

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

Entity Name: Dorcheat Soil and Water Conservation District

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

Telephone: 318 - 377 - 3950 ext 3 Email: connic.kyles@la.nacdn.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, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

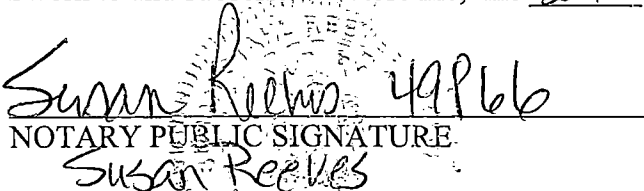
Personally came and appeared before the undersigned authority, Mickey Chandler (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Dorcheat Soil and Water Conservation District (entity's name) as of June 30, 2024 (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, Mickey Chandler (officer's name), who duly sworn, deposes, and says that Dorcheat Soil and Water Conservation District (entity's name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2024 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.


OFFICER'S SIGNATURE

Chairman
OFFICER'S TITLE

Sworn to and subscribed before me, this 24 day of September, 2024


NOTARY PUBLIC SIGNATURE
Susan Reeves

Dorcheat Soil and Water Conservation District

Annual Financial Statements

For the Year June 30, 2024

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Balance Sheet - All Fund Types
June 30, 2024

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
ASSETS	
Assets:	
Cash	\$ 18,592
Certificates of deposit	81,191
Accounts receivable	<u>5,583</u>
Total assets	<u><u>\$ 105,366</u></u>
 LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ <u>4,683</u>
Total liabilities	<u>4,683</u>
 Fund equity:	
Fund balances -	
Unreserved - undesignated	<u>100,683</u>
Total fund equity	<u>100,683</u>
 Total liabilities and fund equity	<u><u>\$ 105,366</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, 2024

	<u>General Fund</u>
REVENUES	
Intergovernmental:	
Farm Bill funds	\$ 16,944
State appropriations	28,157
Other revenues:	
Interest	3,020
Other income	<u>5,533</u>
Total revenues	<u>53,654</u>
 EXPENDITURES	
Current - operating:	
Personnel services	43,478
Travel	6,294
Operating services	<u>11,858</u>
Total expenditures	<u>61,630</u>
 Excess (deficiency) of revenues over expenditures	 (7,976)
 Fund balances at beginning of year	 <u>108,659</u>
 Fund balances at end of year	 <u><u>\$ 100,683</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 - General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	Budgeted amounts		Actual	Variance -
	<u>Original</u>	<u>Final</u>	<u>(GAAP)</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Intergovernmental:				
Farm Bill funds	\$ 18,469	\$ 20,362	\$ 16,944	\$ (3,418)
State appropriations	28,264	28,264	28,157	(107)
Other revenues:				
Interest	50	719	3,020	2,301
Miscellaneous	<u>4,300</u>	<u>5,533</u>	<u>5,533</u>	<u>-</u>
Total revenues	<u>51,083</u>	<u>54,878</u>	<u>53,654</u>	<u>(1,224)</u>
EXPENDITURES				
Current - operating:				
Personnel services	34,480	39,587	43,478	(3,891)
Travel	3,520	3,421	6,294	(2,873)
Operating services	<u>10,900</u>	<u>13,959</u>	<u>11,858</u>	<u>2,101</u>
Total expenditures	<u>48,900</u>	<u>56,967</u>	<u>61,630</u>	<u>(4,663)</u>
Excess of revenues over expenditures	2,183	(2,089)	(7,976)	(5,887)
Fund balances at beginning of year	<u>108,659</u>	<u>108,659</u>	<u>108,659</u>	<u>-</u>
Fund balances at end of year	<u>\$ 110,842</u>	<u>\$ 106,570</u>	<u>\$ 100,683</u>	<u>\$ (5,887)</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.

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, 2024

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

David Lowe	\$ 420
Harol Thompson	455
Gary Greene	420
Mickey Chandler	420
Joe Robinson	<u>280</u>
	<u>\$ 1,995</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

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2024

Agency Head Name: Mickey Chandler, Chairman

Per Diem	\$ 420
Travel (miles, meals, lodging)	<u>206</u>
	<u>\$ 626</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.