

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, DAVID LOWE (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, 2019, 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, DAVID LOWE, (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, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

David Lowe  
Officer's Signature

Sworn to and subscribed before me this 17 day of SEPT., 20 19

Susan Reeves  
NOTARY PUBLIC  
WEBSTER PARISH, LA  
NOTARY PUBLIC SIGNATURE & SEAL  
49866

For Office Use Only	Please Complete This Section
<p>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.</p> <p>Release Date _____</p>	<p>Officer's Name <u>David Lowe</u></p> <p>Officer's Title <u>Chairman</u></p> <p>Address <u>216B Broadway St</u></p> <p>City, Zip <u>Minden LA 71055</u></p> <p>Ph: Cell/Land <u>318-377-3950 ext 3</u></p> <p>E-mail <u>connie.kyles@la.nacdn.net</u></p>

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT  
Minden, Louisiana

Balance Sheet - All Fund Types  
June 30, 2019

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
<b>ASSETS</b>	
Assets:	
Cash	\$ 13,153
Certificates of deposit	74,803
Accounts receivable	<u>2,347</u>
Total assets	<u>\$ 90,303</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable	<u>\$ 3,261</u>
Total liabilities	<u>3,261</u>
Fund equity:	
Fund balances -	
Unreserved - undesignated	<u>87,042</u>
Total fund equity	<u>87,042</u>
Total liabilities and fund equity	<u>\$ 90,303</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, 2019

	<u>General Fund</u>
<b>REVENUES</b>	
Intergovernmental:	
Farm Bill funds	\$ 7,817
State appropriations	29,346
Other revenues:	
Interest	891
Seedling sales	5,379
Other income	386
Total revenues	<u>43,819</u>
<b>EXPENDITURES</b>	
Current - operating:	
Personal services	29,197
Travel	4,734
Operating services	<u>8,498</u>
Total expenditures	<u>42,429</u>
Excess of revenues over expenditures	1,390
Fund balances at beginning of year	<u>85,652</u>
Fund balances at end of year	<u>\$ 87,042</u>

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, 2019

	Budgeted amounts		Actual	Variance -
	<u>Original</u>	<u>Final</u>	<u>(GAAP)</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental:				
Farm Bill funds	\$ 9,887	\$ 8,033	\$ 7,817	\$ (216)
State appropriations	27,323	29,346	29,346	-
Other revenues:				
Interest	22	22	891	869
Sale of seedlings	9,440	5,379	5,379	-
Miscellaneous	700	206	386	180
Total revenues	<u>47,372</u>	<u>42,986</u>	<u>43,819</u>	<u>833</u>
<b>EXPENDITURES</b>				
Current - operating:				
Personal services	28,500	30,200	29,197	1,003
Travel	4,000	3,161	4,734	(1,573)
Operating services	5,000	9,150	8,498	652
Total expenditures	<u>37,500</u>	<u>42,511</u>	<u>42,429</u>	<u>82</u>
Excess of revenues over expenditures	9,872	475	1,390	915
Fund balances at beginning of year	<u>85,652</u>	<u>85,652</u>	<u>85,652</u>	<u>-</u>
Fund balances at end of year	<u>\$ 95,524</u>	<u>\$ 86,127</u>	<u>\$ 87,042</u>	<u>\$ 915</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, 2019

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	420
Buddy Thomas	420
Gary Greene	420
Mickey Chandler	<u>420</u>
	<u>\$ 1,680</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, 2019

Agency Head Name: David Lowe, Chairman

*Amounts paid through District:*

Travel (miles, meals, lodging) \$ 225

No assurance is provided on these financial statements