



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 (if applicable)

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, 2018, 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, 2018, 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 13 day of September, 2018.

Susan Reems 49866
NOTARY PUBLIC SIGNATURE & SEAL

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 <u>SEP 26 2018</u>

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

Dorcheat Soil and Water Conservation District

Annual Financial Statements

For the Year June 30, 2018

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Balance Sheet - All Fund Types
June 30, 2018

	<u>Governmental Fund Type</u>	
ASSETS	<u>General Fund</u>	
Assets:		
Cash	\$ 12,977	
Certificates of deposit	71,661	
Accounts receivable	<u>4,840</u>	
Total assets	<u><u>\$ 89,478</u></u>	
 LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 3,826	
Total liabilities	<u>3,826</u>	
Fund equity:		
Fund balances -		
Unreserved - undesignated	<u>85,652</u>	
Total fund equity	<u>85,652</u>	
Total liabilities and fund equity	<u><u>\$ 89,478</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, 2018

	<u>General Fund</u>
REVENUES	
Intergovernmental:	
Farm Bill funds	\$ 9,589
State appropriations	27,324
Other revenues:	
Interest	766
Seedling sales	9,440
Other income	2,469
Total revenues	<u>49,588</u>
 EXPENDITURES	
Current - operating:	
Personal services	26,220
Travel	5,109
Operating services	<u>10,633</u>
Total expenditures	<u>41,962</u>
 Excess of revenues over expenditures	7,626
 Fund balances at beginning of year	<u>78,026</u>
 Fund balances at end of year	<u>\$ 85,652</u>

No assurance is provided on these financial statements

DORCHEAT SOIL AND WATER CONSERVATION DISTRICT
Minden, Louisiana

Governmental Fund Types
Statement of Revenue, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2018

	GENERAL FUND		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Intergovernmental:			
Farm Bill funds	\$ 9,887	\$ 9,589	\$ (298)
State appropriations	27,323	27,324	1
Other revenues:			
Interest	22	766	744
Sale of seedlings	9,440	9,440	-
Miscellaneous	700	2,469	1,769
Total revenues	47,372	49,588	2,216
EXPENDITURES			
Current - operating:			
Personal services	28,500	26,220	2,280
Travel	4,000	5,109	(1,109)
Operating services	5,000	10,633	(5,633)
Total expenditures	37,500	41,962	(4,462)
Excess of revenues over expenditures	9,872	7,626	(2,246)
Fund balances at beginning of year	78,026	78,026	-
Fund balances at end of year	\$ 87,898	\$ 85,652	\$ (2,246)

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, 2018

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

Joe Beatty	\$ 420
Gary Greene	385
David Lowe	- <i>a</i>
Buddy Thomas	420
Harol Thompson	<u>385</u>
	<u>\$ 1,610</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, 2018

	<u>Joe Beatty</u>	<u>Gary Greene</u>	<u>David Lowe</u>	<u>Buddy Thomas</u>	<u>Harol Thompson</u>
<i>Amounts paid through District:</i>					
Per diem	\$ 420	\$ 385	\$ -	\$ 420	\$ 385
Conference registration	-	-	147	32	93
Travel (miles, meals, lodging)	<u>151</u>	<u>139</u>	<u>192</u>	<u>387</u>	<u>138</u>
Total paid through District	<u>\$ 571</u>	<u>\$ 524</u>	<u>\$ 339</u>	<u>\$ 839</u>	<u>\$ 616</u>

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