8 - 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, 1996, the Council made payments to North Delta totaling \$183,328 which represents seventy-one percent of the Council's total expenditures for the year.

NOTE 9 - LITIGATION AND CLAIMS

The Ouachita Council of Governments is not involved in any litigation as June 30, 1996, nor is it aware of any potential claims.

The Council participates in a number of federal financial assistance programs. Although the grant programs have been modified in accordance with the Single Audit Act of 1984 through June 30, 1996, 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.

DIACHITA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 4 - RECEIVABLES

The receivables of \$22,521 at June 30, 1996, consist of the following:

Class of Receivable	Special Revenue Funds	Total
Intra-governmental Revenues:		
Federal sources	\$22,521	\$22,521

NOTE 5 - ACCOUNTS PAYABLE

The accounts payable of \$51,414 at June 30, 1996 consist of the following:

Accounts	General Fund	Special Revenue Funds	Total
Accounts	\$22,202	\$29,212	\$51,414

NOTE 6 - INTERFUND ASSETS/LIABILITIES

Interfund receivables/payables at June 30, 1996 are as follows:

Class of Fund	Due From	Due To
General Fund		\$12
Special Revenue Fund		
Federal Transit Authority 88-5084	\$12	---
	\$12	\$12

CALCITA COUNCIL OF GOVERNMENTS
 Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEMORANDUM ONLY - TOTAL COLLINGS

Total collings on the general purpose financial statements are captured as "miscellaneous only" because they do not represent consolidated 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 preparation of this data.

NOTE 2 - EXPENDITURES - ACTUAL AND BUDGET

The following individual fund had actual expenditures over budgeted expenditures for the year ended June 30, 1996.

Fund	Budget	Actual	Unfavorable Variance
FTA 80-3804	\$14,339	\$14,448	\$109

NOTE 3 - DEPOSITS

At year-end, the Council's carrying amount of deposits was \$93,646 and the bank balance was \$93,646. Of the bank balance, \$93,646 was covered by federal depositary insurance (GAISS Category I).

A reconciliation of cash and cash equivalents as shown on the Combined Balance Sheet for the government is as follows:

Carrying amount of deposits	\$93,646
Cash and cash equivalents	
General Fund	\$88,924
Federal Transit Authority 80-3804	1,000
Federal Highway Administration 758-37-0807	<u>4,581</u>
Total	\$93,646

QUACHITA COUNCIL OF GOVERNMENTS
Morrison, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGETS (Continued)

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

All appropriations (unexpended 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 projected 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.

Formal budget integration (within the accounting records) is employed as a managerial control device. The budget is established and controlled by the Council at the functional level of expenditures and budget amendments are adopted by the Council as necessary. There was one insignificant budget amendment during the year.

E. 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. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

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.

ORLEANS COUNCIL OF GOVERNMENTS
Metairie, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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 measurable or earned (i.e., when they are "reasonable 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 90 days after year-end. Expenditures are recorded when the related fund liability is incurred, except the 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 accounts earned, in the extent that they are both measurable and available.

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

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

EXPENDITURES

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

D. BUDGETS

The Council uses the following budget practices:

	Original Budget
Available for public inspection	June 30, 1995
Public meetings	June 30, 1995
Public hearings	June 30, 1995
Board elections	June 30, 1995

PLAQUEMINE COUNCIL OF GOVERNMENTS
Maurice, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. REPORTING ENTITY

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 finding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, and because of the scope of public services 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 fund 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.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The Council's current operations require the use of governmental funds only. The governmental fund types used by the Council are described as follows:

1. **General Fund** - The general fund is the general operating fund of the Council and accounts for all financial resources, except those required to be accounted for in the special revenue funds.
2. **Special Revenue Funds** - The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

OUACHITA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

INTRODUCTION

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 23, 1968, under the authority of Louisiana Revised Statutes 32:1321-1332. On February 26, 1973, the articles of the agreement were amended to provide for 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 had the following functions and purposes of the Council:

1. To carry on a continuing, long-range 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 management and coordinate action among its members.
4. To make recommendations for review 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.

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.

