

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

Monroe, Louisiana

*Annual Financial Report  
As of and for the Year Ended June 30, 2021*



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

Monroe, Louisiana

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**NORTH DELTA REGIONAL PLANNING AND  
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**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, 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.

### **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. 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 auditors' 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 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.



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

**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, 2021, 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 30-34 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 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 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.

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

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 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 December 17, 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  
December 17, 2021

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART A)**

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

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2021

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, 2021. 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 \$1,765,011 (*net position*). Of this amount, \$155,424 (*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 \$394,356.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$708,486, an increase of \$367,947 for the year. The combined ending fund balance includes \$179,446 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, 2021**

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, EDA Cares Act, 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 30-34 for the general and the major special revenue funds to demonstrate compliance with this budget.

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

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

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2021

**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, 2021 consisted of a balance of \$1,765,011 which increased by \$394,356, or 28.8%, 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, 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 \$1,083,369 and \$1,051,239 (net of accumulated depreciation of \$236,770 and \$201,942) for the years ended June 30, 2021 and 2020, respectively.

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

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2021

	<u>Governmental Activities</u>	
	<u>06/30/2021</u>	<u>06/30/2020</u>
Current & other assets	\$ 723,936	\$ 418,799
Capital assets	<u>1,083,369</u>	<u>1,051,239</u>
	<b><u>\$ 1,807,305</u></b>	<b><u>\$ 1,470,038</u></b>
Current & other liabilities	\$ 42,294	\$ 99,383
Long-Term liabilities	<u>-</u>	<u>-</u>
	42,294	99,383
<b>Net Position</b>		
Net Investment in Capital Assets	285,434	229,921
Restricted		
Economic Development / Disaster Recovery	797,935	821,318
Relending	526,218	275,168
Unrestricted	<u>155,424</u>	<u>44,248</u>
Total net position	<b><u>\$ 1,765,011</u></b>	<b><u>\$ 1,370,655</u></b>

The balance of \$1,765,011 in net position in the governmental activities represents the accumulated results of all past years' operations. Net position of governmental activities increased by \$394,356. The changes in net position are discussed later in this MD&A.

	<u>Governmental Activities</u>	
	<u>06/30/2021</u>	<u>06/30/2020</u>
<b>Revenues</b>		
Program Revenues		
Operating Grants and Contributions	\$ 1,138,383	\$ 1,470,370
General Revenues		
Dues	23,994	23,863
Other General Revenues	<u>100,292</u>	<u>49,830</u>
Total Revenues	1,262,669	1,544,063
<b>Expenses</b>		
General Government	170,720	44,371
Health, Welfare & Social Services	-	501,023
Planning for Highways and Public Transportation	272,272	225,848
Economic Development / Disaster Recovery	<u>425,321</u>	<u>475,605</u>
Total Expenses	<u>868,313</u>	<u>1,246,847</u>
Change in Net Position	<b><u>\$ 394,356</u></b>	<b><u>\$ 297,216</u></b>



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

Monroe, Louisiana

**Management's Discussion and Analysis**

June 30, 2021

**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 of the District this year was \$868,313. These activities were funded by grants and contributions of \$1,138,383. The addition of dues in the amount of \$23,994 and \$100,292 in other general revenues resulted in a net increase of \$394,356.

Total revenues decreased by approximately \$281,394 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 \$0 and \$500,448 in fiscal years 2021 and 2020, respectively. The Restore Louisiana program had revenues of \$0 and \$314,000 in fiscal year 2021 and 2020, respectively.

Expenses decreased by approximately \$378,534 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 \$0 and \$501,023 in expenses in the aging program for fiscal year 2021 and 2020, respectively. During fiscal year 2021, the agency had \$0 in expenses related to the Restore program compared to \$114,318 in expenses from the prior year.

**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 \$708,486 and \$340,539 for 2021 and 2020 respectively, an increase of \$367,947 for the year ended June 30, 2021. Of the ending fund balance, \$526,218 represents amounts restricted for relending, and another \$2,822 for nonspendable fund balance. The remaining balance of \$179,446 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 24, 2020. The budget was amended on June 23, 2021 for the year ended June 30, 2021.



