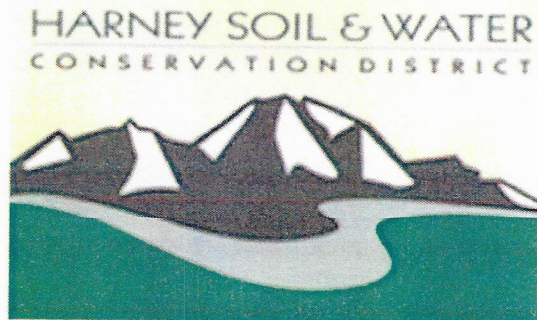


HARNEY SOIL & WATER  
CONSERVATION DISTRICT

BASIC FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022



# HARNEY SOIL & WATER CONSERVATION DISTRICT

Basic Financial Statements

Year Ended June 30, 2022

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# HARNEY SOIL & WATER CONSERVATION DISTRICT

Basic Financial Statements

Year Ended June 30, 2022

## District Mailing Address

PO Box 848  
Hines, OR 97738

## DISTRICT OFFICIALS AS OF JUNE 30, 2022

| <u>Official</u> | <u>Name</u> | <u>Mailing Address</u> | <u>Term Expires</u> |
|-----------------|-------------|------------------------|---------------------|
|-----------------|-------------|------------------------|---------------------|

### Board of Directors

|                           |                  |   |      |
|---------------------------|------------------|---|------|
| Member<br>(Zone 1)        | Susan Doverspike | 30552 Hotchkiss Lane<br>Burns, OR 97720     | 2024 |
| Vice Chair<br>(Zone 2)    | Scott Franklin   | 71797 Turnout Road<br>Burns, OR 97720       | 2024 |
| Member<br>(Zone 3)        | Carol Duntun     | PO Box 127<br>Drewsey, OR 97710             | 2022 |
| Member<br>(Zone 4)        | Vacant           |   |      |
| Member<br>(Zone 5)        | Ken Bentz        | 68281 Crane Buchanan Rd.<br>Burns, OR 97720 | 2024 |
| Treasurer<br>(At Large 1) | Ryan Pelia       | 30390 Engstrom Lane<br>Burns, OR 97720      | 2024 |
| Chair<br>(At Large 2)     | Jeff Hussey      | PO Box 224<br>Drewsey, OR 97904             | 2022 |

### Administration

|                  |               |                               |
|------------------|---------------|-------------------------------|
| District Manager | Jason Kesling | PO Box 848<br>Hines, OR 97738 |
|------------------|---------------|-------------------------------|



## INDEPENDENT AUDITOR'S REPORT

*To the Board of Directors:*

Harney Soil and Water Conservation District  
Hines, Oregon 97738

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of Harney Soil and Water Conservation District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Harney Soil and Water Conservation District, as of June 30, 2022, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Harney Soil and Water Conservation District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Harney Soil and Water Conservation District 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Harney Soil and Water Conservation District's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.





INDEPENDENT AUDITOR'S REPORT  
REQUIRED BY OREGON STATE REGULATIONS

We have audited the basic financial statements of Harney Soil and Water Conservation District as of and for the year ended June 30, 2022, and have issued our report thereon dated November 17, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Harney Soil and Water Conservation District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. 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.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered Harney Soil and Water Conservation District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

This report is intended solely for the information and use of the council members and management of Harney Soil and Water Conservation District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

*Gaslin Accounting CPA's PC*

Robert Gaslin, CPA  
November 17, 2022

# HARNEY SOIL & WATER CONSERVATION DISTRICT

## Management Discussion and Analysis

Year Ended June 30, 2022

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As management of Harney Soil and Water Conservation 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, 2022. This analysis focuses on current year activities and should be read in conjunction with the financial statements that follow.

### **Financial Highlights**

As of June 30, 2022, the District reported combined ending Net Position of \$157,019 an increase of \$111,416 from June 30, 2021. \$4,361 of this amount was invested in capital assets, and \$152,658 was unrestricted.

### **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 comprise 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.

### **Government-Wide Financial Statements**

The Government-Wide financial statements on pages 7 and 8 are designed to provide readers with a broad overview of the district's finances, in a manner similar to a private sector business, and includes the Statement of Net Position and the Statement of Activities.

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 assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 (e.g., earned by unused paid leave).

In the Government-Wide financial statements, the District's activities are shown in two categories: Soil and Water Conservation Projects and Administration. The soil and water projects provide local natural resource conservation efforts to citizens of Harney County. Charges for services and grants provide the resources for these projects.

### **Fund Financial Statements**

The fund financial statements on pages 9 and 10 focus on inflows, outflows and balances of spendable resources as well as balances of resources available at the end of the year. Both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate comparison with the Government-Wide financial statements.

