

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Dorcheat Soil and Water Conservation District

Address: 216B Broadway St., Minden, LA 71055

Telephone: 318-377-3950 ext.3 Email: connie.kyles@la.nacdnet.net

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Harol Turner Thompson (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Dorcheat Soil and Water Conservation District (entity's name) as of June 30, 2021 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: \_\_\_\_\_

Complete if Applicable: In addition, Harol Turner Thompson (officer's name), who duly sworn, deposes, and says that Dorcheat Soil and Water Conservation (entity's name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2021 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Harol Turner Thompson  
OFFICER'S SIGNATURE

Chairman  
OFFICER'S TITLE

Sworn to and subscribed before me, this 15 day of September, 2021

Susan Reems 49866  
NOTARY PUBLIC SIGNATURE & SEAL

**Dorcheat Soil and Water Conservation District**

**Annual Financial Statements**

**For the Year June 30, 2021**

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT  
Minden, Louisiana

Balance Sheet - All Fund Types  
June 30, 2021

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
<b>ASSETS</b>	
Assets:	
Cash	\$ 29,545
Certificates of deposit	<u>78,109</u>
Total assets	<u><u>\$ 107,654</u></u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable	\$ <u>4,007</u>
Total liabilities	<u>4,007</u>
Fund equity:	
Fund balances -	
Unreserved - undesignated	<u>103,647</u>
Total fund equity	<u>103,647</u>
Total liabilities and fund equity	<u><u>\$ 107,654</u></u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements or supplementary information.

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT  
Minden, Louisiana

Governmental Fund Types  
Statements of Revenue, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2021

	<u>General Fund</u>
<b>REVENUES</b>	
Intergovernmental:	
Farm Bill funds	\$ 14,620
State appropriations	28,589
Other revenues:	
Interest	1,665
Other income	<u>556</u>
Total revenues	<u>45,430</u>
<b>EXPENDITURES</b>	
Current - operating:	
Personal services	30,285
Travel	2,319
Operating services	<u>5,240</u>
Total expenditures	<u>37,844</u>
Excess of revenues over expenditures	7,586
Fund balances at beginning of year	<u>96,061</u>
Fund balances at end of year	<u>\$ 103,647</u>

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DORCHEAT SOIL AND WATER CONSERVATION DISTRICT  
Minden, Louisiana

Governmental Fund Types - General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2021

	Budgeted amounts		Actual	Variance -
	<u>Original</u>	<u>Final</u>	<u>(GAAP)</u>	Favorable <u>(Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental:				
Farm Bill funds	\$ 7,295	\$ 13,520	\$ 14,620	\$ 1,100
State appropriations	28,370	28,591	28,589	(2)
Other revenues:				
Interest	25	25	1,665	1,640
Sale of seedlings	9,824	-	-	-
Miscellaneous	470	470	556	86
Total revenues	<u>45,984</u>	<u>42,606</u>	<u>45,430</u>	<u>2,824</u>
<b>EXPENDITURES</b>				
Current - operating:				
Personal services	29,676	34,217	30,285	3,932
Travel	2,900	2,831	2,319	512
Operating services	<u>10,598</u>	<u>2,514</u>	<u>5,240</u>	<u>(2,726)</u>
Total expenditures	<u>43,174</u>	<u>39,562</u>	<u>37,844</u>	<u>1,718</u>
Excess of revenues over expenditures	2,810	3,044	7,586	4,542
Fund balances at beginning of year	<u>96,061</u>	<u>96,061</u>	<u>96,061</u>	<u>-</u>
Fund balances at end of year	<u>\$ 98,871</u>	<u>\$ 99,105</u>	<u>\$ 103,647</u>	<u>\$ 4,542</u>

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**SUPPLEMENTARY INFORMATION**

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT  
Minden, Louisiana

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

The following serve on the Board of Supervisors and receive per diem in the amount of \$35 per meeting attended:

David Lowe	\$ 280 <i>a</i>
Harol Thompson	420
Gary Greene	245
Mickey Chandler	385
Joe Robinson	<u>280</u>
	<u>\$ 1,610</u>

*a David Lowe elected not to receive per diem for meetings attended in July, August, and September*

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DORCHEAT SOIL AND WATER CONSERVATION DISTRICT  
Minden, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2021

Agency Head Name: Harol Thompson, Chairman

Per Diem	\$ 420
Travel (miles, meals, lodging)	<u>114</u>
	<u>\$ 534</u>

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