

SOIL AND WATER CONSERVATION DISTRICT  
CASH BASIS  
ANNUAL FINANCIAL REPORT  
TO

AUDITOR OF STATE

P.O. BOX 1140 COLUMBUS, OHIO 43216-1140 (800) 345-2519



FOR THE YEAR ENDED DECEMBER 31, 2013  
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

Lucas

**INSTRUCTIONS**

1. Section 117.38, of the Revised Code of Ohio, makes it mandatory for the county auditor, as fiscal officer of the Soil & Water Conservation Distn. to render an annual financial report, for the preceding fiscal year, to the Auditor of State within sixty days after the close of the fiscal year. Any public office whose financial report is not filed at the time required by this section shall pay the Auditor of State \$25.00 for each day the report remains unfiled, provided the penalty payments do not exceed the sum of \$750.00. This section also states that at the time the report is filed with the Auditor of State, the county auditor must publish notice of the completion of the report and the fact that the report is available for public inspection at the office of the fiscal officer in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision. The report must be either typewritten or the entries made in ink.
2. Prepare three (3) copies of the report, forwarding the original to the Auditor of State, Local Government Services Division no later than sixty (60) days after the close of the fiscal year. Retain the second copy for the Soil and Water Conservation Commission. The third copy should be mailed to the Department of Natural Resources, Division of Soil and Water Conservation, 2045 Morse Rd BLDG B-3, Columbus, Ohio 43229.
3. 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 at the office of the fiscal officer.
4. Do not use red pencil or pen for negative figures, subtotals or totals. Use brackets instead of the minus sign or dash.
5. The amounts appearing in the annual report are to be rounded to the *nearest dollar*.
6. For this report all funds administered by the Soil & Water Conservation distn should be included on the appropriate page, including a separate statement for each federal, state, construction and trust fund, since they are no longer required to be included with the county's annual financial report.

**NOTE:** Before preparing this report all funds shown on the general ledger should be balanced with the treasurer as of the end of the year and reconciled with the cash on hand and in the depositories, as shown on the Treasurer's Daily Statement (Form 6) for December 31.

**MAIL TO:**

AUDITOR OF STATE  
P.O. BOX 1140  
COLUMBUS, OHIO 43216-1140  
ATTN: LOCAL GOVERNMENT SERVICES DIVISION

I certify the following report to be correct and true, to the best of my knowlegege.

  
(Chief Fiscal Officer Signature) 2/3/14  
(Date)

Anita L. Lopez  
(Type or Print Name)

Auditor  
(Chief Fiscal Officer Title)

One Government Center, Suite 600  
(Street Address)

Toledo, Ohio 43604  
(City) (Zip)

419-213-4329  
(Phone)

**SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF LUCAS**

**SUMMARY OF RECEIPTS, EXPENDITURES AND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2013**

FUND	BALANCE JANUARY 1, 2013	RECEIPTS	TRANSFERS-IN	TOTAL	EXPENDITURES	TRANSFERS-OUT	BALANCE DECEMBER 31, 2013
Soil and Water Conservation Distn	\$ 61,676	\$ 300,723	\$ -	\$ 362,399	\$ 343,201		\$ 19,198
<b>TOTALS</b>	\$ 61,676	\$ 300,723	\$ -	\$ 362,399	\$ 343,201	\$ -	\$ 19,198

SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF LUCAS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2013

SOIL AND WATER CONSERVATION DISTRICT FUND

BALANCE JANUARY 1, 2013		\$	<u>61,676</u>
REVENUE RECEIPTS			
Grants	\$	-	
Grants State	\$	136,290	
Intergovernmental			
Other Receipts			
Miscellaneous			
TOTAL REVENUE RECEIPTS		\$	<u>136,290</u>
NON-REVENUE RECEIPTS			
Refunds		0	
Reimbursements			
Advances			
Other Receipts		164,433	
Transfers		0	
TOTAL NON-REVENUE RECEIPTS		\$	<u>164,433</u>
TOTAL SOIL & WATER CONSERVATION DISTN FUND RECEIPTS (TO PAGE 12)		\$	<u>300,723</u>
TOTAL BEGINNING BALANCES <u>PLUS</u> RECEIPTS		\$	<u>362,399</u>
EXPENDITURES			
Salaries - Employees	\$	180,026	
Supplies		9,415	
Materials			
Equipment			
Professional Services			
Contracts - Services		95,170	
Capital Projects			
Rentals		13,746	
Telecommunication			
Advertising and Printing			
Travel and Expense			
Public Employee's Retirement		25,517	
Worker's Compensation		1,172	
Unemployment Compensation		3,227	
Liability/Insurance		12,343	
Other Expenses			
FICA		2,586	
TOTAL EXPENDITURES	(TO PAGE 4 & 13)	\$	<u>343,201</u>
BALANCE, DECEMBER 31, 2013	(TO PAGE 4)	\$	<u>19,198</u>
RESTRICTED FUND BALANCE, DECEMBER 31, 2013		\$	<u>19,198</u>

**SOIL AND WATER CONSERVATION DISTRICT- COUNTY OF LUCAS**

**COMPARISON OF BUDGETED AND ACTUAL RECEIPTS**

**FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>FUND</b>	<b>ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES</b>	<b>ACTUAL RECEIPTS</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Soil and Water Conservation District	\$299,680	\$300,723	\$1,043
FEDERAL			
STATE			
GENERAL BOND RETIREMENT			
REVENUE BOND RETIREMENT			
CONSTRUCTION			
SOLID WASTE			
TRUST			
<b>TOTALS</b>	\$299,680	\$300,723	\$1,043

**SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF LUCAS**  
**COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 2012	APPROPRIATIONS FOR YEAR ENDED DECEMBER 2013	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2013	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 2013	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
Soil and Water Conservation District	\$0	\$404,048	\$404,048	\$343,201	\$0	\$343,201	\$60,847
FEDERAL							
STATE							
GENERAL BOND RETIREMENT							
REVENUE BOND RETIREMENT							
CONSTRUCTION							
TRUST							
TOTALS	\$0	\$404,048	\$404,048	\$343,201	\$0	\$343,201	\$60,847