The fund financial statements are on the modified accrual basis of accounting which differs from the Government-Wide statements only in the reporting of capital assets, depreciation on capital assets, debt, and accrued compensated absences. The District operates with one governmental fund, which is its General Fund.

# HARNEY SOIL & WATER CONSERVATION DISTRICT

## Management Discussion and Analysis

Year Ended June 30, 2022

### District As a Whole

As noted previously, net position may serve over time as a useful indicator of a government's financial health. In the case of the District, assets exceeded liabilities by \$157,019 at June 30, 2022 and by \$45,603 at June 30, 2021. This is a net increase of \$111,416 between 2021 and 2022.

#### Condensed Statement of Net Position

|                                  | Fiscal Year-Ended |                  | Increase<br>(Decrease) |
|----------------------------------|-------------------|------------------|------------------------|
|                                  | 2022              | 2021             |                        |
| <b>Assets:</b>                   |                   |                  |                        |
| Current Assets                   | \$ 409,074        | \$ 180,496       | \$ 228,578             |
| Capital Assets, net              | 4,361             | 5,815            | (1,454)                |
| Total Assets                     | <u>413,435</u>    | <u>186,311</u>   | <u>227,124</u>         |
| <b>Liabilities</b>               |                   |                  |                        |
| Current Liabilities              | 243,770           | 131,728          | 112,042                |
| Long-term Liabilities            | 12,646            | 8,980            | 3,666                  |
| Unearned Revenue                 | 66,831            | 89,079           | (22,248)               |
| Total Liabilities                | <u>256,416</u>    | <u>140,708</u>   | <u>115,708</u>         |
| <b>Net Position</b>              |                   |                  |                        |
| Net Investment in Capital Assets | 4,361             | 5,815            | (1,454)                |
| Unrestricted                     | 152,658           | 39,788           | 112,870                |
| Total Net Position               | <u>\$ 157,019</u> | <u>\$ 45,603</u> | <u>\$ 111,416</u>      |

#### Condensed Statement of Activities

|                             | Fiscal Year-Ended |                  | Increase<br>(Decrease) |
|-----------------------------|-------------------|------------------|------------------------|
|                             | 2022              | 2021             |                        |
| <b>Revenues</b>             |                   |                  |                        |
| Program Revenues and Grants | \$ 1,400,683      | \$ 522,460       | \$ 878,223             |
| General Revenues            | 209,753           | 133,983          | 75,770                 |
| Total Revenues              | <u>1,610,436</u>  | <u>656,443</u>   | <u>953,993</u>         |
| <b>Expenses</b>             |                   |                  |                        |
| Program Expenses            | 1,298,771         | 537,407          | 761,364                |
| Administrative Expenses     | 200,250           | 86,160           | 114,090                |
| Total Expenses              | <u>1,499,021</u>  | <u>623,567</u>   | <u>875,454</u>         |
| Change in Net Position      | <u>\$ 111,416</u> | <u>\$ 32,876</u> | <u>\$ 78,540</u>       |

### Governmental Activities

At June 30, 2022, the District's General Fund reported an ending fund balance of \$123,589, an increase of \$74,821 from the prior year. This increase was attributable to work progressing on the projects for which the District had already received funding, thereby decreasing unearned revenue.

### Requests for Information

This financial report is designed to provide a general overview of Harney Soil and Water Conservation District. Copies of the audit can be obtained at the office of Harney Soil and Water Conservation District, 530 Highway 20 South, Hines, Oregon 97720.



BASIC FINANCIAL STATEMENTS



# HARNEY SOIL & WATER CONSERVATION DISTRICT

## Statement of Net Position

June 30, 2022

| <u>ASSETS</u>                | <u>Governmental<br/>Activities</u> | <u>Total Primary<br/>Government</u> |
|------------------------------|------------------------------------|-------------------------------------|
| Current Assets:              |                                    |                                     |
| Cash and Cash Equivalents    | \$ 123,924                         | \$ 123,924                          |
| Grants Receivable            | 285,150                            | 285,150                             |
| Total Current Assets         | 409,074                            | 409,074                             |
| Capital Assets:              |                                    |                                     |
| Property and Equipment       | 31,606                             | 31,606                              |
| Accumulated Depreciation     | (27,245)                           | (27,245)                            |
| Net Property and Equipment   | 4,361                              | 4,361                               |
| Total Assets                 | 413,435                            | 413,435                             |
| <u>LIABILITIES</u>           |                                    |                                     |
| Accounts Payable             | 154,273                            | 154,273                             |
| Accrued Wages and Benefits   | 22,667                             | 22,667                              |
| Unearned Grant Revenue       | 66,831                             | 66,831                              |
| Total Current Liabilities    | 243,770                            | 243,770                             |
| Long-Term Liabilities        |                                    |                                     |
| Accrued Compensated Absences | 12,646                             | 12,646                              |
| Total Long-Term Liabilities  | 12,646                             | 12,646                              |
| Total Liabilities            | 256,416                            | 256,416                             |
| <u>NET POSITION</u>          |                                    |                                     |
| Invested in Capital Assets   | 4,361                              | 4,361                               |
| Unrestricted                 | 152,658                            | 152,658                             |
| Total Net Position           | \$ 157,019                         | \$ 157,019                          |

The notes to the financial statements are an integral part of this statement.