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

**Monroe, Louisiana**

**Management's Discussion and Analysis**

**June 30, 2021**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2021 and 2020 amounts to \$1,083,369 and \$1,051,239 (net of accumulated depreciation). This investment in capital assets is as follows:

	<u>06/30/2021</u>	<u>06/30/2020</u>
Land	\$ 310,421	\$ 310,421
Building	883,507	883,507
Building Improvements	53,798	
Office Furniture and Equipment	72,413	59,253
Total	<u>1,320,139</u>	<u>1,253,181</u>
Less Accumulated Depreciation	<u>(236,770)</u>	<u>(201,942)</u>
Total Capital Assets	<u>\$ 1,083,369</u>	<u>\$ 1,051,239</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, 2021 and 2020 is limited to compensated absences of \$26,844 and \$21,123, respectively.

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

Current factors considered in preparing the District's budgets for the 2022 fiscal year indicate no significant change from the projected revenues and expenditures of the 2021 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, 2021

**Assets**

Cash and Cash Equivalents	\$ 627,793
Receivables	93,321
Prepaid Items	2,822
Capital Assets (net)	<u>1,083,369</u>

<b>Total assets</b>	<b><u><u>\$ 1,807,305</u></u></b>
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**Liabilities**

Accounts and Other Payables	\$ 15,450
Due To Grantor	-
Long-Term Liabilities	
Due within one year	<u>26,844</u>

<b>Total liabilities</b>	<b><u>42,294</u></b>
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**Net position**

Net investment in capital assets	285,434
Restricted for	
Economic development/disaster recovery	797,935
Relending	526,218
Unrestricted (deficit)	<u>155,424</u>

<b>Total net position</b>	<b><u><u>\$ 1,765,011</u></u></b>
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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 Activities**

**Governmental Activities**

For the Year Ended June 30, 2021

	<u>Expenses</u>	<u>Program Revenues Operating Grants and Contributions</u>	<u>Net (Expenses) Revenue</u>
<b>Function/program activities</b>			
General and administrative	\$ 170,720	\$ 50,000	\$ (120,720)
Planning for highways and public transportation	272,272	271,309	(963)
Economic development and disaster recovery	425,321	817,074	391,753
<b>Total government</b>	<u>\$ 868,313</u>	<u>\$ 1,138,383</u>	<u>\$ 270,070</u>

**General revenues**

Dues	23,994
Miscellaneous	52,292
Rental income	48,000
<b>Total general revenues</b>	<u>124,286</u>
<b>Changes in net position</b>	<u>394,356</u>
<b>Net position - beginning</b>	<u>1,370,655</u>
<b>Net position - ending</b>	<u>\$ 1,765,011</u>

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

**FUND FINANCIAL STATEMENTS**

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

**Monroe, Louisiana**

**Balance Sheet**

**Governmental Funds**

**June 30, 2021**

	<b>Major Funds</b>			
	<b>General Fund</b>	<b>Special Revenue Funds</b>		
		<b>Restore Louisiana</b>	<b>EDA Cares Act</b>	<b>Strategic Highway Safety Plan</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 101,575	\$ 526,218	\$ -	\$ -
Receivables	13,782	-	36,049	12,504
Prepaid items	2,822	-	-	-
Due from other funds	79,539	-	-	-
<b>Total assets</b>	<b>\$ 197,718</b>	<b>\$ 526,218</b>	<b>\$ 36,049</b>	<b>\$ 12,504</b>
<b>Liabilities</b>				
Accounts and other payables	\$ 15,450	\$ -	\$ -	\$ -
Due to other funds	-	-	36,049	12,504
Due to grantor	-	-	-	-
<b>Total liabilities</b>	<b>15,450</b>	<b>-</b>	<b>36,049</b>	<b>12,504</b>
<b>Fund equity (deficit)</b>				
<b>Fund balance</b>				
Nonspendable	2,822	-	-	-
Restricted for relending	-	526,218	-	-
Restricted for health, welfare, & social services	-	-	-	-
Unassigned	179,446	-	-	-
<b>Total fund equity (deficit)</b>	<b>182,268</b>	<b>526,218</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balance (deficit)</b>	<b>\$ 197,718</b>	<b>\$ 526,218</b>	<b>\$ 36,049</b>	<b>\$ 12,504</b>

