

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

*Annual Financial Report  
As of and for the Year Ended June 30, 2020*



**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

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# CAMERON, HINES & COMPANY

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## INDEPENDENT AUDITORS' REPORT

### **Board of Directors**

**North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Delta Regional Planning and Development District, Incorporated, (A nonprofit organization reporting under Governmental Accounting Standards) (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express

**Board of Directors  
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no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information on pages 4-9 and pages 33-37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, the Schedule of Changes in Capital Assets and Investment in Capital Assets, and the Schedule of Compensation, Benefits, and Other Payments to the Chief Executive Officer are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal

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Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the basic financial statements.

The Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, the Schedule of Changes in Capital Assets and Investment in Capital Assets, and the Schedule of Compensation, Benefits, and Other Payments to the Chief Executive Officer, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, the Schedule of Changes in Capital Assets and Investment in Capital Assets, and the Schedule of Compensation, Benefits, and Other Payments to the Chief Executive Officer, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Delta Regional Planning and Development District's internal control over financial reporting and compliance.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
March 25, 2021

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART A)**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2020

As management of the North Delta Regional Planning and Development District, Incorporated, (hereinafter referred to in this Management's Discussion and Analysis as the District) we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. It is designed to assist the reader in focusing on significant financial issues, identify changes in the District's financial position, and identify material deviations and individual fund issues or concerns.

**FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$1,370,655 (*net position*). Of this amount, \$44,248 (*unrestricted net position*) represents the portion of net position which is not invested in capital assets or otherwise restricted.
- The government's total net position increased by \$297,216.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$340,539, an increase of \$299,551 for the year. The combined ending fund balance includes \$62,549 in funds available for spending at the government's discretion (*unassigned fund equity*).

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.



**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2020

Both of the government-wide financial statements distinguish functions of the District that are principally supported by intergovernmental revenues (governmental activities). The governmental activities of the District include general government, elderly assistance, planning for highways and transportation and economic development/disaster recovery. The District has no business-type activities. The government-wide financial statements can be found on pages 10 and 11 of this report.

**FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the District's funds are governmental funds.

**GOVERNMENTAL FUNDS**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Restore Louisiana, Federal Highways Administration, Title III C-2 Home Delivered Meals, and Strategic Highway Safety Plan, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements have been provided on pages 33-38 for the general and the major special revenue funds to demonstrate compliance with this budget.

**NORTH DELTA REGIONAL PLANNING AND  
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**Management's Discussion and Analysis**

June 30, 2020

The governmental fund financial statements can be found on pages 12 through 15 of this report.

**NOTES TO FINANCIAL STATEMENTS**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 16 of this report.

**OTHER INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District compliance with budgets for its general fund and all major special revenue funds with a legally adopted annual budget. The combining statements for non-major governmental funds are presented immediately following the required supplementary information.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

These two statements report the District's net position and changes in net position. Increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating. The net position of the District as of June 30, 2020 consisted of a balance of \$1,370,655 which increased by \$297,216, or 27.7%, compared to the prior year.

The statement of net position and statement of activities reflect the District's governmental activities (e.g., its basic service), such as general government, health, welfare & social services, planning for highways & public transportation, and economic development/disaster recovery. State and federal grants finance most of these activities.

Our analysis below focuses on the summary of net position (Table 1) and changes in net position (Table 2) of the District's governmental activities. Key fluctuations include the following:

**Statement of Net Position**

The largest amount of the District's net position reflects its investment in capital assets of \$1,051,239 and \$1,068,157 (net of accumulated depreciation of \$201,942 and \$196,510) for the years ended June 30, 2020 and 2019, respectively.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2020

	<u>Governmental Activities</u>	
	<u>06/30/2020</u>	<u>06/30/2019</u>
Current & other assets	\$ 418,799	\$ 551,423
Capital assets	<u>1,051,239</u>	<u>1,068,157</u>
	<u>\$ 1,470,038</u>	<u>\$ 1,619,580</u>
Current & other liabilities	\$ 99,383	\$ 514,006
Long-Term liabilities	<u>-</u>	<u>32,135</u>
	99,383	546,141
<b>Net Position</b>		
Net Investment in Capital Assets	229,921	223,158
Restricted		
Economic Development / Disaster Recovery	821,318	845,000
Health, Welfare & Social Services	-	574
Relending	275,168	74,885
Unrestricted	<u>44,248</u>	<u>(70,176)</u>
Total net position	<u>\$ 1,370,655</u>	<u>\$ 1,073,439</u>

The balance of \$1,370,655 in net position in the governmental activities represents the accumulated results of all past years' operations. Net position of governmental activities increased by \$297,216. The changes in net position are discussed later in this MD&A.

	<u>Governmental Activities</u>	
	<u>06/30/2020</u>	<u>06/30/2019</u>
<b>Revenues</b>		
Program Revenues		
Operating Grants and Contributions	\$ 1,470,370	\$ 4,529,799
General Revenues		
Dues	23,863	22,406
Other General Revenues	<u>49,830</u>	<u>51,958</u>
Total Revenues	1,544,063	4,604,163
<b>Expenses</b>		
General Government	44,371	45,923
Health, Welfare & Social Services	501,023	1,701,017
Planning for Highways and Public Transportation	225,848	517,726
Economic Development / Disaster Recovery	<u>475,605</u>	<u>2,331,999</u>
Total Expenses	<u>1,246,847</u>	<u>4,596,666</u>
Change in Net Position	<u>\$ 297,216</u>	<u>\$ 7,497</u>

**NORTH DELTA REGIONAL PLANNING AND  
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**Management's Discussion and Analysis**

June 30, 2020

**CHANGES IN NET POSITION**

Key elements of the changes in the governmental net position are as follows:

As reported in the statement of activities, the cost of all governmental activities this year was \$1,246,847. The amount that taxpayers ultimately financed for these activities through the District was \$73,693 because some of the cost was paid by those who benefited from the program \$22,457 or by other governments and organizations who subsidized certain programs with grants and contributions of \$1,447,913. Of the \$73,693 financed amount, dues covered \$23,863 of the amount and other general revenues covered another \$49,830 which resulted in a net increase of \$297,216.

Total revenues decreased by approximately \$3,060,100 due primarily to the relinquishment of a program and the completion of another that accounted for a large amount of pass-through funding. The Area Agency on Aging program had revenues of \$500,448 and \$1,657,399 in fiscal years 2020 and 2019, respectively. The Restore Louisiana program had revenues of \$314,000 and \$2,161,392 in fiscal year 2020 and 2019, respectively.

Expenses decreased by approximately \$3,349,819 due to the agency relinquishing its AAA status and not having the expenses and pass-through expenses that come with the Area Agency on Aging program. North Delta had \$501,023 and \$2,301,017 in expenses in the aging program for fiscal year 2020 and 2019, respectively. During fiscal year 2020, the agency had \$114,318 in expenses related to the Restore program compared to \$2,086,509 in expenses from the prior year.

Most of the Federal and state revenues received from the Louisiana Governor's Office of Elderly Affairs by the District are pass-through monies. For the years ended June 30, 2020 and 2019, the total revenue amounts were \$500,448 and \$1,657,399; of which \$437,345 and \$1,398,503 was passed through to the various Councils on Aging in northeast Louisiana, respectively.