# HARNEY SOIL & WATER CONSERVATION DISTRICT

Statement of Activities

Year Ended June 30, 2022

| Functions/Programs<br>Governmental Activities: | Program Revenues |                         |                     | Net (Expense) Revenue and<br>Changes in Net Position |                            |            |
|--|------------------|-------------------------|---------------------|--|----------------------------|------------|
|  | Expenses         | Charges<br>for Services | Operating<br>Grants | Capital<br>Grants                                    | Governmental<br>Activities | Total      |
| Conservation Projects                          | \$ 1,298,771     | \$ -                    | \$ 1,329,330        | \$ -   | \$ 30,560                  | \$ 30,560  |
| General Operations                             | 200,250          | -                       | 209,753             | -  | 9,503                      | 9,503      |
| Total Governmental Activities                  | 1,499,021        | -                       | 1,539,083           | -  | 40,063                     | 40,063     |
| Total Primary Government                       | \$ 1,499,021     | \$ -                    | \$ 1,539,083        | \$ -   | 40,063                     | 40,063     |
| General Revenues:                              |                  |                         |                     |  |                            |            |
| Other Income                                   |                  |                         |                     |  | 71,353                     | 71,353     |
| Total General Revenues                         |                  |                         |                     |  | 71,353                     | 71,353     |
| Change in Net Position                         |                  |                         |                     |  | 111,416                    | 111,416    |
| Total Net Position - July 1                    |                  |                         |                     |  | 45,603                     | 45,603     |
| Total Net Position - June 30                   |                  |                         |                     |  | \$ 157,019                 | \$ 157,019 |

The notes to the financial statements are an integral part of this statement.

# HARNEY SOIL & WATER CONSERVATION DISTRICT

Balance Sheet  
Governmental Funds  
June 30, 2022

| <u>ASSETS</u>                        | <u>General Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--------------------------------------|---------------------|---|
| Cash and Cash Equivalents            | \$ 123,924          | \$ 123,924                              |
| Grants Receivable                    | 285,150             | 285,150                                 |
| Total Assets                         | \$ 409,074          | \$ 409,074                              |
| <u>LIABILITIES AND FUND BALANCES</u> |                     |   |
| Liabilities:                         |                     |   |
| Accounts Payable                     | \$ 154,273          | \$ 154,273                              |
| Accrued Wages and Benefits           | 22,667              | 22,667                                  |
| Unearned Revenue                     | 66,831              | 66,831                                  |
| Total Liabilities                    | 243,770             | 243,770                                 |
| Deferred Inflows of Resources        |                     |   |
| Deferred Grant Revenue - OWEB        | 41,715              | 41,715                                  |
| Total Deferred Revenue               | 41,715              | 41,715                                  |
| Fund Balances:                       |                     |   |
| Unassigned                           | 123,589             | 123,589                                 |
| Total Fund Balances                  | 123,589             | 123,589                                 |
| Total Liabilities and Fund Balances  | \$ 409,074          | \$ 409,074                              |

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

|   |            |
|---|------------|
| Fund Balance - Total Governmental Funds - (from above)  | \$ 123,589 |
| Accrued compensated absences are not included in the governmental fund financial statements.  | (12,646)   |
| Grant income that was earned but not received within 60 days of year end is considered deferred revenue for governmental statements, but is not deferred for the government-wide financial statements.                      | 41,715     |
| Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$31,606 and the accumulated depreciation is \$27,245. | 4,361      |
| Total Net Position - Governmental Activities  | \$ 157,019 |

The notes to the financial statements are an integral part of this statement.

# HARNEY SOIL & WATER CONSERVATION DISTRICT

## Statement of Revenue, Expenditures, and Changes in Fund Balances

### Governmental Funds

Year Ended June 30, 2022

|                             | General<br>Fund | Total<br>Governmental<br>Funds |
|-----------------------------|-----------------|--------------------------------|
| Revenues:                   |                 |                                |
| Direct Revenues:            |                 |                                |
| Grant Income - Governmental | \$ 793,413      | \$ 793,413                     |
| Grant Income - Other        | 58,820          | 58,820                         |
| Other Income                | 71,353          | 71,353                         |
| Interest Income             | -               | -                              |
| Total Direct Revenues       | 923,586         | 923,586                        |
| In-Kind Revenues:           |                 |                                |
| Grant Income                | 645,134         | 645,134                        |
| Total In-Kind Revenues      | 645,134         | 645,134                        |
| Total Revenues              | 1,568,720       | 1,568,720                      |
| Expenditures:               |                 |                                |
| Program Expenses - Direct   | 653,637         | 653,637                        |
| Program Expenses - In-Kind  | 645,134         | 645,134                        |
| Operating Expenses          | 195,129         | 195,129                        |
| Total Expenditures          | 1,493,900       | 1,493,900                      |
| Change in Fund Balance      | 74,821          | 74,821                         |
| Fund Balance - July 1       | 48,768          | 48,768                         |
| Fund Balance - June 30      | \$ 123,589      | \$ 123,589                     |

