

**DUGDEMONA SOIL & WATER
CONSERVATION DISTRICT**

FINANCIAL REPORT
JUNE 30, 2021

SHANNA JONES, CPA
WINNFIELD, LOUISIANA

**DUGDEMONA SOIL & WATER
CONSERVATION DISTRICT**
FINANCIAL REPORT
JUNE 30, 2021

CONTENTS

	Schedule	Page
INDEPENDENT ACCOUNTANT’S REVIEW REPORT		1
BASIC FINANCIAL STATEMENTS:		
GOVERNMENT-WIDE FINANCIAL STATEMENTS:		
Statement of Net Position		3
Statement of Activities		4
FUND FINANCIAL STATEMENTS:		
Balance Sheet—Governmental Funds		5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position		6
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds		7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds to the Statement of Activities		8
NOTES TO FINANCIAL STATEMENTS		10
REQUIRED AND OTHER SUPPLEMENTARY INFORMATION:		
Budgetary Comparison Schedule—General Fund	1	17
Budgetary Comparison Schedule—Other Fund	2	18
Schedule of Per Diem Paid to Board Members	3	19
Schedule of Compensation for Agency Head	4	20
Independent Accountant’s Report on Applying Agreed-Upon Procedures		21
Louisiana Attestation Questionnaire		25

Shanna Jones, CPA

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Mr. Don Price, Chairman
and Members of the Board
Dugdemona Soil & Water Conservation District
Winnfield, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and each major fund of Dugdemona Soil & Water Conservation District, Louisiana 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 District's management. 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, I do not express such an opinion.

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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules on pages 17 and 18 and the Schedule of Per Diem on page 19 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 and for placing the basic financial

statements in appropriated operational, economic, or historical context. The supplementary information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.

The Dugdemona Soil & Water Conservation District has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America 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 the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. The results of my review of the basic financial statements are not affected by this missing information.

Act 706 of the Louisiana 2014 Legislative Session as amended by Act 462 of the 2015 session requires a Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head, Political Subdivision Head or Chief Executive Officer supplement the financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the supplementary information presented on page 20 and, accordingly, do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated September 21, 2021, on the results of our agreed-upon procedures on pages 21 through 24. Pages 25 through 27 present the Louisiana Attestation Questionnaire.



Shanna Jones, CPA
Winnfield, Louisiana
September 21, 2021

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
GOVERNMENT-WIDE
STATEMENT OF NET POSITION
JUNE 30, 2021

ASSETS:

Current Assets—	
Cash	\$ 74,711
Accounts Receivable	<u>16,639</u>
Total Current Assets	91,350
Non-current Assets—	
Depreciable Capital Assets (Net)	<u>102,034</u>
Total Non-current Assets	102,034
Total Assets	193,384

LIABILITIES:

Current Liabilities—	
Accounts Payable	14,722
Accrued Compensated Leave	<u>4,109</u>
Total Liabilities	18,831

NET POSITION:

Invested in Capital Assets	102,034
Unrestricted	<u>72,519</u>
TOTAL NET POSITION	<u>\$ 174,553</u>

See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
GOVERNMENT-WIDE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

<u>Program Activities</u>	<u>Expenses</u>	<u>Fees, Fines & Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>	Net (Expenses) Revenues & Changes in Net Position
Governmental Activities:					
General Government	<u>\$163,798</u>	<u>\$ 11,008</u>	<u>\$ 108,692</u>	<u>\$ 14,858</u>	\$ (29,240)
General Revenues:					
Intergovernmental:					
State Apportionment					
					<u>52,493</u>
Total General Revenues					<u>52,493</u>
Change in Net Position					23,253
Net Position—Beginning of Year					<u>151,300</u>
Net Position—End of Year					<u>\$ 174,553</u>

See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
BALANCE SHEET—GOVERNMENTAL FUNDS
JUNE 30, 2021