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$340,539 and \$40,988 for 2020 and 2019 respectively, an increase of \$299,551 for the year ended June 30, 2020. Of the ending fund balance, \$275,168 represents amounts restricted for relending, and another \$2,822 for nonspendable fund balance. The

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2020

remaining balance of \$62,549 represents funds that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

In accordance with grant agreements, the District must adopt a budget for the General Fund and all Special Revenue funds prior to June 30. The original budget was adopted on June 21, 2019. The budget was amended on June 24, 2020 for the year ended June 30, 2020.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2020 and 2019 amounts to \$1,051,239 and \$1,068,157 (net of accumulated depreciation). This investment in capital assets is as follows:

	<u>06/30/2020</u>	<u>06/30/2019</u>
Land	\$ 310,421	\$ 310,421
Building	883,507	883,507
Office Furniture and Equipment	<u>59,253</u>	<u>70,739</u>
Total	1,253,181	1,264,667
Less Accumulated Depreciation	<u>(201,942)</u>	<u>(196,510)</u>
Total Capital Assets	<u>\$ 1,051,239</u>	<u>\$ 1,068,157</u>

The District, with the assistance of a Department of Commerce grant, purchased its current location in January 2015. More detailed information for capital assets is found in Note 4, Changes in Capital Assets, in the Notes to the Financial Statements.

**OUTSTANDING DEBT**

The District's outstanding debt for the years ended June 30, 2020 and 2019 is limited to compensated absences of \$21,123 and \$35,706, respectively.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Current factors considered in preparing the District's budgets for the 2021 fiscal year indicate no significant change from the projected revenues and expenditures of the 2020 fiscal year.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Doug Mitchell, Executive Director, 3000 Kilpatrick Blvd, Monroe, LA, 71201.

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Statement of Net Position  
Governmental Activities**  
June 30, 2020

**Assets**

Cash and Cash Equivalents	\$ 264,954
Receivables	151,023
Prepaid Items	2,822
Capital Assets (net)	<u>1,051,239</u>
<b>Total assets</b>	<b><u>\$ 1,470,038</u></b>

**Liabilities**

Accounts and Other Payables	\$ 78,260
Due To Grantor	-
Long-Term Liabilities	
Due within one year	<u>21,123</u>
<b>Total liabilities</b>	<b><u>99,383</u></b>

**Net position**

Net investment in capital assets	229,921
Restricted for	
Economic development/disaster recovery	821,318
Relending	275,168
Health, welfare, and social services	-
Unrestricted (deficit)	<u>44,248</u>
<b>Total net position</b>	<b><u>\$ 1,370,655</u></b>

The accompanying notes are an integral part of this financial statement.



**NORTH DELTA REGIONAL PLANNING AND  
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Monroe, Louisiana

**Statement of Activities  
Governmental Activities**  
For the Year Ended June 30, 2020

	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expenses) Revenue</u>
<b>Function/program activities</b>			
General and administrative	\$ 44,371	\$ 50,000	\$ 5,629
Health, welfare & social services			
Supportive services	91,882	91,882	-
Nutrition services	274,847	305,891	31,044
Preventive health & medication	7,636	7,636	-
Family caregiver support	22,457	22,457	-
Ombudsman	37,281	37,281	-
Area Agency on Aging administration	66,920	35,301	(31,619)
Planning for highways and public transportation	225,848	465,334	239,486
Economic development and disaster recovery	475,605	454,588	(21,017)
<b>Total government</b>	<u>\$ 1,246,847</u>	<u>\$ 1,470,370</u>	<u>\$ 223,523</u>
		<b>General revenues</b>	
		Dues	23,863
		Miscellaneous	1,830
		Rental income	48,000
		<b>Total general revenues</b>	<u>73,693</u>
		<b>Changes in net position</b>	<u>297,216</u>
		<b>Net position - beginning</b>	<u>1,073,439</u>
		<b>Net position - ending</b>	<u>\$ 1,370,655</u>

The accompanying notes are an integral part of this financial statement.

**FUND FINANCIAL STATEMENTS**

**NORTH DELTA REGIONAL PLANNING AND  
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Monroe, Louisiana

**Balance Sheet  
Governmental Funds  
June 30, 2020**

	<b>Major Funds</b>			
	<b>General Fund</b>	<b>Special Revenue Funds</b>		
		<b>Restore Louisiana</b>	<b>Federal Highways Administration</b>	<b>Title III C-2 Home Delivered Meals</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 22,944	\$ 242,009	\$ -	\$ -
Receivables	50,243	54,634	29,084	-
Prepaid items	2,822	-	-	-
Due from other funds	66,322	33,160	-	-
<b>Total assets</b>	<b>\$ 142,331</b>	<b>\$ 329,803</b>	<b>\$ 29,084</b>	<b>\$ -</b>
<b>Liabilities</b>				
Accounts and other payables	\$ 33,530	\$ 34,458	\$ -	\$ -
Due to other funds	43,430	20,177	29,084	-
Due to grantor	-	-	-	-
<b>Total liabilities</b>	<b>76,960</b>	<b>54,635</b>	<b>29,084</b>	<b>-</b>
<b>Fund equity (deficit)</b>				
<b>Fund balance</b>				
Nonspendable	2,822	-	-	-
Restricted for relending	-	275,168	-	-
Restricted for health, welfare, & social services	-	-	-	-
Unassigned	62,549	-	-	-
<b>Total fund equity (deficit)</b>	<b>65,371</b>	<b>275,168</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balance (deficit)</b>	<b>\$ 142,331</b>	<b>\$ 329,803</b>	<b>\$ 29,084</b>	<b>\$ -</b>

The accompanying notes are an integral part of this financial statement.

Statement C

<u>Strategic Highway Safety Plan</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ -	\$ 1	\$ 264,954
13,793	3,269	151,023
-	-	2,822
-	10,270	109,752
<u>\$ 13,793</u>	<u>\$ 13,540</u>	<u>\$ 528,551</u>
\$ -	10,272	\$ 78,260
13,793	3,268	109,752
-	-	-
<u>13,793</u>	<u>13,540</u>	<u>188,012</u>
-	-	2,822
-	-	275,168
-	-	-
-	-	62,549
<u>-</u>	<u>-</u>	<u>340,539</u>
<u>\$ 13,793</u>	<u>\$ 13,540</u>	<u>\$ 528,551</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Reconciliation of the Balance Sheet -  
Governmental Funds to the Statement of Net Position  
June 30, 2020**

Fund balances - total governmental funds		\$ 340,539
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Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental capital assets	1,253,181	
Less: accumulated depreciation	<u>(201,942)</u>	1,051,239

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Compensated absences payable		
Due within one year		<u>(21,123)</u>

Net position of governmental activities		<u>\$ 1,370,655</u>
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The accompanying notes are an integral part of this financial statement.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended June 30, 2020

	Major Funds			
	General Fund	Special Revenue Funds		
		Restore Louisiana	Federal Highways Administration	Title III C-2 Home Delivered Meals
<b>Revenues</b>				
Intergovernmental				
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -	\$ 145,192
U.S. Department of Commerce	-	-	-	-
U.S. Department of Transportation	-	-	191,607	-
Other Federal grants	-	114,318	-	-
State of Louisiana	50,000	-	-	-
Ouachita Council of Governments	-	-	47,879	-
Membership dues	-	-	-	-
Miscellaneous	1,830	200,285	-	-
Rental income	48,000	-	-	-
<b>Total revenues</b>	<b>99,830</b>	<b>314,603</b>	<b>239,486</b>	<b>145,192</b>
<b>Expenditures</b>				
General	71,837	-	-	-
Health, welfare, & social services				
Supportive services	-	-	-	-
Nutrition services	-	-	-	113,573
Preventive health & medication	-	-	-	-
Family caregiver support	-	-	-	-
Ombudsman	-	-	-	-
Area Agency on Aging administration	-	-	-	31,619
Planning for highways and public transportatic	-	-	-	-
Economic development / disaster recovery	-	114,318	239,486	-
<b>Total Expenditures</b>	<b>71,837</b>	<b>114,318</b>	<b>239,486</b>	<b>145,192</b>
<b>Excess (deficiency) of revenues over expenditur</b>	<b>27,993</b>	<b>200,285</b>	<b>-</b>	<b>-</b>
<b>Other financing sources/(uses)</b>				
Transfers in	71,848	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources/(uses)</b>	<b>71,848</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>99,841</b>	<b>200,285</b>	<b>-</b>	<b>-</b>
<b>Fund balances at beginning of year (deficit)</b>	<b>(34,470)</b>	<b>74,883</b>	<b>-</b>	<b>-</b>
<b>Fund balances at end of year (deficit)</b>	<b>\$ 65,371</b>	<b>\$ 275,168</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of this financial statement