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

|  |    |         |
|--|----|---------|
| Net Change in Fund Balance - Total Governmental Funds (from above)   | \$ | 74,821  |
| Grant income that was earned but not received within 60 days of year end is considered deferred revenue for governmental statements, but is not deferred for the government-wide financial statements. |    | 41,715  |
| Fixed assets are reported as program expenses on the governmental fund statements, however, these assets are capitalized and depreciated on the government-wide financial statements.                  |    | (1,454) |
| (Increase) decrease in accrued compensated absences  |    | (3,667) |
| Change in Net Position - Governmental Activities   | \$ | 111,416 |

The notes to the financial statements are an integral part of this statement.



# HARNEY SOIL & WATER CONSERVATION DISTRICT

Notes to Financial Statements

Year Ended June 30, 2022

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Harney Soil and Water Conservation District, Hines, Oregon, was established in 1972 and operates under the authority of Oregon Revised Statute (ORS) 568 to provide programs designed to conserve and enhance soil and water resources in Harney County, Oregon and the surrounding rural areas. The administration of the District is vested in a five-member board of directors plus two at-large positions. The District's board members are elected by the public and have decision making authority, the power to appoint administrators and management, and significantly influence operations. It has primary accountability for fiscal matters.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

### A. The Reporting Entity

These financial statements present the District (primary government). There are no component units included within the reporting entity.

### B. Basic Financial Statements – Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental type.

In the government-wide *Statement of Net Position*, the governmental column presents consolidated governmental information on the full-accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets, restricted, and unrestricted net position.

The government-wide *Statement of Activities* reports both the gross and net cost of the District's functions. This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

The *Statement of Activities* reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with function. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Operating grants include operating-specific and discretionary grants and contributions, while the capital grants column reports capital-specific grants and contributions. The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, interest income, etc.).

In the *Statement of Activities*, some functions, such as general government, support services, or administration, include expenses that are in essence, *indirect* expenses of other functions. For the most part, these *indirect* expenses are inconsequential; accordingly, the District does not allocate indirect expenses to other functions.

### C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds in the governmental activities category. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of the governmental category) for the determination of major funds.

# HARNEY SOIL & WATER CONSERVATION DISTRICT

Notes to Financial Statements

Year Ended June 30, 2022

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

### C. Basic Financial Statements – Fund Financial Statements – (Continued)

#### *Governmental Funds*

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports one major governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. At this time, the District has not established any funds outside of the *General Fund*.

### D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

#### 1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which they are levied. Other non-exchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses recognized when incurred.

#### 2. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e. both measurable and available). *Available* means collectible within the current period or within 60 days after year end. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

#### 3. Use of Estimates

Management uses estimates and assumptions in preparing basic financial statements in accordance with US generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

### E. Financial Statement Amounts

#### 1. Cash and Cash Investments

State statutes authorize the District to invest primarily in general obligations of the US Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, high-grade commercial paper and the State Treasurer's Local Government Investment Pool.

#### 2. Cash and Cash Equivalents

Cash and cash equivalents are presented in the basic financial statements at fair value and consist of demand deposits and short-term cash investments with original maturities of three months or less from the date of acquisition.



# HARNEY SOIL & WATER CONSERVATION DISTRICT

Notes to Financial Statements

Year Ended June 30, 2022

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

### E. Financial Statement Amounts – (Continued)

#### 3. Property Tax Calendar and Revenues

The District does not levy a property tax.

#### 4. Capital Assets

Capital assets, which include equipment, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets of the District are depreciated using the straight-line method over estimated useful lives: equipment, 5-10 years.

#### 5. Accrued Wages and Benefits

The District pays its employees every two weeks, which results in the potential for amounts payable at year end. The balance of this account includes wages earned but not paid at the balance sheet date and the associated benefits and payroll taxes on those earnings.

#### 6. Unearned Revenue

Unearned revenue is used to record grants cash receipts that have not yet been earned. The District receives many grants, some are received prior to the work being completed. Those grants are listed in detail in Note 6, and the portion of grants received but not yet earned are reported in Unearned Revenue.

#### 7. Accrued Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amount when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### 8. Line of Credit

Changes in the Line of Credit are reported in Other Funding Source in the governmental fund financial statements and as a liability in the Government-Wide financial statements. The District paid off and closed its line of credit during the year ended June 30, 2020.

