

**NATCHITOCHEES SOIL AND WATER
CONSERVATION DISTRICT
Natchitoches, LA**

Annual Financial Report

For the Year Ended June 30, 2021

NATCHITOCHEs SOIL AND WATER CONSERVATION DISTRICT
Natchitoches, Louisiana

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Independent Accountant's Review Report

Natchitoches Soil and Water Conservation District
6949 Highway 1 Bypass
Natchitoches, LA 71457

We have reviewed the accompanying financial statements of the governmental activities and the major fund of Natchitoches Soil and Water Conservation District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Natchitoches Soil and Water Conservation District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The Natchitoches Soil and Water Conservation District's management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with the *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements of the Natchitoches Soil and Water Conservation District in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Required Supplemental Information

Management has omitted Management's Discussion and Analysis that Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers them to be an essential part of financial statements and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operation, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Report on Other Legal and Regulatory Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated January 21, 2022, on the results of our agreed-upon procedures. Also presented as required is the Louisiana Attestation Questionnaire.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, Louisiana
January 21, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT A

NATCHITOCHEs SOIL AND WATER CONSERVATION DISTRICT

Natchitoches , Louisiana

STATEMENT OF NET POSITION

June 30, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 206,264
Certificates of Deposit	152,606
Accounts receivable	24,163
Capital assets (net)	<u>114,905</u>
TOTAL ASSETS	\$ <u>497,938</u>
LIABILITIES	
Accounts, salaries, and other payables	\$ <u>18,738</u>
TOTAL LIABILITIES	\$ <u>18,738</u>
NET POSITION	
Net investment in capital assets	\$ 114,905
Unrestricted	<u>364,295</u>
TOTAL NET POSITION	\$ <u><u>479,200</u></u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

STATEMENT B

NATCHITOCHEES SOIL AND WATER CONSERVATION DISTRICT
Natchitoches, Louisiana
STATEMENT OF ACTIVITIES
For year ended June 30, 2021

		Program Revenues		Net (Expenses) Revenues and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Conservation	\$ 292,352	\$ 8,729	\$ 414,781	\$ 131,158
Total Governmental Activities	\$ 292,352	\$ 8,729	\$ 414,781	131,158
General Revenues:				
Interest income				843
Miscellaneous income				885
Total General Revenues				1,728
			Change in Net Position	132,886
			Restated Beginning Net Position (See Note 9)	346,314
			Net Position Ending	\$ 479,200

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

FUND FINANCIAL STATEMENTS

STATEMENT C

NATCHITOCHEs SOIL AND WATER CONSERVATION DISTRICT
Natchitoches, Louisiana
BALANCE SHEET, GOVERNMENTAL FUND
June 30, 2021

		<u>GENERAL FUND</u>
ASSETS		
Cash and cash equivalents	\$	206,264
Certificates of Deposit		152,606
Accounts receivable		<u>24,163</u>
TOTAL ASSETS	\$	<u><u>383,033</u></u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts, salaries, and other payables	\$	<u>18,738</u>
Total Liabilities		<u>18,738</u>
Fund Balances:		
Unassigned		<u>364,295</u>
Total Fund Balances		<u>364,295</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>383,033</u></u>

The notes to the financial statements are an integral part of this statement.
 See the accompanying independent accountant's review report.

NATCHITOCHEES SOIL AND WATER CONSERVATION DISTRICT
Natchitoches, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2021

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balances for Governmental Funds (Statement C)	\$ 364,295	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the government funds. Those assets consist of:		
Capital Assets	\$ 147,822	
Accumulated Depreciation	<u>(32,917)</u>	<u>114,905</u>
Total Net Position of Governmental Activities (Statement A)		<u><u>\$ 479,200</u></u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

STATEMENT E

NATCHITOCHEES SOIL AND WATER CONSERVATION DISTRICT
Natchitoches, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUND
For year ended June 30, 2021

		GENERAL FUND
Revenues:		
Sales and Services	\$	8,729
Intergovernmental:		
Federal Funds		114,969
State Funds		299,812
Miscellaneous		885
Interest earnings		843
		425,238
Expenditures:		
Current:		
Conservation:		
Personnel and related benefits		172,330
Operating and administrative		67,627
Feral hog expenses		34,656
Travel		142
Capital outlays - Feral Hog Program		65,373
Capital outlays - Other		22,950
		363,078
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources		62,160
Restated Fund balance, beginning of year (See Note 9)		302,135
Fund balance, end of year	\$	364,295

The notes to the financial statements are an integral part of this statement.
See the accompanying independent accountant's review report.

NATCHITOCHEES SOIL AND WATER CONSERVATION DISTRICT
Natchitoches, Louisiana
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
For year ended June 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances- Total Governmental Funds (Statement E) \$ 62,160

Governmental funds report capital outlays as expenditures and the sales price of assets as revenue. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense and gain or loss on disposition of assets is recorded.

