

**ALLEN SOIL AND WATER  
CONSERVATION DISTRICT**  
Oberlin, Louisiana

Financial Report

Year Ended June 30, 2025

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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, 2025, 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 27, 2025

## **BASIC FINANCIAL STATEMENTS**

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

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Net Position  
June 30, 2025

		Governmental Activities
	ASSETS	
Cash and cash equivalents		\$ 72,967
Accounts receivable		<u>4,149</u>
Total assets		<u>77,116</u>
	LIABILITIES	
Accounts and other payables		<u>6,324</u>
	NET POSITION	
Unrestricted		<u>70,792</u>
Total net position		<u>\$ 70,792</u>

See accountant's compilation report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Statement of Activities  
For the Year Ended June 30, 2025

Activities	Expenses	Program Revenues			Net (Expense) Revenues and
		Fees, Fines, and	Operating	Capital	Changes in Net Position
		Charges for Services	Grants and	Grants and	Governmental
			Contributions	Contributions	Activities
Governmental activities:					
Conservation	<u>\$ 126,290</u>	<u>\$ 10,967</u>	<u>\$ 63,035</u>	<u>\$ -</u>	<u>\$ (52,288)</u>
General revenues:					
Interest and investment earnings					1,637
Miscellaneous					<u>2,591</u>
Total general revenues					<u>4,228</u>
Change in net position					(48,060)
Net position - beginning					<u>118,852</u>
Net position - ending					<u>\$ 70,792</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, 2025

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 72,967	\$ -	\$ 72,967
Receivables	<u>4,149</u>	<u>-</u>	<u>4,149</u>
Total assets	<u><u>\$ 77,116</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 77,116</u></u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts and other payables	<u>\$ 6,324</u>	<u>\$ -</u>	<u>\$ 6,324</u>
Fund balance:			
Unassigned	<u>70,792</u>	<u>-</u>	<u>70,792</u>
Total fund balances	<u><u>70,792</u></u>	<u><u>-</u></u>	<u><u>70,792</u></u>
Total liabilities and fund balance	<u><u>\$ 77,116</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 77,116</u></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, 2025

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Revenues:			
Intergovernmental -			
State funds	\$ 35,231	\$ -	\$ 35,231
Farm bill	27,804	-	27,804
Other revenue -			
Seedling sales	10,967	-	10,967
Local other	2,591	-	2,591
Interest	<u>1,637</u>	<u>-</u>	<u>1,637</u>
Total revenues	<u>78,230</u>	<u>-</u>	<u>78,230</u>
Expenditures:			
Current -			
Conservation:			
Operating services	15,570	-	15,570
Personal services	60,015	-	60,015
Supplies	868	-	868
Travel	4,937	-	4,937
Capital outlay	<u>44,900</u>	<u>-</u>	<u>44,900</u>
Total expenditures	<u>126,290</u>	<u>-</u>	<u>126,290</u>
Deficiency of revenues over expenditures	(48,060)	-	(48,060)
Other financing sources (uses):			
Transfers	<u>451</u>	<u>(451)</u>	<u>-</u>
Net changes in fund balance	(47,609)	(451)	(48,060)
Fund balance, beginning	<u>118,401</u>	<u>451</u>	<u>118,852</u>
Fund balance, ending	<u>\$ 70,792</u>	<u>\$ -</u>	<u>\$ 70,792</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, 2025

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental -				
State funds	\$ 35,148	\$ 35,231	\$ 35,231	\$ -
Farm bill	34,834	29,375	27,804	(1,571)
Other revenue -				
Seedling sales	2,700	8,500	10,967	2,467
Local other	750	1,000	2,591	1,591
Interest	100	500	1,637	1,137
Total revenues	<u>73,532</u>	<u>74,606</u>	<u>78,230</u>	<u>3,624</u>
Expenditures:				
Current -				
Conservation:				
Operating services	8,000	16,000	15,570	430
Personal services	55,000	60,000	60,015	(15)
Supplies	2,500	1,000	868	132
Travel	1,500	4,500	4,937	(437)
Capital outlay	-	45,000	44,900	100
Total expenditures	<u>67,000</u>	<u>126,500</u>	<u>126,290</u>	<u>210</u>
Excess (deficiency) of revenues over expenditures	6,532	(51,894)	(48,060)	3,834
Other financing sources (uses):				
Transfers	-	-	451	451
Net change in fund balance	6,532	(51,894)	(47,609)	4,285
Fund balance, beginning	<u>118,401</u>	<u>118,401</u>	<u>118,401</u>	<u>-</u>
Fund balance, ending	<u>\$124,933</u>	<u>\$ 66,507</u>	<u>\$ 70,792</u>	<u>\$ 4,285</u>

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

Budgetary Comparison Schedule  
For the Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental -				
NRCS	\$ -	\$ -	\$ -	\$ -
Other revenue -				
Local other	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current -				
Conservation:				
Personal services	-	-	-	-
Travel	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses):				
Transfers	-	-	(451)	(451)
Net change in fund balance	-	-	(451)	(451)
Fund balance, beginning, as restated	451	451	451	-
Fund balance, ending	<u>\$ 451</u>	<u>\$ 451</u>	<u>\$ -</u>	<u>\$ (451)</u>

## **SUPPLEMENTARY INFORMATION**

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
Oberlin, Louisiana

Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2025

Jeffrey Manuel	\$ 315
Charles Istre	315
Marlin Lemoine	315
Ethan Mathews-Smith	350
Amie Nunez	<u>280</u>
Total	<u>\$ 1,575</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, 2025

Marlin Lemoine, Board President

<u>Purpose</u>	<u>Amount</u>
Per Diem	\$ 315
Travel	449
Conference travel	<u>972</u>
Total	<u>\$1,736</u>