**Statement E**

<u>Strategic Highway Safety Plan</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ -	\$ 355,256	\$ 500,448
-	70,000	70,000
149,770	32,910	374,287
-	22,000	136,318
-	-	50,000
-	43,168	91,047
-	23,863	23,863
-	47,985	250,100
-	-	48,000
<u>149,770</u>	<u>595,182</u>	<u>1,544,063</u>
-	-	71,837
-	91,882	91,882
-	161,274	274,847
-	7,636	7,636
-	22,457	22,457
-	37,281	37,281
-	35,301	66,920
149,770	76,078	225,848
-	92,000	445,804
<u>149,770</u>	<u>523,909</u>	<u>1,244,512</u>
-	71,273	299,551
-	-	71,848
-	(71,848)	(71,848)
<u>-</u>	<u>(71,848)</u>	<u>-</u>
-	(575)	299,551
-	575	40,988
<u>-</u>	<u>575</u>	<u>40,988</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340,539</u>

**NORTH DELTA REGIONAL PLANNING AND  
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**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Governmental Funds to the Statement of Activities**  
for the Year Ended June 30, 2020

Net change in fund balances - total governmental funds	\$ 299,551
Amounts reported for governmental activities in the statement of activities are different because:	
Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital asset purchases capitalized	13,622
Depreciation expense	(30,540)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Decrease in compensated absences payable	<u>14,583</u>
Change in net position in governmental activities	<u><u>\$ 297,216</u></u>

The accompanying notes are an integral part of this financial statement.



**NORTH DELTA REGIONAL PLANNING AND  
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**Notes to the Financial Statements**

For the Year Ended June 30, 2020

**Note 1 - Summary of Significant Accounting Policies**

The accompanying financial statements of North Delta Regional Planning and Development District, Incorporated (A nonprofit organization reporting under Governmental Accounting Standards) (the District) 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. Financial Reporting Entity**

The District was officially incorporated on February 24, 1969, as a nonprofit organization under the provision of Louisiana statutes of 1959, Title 12. The District functioned as a planning district by virtue of a 1973 Governor's Executive Order. In 1977, the District became one of eight regional planning and development districts created by the Louisiana legislature by Act No. 472, Section 1 (L.R.S. 33:140.61 and 140.62).

The District is comprised of the following parishes in Northeast Louisiana: Caldwell, East Carroll, Franklin, Jackson, Madison, Morehouse, Ouachita, Richland, Tensas, Union and West Carroll. The purpose of the District is to provide economic development assistance to the parishes in the District. The District accomplishes this objective by planning, coordinating and unifying various local, state and federal efforts to overcome the economic and social deficiencies in the eleven-parish area. The board of directors consisting of 21 members representing the parishes of the District is the governing body. Board members receive no compensation for their services.

GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Codification Sections 2100, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget or set rates or charges. The District also has no component units, defined by GASB Codification Sections 2100 as other legally separate organizations for which the elected District members are financially accountable. There are no other primary governments with which the District has a significant relationship.

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**Notes to the Financial Statements**

For the Year Ended June 30, 2020

**B. Basis of Presentation**

The District's basic financial statements consist of the government-wide statements on all of the activities of the government and the fund financial statements (individual major funds and combined non-major funds). The financial statements have been prepared in accordance with governmental accounting standards.

***Government-wide Financial Statements***

The government-wide financial statements include the statement of net position and the statement of activities for all activities of the government. As a general rule, the effect of interfund activity has been removed from these statements. The government-wide presentation focuses primarily on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

***Governmental Activities*** represent programs which normally are supported by intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

***Fund Financial Statements***

The District uses funds, both major and non-major, to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Emphasis of fund reporting is on the major fund level in the governmental category. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements.

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For the Year Ended June 30, 2020

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 provision 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 District's current operations require the use of the governmental category. The fund types used by the District are described as follows:

Governmental activities presented as Governmental Funds in the fund financial statements:

***General Fund*** - This fund is the general operating fund of the District. It is used to account for all financial resources of the District except for those required to be accounted for in another fund. The General Fund is always a major fund.

***Special Revenue Funds*** - These funds are used to account for financial resources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

The following is a brief description of each Special Revenue Fund's purpose:

**Major Special Revenue Funds**

***Restore Louisiana***

Restore Louisiana funds are provided by the Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) in the aftermath of the 2016 flooding to help aid impacted businesses and/or non-profit organizations through a lending program.

***Federal Highways Administration***

The Federal Highways Administration Fund accounts for federal funds provided through the Ouachita Council of Governments for highway planning in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development (LDOT) to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

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**Notes to the Financial Statements**

For the Year Ended June 30, 2020

***Strategic Highway Safety Plan***

The Federal Highways Administration Fund accounts for federal funds provided through the Ouachita Council of Governments for highway safety planning in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the LDOT to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the LDOT.

***Title III C-2 – Home Delivered Meals***

Title III C-2 funds are provided by the United States Department of Health and Human Services through the GOEA, which passes through the funds to the District for further distribution to area Councils on Aging. These funds are used to provide nutritional meals to home-bound elderly persons.

***Non-Major Special Revenue Funds***

***Area Agency on Aging***

The Area Agency on Aging Fund is used to account for the administration of special programs for the elderly. Administrative funds are provided by the United States Department of Health and Human Services through the GOEA, which passes through the funds to the District. These funds are used to pay for administrative costs associated with programs for the elderly.

***Title III B – Supportive Services***

Title III B funds are provided by the United States Department of Health and Human Services through the GOEA, which passes through the funds to the District for further distribution to area Councils on Aging. This program provides access services, in-home services, community services, legal services, and transportation for the elderly.

***Title III C-1 – Congregate Meals***

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Governor's Office of Elderly Affairs (GOEA), which passes through the funds to the District for further distribution to area Councils on Aging. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

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**Notes to the Financial Statements**

For the Year Ended June 30, 2020

***Title III D – Preventive Health Fund***

The III D Fund is used to account for funds that are used to provide preventive health services to frail older individuals. They include preventive health supportive services for older individuals who are victims of Alzheimer's disease and related disorders, with neurological and organic brain dysfunction, and to the families of such victims.

***Title III E – Caregiver***

The Title III E Fund is used to provide multifaceted systems of support services for (1) family caregivers; and (2) grandchildren of older individuals who are relative caregivers. Services to be provided include information to caregivers about available services; assistance to caregivers in gaining access to the services; individual counseling and caregiver training to assist the caregivers in making decisions and solving problems relating to their caregiving roles; respite care to enable caregivers to be temporarily relieved from their caregiving responsibilities; and supplemental services, on a limited basis, to complement the care provided by caregivers.

***Nutrition Services Incentive Program (NSIP) Cash-in-Lieu of Commodities***

The Nutrition Services Incentive Program (NSIP) is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Health and Human Services through the GOEA. This award passes through to the District for further distribution to six parish Councils on Aging. The funds are distributed on a per-unit basis for each congregate and home-delivered meal service provider for each eligible participant so the United States food and commodities may be purchased to supplement these programs.

