

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, 2014  
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

Lucas

**INSTRUCTIONS TO:**

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 Distrn. 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) 6/11/11 \_\_\_\_\_  
(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  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2014

SOIL AND WATER CONSERVATION DISTRICT FUND

BALANCE JANUARY 1, 2014		\$	<u>19,198</u>
REVENUE RECEIPTS			
Grants	\$ 53,319		
Grants State	\$ 65,160		
Intergovernmental	\$ 225,226		
Other Receipts	_____		
Miscellaneous	_____		
	_____		
	_____		
	_____		
	_____		
	_____		
	_____		
	_____		
TOTAL REVENUE RECEIPTS		\$	<u>343,705</u>
NON-REVENUE RECEIPTS			
Refunds	0		
Reimbursements	_____		
Advances	_____		
Other Receipts	1,505		
Transfers	0		
	_____		
TOTAL NON-REVENUE RECEIPTS		\$	<u>1,505</u>
TOTAL SOIL & WATER CONSERVATION DISTN FUND RECEIPTS (TO PAGE 12)		\$	<u>345,209</u>
TOTAL BEGINNING BALANCES <u>PLUS</u> RECEIPTS		\$	<u>364,407</u>
EXPENDITURES			
Salaries - Employees	\$ 194,617		
Supplies	_____		
Materials	_____		
Equipment	_____		
Professional Services	_____		
Contracts - Services	27,330		
Capital Projects	_____		
Rentals	15,192		
Telecommunication	_____		
Advertising and Printing	_____		
Travel and Expense	_____		
Public Employee's Retirement	27,039		
Worker's Compensation	1,069		
Unemployment Compensation	6,393		
Liability/Insurance	_____		
Other Expenses	15,210		
FICA	2,780		
	_____		
TOTAL EXPENDITURES	(TO PAGE 4 & 13)	\$	<u>289,630</u>
BALANCE, DECEMBER 31, 2014	(TO PAGE 4)	\$	<u>74,777</u>
RESTRICTED FUND BALANCE, DECEMBER 31, 2014		\$	<u>74,777</u>

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

**COMPARISON OF BUDGETED AND ACTUAL RECEIPTS**

**FOR THE YEAR ENDED DECEMBER 31, 2014**

<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	\$335,500	\$345,209	\$9,709
FEDERAL			
STATE			
GENERAL BOND RETIREMENT			
REVENUE BOND RETIREMENT			
CONSTRUCTION			
SOLID WASTE			
TRUST			
<b>TOTALS</b>	\$335,500	\$345,209	\$9,709

**SOIL AND WATER CONSERVATION DISTRICT - COUNTY OF LUCAS**  
**COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 2013	APPROPRIATIONS FOR YEAR ENDED DECEMBER 2014	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2014	RESERVE FOR ENDUMBRANCES OF DECEMBER 31, 2014	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
Soil and Water Conservation District	\$0	\$356,187	\$356,187	\$289,630	\$0	\$289,630	\$66,557
FEDERAL							
STATE							
GENERAL BOND RETIREMENT							
REVENUE BOND RETIREMENT							
CONSTRUCTION							
TRUST							
TOTALS	\$0	\$356,187	\$356,187	\$289,630	\$0	\$289,630	\$66,557