	MAJOR FUNDS		TOTAL FUNDS
	GENERAL FUND	OTHER FUND	
ASSETS:			
Cash	\$ 6,133	\$ 68,578	\$ 74,711
Accounts Receivable	-	16,639	16,639
TOTAL ASSETS	6,133	85,217	91,350
 LIABILITIES:			
Accounts Payable	12,858	1,864	14,722
Accrued Compensated Leave	4,109	-	4,109
TOTAL LIABILITIES	16,967	1,864	18,831
 FUND BALANCES/DEFICIT:			
Unassigned	(10,834)	83,353	72,519
TOTAL FUND BALANCES	(10,834)	83,353	72,519
TOTAL LIABILITIES & FUND BALANCES	\$ 6,133	\$ 85,217	\$ 91,350

See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITON
JUNE 30, 2021

Total Fund Balances of the Governmental Funds	\$	72,519
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Amounts reported for Governmental Activities
in the Statement of Net Position are different because:

Capital Assets used in Governmental Activities are not
current financial resources and therefore, are not reported
in the Governmental Funds Balance Sheet—

Capital Assets:

Depreciable Assets	\$	131,234	
Less: Accumulated Depreciation		<u>(29,200)</u>	<u>102,034</u>

Net Position of Governmental Activities	\$	<u>174,553</u>
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See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	MAJOR FUNDS		TOTAL FUNDS
	GENERAL FUND	OTHER FUND	
REVENUES:			
Intergovernmental			
State Apportioned	\$ 52,493		\$ 52,493
Federal Farm Bill Funds (NRCS)	-	\$ 28,137	28,137
Federal Farm Bill Funds (LDAF)	-	69,553	69,553
Federal Farm Bill Funds (LDAF Watershed)	-	9,543	9,543
Federal USFS Agreement	-	16,317	16,317
Miscellaneous			
Tree Sales	-	10,344	10,344
Other Income	-	664	664
	52,493	134,558	187,051
Total Revenues	52,493	134,558	187,051
EXPENDITURES:			
General Administration			
Personnel & Related	107,878	-	107,878
Operating Services	5,681	12,551	18,232
Materials & Supplies	1,119	8,578	9,697
Travel	861	9,833	10,694
Capital Outlay—Equipment	1,326	37,958	39,284
	116,865	68,920	185,785
Total Expenditures	116,865	68,920	185,785
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,372)	65,638	1,266
Other Financing Sources/(Uses):			
Transfers In/(Out)	68,700	(68,700)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	4,328	(3,062)	1,266
FUND BALANCES—Beginning of Year	(15,162)	86,415	71,253
FUND BALANCES—End of Year	\$ (10,834)	\$ 83,353	\$ 72,519

See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
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, 2021

Net Change in Fund Balance—Governmental Funds	\$	1,266
<p>Amounts reported for Governmental Activities in the Statement of Net Position are different because:</p>		
Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. The cost of capital assets recorded in the current period is		39,284
Depreciation expense on capital assets is reported in the Government-wide Financial Statements, but they do not require the use of current financial resources and are not reported in the Fund Financial Statements. Current year depreciation expense is	(17,297)
Governmental Funds report the entire amount received from the Sales of Assets as Revenues, but the undepreciated cost of the assets reduces the gain from the sale in the Statement of Activities	(-)
Change in Net Position of Governmental Activities	\$	<u>23,253</u>

See Independent Accountant’s Review Report.

NOTES TO FINANCIAL STATEMENTS

DUGDEMONA SOIL AND WATER CONSERVATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1—INTRODUCTION

Dugdemona Soil and Water Conservation District (the “District”) was created by the Louisiana Legislature. The purpose for the District is primarily to assist farmers and other land users in the wise use of their lands and the prevention of erosion of farm and urban land and the pollution of waters in the state. The governing board of supervisors administers the operations and responsibilities of the District in accordance with Louisiana Statutes. The board is comprised of five members.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Dugdemona Soil and Water Conservation District conform to generally accepted accounting principles as applicable to governmental units. 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*.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

As required by Governmental Accounting Standards Board (GASB), the District has a Statement of Net Position and a Statement of Activities which report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities of the District primarily are financed through intergovernmental 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 recipient for goods or services offered by the program, 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 (FFS)

The accounts of the District are organized 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. The minimum number of funds maintained is consistent with legal and managerial requirements.