***Ombudsman***

The Ombudsman Fund is used to account for the administration of funds that provide assistance to residents in nursing homes. These funds are provided by the U.S. Department of Health and Human Services through the GOEA which passes through the funds to the District.

***Economic Development Administration***

The Economic Development Administration Fund accounts for planning grants to promote economic development in the District. Eighty percent of the funds are provided by the United States Department of Commerce with the remaining twenty

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**Notes to the Financial Statements  
For the Year Ended June 30, 2020**

percent provided from local sources.

***Delta Regional Authority***

The Delta Regional Authority Fund is used to identify, develop, and implement programs and activities that will help educate local stakeholders about the potential uses of the Delta Regional Authority.

***Ouachita Council of Governments***

The Ouachita Council of Governments Fund accounts for local funds provided by the Ouachita Council of Governments. Revenues are used to fund public transportation projects within the parish.

***Federal Transit Authority***

The Federal Transit Authority Fund accounts for federal funds provided through the Ouachita Council of Governments for the planning of public transportation in the Monroe urbanized area. The Ouachita Council of Governments entered into an agreement with the Louisiana Department of Transportation and Development to provide these planning services. The Ouachita Council of Governments contracted with the District to provide technical assistance in carrying out its contract with the Louisiana Department of Transportation and Development.

***Regional Human Service Contract***

This fund accounts for federal funds provided through the Louisiana Department of Transportation and Development via Ouachita Council of Governments. The Human Service Transit Plan Committee addresses transit efficiency level planning and recommends policies to the Technical Advisory Committee and Transportation Policy Committee regarding the implementation of transit solutions.

**C. Basis of Accounting and Measurement Focus**

**Government-Wide Financial Statements:**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

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**Notes to the Financial Statements**  
For the Year Ended June 30, 2020

**Fund Financial Statements:**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both 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 be used to pay liabilities of the current period. The District considers funds to be available if they are collected within 60 days of the fiscal year end. Intergovernmental and other Grants have been treated as susceptible to accrual.

The District uses the following practices in recognizing and reporting revenues and expenditures in the governmental fund types:

***Revenues***

Entitlements and shared revenues are recorded as unrestricted at the time of receipt or earlier if the accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

***Expenditures***

Salaries are recorded as incurred. Principal and interest on long-term obligations are recognized when due. Compensated absences are recognized when benefits are earned by the employee.

***Other Financing Sources (Uses)***

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

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**Notes to the Financial Statements**  
For the Year Ended June 30, 2020

**D. Budgets**

***General Budget Policies***

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

The District adopts budgets for the general fund and all special revenue funds. However, the budgets prepared for fiscal year 2020 were based by funding source instead of by fund. The fiscal year 2020 budget was revised June 24, 2020.

Appropriations (unexpended budget balances) lapse at year-end.

***Encumbrances***

Encumbrance accounting is not employed in governmental funds.

***Budgetary Basis of Accounting***

All governmental fund 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 District. Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental or project level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the District. All budget revisions are approved by the Board of Directors.

**E. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, 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 District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.



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**Notes to the Financial Statements  
For the Year Ended June 30, 2020**

**F. Short Term Interfund Receivables/Payables**

During the course of operation, 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. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**G. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**H. Capital Assets**

Capital assets, which include land, building, machinery and equipment, and furniture and fixtures, are reported in the governmental activities column in the government-wide financial statements. The capitalization threshold for all movable capital assets is \$1,000 per unit. All purchased capital assets are valued at cost where historical records are available and at estimated cost where no historical records are available. Donated capital assets are valued at their fair market value on the date received. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized.

Depreciation on all capital assets has been provided over the estimated useful lives of the assets using the straight-line method. The estimated useful lives are 30 years for buildings, 5 years for furniture and fixtures and 5 to 7 years for office equipment.

**I. Compensated Absences**

Full-time employees of the District earn up to 15 days of vacation leave each year, depending on length of service. Regular, part-time employees earn prorated vacation leave based on hours worked and length of continuous service. Vacation leave may accumulate up to 30 days, with unused accumulated leave time being paid to employees upon termination of employment, at the employee's current rate of pay. Payments at separation, however, will not exceed the number of days accrued each year. Sick leave for full-time employees is earned at the rate of eight hours per month. Unused sick leave may accumulate with no limit; however, no compensation will be paid upon termination of employment.

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**Notes to the Financial Statements  
For the Year Ended June 30, 2020**

**J. Net Position and Fund Equity**

In the government-wide Statement of Net Position under ASC 958-205, equity is classified as net position and is displayed in three primary components:

Net investment in capital assets – consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings related to the acquisition, construction, or improvement of those assets.

Restricted – consists of net resources with constraints placed on their use by either external groups (such as creditors, grantors, contributors, or other governments) or laws through constitutional provisions or enabling legislation.

Unrestricted – consists of all other net resources that are not otherwise defined as net investment in capital assets or restricted.

When an expense is incurred for which both restricted and unrestricted net position may be applied, it is the District's informal policy to first apply restricted net position.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Restricted fund balance has limitations imposed by creditors, grantors, contributors, or by enabling legislation or constitutional provisions. Nonspendable fund balance represents amounts that are not in spendable form or are legally or contractually required to be maintained intact. Unassigned fund balance is the net resources in excess of what can be properly classified in one of the above four categories. The District did not recognize any fund balances as committed or assigned as of June 30, 2020.

The District has not established a formal policy regarding the order of spending fund balances that are restricted, committed, or assigned. The District's informal policy for spending prioritization of fund balances is that restricted would receive top priority, followed by committed. Assigned would receive the least priority and would be authorized to be spent only if adequate funds were available. If expenditures incurred exceed the amounts that have been restricted, committed, or assigned to a specific purpose, amounts unassigned would be reduced to eliminate the deficit.

**K. Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as

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For the Year Ended June 30, 2020

expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

**L. 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 statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2 - Cash and Cash Equivalents**

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At June 30, 2020, the District has cash and cash equivalents (book balances) totaling \$264,954 as follows:

Demand Deposits	\$ 264,754
Cash Equivalents	-
Petty Cash	200
Total	<u>\$ 264,954</u>

**Custodial credit risk – deposits.** These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At year-end, the bank balance on the District's deposits was \$326,473. Of the total bank balance, \$250,000 was covered by federal depository insurance (GASB Category 1).

**Credit risk.** Under state law the District may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. The

**NORTH DELTA REGIONAL PLANNING AND  
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**Notes to the Financial Statements**

For the Year Ended June 30, 2020

District's investments consist of money market funds; therefore, the District is exposed to no credit risk.

**Concentration of credit risk.** The District does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentrations.

**Investment rate risk.** The District manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

**Note 3 – Receivables**

Receivables at June 30, 2020, are as follows:

<u>Program</u>	<u>Funding Agency</u>	<u>Amount</u>
General Fund		\$ 50,243
Special Revenue Funds		
Restore Louisiana	Office of Community Development	\$ 54,634
Federal Highways Administration	Ouachita Council of Governments	29,084
Title III C-2 Home Delivered Meals	Various Councils on Aging	-
Strategic Highway Safety Plan	Ouachita Council of Governments	13,793
Total Major Special Revenue Funds		<u>\$ 97,511</u>
Nonmajor Special Revenue Funds		
Federal Transit Authority	Ouachita Council of Governments	2,932
Regional Human Service Contract	Ouachita Council of Governments	337
Total Nonmajor Special Revenue Funds		<u>3,269</u>
Total – All Funds		<u>\$ 151,023</u>

**NORTH DELTA REGIONAL PLANNING AND  
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**Notes to the Financial Statements**  
For the Year Ended June 30, 2020

**Note 4 – Changes in Capital Assets**

Changes in capital assets for the year ended June 30, 2020 are as follows:

<b>Governmental Activities</b>	<b>Balance 6/30/2019</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balance 6/30/2020</b>
<b>Non-Depreciable Assets:</b>				
Land	\$310,421			\$310,421
<b>Depreciable Assets:</b>				
Buildings	883,507			883,507
Furniture and Equipment	70,739	13,622	(25,108)	59,253
Less: Accumulated Depreciation	(196,510)	(30,540)	25,108	(201,942)
<b>Net Depreciable Assets</b>	<u>757,736</u>			<u>740,818</u>
<b>Capital Assets Net</b>	<u>\$1,068,157</u>			<u>\$1,051,239</u>

Depreciation expense was \$30,540 for this fiscal year and \$30,328 for the prior year.