#### 9. Government-wide Net Position

Government-wide fund net position is divided into three components 1) *Net investment in Capital Assets*, consisting of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets; 2) *Restricted Net Position* – consisting of net position that is restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors; 3) *Unrestricted* – all other net position is reported here.

#### 10. Governmental Fund Balances

GASB No. 54 requires the fund balance reported in the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The hierarchy from most restrictive to least restrictive is as follows: *non-spendable*, *restricted*, *committed*, *assigned*, and *unassigned*. For the classification of governmental fund balances, the District considers an expenditure to be made from the most restrictive first when more than one classification is available.

# HARNEY SOIL & WATER CONSERVATION DISTRICT

Notes to Financial Statements

Year Ended June 30, 2022

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 11. Governmental Fund Balances, continued

- *Non-spendable* – Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- *Restricted* – Amounts that can be spent only for specific purposes because of the District Charter, state or federal laws, or externally imposed conditions by grantors or creditors.
- *Committed* – Amounts that can be used only for specific purposes determined by a formal action by District Board of Directors resolution.
- *Assigned* – Amounts that are designated by the District Board of Directors for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval for capital projects or debt service) by the District Board of Directors. Assignments are made by District management based on the District Board of Directors direction.
- *Unassigned* – All amounts not included in other spendable classifications.

## NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### A. Budgetary Information

Under ORS 294.316, the District is exempt from local budget law requirements.

## NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of the following:

|   |                   |
|---|-------------------|
| Bank of Eastern Oregon - General Checking | 2022              |
|   | <u>\$ 123,924</u> |
| Total Cash and Cash Investments           | <u>\$ 123,924</u> |

### Interest Rate Risk

The District manages its exposure to declines in fair values of investments by limiting its investment portfolio to demand deposits and short-term investments with original maturities of 3 months or less.

### Concentration of Credit Risk

The District addresses credit risk concentration by conforming to the State statues that place limits on the type of investments that the District is authorized to purchase. The District currently invests its surplus cash in a business money market account.

### Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. At year end, the bank balance of the District's deposits was \$123,997 and was covered by the Federal Depository Insurance Corporation (\$250,000 per depositor). Where balances continually exceed \$250,000 ORS 295 requires the depositor to verify that deposit accounts are only maintained at financial institutions on the list of qualified depositories found on the state treasurer's website. Qualifying depository banks must pledge securities with a particular value based on the bank's level of capitalization. The District was in compliance with the ORS requirement.



# HARNEY SOIL & WATER CONSERVATION DISTRICT

Notes to Financial Statements

Year Ended June 30, 2022

## NOTE 4 – GRANTS RECEIVABLE

Many of the District’s grants are reimbursement grants, requiring the District to incur expenses which will subsequently be reimbursed. These unreimbursed expenditures are recorded as receivables. Accounts receivable consisted of the following at June 30:

|   | Amount     |
|---|------------|
| OWEB 22-22-008 Folly Farm Pipeline        | \$ 3,006   |
| Ducks Unlimited - SONEC                   | 15,076     |
| OWEB 22-22-005 Larkspur Solar             | 7,575      |
| OWEB 218-8010-16786 SIA Malheur           | 6,998      |
| High Desert Partnership SB 762 SG         | 110,447    |
| OWEB Focused Investment II Implementation | 89,553     |
| OWEB Focused Investment III SSP Dev       | 4,482      |
| OWEB Trout Creek Juniper                  | 15,521     |
| OWEB 218-8203-16868 Drewsey WQ            | 15,572     |
| OWEB 220-5045-17502 Harney Irrigation     | 4,417      |
| OWEB 22-22-006 Baker Corral               | 12,502     |
| Total Grants Receivable                   | \$ 285,150 |

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year is as follows:

|  | July 1<br>Balance | Increases  | Decreases | June 30<br>Balance |
|--|-------------------|------------|-----------|--------------------|
| <u>Governmental Activities</u>               |                   |            |           |                    |
| <i>Capital Assets, Being Depreciated:</i>    |                   |            |           |                    |
| Equipment                                    | \$ 31,606         | \$ -       | \$ -      | \$ 31,606          |
| Total Capital Assets, Being Depreciated      | 31,606            | -          | -         | 31,606             |
| <br><i>Less Accumulated Depreciated For:</i> |                   |            |           |                    |
| Equipment                                    | 25,791            | 1,454      | -         | 27,245             |
| Total Accumulated Depreciation               | 25,791            | 1,454      | -         | 27,245             |
| Net Capital Assets, Being Depreciated        | 5,815             | (1,454)    | -         | 4,361              |
| Net Capital Assets - Governmental Activities | \$ 5,815          | \$ (1,454) | \$ -      | \$ 4,361           |