DUGDEMONA SOIL AND WATER CONSERVATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

The District maintains two funds. They are both categorized as governmental funds. The emphasis on fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity.

The major funds of the District are described below:

Governmental Fund:

General Fund—The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund (Other Fund)—The Special Revenue or Other Fund is the fund which segregates monies required to be used for specific activities. However, as all payroll runs through the general fund, monies are transferred out of the special revenue fund as required to pay for specific payroll related items of the District.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues, expenditures/expenses and deferred outflows or deferred inflows, if applicable, are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. Both of these statements are prepared using the economic 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.

Modified Accrual Basis—Fund Financial Statements (FFS)

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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

DUGDEMONA SOIL AND WATER CONSERVATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

Assets Liabilities and Equity

Cash and Cash Equivalents—The District’s cash and cash equivalents are considered to be cash in demand deposits, interest bearing deposits and time deposits of less than 90 days.

Capital Assets—The District reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$100 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the District’s FFS expense assets as capital outlays in the year occurring.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets’ estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Furniture, computers, office equipment	3-7 years
Operating Equipment (including vehicles, traps)	5-10 years

Compensated Absences—Employees earn and accumulate annual and sick leave at various rates depending on their years of service. Unused annual and sick leave accumulates without limit. The number of hours of unused annual leave (note sick is not payable upon termination) for which an employee may receive a lump sum payment upon termination from District employment may not exceed 300 hours. As of June 30, 2021, the Dugdemona Soil and Water Conservation District had accumulated and vested \$4,109 in leave privileges required to be accrued.

Equity Classifications—In the GWFS, equity is classified as net assets and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Assets—Net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Assets—All other net assets that do not meet the definition of “restricted” or “invested in capital assets”

DUGDEMONA SOIL AND WATER CONSERVATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

In the Fund Financial Statements, governmental fund equity is classified as fund balance. The District has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions" as required. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The major governmental funds have unassigned balance/(deficit) of \$(10,834) for the General Fund and \$83,353 for the Special/Other Fund.

Budget

Each year a budget is submitted to the Office of Soil and Water Conservation, Louisiana Department of Agriculture and Forestry. State Funding for the year is based upon the allocation procedures established in the program rules and regulations. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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.

DUGDEMONA SOIL AND WATER CONSERVATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3—CASH AND CASH EQUIVALENTS

Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana Law and national banks having their principal offices in Louisiana.

As of June 30, 2021, the carrying amount of the District’s cash and cash equivalents totaled \$74,711, which was held in two financial institutions. 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 banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties. As of June 30, 2021, the District bank balances totaled \$79,431; therefore, the District was fully insured by FDIC at fiscal year-end.

NOTE 4—ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021, consisted of \$16,639 from intergovernmental sources. All receivables are considered to be collectible and therefore no allowance for doubtful accounts is recorded.

NOTE 5—CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2021 are as follows:

Governmental Activities	Balance <u>07/01/20</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>06/30/21</u>
Capital Assets:				
Non-depreciable:				
Construction in Progress	\$ 29,848	\$ -	\$(29,848)	\$ -
Depreciable:				
Equipment & Furniture	62,802	69,132	(700)	131,234
Less: Accumulated Depreciation	<u>(12,603)</u>	<u>(17,297)</u>	<u>700</u>	<u>(29,200)</u>
Net Capital Assets	<u>\$ 80,047</u>			<u>\$ 102,034</u>

Depreciation expense for the year ended June 30, 2021 of \$17,297 is charged to the general governmental function.

NOTE 6—SERVICES PROVIDED BY OTHER GOVERNMENTAL ENTITIES

The Winn Parish Police Jury provides the Dugdemona Soil and Water Conservation District with office facilities and the related utility costs of such facilities in Winn Parish while USDA provides office facilities and the related utility costs of such facilities in Caldwell Parish.