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**Notes to the Financial Statements  
For the Year Ended June 30, 2020**

**Note 5 – Restricted Asset**

A twenty-year mortgage is being held by the United States Department of Commerce's Economic Development Administration on the building purchased in part with grant funds. This mortgage commenced on January 16, 2015. Payment(s) by North Delta to the Economic Development Administration will occur upon the use, transfer, or alienation of the property in violation of the grant agreement. If there are no such violations, then the mortgage will be cancelled on January 16, 2035. A liability has not been recorded in the financial statements due to this repayment being deemed remote.

Originally, this \$948,000 grant, along with \$245,928 in local funding, was provided by the Economic Development Administration to purchase the \$1,193,928 property (\$310,421 in land and \$883,507 in building) for the North Delta Innovation and Technology Disaster Recovery Center (the Center). The Center is to be used to help support and address the needs of distressed communities experiencing adverse economic changes that may occur suddenly or over time, and generally result from industrial or corporate restructuring, new Federal laws or requirements, reduction in defense expenditures, depletion of natural resources, or natural disaster.

The Center is included in capital assets on the Statement of Net Position in the amount of \$1,034,406 (\$1,193,928 in costs less \$159,522 in accumulated depreciation) as of June 30, 2020. The restricted portion is estimated to be \$821,318, the federally funded portion (79.4%) of net book value.

**Note 6 – Accounts and Other Payables**

Payables at June 30, 2020, associated with governmental funds consisted of accounts and other payables of \$78,260.

**Note 7 – Compensated Absences**

At June 30, 2020, employees of the District have accumulated and vested \$21,123 of employee leave benefits.

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**Notes to the Financial Statements  
For the Year Ended June 30, 2020**

**Note 8 – Interfund Assets/Liabilities**

Balances due from/to other funds are listed by fund for the year ended June 30, 2020:

	Due From Other Funds	Due To Other Funds
Major Funds		
General Fund	\$ 66,322	\$ 43,430
Special Revenue Funds		
Restore Louisiana	33,160	20,177
Nonmajor Funds		
Special Revenue Funds		
Title III-B Supportive Services	-	-
Title III C-1 Congregate Meals	-	-
Title III C-2 Home Delivered Meals	-	-
Federal Highways Administration	-	29,084
Strategic Highway Safety Plan	-	13,793
Area Agency on Aging	10,270	-
Title IIID Preventive Health	-	-
Title IIIE Caregiver	-	-
NSIP, Cash-in-Lieu	-	-
Council of Governments	-	-
Federal Transit Authority	-	2,932
Regional Human Services Contract	-	336
Total	\$ 109,752	\$ 109,752

These interfund balances are the result of cash transfers among funds to cover negative cash balances

**Note 9 – Retirement System**

Substantially all employees of the District are eligible to participate in the Deferred Compensation Plan for Public Employees. For 2020, participants may contribute up to one hundred percent of their gross salary, not exceeding \$18,000 or \$24,000 if the participant is at least 50 years of age. The District will match up to five percent of their salary on their behalf.

The District's total payroll during the fiscal year ending June 30, 2020, was \$315,912. Employee contributions totaled \$14,577 and employer contributions totaled \$12,300.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended June 30, 2020

**Note 10 - Restricted Fund Balances (FFS level only)**

The following governmental funds' fund balances are legally restricted for the following purposes:

<u>Restricted</u>	<u>Purpose</u>	<u>6/30/2020</u>
Major Funds		
Special Revenue Funds		
Restore Louisiana	Relending	\$275,168

**Note 11 – Leases**

**Operating Leases** – The District is a party to the following operating leases:

The District has annual operating lease agreements for the following office equipment:

- Kyocera Copier. Monthly lease payments of \$359 for 36 months beginning in May 2018.
- Pitney Bowes mailing machine and scales. Quarterly payments are \$1,113 on an ongoing basis at the District's discretion.

Future minimum lease payments under these agreements are \$3,590 in fiscal year 2021.

The District leases a portion of its building to Faith and Hope Independent Living. Rental income totaled \$48,000 for the year ended June 30, 2020.

**Note 12 – Interfund Transfers**

Transfers in and out are listed by fund for the year ended June 30, 2020:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds		
General Fund	\$ 71,848	\$ -
Nonmajor Special Revenue Funds		
Economic Development Admin	-	23,863
Delta Regional Authority	-	47,985
<b>Total</b>	<u>\$ 71,848</u>	<u>\$ 71,848</u>



**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2020

North Delta receives administrative fees in association with various projects. Often, these projects are funded with federal or state funds which are restricted for that project. The administrative fees; however, are not included in that restriction.

**Note 13 – Dual Roles of Staff and Related Party Transactions**

The Executive Director of the District also serves as Executive Secretary of the Ouachita Council of Governments (OCOG). The District has contracted with OCOG to provide technical assistance in carrying out OCOG's federal and local program activities. For the year ended June 30, 2020, the District recorded \$91,047 of revenues from OCOG.

**Note 14 – Litigation and Claims**

**Litigation** – At June 30, 2020, the District was not involved in any litigation, nor were there any claims pending which might have a material impact on the financial statements.

**Grant Disallowances** – The District participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. District management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**Note 16 – Compensation of Board Members**

The District's Board of Directors serve without compensation but are reimbursed transportation expenses at the rate of 57.5 cents per mile.

**Note 17 – Subsequent Events**

Management has evaluated subsequent events through March 25, 2021, the date which the financial statements were available to be issued. There were no material subsequent events that require recognition or additional disclosure.

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART B)**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual**

**General Fund**

For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>		<u>(Unfavorable)</u>
<b>Revenues</b>				
Grant - State of Louisiana	\$ -	\$ -	\$ 50,000	\$ 50,000
Miscellaneous	5,000	2,500	1,830	(670)
Rental Income	48,000	48,000	48,000	-
<b>Total revenues</b>	<u>53,000</u>	<u>50,500</u>	<u>99,830</u>	<u>49,330</u>
<b>Expenditures</b>				
Salaries	48,000	35,851	50,600	(14,749)
Fringe	-	22,245	6,760	15,485
Travel	-	-	693	(693)
Operating services	-	-	12,087	(12,087)
Operating supplies	-	-	1,697	(1,697)
<b>Total expenditures</b>	<u>48,000</u>	<u>58,096</u>	<u>71,837</u>	<u>(13,741)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	5,000	(7,596)	27,993	35,589
<b>Other financing sources and (uses)</b>				
Transfers in	-	47,985	71,848	23,863
Transfers out	(4,694)	-	-	-
<b>Total other financing sources and uses</b>	<u>(4,694)</u>	<u>47,985</u>	<u>71,848</u>	<u>23,863</u>
<b>Net change in fund balance</b>	306	40,389	99,841	59,452
<b>Fund balance (deficit) at beginning of year</b>	<u>306</u>	<u>(35,678)</u>	<u>(34,470)</u>	<u>1,208</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 612</u>	<u>\$ 4,711</u>	<u>\$ 65,371</u>	<u>\$ 60,660</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual**