Statement C

<u>Federal Highways Administration</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ -	\$ -	\$ 627,793
24,006	6,980	93,321
-	-	2,822
-	-	79,539
<u>\$ 24,006</u>	<u>\$ 6,980</u>	<u>\$ 803,475</u>
\$ -	-	\$ 15,450
24,006	6,980	79,539
-	-	-
<u>24,006</u>	<u>6,980</u>	<u>94,989</u>
-	-	2,822
-	-	526,218
-	-	-
<u>-</u>	<u>-</u>	<u>179,446</u>
<u>-</u>	<u>-</u>	<u>708,486</u>
<u>\$ 24,006</u>	<u>\$ 6,980</u>	<u>\$ 803,475</u>

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



**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, 2021

Fund balances - total governmental funds		\$ 708,486
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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	1,320,139	
Less: accumulated depreciation	<u>(236,770)</u>	1,083,369

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>(26,844)</u>

Net position of governmental activities		<u>\$ 1,765,011</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, 2021

	<b>Major Funds</b>			
	<b>General Fund</b>	<b>Special Revenue Funds</b>		
		<b>Restore Louisiana</b>	<b>EDA Cares Act</b>	<b>Strategic Highway Safety Plan</b>
<b>Revenues</b>				
Intergovernmental				
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -	\$ -
U.S. Department of Commerce	-	-	127,863	-
U.S. Department of Transportation	-	-	-	141,718
Other Federal grants	-	-	-	-
State of Louisiana	50,000	-	-	-
Ouachita Council of Governments	-	-	-	-
Membership dues	-	-	-	-
Miscellaneous	52,292	249,960	-	-
Rental income	48,000	-	-	-
<b>Total revenues</b>	<b>150,292</b>	<b>249,960</b>	<b>127,863</b>	<b>141,718</b>
<b>Expenditures</b>				
General	101,480	-	127,863	-
Health, welfare, & social services				
Supportive services	-	-	-	-
Nutrition services	-	-	-	-
Preventive health & medication	-	-	-	-
Family caregiver support	-	-	-	-
Ombudsman	-	-	-	-
Area Agency on Aging administration	-	-	-	-
Planning for highways and public transportation	-	-	-	141,718
Economic development / disaster recovery	-	-	-	-
<b>Total Expenditures</b>	<b>101,480</b>	<b>-</b>	<b>127,863</b>	<b>141,718</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>48,812</b>	<b>249,960</b>	<b>-</b>	<b>-</b>
<b>Other financing sources/(uses)</b>				
Transfers in	69,175	1,089	-	-
Transfers out	(1,089)	-	-	-
<b>Total other financing sources/(uses)</b>	<b>68,086</b>	<b>1,089</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>116,898</b>	<b>251,049</b>	<b>-</b>	<b>-</b>
<b>Fund balances at beginning of year (deficit)</b>	<b>65,371</b>	<b>275,168</b>	<b>-</b>	<b>-</b>
<b>Fund balances at end of year (deficit)</b>	<b>\$ 182,269</b>	<b>\$ 526,217</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Federal Highways Administration</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ -	\$ -	\$ -
-	70,000	197,863
241,656	80,238	463,612
-	22,000	22,000
-	-	50,000
60,414	49,353	109,767
-	23,994	23,994
-	45,181	347,433
-	-	48,000
<u>302,070</u>	<u>290,766</u>	<u>1,262,669</u>
-	-	229,343
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	129,591	271,309
<u>302,070</u>	<u>92,000</u>	<u>394,070</u>
<u>302,070</u>	<u>221,591</u>	<u>894,722</u>
-	69,175	367,947
-	-	70,264
-	(69,175)	(70,264)
-	(69,175)	-
-	-	367,947
-	-	<u>340,539</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 708,486</u>

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

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

Monroe, Louisiana

**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 balances - total governmental funds	\$ 367,947
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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	66,958
Depreciation expense	(34,828)

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.

Increase in compensated absences payable	<u>(5,721)</u>
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Change in net position in governmental activities	<u>\$ 394,356</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

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**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.