DUGDEMONA SOIL AND WATER CONSERVATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7—INTERGOVERNMENTAL AGREEMENTS/FUNDING

The Dugdemona Soil and Water Conservation District has intergovernmental agreements with the following entities, USFS (US Department of Agriculture’s Forest Service), and LDAF (Louisiana Department of Agriculture and Forestry Office of Soil and Water Conservation). USFS has a “Cost Share Agreement” with the District “to manage and improve wildlife habitat” “in and around Kisatchie National Forest”. This agreement began in 2018 and is set to expire December 31, 2022. Funding is provided by LDAF through an agreement for “feral swine control measures and related wildlife management techniques for reducing damages to agriculture, native ecosystems, property and human and animal health and safety.” Funding is also provided through LDAF in an agreement for “watershed”. This agreement calls for a technician “to plan and install conservation practices within the district working with landowners to improve water quality, prevent erosion, and maintain wildlife habitat”. As the District was created by State Legislature, it is partially funded by the State Legislature through NRCS (USDA Natural Resource Conservation Service).

NOTE 8—LITIGATION

The Dugdemona Soil and Water Conservation District was not involved in any litigation as of June 30, 2021.

NOTE 9—PENSION PLAN/SOCIAL SECURITY BENEFITS

Substantially all employees of the Dugdemona Soil and Water Conservation District are members of the Social Security System. The Employee contribution was 7.65% of gross salary and the District contributed an additional 7.65% of gross salary throughout the fiscal year. The District does not guarantee the benefits granted by the Social Security System.

NOTE 10—OTHER DISCLOSURES

Management has evaluated events through September 21, 2021, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events other than a board member replacement search was ongoing.

REQUIRED AND OTHER SUPPLEMENTARY INFORMATION

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
BUDGETARY COMPARISON SCHEDULE—GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 1

	BUDGET			(UNFAVORABLE) FAVORABLE VARIANCE
	ORIGINAL	AMENDED	ACTUAL	
REVENUES:				
Intergovernmental:				
State Apportionment	\$ 52,000	\$ 52,000	\$ 52,493	\$ 493
Total Revenues	52,000	52,000	52,493	493
EXPENDITURES:				
General Administration:				
Personnel & Related	80,000	108,500	107,878	622
Operating Services	7,000	6,000	5,681	319
Materials & Supplies	1,000	1,100	1,119	(19)
Travel	3,000	1,000	861	139
Capital Outlays	-	4,100	1,326	2,774
Total Expenditures	91,000	120,700	116,865	3,835
Excess (Deficiency of Revenues Over (Under) Expenditures	(39,000)	(68,700)	(64,372)	4,328
Other Financing Sources/(Uses):				
Transfers In/(Out)	39,000	68,700	68,700	-
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	-	4,328	4,328
FUND BALANCE				
Beginning of Year	(15,162)	(15,162)	(15,162)	-
FUND BALANCE				
End of Year	<u>\$ (15,162)</u>	<u>\$ (15,162)</u>	<u>\$ (10,834)</u>	<u>\$ 4,328</u>

See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
BUDGETARY COMPARISON SCHEDULE—OTHER FUND
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 2

	BUDGET		ACTUAL	(UNFAVORABLE)
	ORIGINAL	AMENDED		FAVORABLE
				VARIANCE
REVENUES:				
Federal Farm Bill Funds-NRCS	\$ 10,000	\$ 28,000	\$ 28,137	\$ 137
Federal Farm Bill Funds-LDAF	50,000	79,000	79,096	96
USFS Agreement Funds	25,000	16,000	16,317	317
Tree Sales	10,500	10,500	10,344	(156)
Other	<u>1,000</u>	<u>500</u>	<u>664</u>	<u>164</u>
Total Revenues	<u>96,500</u>	<u>134,000</u>	<u>134,558</u>	<u>558</u>
EXPENDITURES:				
General Administration:				
Operating Services	7,400	8,500	8,328	172
Materials & Supplies	100	300	267	33
Travel	200	100	-	100
Capital Outlay	-	23,100	23,100	-
USFS Grant Expenditures	25,000	4,600	4,631	(31)
LDAF Farm Bill Expenditures	50,000	18,000	17,736	264
LDAF Farm Bill Cap Outlay	<u>-</u>	<u>14,600</u>	<u>14,858</u>	<u>(258)</u>
Total Expenditures	<u>82,700</u>	<u>69,200</u>	<u>68,920</u>	<u>280</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,800</u>	<u>64,800</u>	<u>65,638</u>	<u>838</u>
Other Financing Sources/(Uses):				
Transfers In/(Out)	(39,000)	(68,700)	(68,700)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	<u>(25,200)</u>	<u>(3,900)</u>	<u>(3,062)</u>	<u>838</u>
FUND BALANCE				
Beginning of Year	<u>86,415</u>	<u>86,415</u>	<u>86,415</u>	<u>-</u>
FUND BALANCE				
End of Year	<u>\$ 61,215</u>	<u>\$ 82,515</u>	<u>\$ 83,353</u>	<u>\$ 838</u>

See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 3

No per diem noted.