	\$ 88,323	
Capital outlays		
Depreciation	<u>(17,597)</u>	<u>70,726</u>
Change in Net Assets of Governmental Activities (Statement B)		<u><u>\$ 132,886</u></u>

The notes to the financial statements are an integral part of this statement.
 See the accompanying independent accountant's review report.

NOTES TO THE FINANCIAL STATEMENTS

NATCHITOCHESES SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2021

INTRODUCTION

The District was created by and in accordance with provisions of Louisiana Revised Statute (LSA-R.S.) 3:1201 and serves citizens within the boundaries of District_38, Area III of the State of Louisiana. The purpose of the District is to provide for the conservation of the soil and soil resources of their district, to control and prevent soil erosion and floodwater and sediment damages, and for furthering the conservation, development, utilization, and disposal of water. The District is to also preserve natural resources, control floods, prevent impairment of dams and reservoirs, assist in maintaining the navigability of rivers and harbors, preserve wildlife, protect public lands, and protect and promote the health, safety, and general welfare of the people of their district.

The governing authority of each district shall consist of five supervisors who shall be landowners or farm operators and qualified voters within the state. Three of the supervisors will be elected within the district on the second Saturday in June each year and the other two are appointed by the State Soil and Water Conservation District.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Natchitoches Soil and Water Conservation District have been prepared in conformity with governmental accounting principles generally accepted (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999; Statement 63, *Financial Reporting of Deferred Outflows of Resources, and Net Position* and Statement 65, *Items Previously Reported as Assets and Liabilities*. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

The significant accounting policies established in GAAP and used by the Natchitoches Soil and Water Conservation District are discussed below.

A. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. For financial reporting purposes, in conformance with GASB Statement No. 14, the District includes all funds that are within the oversight responsibility of the Natchitoches Soil and Water Conservation District. Based on consideration of the foregoing criteria, the Natchitoches Soil and Water Conservation District is deemed to be a separate reporting entity.

B. BASIS OF PRESENTATION

The Natchitoches Soil and Water Conservation District's basic financial statements consists of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

NATCHITOCHEs SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations. The minimum number of funds is maintained consistent with legal and managerial requirements.

A fund is considered major if it is the primary operating fund of the entity. The only and major fund of the District is classified as a governmental fund and is described below:

General Fund. The General Fund, as provided by Louisiana Revised Statute 47:1906 is the primary operating fund of the Fund and is used to account for the operations of the Fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Fund's policy.

C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues, expenditures, expenses, transfers of assets, deferred outflows of resources, liabilities, and deferred inflows of resources—are recognized in the accounts and reported in the financial statements.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

NATCHITOCHEs SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING (continued)

In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their statement of revenues, expenditures, and changes in fund balance reports sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. This approach is then reconciled, through adjustment, to a government-wide view of the operations.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlays) generally are recorded when a liability is incurred, as under accrual accounting.

D. ASSETS, LIABILITIES, AND EQUITY

Cash and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. The cash includes amounts in time deposits and investments with original maturities of 90 days or less as cash equivalents. Under state law (LSA R.S. 33:2955), the District may deposit funds with a fiscal agent organized under Louisiana law or any other state of the United States, or under the laws of the United States. In addition, local governments in may invest in certificates and time deposits of state banks organized under Louisiana laws and national banks having principal offices in Louisiana.

Receivables / Payables

Receivables consist of all revenues earned at year-end and not yet received. Major receivables for the governmental activities are related to intergovernmental revenue. All receivables are current and therefore due within one year. Allowances are reported when accounts are proven to be uncollectible. There are no allowances reported.

Payables consist of necessary and ordinary expenses of the Fund.

Capital Assets

Capital Assets which includes equipment is reported in the government-wide financial statements. All capital assets are depreciated using the straight-line method over their estimated useful lives, ranging from three to ten years depending upon the expected durability of the particular asset. Depreciation of all exhaustible capital assets is recorded as an expense in the statement of net position.

NATCHITOCHESES SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND EQUITY (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life are not capitalized.

Capital assets and depreciation expenses are reported in the Statement of Net Position and Statement of Activities. In the fund financial statements, fixed assets are accounted for as capital outlay expenditures upon acquisition.

Equity Classifications

Net Position

The District classifies net position in the government-wide financial statements, as follows:

- *Net investment in capital assets* – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- *Restricted net position* – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the District's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- *Unrestricted net position* – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

The District's policy is to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balances

In accordance with GASB 54, the district classifies fund balances in governmental funds as follows:

- *Nonspendable* – Amounts that are not in spendable form (such as prepaid expenses) because they are legally and contractually required to be maintained intact.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors or higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed* – Amounts constrained by the District itself. To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the action to remove or change the constraint.
- *Assigned* – Amounts the District intends to use for a specific purpose. Intent can be expressed by an official or body to which the governing body delegates the authority.
- *Unassigned* – All amounts not included in other spendable.