Depreciation expense was charged to functions/programs of the primary government as follows:

|  |          |
|--|----------|
| <i>Governmental Activities:</i>                      |          |
| Soil and Water Conservation                          | \$ 1,454 |
| Total Depreciation Expense - Governmental Activities | \$ 1,454 |

# HARNEY SOIL & WATER CONSERVATION DISTRICT

Notes to Financial Statements

Year Ended June 30, 2022

## NOTE 6 - UNEARNED REVENUE

The District receives grant funding in advance of certain portions of a particular project, because not all of the requirements of the grant have been performed, the revenue is not earned and is therefore considered a liability titled unearned revenue. Unearned revenue consisted of the following at June 30:

| Program                                      | Amount    |
|--|-----------|
| 213-5075 Otis-Moffet Core Sage               | \$ 840    |
| 216-5037-12356 Coyote Creek                  | 2,384     |
| 216-8203-15700 Otis BLM                      | 1,178     |
| 218-502-15658 Beaver Table HCC               | 4,233     |
| 219-5010-16349 Rock Creek                    | 4,845     |
| 218-8010-16786 SIA Marching Down the Malheur | 410       |
| 22-18-008 Grassy Hills Water                 | 1,183     |
| 22-18-013 Colby Upland Improvement           | 180       |
| 22-20-001 Lawen Solar                        | 781       |
| ODA Capacity Operation                       | 2,913     |
| ODA TA Fund                                  | 45,462    |
| SONEC Agreement                              | 2,421     |
| Total Unearned Revenue                       | \$ 66,831 |

## NOTE 7 – DEFERRED INFLOWS OF RESOURCES

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. For the following grants, the District has incurred the expense and earned the grant revenue, but the revenue was not received within 60 days of year end:

| Program                                    | Amount    |
|--|-----------|
| 218-8203-16868 Drewsey WQ & Sage Grouse    | \$ 15,572 |
| 220-5045-17502 Harney Irrigation           | 4,417     |
| 22-22-005 Larkspur Solar                   | 1,639     |
| 22-22-006 Baker Corral                     | 82        |
| Trout Creek Juniper                        | 15,521    |
| Focused Investment Partnership III SSP Dev | 4,482     |
| Total Deferred Revenue                     | \$ 41,715 |

## NOTE 8 – ACCRUED COMPENSATED ABSENCES

The District provides paid absences for vacation time to its employees. The value of those absences is recorded as a liability on the Government-Wide financial statements and the associated activity of that liability is shown below:

|                              | Beginning<br>Balance | Earned    | Used      | Ending<br>Balance |
|------------------------------|----------------------|-----------|-----------|-------------------|
| Accrued Compensated Absences | \$ 8,980             | \$ 17,055 | \$ 13,389 | \$ 12,646         |

# HARNEY SOIL & WATER CONSERVATION DISTRICT

## Notes to Financial Statements

Year Ended June 30, 2022

### NOTE 9 – CONSERVATION PROJECTS

Direct grant revenue and expenditures related to conservation projects are grant awards and expenses that flow directly through the District and are as follows:

| Project   | Funding Entity | Revenue Recognized  |                   |                     | Expenditures Incurred |                   |                     | Excess           |
|---|----------------|---------------------|-------------------|---------------------|-----------------------|-------------------|---------------------|------------------|
|   |                | Prior               | Current           | Total               | Prior                 | Current           | Total               |                  |
| 213-5034 Little Crane Creek                           | OWEB           | \$ 10,921           | \$ -              | \$ 10,921           | \$ 10,830             | \$ 91             | \$ 10,921           | \$ -             |
| 213-5035 Bluebucket                                   | OWEB           | 1,255               | -                 | 1,255               | 1,255                 | -                 | 1,255               | -                |
| 213-5036 Griffin Creek                                | OWEB           | 1,468               | -                 | 1,468               | -                     | 1,468             | 1,468               | -                |
| 213-5075 Otis-Moffet Core Sage                        | OWEB           | 110,724             | -                 | 110,724             | 109,884               | -                 | 109,884             | 840              |
| 216-5037-12356 Coyote Creek                           | OWEB           | 106,393             | -                 | 106,393             | 104,009               | -                 | 104,009             | 2,384            |
| 216-8203-15700 Otis BLM                               | OWEB           | 133,657             | -                 | 133,657             | 132,479               | -                 | 132,479             | 1,178            |
| 218-502-15658 Beaver Table HCC                        | OWEB           | 111,094             | 117,471           | 228,565             | 107,534               | 116,797           | 224,332             | 4,233            |
| 219-5010-16349 Rock Creek                             | OWEB           | 133,408             | 35,877            | 169,286             | 131,488               | 32,952            | 164,441             | 4,845            |
| 219-9001-16740 Meeting Pro Goal                       | OWEB           | 39,467              | -                 | 39,467              | 38,726                | 742               | 39,467              | -                |
| 218-8203-16523 SG FIP Monitoring                      | OWEB           | 26,531              | 12,805            | 39,336              | 25,036                | 14,300            | 39,336              | -                |
| 218-8203-16868 Drewsey WQ & Sage Grouse               | OWEB           | 73,655              | 39,502            | 113,157             | 70,969                | 42,188            | 113,157             | 0                |
| 218-8010-16786 SIA Marching Down the Malheur          | OWEB           | 20,160              | 6,362             | 26,522              | 19,750                | 6,362             | 26,112              | 410              |
| 220-5045-17502 Harney Irrigation                      | OWEB           | -                   | 15,909            | 15,909              | -                     | 15,909            | 15,909              | 0                |
| 220-8203-18694 HC46 SG Enhancement                    | OWEB           | -                   | 31,603            | 31,603              | -                     | 31,603            | 31,603              | -                |
| 22-18-008 Grassy Hills Water                          | OWEB           | 13,597              | -                 | 13,597              | 12,414                | -                 | 12,414              | 1,183            |
| 22-18-013 Colby Upland Improvement                    | OWEB           | -                   | 13,532            | 13,532              | -                     | 13,351            | 13,351              | 180              |
| 22-22-005 Larkspur Solar                              | OWEB           | -                   | 7,036             | 7,036               | -                     | 7,036             | 7,036               | 0                |
| 22-22-006 Baker Corral                                | OWEB           | -                   | 12,502            | 12,502              | -                     | 12,502            | 12,502              | (0)              |
| 22-22-008 Folly Farm Pipeline                         | OWEB           | -                   | 3,006             | 3,006               | -                     | 3,006             | 3,006               | -                |
| 22-20-001 Lawen Solar                                 | OWEB           | -                   | 4,895             | 4,895               | -                     | 4,115             | 4,115               | 781              |
| Trout Creek Juniper                                   | OWEB           | -                   | 15,521            | 15,521              | -                     | 15,521            | 15,521              | (0)              |
| Focused Investment II CM Implementation               | OWEB           | 751,652             | 148,403           | 900,055             | 751,652               | 148,403           | 900,055             | (0)              |
| Focused Investment Partnership III SSP Dev            | OWEB           | 17,187              | 31,330            | 48,517              | 16,990                | 31,527            | 48,517              | 0                |
| SDIS Safety and Security                              | SDIS           | -                   | 2,791             | 2,791               | -                     | 2,791             | 2,791               | -                |
| ODA Capacity Operation                                | ODA            | -                   | 26,372            | 26,372              | -                     | 23,459            | 23,459              | 2,913            |
| ODA TA Fund   | ODA            | -                   | 61,535            | 61,535              | -                     | 16,072            | 16,072              | 45,462           |
| SONEC Agreement                                       | DU             | 163,429             | 56,029            | 219,458             | 161,713               | 55,325            | 217,037             | 2,421            |
| <b>Total Grant Specific Revenues and Expenditures</b> |                | <b>\$ 1,714,601</b> | <b>\$ 642,480</b> | <b>\$ 2,357,081</b> | <b>\$ 1,694,729</b>   | <b>\$ 595,521</b> | <b>\$ 2,290,250</b> | <b>\$ 66,831</b> |
| Grant Income - Projects - Governmental                |                | \$ 1,551,171        | \$ 583,660        | \$ 2,137,623        | \$ 1,533,016          | \$ 595,521        | \$ 2,073,213        | \$ 64,410        |
| Administrative Grants                                 |                | -                   | 209,753           | -                   | -                     | -                 | -                   | -                |
| Grant Income - Governmental                           |                | 1,551,171           | 793,413           | 2,137,623           | 1,533,016             | 595,521           | 2,073,213           | 64,410           |
| Grant Income - Projects - Other Sources               |                | 163,429             | 58,820            | 219,458             | 161,713               | 58,116            | 217,037             | 2,421            |
| Grant Income - Other                                  |                | 163,429             | 58,820            | 219,458             | 161,713               | 58,116            | 217,037             | 2,421            |
| <b>Total Direct Revenues and Expenditures</b>         |                | <b>\$ 1,714,601</b> | <b>\$ 852,233</b> | <b>\$ 2,357,081</b> | <b>\$ 1,694,729</b>   | <b>\$ 595,521</b> | <b>\$ 2,290,250</b> | <b>\$ 66,831</b> |

#### Funding Entity Abbreviations

|   |                              |
|---|------------------------------|
| OWEB - Oregon Watershed Enhancement Board     | OTHER - Other Funding Source |
| NRCS - Natural Resources Conservation Service | DU - Ducks Unlimited         |
| BPA - Bonneville Power Administration         |                              |



# HARNEY SOIL & WATER CONSERVATION DISTRICT

## Notes to Financial Statements

Year Ended June 30, 2022

### NOTE 9 – CONSERVATION PROJECTS, CONTINUED

In-kind revenue and expenditures related to conservation projects are grant awards and expenses that are directed through other funding entities. These activities are directly related to District conservation projects and included in the related conservation project contract.