**Restore Louisiana**

For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other Federal grants	\$ 179,000	\$ 114,342	\$ 114,318	\$ (24)
Loan payments received	-	185,000	200,285	15,285
<b>Total revenues</b>	<u>179,000</u>	<u>299,342</u>	<u>314,603</u>	<u>15,261</u>
<b>Expenditures</b>				
Salaries	15,000	15,847	13,709	2,138
Fringe	-	3,962	-	3,962
Travel	-	-	-	-
Operating services	12,000	35,545	100,609	(65,064)
Operating supplies	-	-	-	-
Contracted Services	150,000	58,988	-	58,988
Other Administrative Expenses	2,000	-	-	-
<b>Total expenditures</b>	<u>179,000</u>	<u>114,342</u>	<u>114,318</u>	<u>24</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	185,000	200,285	15,285
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	-	185,000	200,285	15,285
<b>Fund balance (deficit) at beginning of year</b>	<u>-</u>	<u>74,883</u>	<u>74,883</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ -</u>	<u>\$ 259,883</u>	<u>\$ 275,168</u>	<u>\$ 15,285</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual**

**Federal Highways Administration**

For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<b>Revenues</b>				
U.S. Department of Transportation	\$ 221,371	\$ 194,220	\$ 191,607	\$ (2,613)
Ouachita Council of Governments	55,343	48,555	47,879	(676)
<b>Total revenues</b>	<u>276,714</u>	<u>242,775</u>	<u>239,486</u>	<u>(3,289)</u>
<b>Expenditures</b>				
Salaries	154,960	90,406	93,226	(2,820)
Fringe	38,740	22,602	37,903	(15,301)
Travel	2,767	2,000	8,895	(6,895)
Operating services	80,247	127,767	89,787	37,980
Operating supplies	-	-	9,675	(9,675)
Other Costs	-	-	-	-
Other Administrative Expenses	-	-	-	-
<b>Total expenditures</b>	<u>276,714</u>	<u>242,775</u>	<u>239,486</u>	<u>3,289</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	-
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance (deficit) at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual**

**Title III C-2, Home Delivered Meals**

For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Governor's Office of Elderly Affairs	\$ 432,370	\$ 145,192	145,192	-
<b>Total revenues</b>	<u>432,370</u>	<u>145,192</u>	<u>145,192</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
Operating services	314,510	123,243	113,573	9,670
Grants to Subrecipients:				
Payments to Councils on Aging	117,860	21,949	31,619	(9,670)
<b>Total expenditures</b>	<u>432,370</u>	<u>145,192</u>	<u>145,192</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	-
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources     and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance (deficit) at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual**

**Strategic Highway Safety Plan**

For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
U.S. Department of Transportation	200,226	150,196	149,770	(426)
<b>Total revenues</b>	<u>200,226</u>	<u>150,196</u>	<u>149,770</u>	<u>(426)</u>
<b>Expenditures</b>				
Salaries	112,127	55,000	56,432	(1,432)
Fringe	28,032	13,750	22,829	(9,079)
Travel	2,002	5,115	10,602	(5,487)
Operating services	58,065	76,331	55,577	20,754
Operating supplies	-	-	4,330	(4,330)
<b>Total expenditures</b>	<u>200,226</u>	<u>150,196</u>	<u>149,770</u>	<u>426</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	-
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance (deficit) at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**OTHER SUPPLEMENTAL INFORMATION**



**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2020**

	<b>Area Agency on Aging</b>	<b>Title III B Supportive Services</b>	<b>Title III C-1 Congregate Meals</b>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ 35,301	\$ 91,882	\$ 111,579
U.S. Department of Commerce	-	-	-
U.S. Department of Transportation	-	-	-
Other Federal grants	-	-	-
Ouachita Council of Governments	-	-	-
Membership dues	-	-	-
Admin fees	-	-	-
<b>Total revenues</b>	<b>35,301</b>	<b>91,882</b>	<b>111,579</b>
<b>Expenditures</b>			
Salaries	20,906	-	-
Fringe	1,292	-	-
Travel	303	-	-
Operating services	12,372	-	92,222
Operating supplies	330	-	-
Other costs	98	-	-
Grants to subrecipients	-	91,882	19,357
<b>Total expenditures</b>	<b>35,301</b>	<b>91,882</b>	<b>111,579</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources/(uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources/(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances at beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of this financial statement.

<u>Title III D Preventive Health</u>	<u>Title III E Caregiver</u>	<u>NSIP Cash-in-Lieu</u>	<u>Economic Development Administration</u>
\$ 7,636	\$ 22,457	\$ 49,120	\$ -
-	-	-	70,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	23,863
-	-	-	-
<u>7,636</u>	<u>22,457</u>	<u>49,120</u>	<u>93,863</u>
-	-	-	25,416
-	-	-	11,554
-	-	-	2,712
7,636	504	49,695	26,650
-	-	-	2,949
-	21,869	-	719
-	84	-	-
<u>7,636</u>	<u>22,457</u>	<u>49,695</u>	<u>70,000</u>
-	-	(575)	23,863
-	-	-	-
-	-	-	(23,863)
-	-	-	<u>(23,863)</u>
-	-	(575)	-
-	-	575	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2020**

	<b>Ouachita Council of Governments</b>	<b>Federal Transit Authority</b>	<b>Regional Human Service Contract</b>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -
U.S. Department of Commerce	-	-	-
U.S. Department of Transportation	-	30,220	2,690
Other Federal grants	-	-	-
Ouachita Council of Governments	35,613	7,555	-
Membership dues	-	-	-
Admin fees	-	-	-
<b>Total revenues</b>	<u>35,613</u>	<u>37,775</u>	<u>2,690</u>
<b>Expenditures</b>			
Salaries	1,022	15,143	859
Fringe	8,964	5,865	348
Travel	2,104	1,376	571
Operating services	21,235	13,894	823
Operating supplies	2,288	1,497	89
Other costs	-	-	-
Grants to subrecipients	-	-	-
<b>Total expenditures</b>	<u>35,613</u>	<u>37,775</u>	<u>2,690</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-
<b>Other financing sources/(uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources/(uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	-	-	-
<b>Fund balances at beginning of year</b>	-	-	-
<b>Fund balances at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

<u>Ombudsman</u>	<u>Delta Regional Authority</u>	<u>Total</u>
\$ 37,281	\$ -	\$ 355,256
-	-	70,000
-	-	32,910
-	22,000	22,000
-	-	43,168
-	-	23,863
-	47,985	47,985
<u>37,281</u>	<u>69,985</u>	<u>595,182</u>
20,827	17,774	101,947
3,752	1,095	32,870
2,855	257	10,178
8,889	2,666	236,586
958	208	8,319
-	-	22,686
-	-	111,323
<u>37,281</u>	<u>22,000</u>	<u>523,909</u>
-	47,985	71,273
-	-	-
-	(47,985)	(71,848)
-	(47,985)	(71,848)
-	-	(575)
-	-	575
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		(concluded)

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Changes in Capital Assets and  
Investment in Capital Assets**

