

**ALLEN SOIL AND WATER  
CONSERVATION DISTRICT**

Oberlin, Louisiana

Financial Report

Year Ended June 30, 2024

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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 each major fund of the Allen Soil and Water Conservation District (District) as of and for the year ended June 30, 2024, 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 schedules on pages 11-12 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 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 5, 2024

## **BASIC FINANCIAL STATEMENTS**

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

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Net Position  
June 30, 2024

		<u>Governmental Activities</u>
	ASSETS	
Cash and cash equivalents		\$ 117,363
Accounts receivable		<u>6,202</u>
Total assets		<u>123,565</u>
	LIABILITIES	
Accounts and other payables		<u>4,713</u>
	NET POSITION	
Restricted		451
Unrestricted		<u>118,401</u>
Total net position		<u>\$ 118,852</u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Activities  
For the Year Ended June 30, 2024

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
Governmental activities:					
Conservation	<u>\$ 99,038</u>	<u>\$ 8,866</u>	<u>\$ 91,626</u>	<u>\$ -</u>	<u>\$ 1,454</u>
General revenues:					
Interest and investment earnings					1,357
Miscellaneous					<u>2,982</u>
Total general revenues					<u>4,339</u>
Change in net position					5,793
Net position - beginning					<u>113,059</u>
Net position - ending					<u>\$ 118,852</u>

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, 2024

	General	Special Revenue	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 116,912	\$ 451	\$ 117,363
Receivables	6,202	-	6,202
Total assets	\$ 123,114	\$ 451	\$ 123,565
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts and other payables	\$ 4,713	\$ -	\$ 4,713
Fund balance:			
Restricted	-	451	451
Unassigned	118,401	-	118,401
Total fund balances	118,401	451	118,852
Total liabilities and fund balance	\$ 123,114	\$ 451	\$ 123,565

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended June 30, 2024

	General	Special Revenue	Total
Revenues:			
Intergovernmental -			
State funds	\$ 29,050	\$ -	\$ 29,050
Farm bill	36,101	-	36,101
NRCS	-	26,475	26,475
Other revenue -			
Seedling sales	8,866	-	8,866
Local other	2,470	512	2,982
Interest	1,357	-	1,357
Total revenues	77,844	26,987	104,831
Expenditures:			
Current -			
Conservation:			
Operating services	10,512	-	10,512
Personal services	55,349	26,177	81,526
Supplies	3,892	-	3,892
Travel	2,596	512	3,108
Total expenditures	72,349	26,689	99,038
Net changes in fund balance	5,495	298	5,793
Fund balance, beginning	112,906	153	113,059
Fund balance, ending	\$ 118,401	\$ 451	\$ 118,852

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, 2024

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental -				
State funds	\$ 29,184	\$ 29,064	\$ 29,050	\$ (14)
Farm bill	31,866	34,834	36,101	1,267
Other revenue -				
Seedling sales	2,625	8,700	8,866	166
Local other	750	2,500	2,470	(30)
Interest	75	250	1,357	1,107
Total revenues	<u>64,500</u>	<u>75,348</u>	<u>77,844</u>	<u>2,496</u>
Expenditures:				
Current -				
Conservation:				
Operating services	5,500	14,500	10,512	3,988
Personal services	55,000	55,000	55,349	(349)
Supplies	500	2,550	3,892	(1,342)
Travel	3,500	2,750	2,596	154
Total expenditures	<u>64,500</u>	<u>74,800</u>	<u>72,349</u>	<u>2,451</u>
Net change in fund balance	-	548	5,495	4,947
Fund balance, beginning	<u>112,906</u>	<u>112,906</u>	<u>112,906</u>	<u>-</u>
Fund balance, ending	<u>\$112,906</u>	<u>\$113,454</u>	<u>\$118,401</u>	<u>\$ 4,947</u>

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana  
Special Revenue Fund

Budgetary Comparison Schedule  
For the Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental -				
NRCS	\$ 35,000	\$ 26,700	\$ 26,475	\$ (225)
Other revenue -				
Local other	-	-	512	512
Total revenues	<u>35,000</u>	<u>26,700</u>	<u>26,987</u>	<u>287</u>
Expenditures:				
Current -				
Conservation:				
Personal services	35,000	26,175	26,177	(2)
Travel	-	512	512	-
Total expenditures	<u>35,000</u>	<u>26,687</u>	<u>26,689</u>	<u>(2)</u>
Net change in fund balance	-	13	298	285
Fund balance, beginning, as restated	<u>153</u>	<u>153</u>	<u>153</u>	<u>-</u>
Fund balance, ending	<u>\$ 153</u>	<u>\$ 166</u>	<u>\$ 451</u>	<u>\$ 285</u>

**SUPPLEMENTARY INFORMATION**

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2024

Jeffrey Manuel	\$ 385
Thomas Mayes	280
Gregory Monceaux	490
Ronnie Sonnier	315
Charles Istre	525
Marlin Lemoine	70
Ethan Mathews-Smith	35
Amie Nunez	<u>-</u>
Total	<u>\$2,100</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, 2024

Gregory Monceaux - July 1, 2023 thru February 29, 2024

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ 490
Travel	<u>31</u>
Total	<u>\$ 521</u>

Marlin Lemoine - March 1, 2024 thru June 30, 2024

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ 70
Travel	<u>161</u>
Total	<u>\$ 231</u>