**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.

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

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2021

**Note 1 - Summary of Significant Accounting Policies (continued)**

***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.

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:

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

**Monroe, Louisiana**

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**Note 1 - Summary of Significant Accounting Policies (continued)**

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.

***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.

***EDA Cares Act***

The EDA Cares Act Fund accounts for federal funds provided by the United States Department of Commerce to fund activities to prevent, prepare for, and respond to the coronavirus pandemic and address economic injury as a result of coronavirus.

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

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2021

**Note 1 - Summary of Significant Accounting Policies (continued)**

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

***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 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.



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

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**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.

**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.

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

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**Note 1 - Summary of Significant Accounting Policies (continued)**

***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.

**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 2021 were based by funding source instead of by fund. The fiscal year 2021 budget was revised June 23, 2021.

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.

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

**Monroe, Louisiana**

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**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.

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

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2021

**Note 1 - Summary of Significant Accounting Policies (continued)**

**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, 2021.

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 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.

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

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**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, 2021, the District has cash and cash equivalents (book balances) totaling \$627,793 as follows:

Demand Deposits	\$ 627,593
Cash Equivalents	-
Petty Cash	200
Total	<u>\$ 627,793</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 \$629,312. 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 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.

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

Monroe, Louisiana

**Notes to the Financial Statements**  
**For the Year Ended June 30, 2021**

**Note 3 – Receivables**

Receivables at June 30, 2021, are as follows:

<u>Program</u>	<u>Funding Agency</u>	<u>Amount</u>
General Fund		\$ 13,782
Special Revenue Funds		
EDA Cares Act	United States Department of Commerce	36,049
Strategic Highway Safety Plan	Ouachita Council of Governments	12,504
Federal Highways Administration	Ouachita Council of Governments	24,006
Total Major Special Revenue Funds		<u>72,559</u>
Nonmajor Special Revenue Funds		
Federal Transit Authority	Ouachita Council of Governments	4,366
Regional Human Service Contract	Ouachita Council of Governments	2,614
Total Nonmajor Special Revenue Funds		<u>6,980</u>
Total – All Funds		<u>\$ 93,321</u>

**Note 4 – Changes in Capital Assets**

Changes in capital assets for the year ended June 30, 2021 are as follows:

<u>Governmental Activities</u>	<u>Balance 6/30/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2021</u>
<b>Non-Depreciable Assets:</b>				
Land	\$310,421			\$310,421
<b>Depreciable Assets:</b>				
Buildings	883,507			883,507
Building Improvements	-	53,798	-	53,798
Furniture and Equipment	59,253	16,114	(2,954)	72,413
Less: Accumulated Depreciation	<u>(201,942)</u>	<u>(34,828)</u>	<u>-</u>	<u>(236,770)</u>
<b>Net Depreciable Assets</b>	<u>740,818</u>			<u>772,948</u>
<b>Capital Assets Net</b>	<u>\$1,051,239</u>			<u>\$1,083,369</u>

Depreciation expense was \$34,828 for this fiscal year and \$30,540 for the prior year.

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

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2021

**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 \$1,004,956 (\$1,193,928 in costs less \$188,972 in accumulated depreciation) as of June 30, 2021. The restricted portion is estimated to be \$797,935, the federally funded portion (79.4%) of net book value.

**Note 6 – Accounts and Other Payables**

Payables at June 30, 2021, associated with governmental funds consisted of accounts and other payables of \$15,450.

**Note 7 – Compensated Absences**

At June 30, 2021, employees of the District have accumulated and vested \$26,844 of employee leave benefits.



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

Monroe, Louisiana

**Notes to the Financial Statements**

For the Year Ended June 30, 2021

**Note 8 – Interfund Assets/Liabilities**

Balances due from/to other funds are listed by fund for the year ended June 30, 2021:

	Due From Other Funds	Due To Other Funds
<b>Major Funds</b>		
General Fund	\$ 79,539	\$ -
Special Revenue Funds		
EDA Cares Act	-	36,049
Strategic Highway Safety Plan	-	12,504
Federal Highways Administration	-	24,006
<b>Nonmajor Funds</b>		
Special Revenue Funds		
Federal Transit Authority	-	4,366
Regional Human Services Contract	-	2,614
<b>Total</b>	<b>\$ 79,539</b>	<b>\$ 79,539</b>

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 2021, 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, 2021, was \$368,117. Employee contributions totaled \$17,967 and employer contributions totaled \$17,295.

