

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

**Annual Financial Statements  
June 30, 2019**

**ALLEN SOIL AND WATER  
CONSERVATION DISTRICT  
OBERLIN, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS  
JUNE 30, 2019**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Accountant's Compilation Report	1-2
Financial Statements:	
Combined Balance Sheet-All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, And Changes in Fund Balance-Governmental Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual-Governmental Fund Types	6
Supplementary Information:	
Schedule of Compensation Paid to Board Members	8
Schedule of Compensation, Benefits, and Other Payments to Chairman	9



# J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

*Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants.  
Recipient of Advanced Single Audit Certificate*

## **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Allen Soil and Water  
Conservation District  
Oberlin, Louisiana

Management is responsible for the accompanying financial statements of Allen Soil and Water Conservation District, as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America. I 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 American Institute of Certified Public Accountants. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Allen Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34, and succeeding statements for the year ended June 30, 2019. Additionally, the fixed assets included in the general fixed assets account group is carried at cost net of accumulated depreciation. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

Management has elected to omit substantially all of 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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

### Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the chairman and schedule of compensation paid to board members are presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule  
Management's Discussion and Analysis

Such 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. I have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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 content.



Jennings, Louisiana  
November 19, 2019

**FINANCIAL STATEMENTS**

**ALLEN SOIL AND WATER CONSERVATION DISTRICT  
OBERLIN, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2019**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS (MEMORANDUM ONLY)</b>
<u><b>ASSETS</b></u>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	
Cash and cash equivalents	\$ 6,731	\$ 3,924	\$ 10,655
Accounts receivable	4,000	-	4,000
Certificate of deposit	84,869	-	84,869
<b>TOTAL ASSETS</b>	<b>\$ 95,600</b>	<b>\$ 3,924</b>	<b>\$ 99,524</b>
<u><b>LIABILITIES AND FUND EQUITY</b></u>			
<u>Liabilities</u>			
Accounts payable	\$ 4,467	\$ 3,875	\$ 8,342
Accrued compensated absences	1,520	-	1,520
Total liabilities	5,987	3,875	9,862
<u>Fund Equity</u>			
Fund balance:			
Restricted	-	49	49
Unassigned	89,613	-	89,613
Total fund equity	89,613	49	89,662
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 95,600</b>	<b>\$ 3,924</b>	<b>\$ 99,524</b>

See Accountant's Report.

**ALLEN SOIL AND WATER CONSERVATION DISTRICT  
OBERLIN, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES-  
GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b>REVENUES</b>			
Intergovernmental revenue:			
State funds	\$ 30,808	\$ -	\$ 30,808
Farm Bill	16,120	-	16,120
NRCS	-	23,839	23,839
Local government (drainage districts)	-	-	-
Other revenue:			
Interest income	251	-	251
Local rentals	950	-	950
Local other	310	-	310
Seedlings	-	-	-
Total revenues	<u>48,439</u>	<u>23,839</u>	<u>72,278</u>
<b>EXPENDITURES</b>			
Operating:			
Operating services	2,740	23,669	26,409
Personal services	49,741	-	49,741
Supplies	65	-	65
Travel	1,885	791	2,676
Total expenditures	<u>54,431</u>	<u>24,460</u>	<u>78,891</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(5,992)	(621)	(6,613)
Fund balances - beginning	<u>95,605</u>	<u>670</u>	<u>96,275</u>
Fund balances - ending	<u>\$ 89,613</u>	<u>\$ 49</u>	<u>\$ 89,662</u>

See Accountant's Report.

**ALLEN SOIL AND WATER CONSERVATION DISTRICT  
OBERLIN, LOUISIANA**

**COMBINED STATEMENTS OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL-GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2019**

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental revenue:								
State funds	\$ 27,900	\$ 30,245	\$ 30,808	\$ 563	\$ -	\$ -	\$ -	\$ -
Farm Bill	15,500	16,000	16,120	120	-	-	-	-
NRCS	-	-	-	-	37,000	25,000	23,839	(1,161)
Local government (drainage districts)	-	-	-	-	-	-	-	-
Other revenue:								
Interest income	195	250	251	1	-	-	-	-
Local rentals	790	950	950	-	-	-	-	-
Local other	-	310	310	-	-	-	-	-
Seedlings	2,695	-	-	-	-	-	-	-
Total revenues	<u>47,080</u>	<u>47,755</u>	<u>48,439</u>	<u>684</u>	<u>37,000</u>	<u>25,000</u>	<u>23,839</u>	<u>(1,161)</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	2,100	2,875	2,740	135	37,000	24,200	23,669	531
Personal services	42,000	51,800	49,741	2,059	-	-	-	-
Supplies	2,950	65	65	-	-	-	-	-
Travel	1,575	1,900	1,885	15	-	800	791	9
Total expenditures	<u>48,625</u>	<u>56,640</u>	<u>54,431</u>	<u>2,209</u>	<u>37,000</u>	<u>25,000</u>	<u>24,460</u>	<u>540</u>
Excess (Deficiency) of revenues over expenditures	(1,545)	(8,885)	(5,992)	2,893	-	-	(621)	(621)
Fund balance-beginning	<u>95,605</u>	<u>95,605</u>	<u>95,605</u>	<u>-</u>	<u>670</u>	<u>670</u>	<u>670</u>	<u>-</u>
Fund balance-ending	<u>\$ 94,060</u>	<u>\$ 86,720</u>	<u>\$ 89,613</u>	<u>\$ 2,893</u>	<u>\$ 670</u>	<u>\$ 670</u>	<u>\$ 49</u>	<u>\$ (621)</u>

See Accountant's Report.

**SUPPLEMENTARY INFORMATION**

**ALLEN SOIL AND WATER CONSERVATION DISTRICT  
OBERLIN, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2019**

Clement LeJeune	\$	385
Thomas Mayes		385
Gregory Monceaux		420
Ronnie Sonnier		350
Eric Unkel		210
		<hr/>
	\$	<u>1,750</u>

See Accountant's Report.

ALLEN SOIL AND WATER CONSERVATION DISTRICT  
OBERLIN, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN  
For the Year Ended June 30, 2019

Gregory Monceaux  
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	420
Reimbursements	-
Travel	117
Registration fees	-
Conference travel	227
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	\$ 764

See Accountant's Report.