LOUISIANA LEGISLATIVE AUDITOR

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

Entity Name: Dorcheat Soil & Water Conservation District

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

Telephone: 318-377-3950 ext. 3 Email: sheila.jones2@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 , 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 & Water Conservation District (entity's name) as of June 30, 2026 (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 & Water Conservation District (entity's name) received $75,000 or less in revenues and other sources for the year ended June 30, 2026 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Mick Chandler
OFFICER'S SIGNATURE

Chairman
OFFICER'S TITLE

Sworn to and subscribed before me, this 28th day of September, 2026

Mary A. Lane
NOTARY PUBLIC SIGNATURE

MARY A. LANE, NOTARY PUBLIC
WEBSTER PARISH, LOUISIANA
MY COMMISSION IS FOR LIFE
NOTARY ID #60037

Dorcheat Soil and Water Conservation District

Annual Financial Statements

For the Year June 30, 2026

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Balance Sheet - All Fund Types
June 30, 2026

	Governmental Fund Type
	General Fund
ASSETS	
Assets:	
Cash	$ 40,436
Certificates of deposit	85,423
Total assets	$ 125,859
LIABILITIES AND FUND EQUITY	
Liabilities:	
Accounts payable	$ 8,631
Total liabilities	8,631
Fund equity:	
Fund balances -	
Unreserved - undesignated	117,228
Total fund equity	117,228
Total liabilities and fund equity	$ 125,859

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, 2026

	General Fund
REVENUES	
Intergovernmental:	
Farm Bill funds	$ 20,871
State appropriations	36,959
Other revenues:	
Interest	2,609
Other income	3,152
Total revenues	63,591
EXPENDITURES	
Current - operating:	
Personnel services	46,872
Travel	3,110
Operating services	13,560
Total expenditures	63,542
Excess (deficiency) of revenues over expenditures	49
Fund balances at beginning of year	117,179
Fund balances at end of year	$ 117,228

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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, 2026

	Budgeted amounts		Actual	Variance - Favorable
	Original	Final	(GAAP)	(Unfavorable)
REVENUES				
Intergovernmental:				
Farm Bill funds	$ 20,881	$ 20,881	$ 20,871	$ (10)
State appropriations	34,134	36,658	36,959	301
Other revenues:				
Interest	600	800	2,609	1,809
Miscellaneous	6,063	3,152	3,152	-
Total revenues	61,678	61,491	63,591	2,100
EXPENDITURES				
Current - operating:				
Personnel services	32,543	44,609	46,872	(2,263)
Travel	2,439	1,479	3,110	(1,631)
Operating services	10,176	10,345	13,560	(3,215)
Total expenditures	45,158	56,433	63,542	(7,109)
Excess of revenues over expenditures	16,520	5,058	49	(5,009)
Fund balances at beginning of year	117,179	117,179	117,179	-
Fund balances at end of year	$ 133,699	$ 122,237	$ 117,228	$ (5,009)

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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, 2026

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

David LaMay	$ 175
David Lowe	420
Guy Sanders	315
Joe Robinson	315
Mickey Chandler	385
	$ 1,610

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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, 2026

Agency Head Name:	Mickey Chandler, Chairman
Per Diem	$ 385
Travel (miles, meals, lodging)	204
	$ 589

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