For the Year Ended June 30, 2020

	<u>Balance</u> <u>06/30/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/2020</u>
<b>Capital assets</b>				
Land	\$ 310,421	\$ -	\$ -	\$ 310,421
Buildings	883,507	-	-	883,507
Furniture and equipment	70,739	13,622	(25,108)	59,253
<b>Total</b>	<u>\$ 1,264,667</u>	<u>\$ 13,622</u>	<u>\$ (25,108)</u>	<u>\$ 1,253,181</u>
<b>Investment in capital assets</b>				
<b>Major funds</b>				
General Fund	\$ 5,939	\$ 1,764	\$ (2,210)	\$ 5,493
Restore	1,755	-	-	1,755
<b>Nonmajor Funds</b>				
Area Agency on Aging	1,192	164	-	1,356
Economic Development Administration	1,195,050	1,464	-	1,196,514
Council of Governments	2,148	1,136	-	3,284
Federal Transit Authority	4,025	743	(3,321)	1,447
Regional Human Service Contract	1,127	44	(1,127)	44
Federal Highways Administration	43,569	4,801	(9,711)	38,659
Ombudsman	9,275	475	(8,739)	1,011
Delta Regional Authority	-	139	-	139
North Delta Caregiver	51	-	-	51
Senior Rx	536	-	-	536
Strategic Highway Safety Plan	-	2,892	-	2,892
<b>Total</b>	<u>\$ 1,264,667</u>	<u>\$ 13,622</u>	<u>\$ (25,108)</u>	<u>\$ 1,253,181</u>

**NORTH DELTA REGIONAL PLANNING AND DEVELOPMENT DISTRICT, INC**  
**MONROE, LOUISIANA**

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS**  
**AND OTHER PAYMENTS TO AGENCY HEAD**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Agency Head

Doug Mitchell, Executive Director

Salary		\$ 90,038
Benefits		
Benefits - Insurance	13,548	
Benefits - Retirement	4,502	
Reimbursements	<u>1,188</u>	
Total Benefits		<u>19,238</u>
Total		<u>\$ 109,276</u>

See accompanying notes and auditors' report.

**REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*  
AND THE UNIFORM GUIDANCE**

# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

### **Board of Directors North Delta Regional Planning and Development District, Incorporated Monroe, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Delta Regional Planning and Development District, Incorporated, (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 25, 2021.

### ***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during



**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
March 25, 2021

# CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

*Certified Public Accountants*

104 Regency Place

West Monroe, Louisiana 71291

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## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

### **Board of Directors**

**North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

### ***Report on Compliance for Each Major Federal Program***

We have audited North Delta Regional Planning and Development District, Incorporated's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

***Opinion on Each Major Federal Programs***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2020.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to these matters.

The District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Report on Internal Control Over Compliance***

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance,

**Board of Directors  
North Delta Regional Planning and  
Development District, Incorporated  
Monroe, Louisiana**

described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be significant deficiencies.

The District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
March 25, 2021

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED  
Monroe, Louisiana**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2020**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME</b>	<b>Federal CFDA Number</b>	<b>Pass - Through Grantor's I.D. Number</b>	<b>Passed Through to Subrecipients</b>	<b>2020 Expenditures</b>
<b>United States Department of Commerce</b>				
<b>Direct Program</b>				
Economic Development - Support for Planning Organizations	11.302	N/A	-	\$ 70,000
Total United States Department of Commerce				<u>70,000</u>
<b>United States Department of Housing and Urban Development (HUD)</b>				
Passed-Through the Louisiana Division of Administration Office of Community Development - Disaster Recovery Unit				
Restore Louisiana Small Business Program	14.228	B-16-DL-22-0001	58,965	114,318 *
				<u>114,318</u>
<b>United States Department of Transportation</b>				
Passed-Through the Ouachita Council of Governments				
Regional Strategic Highway Safety Plan	20.205	H.013551	-	149,770
Highway Planning & Construction (Federal-Aid Highway Program)	20.205	H.972314.1	-	191,607
Federal Transit - Metropolitan Planning Grants	20.505	PL 80-37-20	-	30,220
Formula Grants for Rural Areas	20.509	PL 80-37-20	-	1,793
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	PL 80-37-20	-	897
Total United States Department of Transportation				<u>374,287</u>
<b>Delta Regional Authority</b>				
Delta Local Development District Assistance	90.202	N/A	-	22,000
Total Delta Regional Authority				<u>22,000</u>
<b>United States Department of Health and Human Services - Administration on Aging/ Passed-Through the Louisiana Governor's Office of Elderly Affairs</b>				
<b>Aging Cluster</b>				
<b>Grants for Supportive Services and Senior Centers</b>				
Title III B - Ombudsman Services	93.044	4400016712	-	29,103
Title III B - Supportive Services	93.044	4400016652	68,302	68,302
<b>Special Programs for the Aging</b>				
Title III C-1 - Area Agency Administration	93.045	4400016652	-	26,475
Title III C-1 - Congregate Meals	93.045	4400016652	19,357	71,392
Title III C-2 - Home Delivered Meals	93.045	4400016652	31,619	55,320
Nutritional Services Incentive Program	93.053	4400016692	-	49,120
Total Aging Cluster				<u>299,712</u> *
Title III D - Disease Prevention and Health Promotion Services	93.043	4400016652	-	7,636
Title III E - National Family Caregiver Support	93.052	4400016652	-	16,843
Total United States Department of Health and Human Services				<u>324,191</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ <u>904,796</u></b>

See Notes to Schedule of Expenditures of Federal Awards.

\* Indicates Major Federal Program

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Notes to the Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2020

**1: GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the federal award activity of the North Delta Regional Planning and Development District, Incorporated, (the District) under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

**2: BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements for the year ended June 30, 2020. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3: INDIRECT COST RATE**

The District did not elect to use the 10% de minimis indirect cost rate.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Schedule of Findings and Questioned Costs**  
For the Year Ended June 30, 2020

**Section I – Summary of Auditors’ Results**

*Financial Statements:*

Type of Auditors’ Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? No

Significant deficiency(s) identified not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified? No

Significant deficiency(s) identified not considered to be material weakness(es)? Yes

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?  
Yes

Questioned Costs: None Reported

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low risk auditee? No

*Identification of Major Programs:*

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
14.228	Restore Louisiana Small Business Program
<u>Aging Cluster</u>	
93.044	Title III, Part B, Grants for Supportive Services and Senior Center
93.045	Title III, Part C, Nutrition Services
93.053	Nutrition Services Incentive Program

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Schedule of Findings and Questioned Costs**  
For the Year Ended June 30, 2020

**Section II – Findings related to the financial statements that are required to be reported  
under *Government Auditing Standards*:**

**2020-001 Aging Cluster - Compliance**

**First reported in 2017**

**Federal Program**

93.044, 93.045, 93.053 Aging Cluster

Department of Health and Human Services – Administration on Aging

Passed Through the Louisiana Governor’s Office of Elderly Affairs (GOEA)

Federal award identification number-n/a; 2019 award

**Criteria or Specific Requirement**

Compliance with Subrecipient Monitoring Requirements

Uniform Guidance compliance requirements state that a pass-through District (PTE) must:

- Evaluate Risk – Evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)).
- Monitor – Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR sections 200.331(d) through (f)).

**Condition Found**

Compliance with Subrecipient Monitoring Requirements

We reviewed the contracts with the Councils on Aging, and they do not clearly identify to the subrecipients that these are subawards, as required, and do not include the other required information given in 2 CFR section 200.331(a).

Noncompliance with subrecipient monitoring requirements was identified during the course of the prior audit and communicated with management. Management immediately directed staff to comply with program requirements, and staff increased diligence in monitoring but not sufficient to meet program requirements.

Ombudsman Program

When we inquired of North Delta to show us that they are in compliance with program requirements and that they are monitoring program operations, we were not provided documentation sufficient to make determinations that they were both in compliance and controls over compliance were designed and operating.



**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2020

**Cause**

Management has not adopted policies and procedures to ensure that required internal controls for reporting are in place and operating sufficiently to ensure compliance with grant requirements and Uniform Guidance. The Aging Director was not provided enough resources for the position she held in that she was performing duties for other programs in addition to managing the Aging program.