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

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

	Restricted	Purpose	6/30/2021
<b>Major Funds</b>			
Special Revenue Funds			
Restore Louisiana		Relending	\$526,218



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

Monroe, Louisiana

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**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 July 2021.
- 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 \$4,308 in fiscal year 2022.

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, 2021.

**Note 12 – Interfund Transfers**

Transfers in and out are listed by fund for the year ended June 30, 2021:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds		
General Fund	\$ 69,175	\$ 1,089
Restore LA	1,089	-
Nonmajor Special Revenue Funds		
Economic Development Admin	-	47,994
Delta Regional Authority	-	21,181
Total	<u>\$ 70,264</u>	<u>\$ 70,264</u>

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, 2021, the District recorded \$109,767 of revenues from OCOG.

**Note 14 – Litigation and Claims**

**Litigation** – At June 30, 2021, the District was not involved in any litigation, nor were there any claims pending which might have a material impact on the financial statements.

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

**Monroe, Louisiana**

**Notes to the Financial Statements**

**For the Year Ended June 30, 2021**

**Note 14 – Litigation and Claims (continued)**

**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 56 cents per mile.

**Note 17 – Subsequent Events**

Management has evaluated subsequent events through December 17, 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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grant - State of Louisiana	\$ -	\$ 50,000	\$ 50,000	\$ -
Miscellaneous	2,500	52,520	52,292	(228)
Rental Income	48,000	48,000	48,000	-
<b>Total revenues</b>	<u>50,500</u>	<u>150,520</u>	<u>150,292</u>	<u>(228)</u>
<b>Expenditures</b>				
Salaries	35,851	50,165	50,007	158
Fringe	22,245	2,205	157	2,048
Travel	-	140	19	121
Operating Supplies	-	340	36	304
Operating Services	-	5,340	302	5,038
Capital Outlay	-	1,280	50,959	(49,679)
<b>Total expenditures</b>	<u>58,096</u>	<u>59,470</u>	<u>101,480</u>	<u>(42,010)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(7,596)	91,050	48,812	(42,238)
<b>Other financing sources and (uses)</b>				
Transfers in	47,985	21,820	69,175	47,355
Transfers out	-	-	(1,089)	(1,089)
<b>Total other financing sources and uses</b>	<u>47,985</u>	<u>21,820</u>	<u>68,086</u>	<u>46,266</u>
<b>Net change in fund balance</b>	40,389	112,870	116,898	4,028
<b>Fund balance (deficit) at beginning of year</b>	<u>4,711</u>	<u>65,371</u>	<u>65,371</u>	<u>-</u>
<b>Fund balance (deficit) at end of year</b>	<u>\$ 45,100</u>	<u>\$ 178,241</u>	<u>\$ 182,269</u>	<u>\$ 4,028</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, 2021

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Office of Community Development	\$ 114,342	\$ -	\$ -	\$ -
Loan payments received	185,000	245,000	249,960	4,960
<b>Total revenues</b>	<b>299,342</b>	<b>245,000</b>	<b>249,960</b>	<b>4,960</b>
<b>Expenditures</b>				
Salaries	15,847	-	-	-
Fringe	3,962	-	-	-
Travel	-	-	-	-
Operating Supplies	-	-	-	-
Operating Services	35,545	-	-	-
Contracted Services	58,988	-	-	-
Other Administrative Expenses	-	-	-	-
<b>Total expenditures</b>	<b>114,342</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>185,000</b>	<b>245,000</b>	<b>249,960</b>	<b>4,960</b>
<b>Other financing sources and (uses)</b>				
Transfers in	-	-	1,089	1,089
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>1,089</b>	<b>1,089</b>
<b>Net change in fund balance</b>	<b>185,000</b>	<b>245,000</b>	<b>251,049</b>	<b>6,049</b>
<b>Fund balance (deficit) at beginning of year</b>	<b>259,884</b>	<b>275,168</b>	<b>275,168</b>	<b>-</b>
<b>Fund balance (deficit) at end of year</b>	<b>\$ 444,884</b>	<b>\$ 520,168</b>	<b>\$ 526,217</b>	<b>\$ 6,049</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**

