

**ALLEN SOIL AND WATER
CONSERVATION DISTRICT**

Oberlin, Louisiana

Financial Report

Year Ended June 30, 2026

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ACCOUNTANT'S COMPILATION REPORT

Members of the Board
Allen Soil and Water Conservation District
Oberlin, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Allen Soil and Water Conservation District (District) as of and for the year ended June 30, 2026, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 13 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The District has omitted management's discussion and analysis and the notes to the required supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the representation of management. This supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Allen Soil and Water Conservation District.

Kolder, Slaven & Company, LLC

Certified Public Accountants

Ville Platte, Louisiana
August 27, 2026

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Statement of Net Position
June 30, 2026

		Governmental Activities
	ASSETS	
Cash and cash equivalents		\$ 52,073
Accounts receivable		<u>1,137</u>
Total assets		<u>53,210</u>
	LIABILITIES	
Accounts and other payables		<u>5,825</u>
	NET POSITION	
Unrestricted		<u>47,385</u>
Total net position		<u>\$ 47,385</u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Statement of Activities
For the Year Ended June 30, 2026

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Conservation	\$ 96,070	\$ 7,991	\$ 63,496	\$ -	\$ (24,583)
Total governmental activities	\$ 96,070	\$ 7,991	\$ 63,496	\$ -	(24,583)
General revenues:					
Interest and investment earnings					1,176
Change in net position					(23,407)
Net position - beginning					70,792
Net position - ending					\$ 47,385

See accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2026

ASSETS

Cash and cash equivalents	\$ 52,073
Receivables	<u>1,137</u>
Total assets	<u>\$ 53,210</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts and other payables	<u>\$ 5,825</u>
Fund balance:	
Unassigned	<u>47,385</u>
Total fund balances	<u>47,385</u>
Total liabilities and fund balance	<u>\$ 53,210</u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2026

Total fund balance for the governmental fund at June 30, 2026	\$ 47,385
Total net position reported for governmental activities in the statement of net position is different because:	
None	<u>-</u>
Total net position of governmental activities at June 30, 2026	<u><u>\$ 47,385</u></u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended June 30, 2026

Revenues:	
Intergovernmental -	
State funds	\$ 38,889
Farm bill	24,607
Other revenue -	
Seedling sales	7,991
Interest	<u>1,176</u>
Total revenues	<u>72,663</u>
Expenditures:	
Current -	
Conservation:	
Operating services	13,322
Personal services	63,439
Supplies	11,991
Travel	<u>7,318</u>
Total expenditures	<u>96,070</u>
Net changes in fund balance	(23,407)
Fund balance, beginning	<u>70,792</u>
Fund balance, ending	<u><u>\$ 47,385</u></u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2026

Total net change in fund balance at June 30, 2026 per the statement of revenues, expenditures and changes in fund balance	\$ (23,407)
The change in net position reported for governmental activities in the statement of activities is different because:	
None	<u>-</u>
Total change in net position at June 30, 2026 per the statement of activities	<u><u>\$ (23,407)</u></u>

See accountant's compilation report.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2026

	Budget		Variance with Original Budget over (under) Final Budget	Actual	Variance with Final Budget over (under) Actual Amounts
	Original	Final			
Revenues:					
Intergovernmental -					
State funds	\$ 38,416	\$ 38,893	\$ 477	\$ 38,889	\$ (4)
Farm bill	29,375	24,607	(4,768)	24,607	-
Other revenue -					
Seedling sales & rentals	8,500	9,500	1,000	7,991	(1,509)
Local other	1,000	1,000	-	-	(1,000)
Interest	500	1,200	700	1,176	(24)
Total revenues	<u>77,791</u>	<u>75,200</u>	<u>(2,591)</u>	<u>72,663</u>	<u>(2,537)</u>
Expenditures:					
Current -					
Conservation:					
Operating services	16,000	16,000	-	13,322	2,678
Personal services	54,000	60,250	6,250	63,439	(3,189)
Supplies	1,000	16,000	15,000	11,991	4,009
Travel	4,500	8,500	4,000	7,318	1,182
Total expenditures	<u>75,500</u>	<u>100,750</u>	<u>25,250</u>	<u>96,070</u>	<u>4,680</u>
Net change in fund balance	2,291	(25,550)	(27,841)	(23,407)	2,143
Fund balance, beginning	<u>70,792</u>	<u>70,792</u>	<u>-</u>	<u>70,792</u>	<u>-</u>
Fund balance, ending	<u>\$ 73,083</u>	<u>\$ 45,242</u>	<u>\$ (27,841)</u>	<u>\$ 47,385</u>	<u>\$ 2,143</u>

SUPPLEMENTARY INFORMATION

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Schedule of Compensation Paid to Board Members
For the Year Ended June 30, 2026

Jeffrey Manuel	\$ 315
Keith Guillory	70
Charles Istre	350
Marlin Lemoine	385
Amie Nunez	<u>350</u>
Total	<u>\$ 1,470</u>

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Schedule of Compensation, Benefits, and Other Payments to the Agency Head
For the Year Ended June 30, 2026

Marlin Lemoine, Board President

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ 385
Travel	532
Conference travel	<u>901</u>
Total	<u>\$1,818</u>