

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
MINDEN, LOUISIANA / WEBSTER PARISH

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) September 8, 2020

Ms. Gayle Fransen
Engagement Manager
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended **JUNE 30, 2020**. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the GASB GAAP basis of accounting.

Sincerely,

Harol Turner Thompson
Officer's Signature 09/08/2020

Harol Turner Thompson
Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services; Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

Affidavit and Revenue Certification

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT

WEBSTER PARISH
MINDEN, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Harold Turner Thompson (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of DORCHEAT SOIL AND WATER CONSERVATION DISTRICT as of JUNE 30, 2020, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Harold Turner Thompson, (officer name), who, duly sworn, deposes and says that DORCHEAT SOIL AND WATER CONSERVATION DISTRICT received \$75,000 or less in revenues and other sources for the year ended JUNE 30, 2020, and accordingly, is not required to have an audit for the previously mentioned year.

Handwritten signature of Harold Turner Thompson

Officer's Signature

Sworn to and subscribed before me this 09/23/2020, 2020



For Office Use Only

Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 09-23-2020

Please Complete This Section

Officer's Name Harold Turner Thompson
Officer's Title Chairman
Address 216B Broadway St
City, Zip Minden LA 71055
Ph: Cell/Land 318-377-3950 ext 3
E-mail Conniekyles@la.nacdnet.net

Dorcheat Soil and Water Conservation District

Annual Financial Statements

For the Year June 30, 2020

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Balance Sheet - All Fund Types
June 30, 2020

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
ASSETS	
Assets:	
Cash	\$ 21,831
Certificates of deposit	<u>76,484</u>
Total assets	<u><u>\$ 98,315</u></u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	\$ <u>2,254</u>
Total liabilities	<u>2,254</u>
Fund equity:	
Fund balances -	
Unreserved - undesignated	<u>96,061</u>
Total fund equity	<u>96,061</u>
Total liabilities and fund equity	<u><u>\$ 98,315</u></u>

No assurance is provided on these financial statements

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, 2020

	General Fund
REVENUES	
Intergovernmental:	
Farm Bill funds	\$ 9,964
State appropriations	28,458
Other revenues:	
Interest	1,706
Seedling sales	9,871
Other income	2,600
Total revenues	52,599
 EXPENDITURES	
Current - operating:	
Personal services	29,174
Travel	3,997
Operating services	10,410
Total expenditures	43,581
Excess of revenues over expenditures	9,018
Fund balances at beginning of year	87,043
Fund balances at end of year	\$ 96,061

No assurance is provided on these financial statements

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Governmental Fund Types - General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2020

	Budgeted amounts		Actual	Variance -
	<u>Original</u>	<u>Final</u>	<u>(GAAP)</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Intergovernmental:				
Farm Bill funds	\$ 8,033	\$ 7,295	\$ 9,964	\$ 2,669
State appropriations	29,346	28,370	28,458	88
Other revenues:				
Interest	22	25	1,706	1,681
Sale of seedlings	5,379	9,824	9,871	47
Miscellaneous	206	470	2,600	2,130
Total revenues	<u>42,986</u>	<u>45,984</u>	<u>52,599</u>	<u>6,615</u>
EXPENDITURES				
Current - operating:				
Personal services	30,200	29,676	29,174	502
Travel	3,161	2,900	3,997	(1,097)
Operating services	9,150	10,598	10,410	188
Total expenditures	<u>42,511</u>	<u>43,174</u>	<u>43,581</u>	<u>(407)</u>
Excess of revenues over expenditures	475	2,810	9,018	6,208
Fund balances at beginning of year	<u>87,043</u>	<u>87,043</u>	<u>87,043</u>	<u>-</u>
Fund balances at end of year	<u>\$ 87,518</u>	<u>\$ 89,853</u>	<u>\$ 96,061</u>	<u>\$ 6,208</u>

No assurance is provided on these financial statements

SUPPLEMENTAL INFORMATION

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Schedule of Compensation Paid to the Board of Supervisors
For the Year Ended June 30, 2020

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

David Lowe	\$ - <i>a</i>
Harol Thompson	385
Buddy Thomas	140
Gary Greene	315
Mickey Chandler	<u>315</u>
	<u>\$ 1,155</u>

a David Lowe elects not to receive per diem for attendance to monthly meetings.

No assurance is provided on these financial statements

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2020

Agency Head Name: David Lowe, Chairman

Amounts paid through District:

Travel (miles, meals, lodging) \$ 178

No assurance is provided on these financial statements