

**ALLEN SOIL AND WATER  
CONSERVATION DISTRICT**

Oberlin, Louisiana

Financial Report

Year Ended June 30, 2023

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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, 2023, 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

Ville Platte, Louisiana  
September 13, 2023

## **BASIC FINANCIAL STATEMENTS**

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

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Net Position  
June 30, 2023

		<u>Governmental Activities</u>
	ASSETS	
Cash and cash equivalents		\$ 113,662
Accounts receivable		<u>11,090</u>
Total assets		<u>124,752</u>
	LIABILITIES	
Accounts and other payables		<u>11,693</u>
	NET POSITION	
Restricted		153
Unrestricted		<u>112,906</u>
Total net position		<u>\$ 113,059</u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Activities  
For the Year Ended June 30, 2023

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>\$ 115,332</u>	<u>\$ 7,438</u>	<u>\$106,306</u>	<u>\$ -</u>	<u>\$ (1,588)</u>
General revenues:					
Interest and investment earnings					244
Miscellaneous					<u>1,975</u>
Total general revenues					<u>2,219</u>
Change in net position					631
Net position - beginning, as restated					<u>112,428</u>
Net position - ending					<u>\$ 113,059</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, 2023

	General	Special Revenue	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 113,662	\$ -	\$ 113,662
Receivables	7,148	3,942	11,090
Total assets	\$ 120,810	\$ 3,942	\$ 124,752
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts and other payables	\$ 7,904	\$ 3,789	\$ 11,693
Fund balance:			
Restricted	-	153	153
Unassigned	112,906	-	112,906
Total fund balances	112,906	153	113,059
Total liabilities and fund balance	\$ 120,810	\$ 3,942	\$ 124,752

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, 2023

	General	Special Revenue	Total
Revenues:			
Intergovernmental -			
State funds	\$ 40,044	\$ -	\$ 40,044
Farm bill	33,811	-	33,811
NRCS	-	32,451	32,451
Other revenue -			
Seedling sales	7,438	-	7,438
Local other	1,975	-	1,975
Interest	244	-	244
Total revenues	83,512	32,451	115,963
Expenditures:			
Current -			
Conservation:			
Operating services	11,878	-	11,878
Personal services	53,369	34,704	88,073
Supplies	11,617	-	11,617
Travel	3,111	653	3,764
Total expenditures	79,975	35,357	115,332
Net changes in fund balance	3,537	(2,906)	631
Fund balance, beginning, as restated	109,369	3,059	112,428
Fund balance, ending	\$ 112,906	\$ 153	\$ 113,059

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, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental -				
State funds	\$ 29,184	\$ 40,044	\$ 40,044	\$ -
Farm bill	26,719	31,866	33,811	1,945
Other revenue -				
Seedling sales	2,750	7,750	7,438	(312)
Local other	700	500	1,975	1,475
Interest	25	45	244	199
Total revenues	<u>59,378</u>	<u>80,205</u>	<u>83,512</u>	<u>3,307</u>
Expenditures:				
Current -				
Conservation:				
Operating services	5,000	15,000	11,878	3,122
Personal services	50,000	55,000	53,369	1,631
Supplies	914	10,000	11,617	(1,617)
Travel	3,500	4,000	3,111	889
Total expenditures	<u>59,414</u>	<u>84,000</u>	<u>79,975</u>	<u>4,025</u>
Net change in fund balance	(36)	(3,795)	3,537	7,332
Fund balance, beginning	<u>109,369</u>	<u>109,369</u>	<u>109,369</u>	<u>-</u>
Fund balance, ending	<u>\$109,333</u>	<u>\$105,574</u>	<u>\$112,906</u>	<u>\$ 7,332</u>

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

Budgetary Comparison Schedule  
For the Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental - NRCS	<u>\$ 30,000</u>	<u>\$ 34,000</u>	<u>\$ 32,451</u>	<u>\$ (1,549)</u>
Expenditures:				
Current - Conservation:				
Personal services	30,000	33,500	34,704	(1,204)
Travel	<u>-</u>	<u>500</u>	<u>653</u>	<u>(153)</u>
Total expenditures	<u>30,000</u>	<u>34,000</u>	<u>35,357</u>	<u>(1,357)</u>
Net change in fund balance	-	-	(2,906)	(2,906)
Fund balance, beginning, as restated	<u>3,059</u>	<u>3,059</u>	<u>3,059</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,059</u>	<u>\$ 3,059</u>	<u>\$ 153</u>	<u>\$ (2,906)</u>

**SUPPLEMENTARY INFORMATION**

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2023

Jeffrey Manuel	\$ 420
Thomas Mayes	350
Gregory Monceaux	420
Ronnie Sonnier	420
Charles Istre	<u>420</u>
Total	<u>\$2,030</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, 2023

Gregory Monceaux

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ 420
Travel	43
Conference travel	<u>490</u>
Total	<u>\$ 953</u>