

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

Entity Name: Dorchest Soil & Water Conservation District  
Address: 216 B Broadway St., Minden LA 71055  
Telephone: 318-377-3950 ext 3 Email: sheila.jones2@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](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, 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 Dorchest Soil & Water Conservation District (entity's name) as of June 30, 2025 (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 Dorchest Soil & Water Conservation District (entity's name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2025 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Mickey Chandler  
OFFICER'S SIGNATURE

Chairman  
OFFICER'S TITLE

Sworn to and subscribed before me, this 19 day of September, 2025

Susan Reeves 49866  
NOTARY PUBLIC SIGNATURE  
Susan Reeves

**Dorcheat Soil and Water  
Conservation District**

**Annual Financial Statements**

**For the Year June 30, 2025**

**DORCHEAT SOIL AND WATER CONSERVATION DISTRICT**  
Minden, Louisiana

**Balance Sheet - All Fund Types**  
June 30, 2025

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
<b>ASSETS</b>	
Assets:	
Cash	\$     36,194
Certificates of deposit	83,685
Accounts receivable	<u>2,896</u>
Total assets	<u><u>\$    122,775</u></u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable	\$     5,596
Total liabilities	<u>5,596</u>
Fund equity:	
Fund balances -	
Unreserved - undesignated	<u>117,179</u>
Total fund equity	<u>117,179</u>
Total liabilities and fund equity	<u><u>\$    122,775</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, 2025

	<u>General Fund</u>
<b>REVENUES</b>	
Intergovernmental:	
Farm Bill funds	\$ 20,881
State appropriations	34,191
Other revenues:	
Interest	3,108
Other income	<u>6,065</u>
Total revenues	<u>64,245</u>
 <b>EXPENDITURES</b>	
Current - operating:	
Personnel services	33,498
Travel	4,271
Operating services	<u>9,980</u>
Total expenditures	<u>47,749</u>
 Excess (deficiency) of revenues over expenditures	16,496
 Fund balances at beginning of year	<u>100,683</u>
 Fund balances at end of year	<u><u>\$ 117,179</u></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, 2025

	Budgeted amounts		Actual	Variance -
	<u>Original</u>	<u>Final</u>	<u>(GAAP)</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental:				
Farm Bill funds	\$ 20,362	\$ 20,362	\$ 20,881	\$ 519
State appropriations	28,256	34,134	34,191	57
Other revenues:				
Interest	600	600	3,108	2,508
Miscellaneous	<u>5,833</u>	<u>5,833</u>	<u>6,065</u>	<u>232</u>
Total revenues	<u>55,051</u>	<u>60,929</u>	<u>64,245</u>	<u>3,316</u>
<b>EXPENDITURES</b>				
Current - operating:				
Personnel services	35,000	35,000	33,498	1,502
Travel	2,300	2,300	4,271	(1,971)
Operating services	<u>10,000</u>	<u>10,000</u>	<u>9,980</u>	<u>20</u>
Total expenditures	<u>47,300</u>	<u>47,300</u>	<u>47,749</u>	<u>(449)</u>
Excess of revenues over expenditures	7,751	13,629	16,496	2,867
Fund balances at beginning of year	<u>100,683</u>	<u>100,683</u>	<u>100,683</u>	<u>-</u>
Fund balances at end of year	<u>\$ 108,434</u>	<u>\$ 114,312</u>	<u>\$ 117,179</u>	<u>\$ 2,867</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, 2025

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	210
Gary Greene	140
Mickey Chandler	420
Joe Robinson	280
Mitzi Thomas	<u>140</u>
	<u>\$ 1,610</u>

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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, 2025

Agency Head Name: Mickey Chandler, Chairman

Per Diem	\$ 420
Travel (miles, meals, lodging)	<u>409</u>
	<u>\$ 829</u>

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