**EDA Cares Act**

For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
U.S. Department of Commerce	\$ -	\$ 118,530	\$ 127,863	\$ 9,333
<b>Total revenues</b>	<u>-</u>	<u>118,530</u>	<u>127,863</u>	<u>9,333</u>
<b>Expenditures</b>				
Current:				
Salaries	-	58,730	58,956	
Fringe	-	-	-	
Travel	-	1,315	809	
Operating Services	-	53,655	63,086	
Operating Supplies	-	2,175	2,356	(181)
Capital Outlay	-	2,655	2,656	
<b>Total expenditures</b>	<u>-</u>	<u>118,530</u>	<u>127,863</u>	<u>(181)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	9,152
<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>	-	-	-	9,152
<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>	<u><u>\$ -</u></u>	<u><u>\$ 9,152</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
U.S. Department of Transportation	\$ 150,196	\$ 141,225	\$ 141,718	\$ 493
<b>Total revenues</b>	<u>150,196</u>	<u>141,225</u>	<u>141,718</u>	<u>493</u>
<b>Expenditures</b>				
Salaries	55,000	58,145	57,798	347
Fringe	13,750	19,725	23,315	(3,590)
Travel	5,115	1,200	7,972	(6,772)
Operating Services	76,331	47,685	47,827	(142)
Operating Supplies	-	3,050	2,184	866
Capital Outlay	-	11,420	2,622	
<b>Total expenditures</b>	<u>150,196</u>	<u>141,225</u>	<u>141,718</u>	<u>(9,291)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	(8,798)
<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>	-	-	-	(8,798)
<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>\$ (8,798)</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
U.S. Department of Transportation	\$ 194,220	\$ 241,656	\$ 241,656	\$ -
Ouachita Council of Governments	48,555	60,414	60,414	-
<b>Total revenues</b>	<u>242,775</u>	<u>302,070</u>	<u>302,070</u>	<u>-</u>
<b>Expenditures</b>				
Salaries	90,406	128,600	127,809	791
Fringe	22,602	41,200	51,538	(10,338)
Travel	2,000	2,500	6,375	(3,875)
Operating Supplies	-	6,360	13,157	(6,797)
Operating Services	127,767	99,560	103,191	(3,631)
Other Administrative Expenses	-	23,850	-	23,850
<b>Total expenditures</b>	<u>242,775</u>	<u>302,070</u>	<u>302,070</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>



**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, 2021

	<u>Economic Development Administration</u>	<u>Ouachita Council of Governments</u>	<u>Federal Transit Authority</u>
<b>Revenues</b>			
Intergovernmental			
Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -
U.S. Department of Commerce	70,000	-	-
U.S. Department of Transportation	-	-	54,958
Other Federal grants	-	-	-
Ouachita Council of Governments	-	35,613	13,740
Membership dues	23,994	-	-
Admin fees	24,000	-	-
<b>Total revenues</b>	<u>117,994</u>	<u>35,613</u>	<u>68,698</u>
<b>Expenditures</b>			
Salaries	15,738	3,144	29,639
Fringe	16,048	9,603	11,552
Travel	1,985	1,188	1,429
Operating services	31,444	19,227	23,129
Operating supplies	4,097	2,451	2,949
Other costs	688	-	-
Grants to subrecipients	-	-	-
<b>Total expenditures</b>	<u>70,000</u>	<u>35,613</u>	<u>68,698</u>
<b>Excess (deficiency) of revenues over expenditures</b>	47,994	-	-
<b>Other financing sources/(uses)</b>			
Transfers in	-	-	-
Transfers out	(47,994)	-	-
<b>Total other financing sources/(uses)</b>	<u>(47,994)</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>

