

**ALLEN SOIL AND WATER
CONSERVATION DISTRICT**

Oberlin, Louisiana

Financial Report

Year Ended June 30, 2022

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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, 2022, 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 the Governmental Accounting Standards Board required to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considered it to be an essential part of financial reporting and 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

Oberlin, Louisiana
September 13, 2022

BASIC FINANCIAL STATEMENTS

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

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Statement of Net Position
June 30, 2022

		<u>Governmental Activities</u>
	ASSETS	
Cash and cash equivalents		\$ 109,731
Accounts receivable		<u>12,208</u>
Total assets		<u>121,939</u>
	LIABILITIES	
Accounts and other payables		<u>8,003</u>
	NET POSITION	
Restricted		4,567
Unrestricted		<u>109,369</u>
Total net position		<u>\$ 113,936</u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Statement of Activities
For the Year Ended June 30, 2022

Activities	Program Revenues			Net (Expense) Revenues and Changes in Net Position
Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:				
Conservation	<u>\$ 91,836</u>	<u>\$ 4,302</u>	<u>\$ 92,663</u>	<u>\$ -</u>
General revenues:				
Interest and investment earnings				133
Miscellaneous				<u>600</u>
Total general revenues				<u>733</u>
Change in net position				5,862
Net position - beginning, as restated				<u>108,074</u>
Net position - ending				<u>\$ 113,936</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, 2022

	General	Special Revenue	Total
ASSETS			
Cash and cash equivalents	\$ 109,731	\$ -	\$ 109,731
Receivables	<u>5,230</u>	<u>6,978</u>	<u>12,208</u>
Total assets	<u>\$ 114,961</u>	<u>\$ 6,978</u>	<u>\$ 121,939</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts and other payables	<u>\$ 5,592</u>	<u>\$ 2,411</u>	<u>\$ 8,003</u>
Fund balance:			
Restricted	-	4,567	4,567
Unassigned	<u>109,369</u>	<u>-</u>	<u>109,369</u>
Total fund balances	<u>109,369</u>	<u>4,567</u>	<u>113,936</u>
Total liabilities and fund balance	<u>\$ 114,961</u>	<u>\$ 6,978</u>	<u>\$ 121,939</u>

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, 2022

	General	Special Revenue	Total
Revenues:			
Intergovernmental -			
State funds	\$ 29,220	\$ -	\$ 29,220
Farm bill	27,674	-	27,674
NRCS	-	35,769	35,769
Other revenue -			
Seedling sales	4,302	-	4,302
Local other	600	-	600
Interest	133	-	133
Total revenues	61,929	35,769	97,698
Expenditures:			
Current -			
Conservation:			
Operating services	7,217	-	7,217
Personal services	50,652	29,256	79,908
Supplies	687	-	687
Travel	3,735	289	4,024
Total expenditures	62,291	29,545	91,836
Net changes in fund balance	(362)	6,224	5,862
Fund balance (deficit), beginning, as restated	109,731	(1,657)	108,074
Fund balance, ending	\$ 109,369	\$ 4,567	\$ 113,936

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, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental -				
State funds	\$ 33,737	\$ 29,226	\$ 29,220	\$ (6)
Farm bill	17,918	26,719	27,674	955
Other revenue -				
Seedling sales	500	4,550	4,302	(248)
Local other	250	700	600	(100)
Interest	150	25	133	108
Total revenues	<u>52,555</u>	<u>61,220</u>	<u>61,929</u>	<u>709</u>
Expenditures:				
Current -				
Conservation:				
Operating services	3,500	7,000	7,217	(217)
Personal services	46,000	50,000	50,652	(652)
Supplies	1,555	720	687	33
Travel	1,500	3,500	3,735	(235)
Total expenditures	<u>52,555</u>	<u>61,220</u>	<u>62,291</u>	<u>(1,071)</u>
Net change in fund balance	-	-	(362)	(362)
Fund balance, beginning, as restated	<u>109,731</u>	<u>109,731</u>	<u>109,731</u>	<u>-</u>
Fund balance, ending	<u>\$109,731</u>	<u>\$109,731</u>	<u>\$109,369</u>	<u>\$ (362)</u>

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

Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental - NRCS	<u>\$ 42,000</u>	<u>\$ 32,789</u>	<u>\$ 35,769</u>	<u>\$ 2,980</u>
Expenditures:				
Current - Conservation:				
Personal services	40,000	30,500	29,256	1,244
Travel	-	289	289	-
Total expenditures	<u>40,000</u>	<u>30,789</u>	<u>29,545</u>	<u>1,244</u>
Net change in fund balance	2,000	2,000	6,224	4,224
Fund balance (deficit), beginning, as restated	<u>(1,657)</u>	<u>(1,657)</u>	<u>(1,657)</u>	<u>-</u>
Fund balance, ending	<u>\$ 343</u>	<u>\$ 343</u>	<u>\$ 4,567</u>	<u>\$ 4,224</u>

SUPPLEMENTARY INFORMATION

ALLEN SOIL AND WATER CONSERVATION DISTRICT
Oberlin, Louisiana

Schedule of Compensation Paid to Board Members
For the Year Ended June 30, 2022

Jeffrey Manuel	\$ 315
Thomas Mayes	420
Gregory Monceaux	420
Ronnie Sommer	420
Charles Istre	<u>420</u>
Total	<u>\$ 1,995</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, 2022

Gregory Monceaux

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ 420
Travel	148
Conference travel	<u>241</u>
Total	<u>\$ 809</u>