See Independent Accountant's Review Report.

DUGDEMONA SOIL & WATER CONSERVATION DISTRICT
SCHEDULE OF COMPENSATION FOR AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2021

SCHEDULE 4

In accordance with Act 706 of the 2014 Legislative Session as amended by Act 462 of 2015 Legislative Session the following Schedule of Compensation, Reimbursements, Benefits and Other Payment to the Political Subdivision Head or Chief Executive Officers is presented. Included in the Disclosure Requirements are any reimbursements of travel or per diem, payments of salary, or payments to retirement or health insurance, providing of a vehicle, etc. for the Agency Head.

The Agency Head of the Dugdemona Soil and Water Conservation District would be its Board Members: Don Price—Chairman, Bruce Frazier—Vice Chairman, Billy Gaines—Secretary/Treasurer, Steven F. Bates and Kenneth Jeane—Members. Before the end of the fiscal year Mr. Frazier retired and Mr. Jeane was elected Vice Chairman. During the review of the financial statements for Dugdemona Soil and Water Conservation District’s fiscal year ended June 30, 2021 the following payments were noted as required disclosures.

Payee:	Price	Frazier	Gaines	Bates	Jeane
Mileage	\$ 62	\$ 244	\$ 218	\$ -	\$ 145

See Independent Accountant’s Review Report.

Shanna Jones, CPA

795 Big Creek Rd
Winnfield, LA 71483
792-8544

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of the
Dugdemona Soil and Water Conservation District
301 West Main Street, Suite 210
Winnfield, Louisiana 71483

I have performed the procedures included in the *Louisiana Governmental Audit Guide*, which were agreed to by the management of the Dugdemona Soil and Water Conservation District, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Dugdemona Soil and Water Conservation District's compliance with certain laws and regulations during the year ended June 30, 2021, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Governmental Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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 materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (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 found to be in violation.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtained a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided me with the required list.

3. Obtain a list of all employees paid during the fiscal year.

Management provided me with the required list.

(Continued)

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 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 board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

BUDGETING

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

Management provided me with a copy of the original and amended budget.

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

I traced the adoption of the budgets to the minutes of the meetings.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more, or if actual expenditures exceed budgeted amounts by 5% or more.

There did not appear to be any violations of Louisiana Budget Act.

ACCOUNTING AND REPORTING

9. Obtain the list of all 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,

I 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 disbursements are coded to the correct fund and general ledger account, and

Each disbursement appeared properly coded to the correct fund and general ledger account grouping.

- (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation supporting indicated approvals.

(Continued)

MEETINGS

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

Dugdemona Soil and Water Conservation District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

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.

I inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

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.

There were no payments that appeared to be either advances or bonuses.

STATE AUDIT LAW

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

The District's report was due on June 30, 2020 and was submitted timely.

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 represented that the District's office was not on the noncompliance list at any time during the fiscal year.

PRIOR COMMENTS AND RECOMMENDATIONS

The prior year report dated October 27, 2020, did not include any comments or unresolved matters.

(Continued)

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. I was not engaged to perform, and did not perform, 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Dugdemona Soil and Water Conservation 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.



Shanna Jones, CPA
Winnfield, Louisiana
September 21, 2021

Concluded

Dugdemona Soil and Water Conservation District

LOUISIANA ATTESTATION QUESTIONNAIRE

Shanna Jones, CPA
795 Big Creek Rd
Winnfield, LA 71483

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2021 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 []

(Continued)

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 []

(Continued)

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.


Don Price, Chairman
Dugdemona Soil and Water Conservation District