<b>Delta Regional Authority</b>	<b>Regional Human Service Contract</b>	<b>Total</b>
\$ -	\$ -	\$ -
-	-	70,000
-	25,280	80,238
22,000	-	22,000
-	-	49,353
-	-	23,994
21,181	-	45,181
<u>43,181</u>	<u>25,280</u>	<u>290,766</u>
15,401	9,625	73,547
1,952	4,630	43,785
241	573	5,416
4,004	9,270	87,074
402	1,182	11,081
-	-	688
-	-	-
<u>22,000</u>	<u>25,280</u>	<u>221,591</u>
21,181	-	69,175
-	-	-
<u>(21,181)</u>	<u>-</u>	<u>(69,175)</u>
<u>(21,181)</u>	<u>-</u>	<u>(69,175)</u>
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2021

	<u>Balance</u> <u>06/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/2021</u>
<b>Capital assets</b>				
Land	\$ 310,421	\$ -	\$ -	\$ 310,421
Buildings	883,507	-	-	883,507
Building Improvements	-	53,798	-	53,798
Furniture and Equipment	59,253	16,114	(2,954)	72,413
<b>Total</b>	<u>\$ 1,253,181</u>	<u>\$ 69,912</u>	<u>\$ (2,954)</u>	<u>\$ 1,320,139</u>
<b>Investment in capital assets</b>				
<b>Major funds</b>				
General Fund	\$ 5,493	\$ 68,897	\$ -	\$ 74,390
Restore	1,755	-	-	1,755
EDA Cares Act	-	1,015	-	1,015
Strategic Highway Safety Plan	2,892	-	-	2,892
Federal Highways Administration	38,659	-	-	38,659
<b>Nonmajor Funds</b>				
Area Agency on Aging	1,356	-	(1,356)	-
Economic Development Administration	1,196,514	-	-	1,196,514
Council of Governments	3,284	-	-	3,284
Federal Transit Authority	1,447	-	-	1,447
Regional Human Service Contract	44	-	-	44
Ombudsman	1,011	-	(1,011)	-
Delta Regional Authority	139	-	-	139
North Delta Caregiver	51	-	(51)	-
Senior Rx	536	-	(536)	-
<b>Total</b>	<u>\$ 1,253,181</u>	<u>\$ 69,912</u>	<u>\$ (2,954)</u>	<u>\$ 1,320,139</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, 2021**

Agency Head  
 Doug Mitchell, Executive Director

Salary		\$ 94,362
Benefits		
Benefits - Insurance	13,834	
Benefits - Retirement	4,718	
Reimbursements	492	
Total Benefits	19,044	19,044
 Total		 \$ 113,406

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*

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## **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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 17, 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 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.

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

***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  
December 17, 2021



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

Monroe, Louisiana

**Schedule of Findings and Questioned Costs**

For the Year Ended June 30, 2021

We have audited the financial statements of North Delta Regional Planning and Development District, Incorporated as of and for the year ended June 30, 2021, and have issued our report thereon dated December 17, 2021. 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. Our audit of the financial statements as of June 30, 2021, resulted in an unmodified opinion.

Section I- Summary of Auditors' Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness  yes  no

Significant Deficiencies not considered to be  
Material Weaknesses  yes  no

Compliance

Compliance Material to Financial Statements  yes  no

B. Federal Awards – N/A

Material Weakness Identified  yes  no

Significant Deficiencies not considered to be  
Material Weaknesses  yes  no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unmodified  Modified

Disclaimer  Adverse

Are there findings required to be reported in accordance with the Uniform Guidance? N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster)  
CFDA Number(s)

Dollar threshold used to distinguish between Type A and Type B Programs: N/A

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance? N/A

Section II- Financial Statement Findings - No matters were reported.

Section III- Federal Award Findings and Questioned Costs - N/A

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

Monroe, Louisiana

**Summary Status of Prior Year Findings**

For the Year Ended June 30, 2021

**2020-001 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).

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.

**Recommendations to Prevent Future Occurrences**

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

**Status**

This finding has been cleared.

**2020-002 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

**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.

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

Monroe, Louisiana

**Summary Status of Prior Year Findings**

For the Year Ended June 30, 2021

**Recommendations to Prevent Future Occurrences**

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

**Status**

This finding has been cleared.