The District would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

The General Fund, the Districts's only governmental fund, has an unassigned fund balance of \$364,295.

NATCHITOCHESES SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. 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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH

At June 30, 2021, the Natchitoches Soil and Water Conservation District has cash (book balances) totaling \$358,870.

Interest bearing demand deposits	\$ 37,200
Demand deposits	169,064
Time deposits	152,606
	\$ 358,870

The cash of the Natchitoches Soil and Water Conservation District is subject to the following risks:

Custodial Credit Risk: Custodial risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. 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 or exceed the amount on deposit with the fiscal agent.

At June 30, 2021, the Natchitoches Soil and Water Conservation District has \$358,870 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

3. ACCOUNTS RECEIVABLE

Accounts Receivable at June 30, 2021 consists of the following:

Farmbill	\$ 3,470
Feral Swine Funds	20,693
	\$ 24,163

4. CAPITAL ASSETS

A summary of the Natchitoches Soil and Water Conservation District's capital assets at June 30, 2021, follows:

Governmental Activities:	Balance 6/30/2020	Additions	Deletions/ Reclassifications	Balance 6/30/2021
Capital assets, being depreciated				
Equipment	\$ 59,499	\$ 88,323	\$ -	\$ 147,822
Less accumulated depreciation for				
Equipment	\$ 15,320	\$ 17,597		\$ 32,917
Total capital assets being depreciated, net	\$ 44,179			\$ 114,905

Depreciation expense of \$17,597 for the year ended June 30, 2021, was charged to conservation.

NATCHITOCHEES SOIL AND WATER CONSERVATION DISTRICT

Notes to the Financial Statements
June 30, 2021

5. COMPENSATION OF BOARD MEMBERS

The board members were reimbursed for travel for the year ended June 30, 2021 as follows:

	Number of meetings attended	Travel reimbursement
Sidney B. Evans, III	12	40
E.J Giering, III	11	33
Patrick Churchman	10	36
Lewis Casey Messenger	12	12
James Wagley	6	22

6. COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

A detail of compensation, benefits, and other payments made to Sidney B. Evans, III, Chairman, for the years ended June 30, 2021 follows:

Purpose	
Travel	\$ 40

7. LITIGATION

Management has advised that there is no litigation pending against the Natchitoches Soil and Water Conservation District at June 30, 2021.

8. RESTATEMENT

Beginning net position was restated as follows:

Beginning net position	\$ 314,620
Record prior year accounts payable	(12,485)
Record prior year net capital assets	44,179
Restated beginning net position	<u>\$ 346,314</u>

Beginning fund balance was restated as follows:

Beginning fund balance	\$ 314,620
Record prior year accounts payable	(12,485)
Restated beginning fund balance	<u>\$ 302,135</u>

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 21, 2022, which is the date the financial statements were available to be issued and has concluded that there are no significant events requiring recognition or disclosure through that date.

REQUIRED SUPPLEMENTAL INFORMATION (PART II)

SCHEDULE 1

NATCHITOCHEES SOIL AND WATER CONSERVATION DISTRICT
Natchitoches, Louisiana
BUDGETARY COMPARISON SCHEDULE -- GENERAL FUND
For year ended June 30, 2021

	Budgeted Amounts		Actual	Final Budget to Actual Positive (Negative)
	Original	Final		
Revenues:				
Sales and Services	\$ 26,609	\$ 8,600	\$ 8,729	\$ 129
Intergovernmental:				
Federal Funds	43,159	50,800	114,969	64,169
State Funds	223,472	339,570	299,812	(39,758)
Miscellaneous	1,000	1,000	885	(115)
Interest earnings	-	1,470	843	(627)
	<u>294,240</u>	<u>401,440</u>	<u>425,238</u>	<u>23,798</u>
Total Revenues				
Expenditures:				
Current:				
Conservation:				
Personnel and related benefits	125,137	170,150	172,330	(2,180)
Operating and administrative	28,659	68,470	67,627	843
Feral hog expenses	50,000	95,000	34,656	60,344
Travel	3,577	145	142	3
Capital outlays	22,950	22,950	88,323	(65,373)
	<u>230,323</u>	<u>356,715</u>	<u>363,078</u>	<u>(6,363)</u>
Total Expenditures				
Excess (Deficiency) of Revenues over Expenditures	63,917	44,725	62,160	17,435
Fund balance, beginning of year	302,135	302,135	302,135	-
Fund balance, end of year	<u>\$ 429,969</u>	<u>\$ 346,860</u>	<u>\$ 364,295</u>	<u>\$ 17,435</u>

The accompanying notes are an integral part of the financial statements.
See the independent accountant's review report.

