

**ALLEN SOIL AND WATER  
CONSERVATION DISTRICT**

Oberlin, Louisiana

Financial Report

Year Ended June 30, 2021

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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, 2021, 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, 2021

## **BASIC FINANCIAL STATEMENTS**

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

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Net Position  
June 30, 2021

		<u>Governmental Activities</u>
	ASSETS	
Cash and cash equivalents		\$ 112,243
Accounts receivable		<u>10,698</u>
Total assets		<u>122,941</u>
	LIABILITIES	
Accounts and other payables		<u>8,241</u>
	NET POSITION	
Restricted		49
Unrestricted		<u>114,651</u>
Total net position		<u>\$ 114,700</u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Activities  
For the Year Ended June 30, 2021

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>\$ 93,097</u>	<u>\$ -</u>	<u>\$ 98,125</u>	<u>\$ -</u>
				<u>180</u>
Interest and investment earnings				
				5,208
Change in net position				
Net position - beginning				<u>109,492</u>
Net position - ending				<u>\$ 114,700</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, 2021

	General	Special Revenue	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 112,243	\$ -	\$ 112,243
Receivables	7,400	3,298	10,698
Total assets	\$ 119,643	\$ 3,298	\$ 122,941
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts and other payables	\$ 4,992	\$ 3,249	\$ 8,241
Fund balance:			
Restricted	-	49	49
Unassigned	114,651	-	114,651
Total fund balances	114,651	49	114,700
Total liabilities and fund balance	\$ 119,643	\$ 3,298	\$ 122,941

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, 2021

	General	Special Revenue	Total
Revenues:			
Intergovernmental -			
State funds	\$ 29,501	\$ -	\$ 29,501
Farm bill	26,665	-	26,665
NRCS	-	41,959	41,959
Other revenue -			-
Interest	180	-	180
Total revenues	56,346	41,959	98,305
Expenditures:			
Current -			
Conservation:			
Operating services	3,001	1	3,002
Personal services	46,273	41,958	88,231
Supplies	1,024	-	1,024
Travel	840	-	840
Total expenditures	51,138	41,959	93,097
Net changes in fund balance	5,208	-	5,208
Fund balance, beginning	109,443	49	109,492
Fund balance, ending	\$ 114,651	\$ 49	\$ 114,700

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, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental -				
State funds	\$ 29,147	\$ 29,147	\$ 29,501	\$ 354
Farm bill	20,500	25,020	26,665	1,645
Other revenue -				
Seedling sales	500	-	-	-
Local other	750	-	-	-
Interest	150	150	180	30
Total revenues	<u>51,047</u>	<u>54,317</u>	<u>56,346</u>	<u>2,029</u>
Expenditures:				
Current -				
Conservation:				
Operating services	5,200	3,000	3,001	(1)
Personal services	40,000	46,000	46,273	(273)
Supplies	2,847	1,500	1,024	476
Travel	3,000	1,000	840	160
Total expenditures	<u>51,047</u>	<u>51,500</u>	<u>51,138</u>	<u>362</u>
Net change in fund balance	-	2,817	5,208	2,391
Fund balance, beginning	<u>109,443</u>	<u>109,443</u>	<u>109,443</u>	<u>-</u>
Fund balance, ending	<u>\$109,443</u>	<u>\$112,260</u>	<u>\$114,651</u>	<u>\$ 2,391</u>

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

Budgetary Comparison Schedule  
For the Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental - NRCS	<u>\$ 35,000</u>	<u>\$ 42,000</u>	<u>\$ 41,959</u>	<u>\$ (41)</u>
Expenditures:				
Current - Conservation:				
Personal services	<u>35,000</u>	<u>42,000</u>	<u>41,958</u>	<u>42</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning	<u>49</u>	<u>49</u>	<u>49</u>	<u>-</u>
Fund balance, ending	<u>\$ 49</u>	<u>\$ 49</u>	<u>\$ 49</u>	<u>\$ -</u>

**SUPPLEMENTARY INFORMATION**

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2021

Clement LeJeune	\$ 175
Thomas Mayes	315
Gregory Monceaux	385
Ronnie Sonnier	395
Charles Istre	<u>350</u>
Total	<u>\$1,620</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, 2021

Gregory Monceaux

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ 385
Travel	<u>53</u>
Total	<u>\$ 438</u>