

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

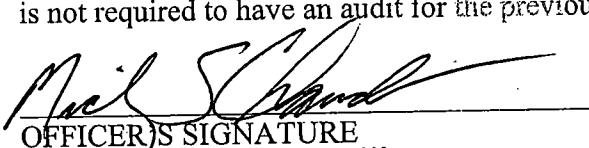
Entity Name: Dorcheat Soil & Water Conservation District
Address: 216 B Broadway St., Minden LA 71055
Telephone: 318-377-3950 ext 3 Email: sheila.jones 2@la.nacnet.net

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, 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 Dorcheat 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.



OFFICER'S SIGNATURE

OFFICER'S TITLE

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



NOTARY PUBLIC'S SIGNATURE
SUSAN REEVES 49866
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</u> <u>Fund Type</u>	<u>General</u> <u>Fund</u>
ASSETS		
Assets:		
Cash	\$ 36,194	
Certificates of deposit	83,685	
Accounts receivable	<u>2,896</u>	
Total assets	<u>\$ 122,775</u>	
LIABILITIES AND FUND EQUITY		
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>\$ 122,775</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</u> <u>Fund</u>
REVENUES	
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>
EXPENDITURES	
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>\$ 117,179</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>
REVENUES				
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>
EXPENDITURES				
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><u>\$ 829</u></u>

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