

**INSTRUCTIONS - PLEASE READ**

- 1) Prepare two (2) copies of the report, forwarding the original to the Auditor of State no later than sixty (60) days after the close of the fiscal year. Retain the second copy for the Soil and Water Conservation District.
- 1a) Send electronic copies by e-mail to the OSWCC in care of [lisa.syx@agri.ohio.gov](mailto:lisa.syx@agri.ohio.gov) and your Program Specialist.
- 1b) Be prepared to send a copy of your cash basis along with your supporting documentation as outlined on page 7 for official audit purposes when requested.
  
- 2) It is necessary for the fiscal officer to publish a notice in the newspaper upon the completion of the report and the fact that the report is available for public inspection at the District Office.
- 3) Do not use red pencil or pen for negative figures, subtotals or totals. Use brackets instead of the minus dash.
- 4) For this report, all funds administered by the Soil and Water Conservation District should be included in the report.
- 5) Transfers between funds should be reported on page 3B as "Operating Transfers - In" for the fund receiving monies and "Operating Transfers - Out" for the fund releasing monies. Operating Transfer-In should always equal Operating Transfers-Out. If this is not possible, a transfer of monies from one fund to another can be reported as expenditures and revenues in the financial statements.
- 6) Beginning fund cash balances for the current period should agree to the ending fund cash balance for the prior fiscal period.
- 7) Interest earned and deposited into the Districts bank accounts should be reported in the period earned and received.
- 8) Amounts appearing for the Special Fund should agree to financial records provided by the County Auditor. Amounts appearing in all other funds should agree to the books maintained by the District.
- 9) Depository Balances and Investment Amounts appearing on Page 2 of this Cash Basis Report should agree to Financial Institution Statements and Records.
- 10) Funds restricted for above liabilities information should be included on Page 2 of this report should match employment and leave records on file at the District Office. Current Liabilities should include all vacation and comp time balances and any eligible payout for sick leave hours per your employment policy. Contingent liabilities should include potential unemployment, pending court case, or other known pending obligations.
- 11) Signatures are not required for electronic copies. Electronic copies must match original signed copy on file.

**MAIL TO:**

**AUDITOR OF STATE  
P.O. BOX 1140  
COLUMBUS, OH 43216-1140  
ATTN: LOCAL GOVERNMENT SERVICES DIVISIONS**

**SEND A COPY ELECTRONICALLY TO:**

**THE SOIL & WATER CONSERVATION COMMISSION:**  
[lisa.syx@agri.ohio.gov](mailto:lisa.syx@agri.ohio.gov)

**AND**

**YOUR PROGRAM SPECIALIST**

**I CERTIFY THE FOLLOWING REPORT TO BE TRUE AND  
CORRECT, TO THE BEST OF MY KNOWLEDGE.**

\_\_\_\_\_  
Preparers Signature Date

\_\_\_\_\_  
Fiscal Agent Signature Date

(Type or Print Name)

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City Zip Code + Four

\_\_\_\_\_  
Auditors Signature Date

**(Insert SWCD Name Here)**

(Insert District Submitting the Report)

**SOIL AND WATER CONSERVATION DISTRICT  
CASH BASIS ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015**

**THIS IS AN UNAUDITED FINANCIAL STATEMENT**

Revised: December, 2015

## **GASB 54 INSTRUCTIONS - PLEASE READ**

- 1) **Nonspendable Fund Balance** The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.
  
- 2) **Restricted Fund Balance** The restricted classification is used when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments (i.e., State Statutes); or (b) imposed by law through constitutional provisions or enabling legislation (County ordinances) .

Enabling legislation authorizes the government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stated in the legislation. Legal enforceability means that a government can be compelled by an external party-such as citizens, public interest groups, or the judiciary-to use resources created by enabling legislation only for the purposes specified by the legislation.

- 3) **Committed Fund Balance** The committed fund balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action (Resolution or County ordinance) of the government’s highest level of decision-making authority.

The difference between restricted and committed fund balance is committed fund balance constraints are imposed by the local government, separate from the authorization to raise the underlying revenue, and compliance with constraints imposed by the local government is not considered to be legally enforceable. Restricted fund balance constraints are externally imposed or are enacted through enabling legislation and are legally enforceable.

Committed fund balance should also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

- 4) **Assigned Fund Balance** In governmental funds other than the general fund, assigned fund balance is the default classification which represents the remaining amount that is not restricted or committed. The assigned fund balance definition addresses the government’s intent. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
  
- 5) **Unassigned Fund Balance** Unassigned fund balance is the residual classification for the general fund. In governmental funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from expenditures exceeding amounts that have been restricted, committed, or assigned. If a deficit exists, there should be no amounts reported in any other fund balance classifications.



SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF: (Insert SWCD Name Here)  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN BALANCES  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

RECEIPTS	DISTRICT FUND	SPECIAL FUND	0	0	0	0	0	0	0	TOTAL MEMORANDUM ONLY
Taxes										\$0.00
Grants:										\$0.00
Local Government										\$0.00
State Government										\$0.00
Federal Government										\$0.00
Gifts & Contributions										\$0.00
Sale of Products/Materials										\$0.00
Rentals										\$0.00
Farm Harvest Income										\$0.00
All Other Revenue										\$0.00
<b>TOTAL RECEIPTS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>DISBURSEMENTS</b>										
Salaries										\$0.00
Supplies										\$0.00
Equipment										\$0.00
Contract Repairs										\$0.00
Contract Serv/Cost Share Pymnt										\$0.00
Rentals										\$0.00
Service Fees										\$0.00
Information & Education										\$0.00
Travel & Expenses										\$0.00
Advertising & Printing										\$0.00
PERS										\$0.00
Worker's Compensation										\$0.00
Unemployment Compensation										\$0.00
Hospitalization										\$0.00
Medicare										\$0.00
Product/Materials for Resale										\$0.00
Reimbursement-State Refunds										\$0.00
Other										\$0.00
										\$0.00
										\$0.00
<b>TOTAL DISBURSEMENTS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts Over/(Under) Disburs.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**NOTE: THIS IS AN UNAUDITED FINANCIAL STATEMENT**

Notes



SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF: (Insert SWCD Name Here)  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN BALANCES (CONTINUED)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

OTHER FINANCING SOURCES (USES):	DISTRICT FUND	SPECIAL FUND	0	0	0	0	0	0	0	TOTAL MEMORANDUM ONLY
<b>Sources</b>										
Reimbursements-State Refunds										\$0.00
Operating Transfers-In										\$0.00
Other Receipts										\$0.00
Advances-In										\$0.00
<b>Uses</b>										
Operating Transfers-Out (Enter as a negative)										\$0.00
Advances-Out (Enter as a negative)										\$0.00
Other Uses (Enter as a negative)										\$0.00
										\$0.00
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total of Rec. and Other Sources(Over/(Under))										
Disbursement and other Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Cash Balance, January 1, 2015										\$0.00
Fund Cash Balance, December 31, 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nonspendable to:										
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
Restricted to:										
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
Committed to:										
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
Assigned to:										
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
{Add Fund Type Here}										\$0.00
Unassigned to:										
All Other Spendable Funds										\$0.00
Fund Cash Balance, December 31, 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

NOTE: THIS IS AN UNAUDITED FINANCIAL STATEMENT

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SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF: (Insert SWCD Name Here)  
 COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH DISBURSEMENT AUTHORITY  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

FUNDS	RESERVE FOR ENCUMBRANCES OF PRECEDING DECEMBER 31, 2014  (A)	APPROPRIATIONS FOR YEAR 2015  (B)	TOTAL  (C)  (A + B)	DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 2015  (D)	RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2015  (E)	TOTAL  (F)  (D + E)	VARIANCE FAVORABLE (UNFAVORABLE)  (C-F)
Special			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
0			\$0.00			\$0.00	\$0.00
<b>TOTALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Notes



**SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF: (Insert SWCD Name Here)**  
**COMPARISON OF BUDGETED AND ACTUAL RECEIPTS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015**

FUND	ESTIMATED RECEIPTS PER AMENDED CERTIFICATE OF RESOURCES (This does not include carry over from prior year) (A)	ACTUAL RECEIPTS (B)	VARIANCE FAVORABLE (UNFAVORABLE) (C)
Special			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**NOTE: THIS IS AN UNAUDITED FINANCIAL STATEMENT**

Notes





**Annual Cash Basis Report Supporting Document Checklist**

- 1) **Copies of year end (12/31) accounting system income statements and balance sheets for all funds: consolidated and detailed (i.e. Peachtree, Quicken, UAN, manual ledgers).** \_\_\_\_\_
  
- 2) **Copies of all 12/31 bank statements and bank reconciliations, including a list of reconciling items.** \_\_\_\_\_
  
- 3) **Copies of all bank records/statements to support investment balances at fiscal year end (12/31).** \_\_\_\_\_
  
- 4) **Copies of County Auditor year end financial activity statements for detailed and year-to-date revenues, expenditures and ending cash fund balance at 12/31.** \_\_\_\_\_
  
- 5) **Detailed breakdown of the contents of the “Other-Revenue” and “Other-Disbursements” categories.** \_\_\_\_\_
  
- 6) **Schedule of inter-fund transfers (i.e. listing of all transfers between funds during the calendar year).** \_\_\_\_\_
  
- 7) **Schedule of intra-fund transfers (i.e. listing of all transfers between bank accounts with the same fund during the calendar year).** \_\_\_\_\_