LOUISIANA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

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PLAQUEMINE COUNCIL OF GOVERNMENTS
Blanco, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (AAAP Basis) and Actual - Special Revenue Funds
 For the Year Ended June 30, 1998

Statement 2

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental revenues:			
Federal sources	\$ 117,404	\$ 117,454	\$ 50
Local sources	29,350	29,350	-
Total Revenues	\$ 146,754	\$ 146,804	\$ 50
EXPENDITURES			
Current:			
Intergovernmental	146,750	146,800	(50)
Total Expenditures	\$ 146,750	\$ 146,800	\$ (50)
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	\$ 4	\$ 4	\$ 0
FUND BALANCES AT BEGINNING OF YEAR	0	0	0
FUND BALANCES AT END OF YEAR	\$ 4	\$ 4	\$ 0

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

GEORGETA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - General Fund
For the Year Ended June 30, 1999

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES			
Intra-governmental revenues:			
Local sources	\$ 85,040	\$ 83,343	\$ (1,697)
Interest earnings	0	2,508	2,508
Total Revenues	<u>\$ 85,040</u>	<u>\$ 85,851</u>	<u>\$ 0,790</u>
EXPENDITURES			
Current:			
General government - finance			
and administrative	\$ 0	\$ 4,058	\$ (4,058)
Intergovernmental	85,040	81,007	4,033
Total Expenditures	<u>\$ 85,040</u>	<u>\$ 85,065</u>	<u>\$ (4,270)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ 0</u>	<u>\$ (4,290)</u>	<u>\$ (4,290)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>88,138</u>	<u>88,138</u>	<u>0</u>
FUND BALANCES AT END OF YEAR	<u>\$ 88,138</u>	<u>\$ 83,848</u>	<u>\$ (4,290)</u>

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

QUACHITA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

**Continued Statement of Revenues, Expenditures, and Changes
in Fund Balances - All Governmental Funds
For the Year Ended June 30, 1995**

Statement B

	<u>GENERAL</u>	<u>SPECIAL</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>REVENUE</u>	<u>(DEFICIT/SURPLUS)</u>
	<u>FUND</u>	<u>FUNDS</u>	<u>FUNDS</u>
REVENUES			
Intergovernmental revenues:			
Federal sources	\$ 0	\$ 137,451	\$ 137,451
Local sources	60,315	29,360	120,675
Interest earnings	2,800	0	2,800
Total Revenues	\$ 63,115	\$ 166,811	\$ 230,026
EXPENDITURES			
Current:			
General government - finance and administrative	\$ 4,258	\$ 0	\$ 4,258
Intergovernmental	160,857	146,001	306,858
Total Expenditures	\$ 165,115	\$ 146,001	\$ 311,116
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ (4,000)	\$ 0	\$ (4,000)
FUND BALANCES AT BEGINNING OF YEAR	68,169	0	68,169
FUND BALANCES AT END OF YEAR	\$ 64,169	\$ 0	\$ 64,169

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

DEWIDTA COUNCIL OF GOVERNMENTS
 Monroe, Louisiana

Combined Balance Sheet - All Fund Types
 June 30, 1998

Statement A

	*****GOVERNMENTAL FUNDS*****		
	GENERAL FUND	SPECIAL FUND(S)	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$ 88,028	\$ 5,819	\$ 93,847
Receivables	0	22,021	22,021
Interest receivable	0	12	12
TOTAL ASSETS	<u>\$ 88,028</u>	<u>\$ 27,852</u>	<u>\$ 115,880</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accounts payable	\$ 20,285	\$ 28,101	\$ 48,386
Interest payable	12	0	12
Total Liabilities	<u>\$ 20,297</u>	<u>\$ 28,101</u>	<u>\$ 48,398</u>
Fund Equity:			
Fund Balances:			
Unassigned - undesignated	\$ 67,733	0	\$ 67,733
TOTAL LIABILITIES AND EQUITY	<u>\$ 88,030</u>	<u>\$ 28,101</u>	<u>\$ 116,131</u>

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



ALLEN, GREEN & ROBINNETTE, L.L.P.

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INDEPENDENT AUDITORS' REPORT

QUACHITA COUNCIL OF GOVERNMENTS
Monroe, Louisiana

We have audited the accompanying general purpose financial statements of the Quachita Council of Governments as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of the Council'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 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Quachita Council of Governments as of June 30, 1996, 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 a report dated February 11, 1997 on our consideration of Quachita Council of Governments' internal control structure and a report dated February 11, 1997 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedules including the Schedule of Federal Financial Assistance, listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Quachita Council of Governments. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Allen Green & Robbinette

ALLEN, GREEN & ROBINNETTE, L.L.P.

Monroe, Louisiana
February 11, 1997

MOBILE COUNTY COUNCIL OF GOVERNMENTS
Mobile, Alabama

GENERAL PURPOSE FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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QUINCY COUNCIL OF GOVERNMENTS
 Metairie, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
 AND INDEPENDENT AUDITORS' REPORTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 1998
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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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, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES

Under provisions of state law, this report is a public document. A copy of this report has been transmitted to the probate or notary public, utility and other appropriate public officials. This report is available for public inspection at the Doton House of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Business Date MAR 12 1997