| Project                                 | Funding Entity | Revenue Recognized |            |            | Grant Remaining | Expenditures Incurred |            |            | Excess |
|---|----------------|--------------------|------------|------------|-----------------|-----------------------|------------|------------|--------|
|   |                | Prior              | Current    | Total      |                 | Prior                 | Current    | Total      |        |
| OWEB 218-5020-15658                     | ODSL           | -                  | 11,200     | 11,200     | (11,200)        | -                     | 11,200     | 11,200     | -      |
| OWEB 218-5020-15658                     | BLM            | -                  | 185,000    | 185,000    | (185,000)       | -                     | 185,000    | 185,000    | -      |
| OWEB 218-5020-15658                     | NRCS           | -                  | 75,000     | 75,000     | (75,000)        | -                     | 75,000     | 75,000     | -      |
| OWEB 219-5010-16349                     | LO             | -                  | 335,996    | 335,996    | (335,996)       | -                     | 335,996    | 335,996    | -      |
| OWEB 220-8203-18694                     | LO             | -                  | 7,200      | 7,200      | (7,200)         | -                     | 7,200      | 7,200      | -      |
| OWEB 220-8203-18694                     | NRCS           | -                  | 23,416     | 23,416     | (23,416)        | -                     | 23,416     | 23,416     | -      |
| 22-18-013-17177                         | LO             | -                  | 5,130      | 5,130      | (5,130)         | -                     | 5,130      | 5,130      | -      |
| 22-18-013-17177                         | ODSL           | -                  | 1,280      | 1,280      | (1,280)         | -                     | 1,280      | 1,280      | -      |
| 22-20-001-19375                         | LO             | -                  | 912        | 912        | (912)           | -                     | 912        | 912        | -      |
| Total In-Kind Revenues and Expenditures |                | \$ -               | \$ 645,134 | \$ 645,134 | \$(645,134)     | \$ -                  | \$ 645,134 | \$ 645,134 | \$ -   |
| Grant Income - Projects - Governmental  |                | \$ -               | \$ 645,134 | \$ 645,134 | \$(645,134)     | \$ -                  | \$ 645,134 | \$ 645,134 | \$ -   |
| Grant Income - Projects - Other Sources |                | -                  | -          | -          | -               | -                     | -          | -          | -      |
| Total In-Kind Revenues and Expenditures |                | \$ -               | \$ 645,134 | \$ 645,134 | \$(645,134)     | \$ -                  | \$ 645,134 | \$ 645,134 | \$ -   |

#### Funding Entity Abbreviations

|   |  |
|---|--|
| NRCS - Natural Resources Conservation Service | LO - Land Owner                        |
| OWEB - Oregon Watershed Enhancement Board     | BLM - Bureau of Land Management        |
| ODSL - Oregon Department of State Lands       | ODA - Oregon Department of Agriculture |

### NOTE 10 – RETIREMENT PLAN

For the benefit of its employees, the District provides both full-time and part-time employees the option of contributing to a SIMPLE IRA. The District will match employee contributions up to three percent of salary. In the current fiscal year, the District contributed \$8,380 to employee accounts under this plan.

### NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks or losses related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District purchases commercial insurance for all claims other than that represented by minimal deductible amount per loss. There have been no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Amounts of any settlements or claims have not exceeded insurance coverage in any of the past three years.

### NOTE 12 – CONCENTRATION OF RISK

The District is dependent on the State of Oregon for a substantial portion of its operating funds with most funding grants being provided through the Oregon Watershed Enhancement Board (OWEB). During the fiscal year, 86% of the District's revenue (excluding in-kind) came from a department of the State of Oregon.

### NOTE 13 – CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by these agencies, principally the Federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the District. The amount, if any, of costs which may be disallowed by the grantor cannot be determined at this time, although the District management expects such amounts, if any, to be immaterial. However, during the current fiscal year, the District was informed of an audit by a department of the federal government. Though no issuance of judgement has resulted from this audit, District management believes there may be a liability as a result of the audit and that liability may be material. Should an unfavorable notice of judgement be delivered, the District plans to dispute it. No liability has been recorded as the amount is not estimable at the balance sheet date and the District is unable to estimate the likelihood of incurring this judgement.



REPORTS ON OTHER LEGAL AND  
REGULATORY REQUIREMENTS

- Obtain an understanding of internal control relevant to the audit 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 Harney Soil and Water Conservation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Harney Soil and Water Conservation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 and 5 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.

#### **Reports on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 17, 2022 on our consideration of Harney Soil and Water Conservation District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

*Gaslin Accounting CPA's PC*



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Robert Gaslin, CPA  
Baker City, Oregon  
November 17, 2022