OTHER REPORTS REQUIRED BY
LOUISIANA GOVERNMENTAL AUDIT GUIDE

Independent Accountant’s Report on Applying Agreed-Upon Procedures

Natchitoches Soil and Water Conservation District
6949 Highway 1 Bypass
Natchitoches, LA 71457

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Natchitoches Soil and Water Conservation District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management’s assertions about the Natchitoches Soil and Water Conservation District’s compliance with certain laws and regulations during the year ended June 30, 2021, included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Natchitoches Soil and Water conservation District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member and management as defined by LSA-RS 42:1101-1124 (the code of ethics).

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the fiscal year.

Management provided us with the required list.

4. Report whether any employees’ names appear on both lists obtained Procedures 2 and 3.

None of the employees included on the list of employees provided by management (agreed-upon procedure No. 3) appeared on the list provided by management in agreed-upon procedure No. 2.

5. Obtain a list of all disbursements made during the year, and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of the board's or management's' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budgets..

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The budget was adopted July 16, 2020. The budget was amended twice.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenue and expenditures. Actual revenues and actual expenses were within the 5% acceptable range.

Accounting and Reporting

9. Obtain the list of disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) Report whether the six disbursement are coded to the correct fund and general ledger account

All payments were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with policies and procedures

All payments were properly approved.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:11 through 42:28 (the open meeting law) and report whether there are any exceptions.

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the district. We were supplied with copies of the agendas signed by the chairman. There is no indication of the date or time that the agendas were posted.

Recommendation: The person who posts the agendas on the District's door should initial, date and put the time it was posted to denote compliance with the statute.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned deposits for the period under examination and found no indication of new bank loans, bonds, or like indebtedness in the fiscal year ended June 30, 2021.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The report was filed timely with an approved extension.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A(2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management did not enter into any contracts that utilized state funds.

Other Matters, Concerns, Suggestions, Recommendations, and/ or Comments

15. Discuss any other matters, concerns, suggestions, recommendations and/ or comments determined during the performance of attestation procedures.

Capital Assets. The District has an inventory of assets, but the assets had not been depreciated nor included in the government-wide financial statements in the past. Purchases of assets are not posted into capital outlay accounts for proper monitoring. This caused omissions in the inventory list for the current year.

Recommendation. We recommend that the District set up separate capital outlay accounts in their general ledger for posting fixed assets. We also recommend that they set a threshold amount to be used for capitalizing assets in the future.

Payroll compliance. Several transactions were noted that may have required Form 1099s. However, no 1099s were issued for yearend 2020.

Recommendation. W-9s should be obtained from vendors before payments are made. This includes individuals and LLC entities. 1099s should be issued annually.

Prior-Year Comments and Recommendations

16. Review any prior-year suggestions, recommendations, and or comments to determine the extent to which such matters have been resolved.

There were no prior year suggestions, recommendations, and or comments for the year ending June 30, 2020.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Dees Gardner, Certified Public Accountants, LLC

Dees Gardner, Certified Public Accountants, LLC
Mansfield, Louisiana
January 21, 2022



Natchitoches Soil and Water Conservation District

6949 Hwy. 1 By-Pass – Natchitoches, LA 71457 – Phone (318) 352-7100 – Fax (318) 356-0454

January 21, 2022

Deborah D. Dees, CPA/CFF
Dees Gardner, CPAs, LLC
122 Jefferson Street
Mansfield, LA 71052

Re: Annual Financial Report for Year ended June 30, 2021

To Whom It May Concern:

This is to advise that the administration of the Natchitoches Soil & Water Conservation District concurs with the following findings and recommendations in regard to the review prepared by your firm.

- Initialing, dating and time stamping the agenda's posted for meetings to show compliance with statute.
- Use separate capital outlay accounts in the general ledger to post fixed assets.
- File 1099s as needed at year end.

Sincerely,

Sidney Evans, III
Chairman

Sidney Evans, III, Chairman

Ed Giering, Vice- Chairman

Patrick Churchman, Secretary/ Treasurer

James R. Wagley, Member

Casey Messenger, Member

CONSERVATION – DEVELOPMENT – SELF-GOVERNMENT

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

September 10, 2021 (Date Transmitted)

Dees Gardner, CPAs, LLC

122 Jefferson Street

Mansfield, LA 71052

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No [] N/A [✓]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [✓] No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A [✓]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [✓] No [] N/A []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [✓] No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No [] N/A [✓]

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [] N/A []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No [] N/A []

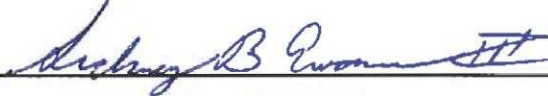
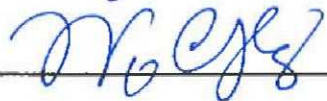
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

 Chairman 9/14/2021 Date
 Secretary 11/2/2021 Date