**Questioned Costs**

There are no questioned costs related to this finding.

**Perspective Information**

These issues are isolated to this program.

**Identification of Repeat Findings**

This is a partial repeat of 2018-004.

**Effect**

The District could be in violation of state and federal regulations governing federal awards.

**Recommendations to Prevent Future Occurrences**

There are no recommendations because the program was transferred to another agency during the fiscal year.

**Management's Response**

See Management's Corrective Action Plan later in the report.

**2020-002 Aging Cluster – Internal Controls**

**First reported in 2017**

**Federal Program**

93.044, 93.045, 93.053 Aging Cluster

Department of Health and Human Services – Administration on Aging

Passed Through the Louisiana Governor's Office of Elderly Affairs

Federal award identification number-n/a; 2019 award

**Criteria or Specific Requirement**

2 CFR 200.303 requires that the entity establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Nonfederal entities are required to have certain written policies and procedures surrounding the management of their federal award funding.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**

Monroe, Louisiana

**Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2020

**Condition Found**

Internal controls did not prevent or detect and correct noncompliance with federal requirements in a timely manner. During the 2020 fiscal year, the program was transferred to another entity.

**Cause**

Management has not adopted policies and procedures to ensure that required internal controls for reporting are in place and operating sufficiently to ensure compliance with grant requirements and Uniform Guidance.

**Questioned Costs**

There are no questioned costs related to this finding.

**Perspective Information**

These are issues isolated to this program.

**Identification of Repeat Findings**

This is a partial repeat of 2018-005.

**Effect**

The District could be in violation of state and federal regulations governing federal awards.

**Recommendations to Prevent Future Occurrences**

There are no recommendations because the program was transferred to another agency after year end.

**Management's Response**

See Management's Corrective Action Plan later in the report.

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Management's Corrective Action Plan**  
For the Year Ended June 30, 2020

**2020-001 Aging Cluster - Compliance**

**Management's Corrective Action Plan**

North Delta was shorthanded in the fiscal year ended June 30, 2020 and realized it could not meet the compliance requirements for this program. This program was transferred to another agency in October 2019.

**Person responsible for corrective action plan**

Doug Mitchell, Executive Director (318) 387-2572

**Anticipated completion**

Completed by 06/30/2021

**2020-002 Aging Cluster – Internal Controls**

**Management's Corrective Action Plan**

North Delta was shorthanded in the fiscal year ended June 30, 2020 and realized it could not meet the compliance requirements for this program. This program was transferred to another agency in October 2019.

**Person responsible for corrective action plan**

Doug Mitchell, Executive Director (318) 387-2572

**Anticipated completion**

Completed by 06/30/2021

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Summary Status of Prior Year Findings**  
For the Year Ended June 30, 2020

The following is a summary of the status of the prior year findings included in Woodard and Associates (APAC)'s audit report date April 9, 2020, covering the audit of the financial statements of North Delta Regional Planning and Development District, Incorporated (the District) as of and for the year ended June 30, 2019.

**2019-001 Internal Controls over Accounting Operations**

**Condition Found**

Primarily due to the conditions related to the Aging Cluster and Restore programs described in Findings 2019-004 through 2019-007, the District was unable to produce accurate financial reports until nearly eleven months after year end and, thus, financial information not available to management in a timely manner for decision making. Monthly financial information, including budget to actual comparisons and bank reconciliations, were not presented to the Board. Accurate financial information was not available to the auditors in a timely manner. The District could not provide approved budgets for the general fund and all major funds.

**Status**

**Finding has been Cleared**

**2019-002 Internal Controls over Cash Operations**

**Condition Found**

Bank reconciliations prepared did not notate who did the reconciliation, the reconciliation was not completed in a timely manner. Aging Cluster funds were received in one fiscal month but not disbursed until the next fiscal month.

**Status**

**Finding has been Cleared**

**2019-003 Noncompliance with State Laws and Regulations**

**Condition Found**

Due to delays associated with deficiencies noted in the above findings, the audited financial statements were not able to be submitted within the time frame prescribed by law. Therefore, the District was not in compliance with state law.

**Status**

**Finding has been Cleared**

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Summary Status of Prior Year Findings**  
For the Year Ended June 30, 2020

**2019-004 Aging Cluster - Compliance**

**Federal Program**

93.044, 93.045, 93.053 Aging Cluster

Department of Health and Human Services – Administration on Aging  
Passed Through the Louisiana Governor’s Office of Elderly Affairs (GOEA)  
Federal award identification number-n/a; 2019 award

**Condition Found**

Compliance with Subrecipient Monitoring Requirements

We reviewed the contracts with the Councils on Aging and they do not clearly identify to the subrecipients that these are subawards, as required, and do not include the other required information given in 2 CFR section 200.331(a).

Non compliance with subrecipient monitoring requirements was identified during the course of the prior audit and communicated with management. Management immediately directed staff to comply with program requirements and staff increased diligence in monitoring but not sufficient to meet program requirements.

Ombudsman Program

When we inquired of North Delta to show us that they are in compliance with program requirements and that they are monitoring program operations. We were not provided documentation sufficient to make determinations that they were both in compliance and controls over compliance were designed and operating.

**Status**

**Refer to Finding 2020-001**

**2019-005 Aging Cluster – Internal Controls**

**Federal Program**

93.044, 93.045, 93.053 Aging Cluster

Department of Health and Human Services – Administration on Aging  
Passed Through the Louisiana Governor’s Office of Elderly Affairs  
Federal award identification number-n/a; 2019 award

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Summary Status of Prior Year Findings**  
For the Year Ended June 30, 2020

**Condition Found**

Internal controls did not prevent or detect and correct noncompliance with federal requirements in a timely manner. The 2018 audit was conducted late into the 2019 fiscal year and management's strengthening of internal controls occurred too late to affect most of the fiscal year 2019. Subsequent to the end of the 2019 fiscal year, the program was transferred to another entity.

**Status**

**Refer to Finding 2020-002**

**2019-006 Restore - Compliance**

**Federal Program**

14.228 Restore Louisiana Small Business Program

United States Department of Housing and Urban Development (HUD)

Passed Through the Louisiana Division of Administration Office of Community Development - Disaster Recovery Unit

Federal award identification number-B-16-DL-22-0001

**Condition Found**

Compliance with Reporting Requirements

Reports were not submitted timely. Records were not maintained during the year to segregate program expenses and when reports were created at the end or subsequent to year end, the Director had to research what costs could be claimed under the program. Reports were likewise not submitted for reimbursement from the funding agency in a timely manner.

**Status**

**Finding has been Cleared.**

**2019-007 Restore - Internal Controls**

**Federal Program**

14.228 Restore Louisiana Small Business Program

United States Department of Housing and Urban Development (HUD)

Passed Through the Louisiana Division of Administration Office of Community Development - Disaster Recovery Unit

Federal award identification number-B-16-DL-22-0001

**Condition Found**

Internal Controls over Reporting Requirements

Internal controls were not sufficient to prevent or detect and correct noncompliance with reporting requirements in a timely manner. Written policies do not establish responsibility and provide the

**NORTH DELTA REGIONAL PLANNING AND  
DEVELOPMENT DISTRICT, INCORPORATED**  
Monroe, Louisiana

**Summary Status of Prior Year Findings**  
For the Year Ended June 30, 2020

procedures for periodic monitoring, verification, and reporting of program progress and accomplishments. Summaries of minutes did not support that budget to actual financial reports were presented to the Board of Directors or that the Board regularly reviews the program progress and performance. Program expenses were not charged to the program or monitored during the year.

**Status**

**Finding has been Cleared**