

<b>Coshocton Soil and Water Conservation District</b>				
<i>Coshocton County, Ohio</i>				
<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>				
<i>For the Year Ended December 31, 2022</i>				
<b>To be submitted.</b>				
	District Fund	Special Fund	Other Funds	Combined Total
<b>Cash Receipts</b>				
Taxes				\$0
Grants				
Local Government		209,000		209,000
State Government		179,523	27,510	207,033
Federal Government				0
Gifts and Contributions	5,005			5,005
Sale of Products/Materials	6,759	64		6,823
Cover Crop Program (Payments from Producers)			30,900	30,900
Working Agreements	16,153			16,153
Interest	139		15	154
All Other Revenue (Meeting reservations & ck redeposit)	2,974			2,974
<b>Total Cash Receipts</b>	<b>31,030</b>	<b>388,587</b>	<b>58,425</b>	<b>478,042</b>
<b>Cash Disbursements</b>				
Salaries		209,994		209,994
Supplies		4,166	78	4,244
Equipment		56,643		56,643
Contract Repairs		2,818		2,818
Contract Services/Cost Share Payment	500		19,148	19,648
Rentals		6,160		6,160
Service Fees	25	6,542		6,567
Information and Education	8,749	5,828		14,577
Travel and Expenses	536	9,100		9,636
Advertising and Printing		0		0
OPERS		28,627		28,627
Worker's Compensation		699		699
Unemployment Compensation		0		0
Hospitalization		63,012		63,012
Medicare		2,848		2,848
Product/Materials for Resale	4,103		47,857	51,960
Reimbursement - State Refunds				0
Cover Crop Expenses				0
Sales Tax	344			344
Other	135			135
<b>Total Cash Disbursements</b>	<b>14,392</b>	<b>396,437</b>	<b>67,083</b>	<b>477,912</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>16,638</b>	<b>(7,850)</b>	<b>(8,658)</b>	<b>130</b>

*Kristen P. Grindler* 2/15/2023  
Fiscal Agent Date

<b>Coshocton Soil and Water Conservation District</b>				
<i>Coshocton County, Ohio</i>				
<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>				
<i>For the Year Ended December 31, 2022</i>				
<b>To be submitted.</b>				
	District Fund	Special Fund	Other Funds	Combined Total
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In				0
Transfers Out				0
Advances In				0
Advances Out				0
Other Financing Sources				0
Other Financing Uses				0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	16,638	(7,850)	(8,658)	130
<i>Fund Cash Balances, January 1</i>	334,903	275,728	0	610,631
<i>Fund Cash Balances, December 31</i>	\$351,541	\$267,877	(\$8,658)	\$610,761
<i>See accompanying notes to the basic financial statements</i>				

# **Coshocton Soil and Water Conservation District**

*Coshocton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2022*

---

## **Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Coshocton Soil and Water Conservation District, Coshocton County, (the District) as a body corporate and politic. A publicly elected five-member District Board of Supervisors directs the District. The District provides local leadership in the education and conservation of natural resources and stewardship of agricultural lands.

The District's management believes these financial statements present all activities for which the District is financially accountable.

## **Note 2 – Summary of Significant Accounting Policies**

### ***Basis of Presentation***

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all funds.

### ***Fund Accounting***

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

***Special Fund*** The special fund is the primary fund used for day to day operations and expenditures including payroll and benefits. The District records all amounts received from the State, local, or federal governments in this fund. The County Auditor also maintains an accounting of this fund.

***District Fund*** The district fund accounts for and reports revenues from district sales and equipment rentals, grants and donations.

***Other Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The District had the following significant Other Funds: Funds from Ohio Department of Agriculture to administer the MWCD Cover Crop program are deposited in the District fund and cost share is paid to landowners from this same fund. The District also maintains an Area 3 Savings account for pollution abatement expenditures that must be approved by ODA to be disbursed.

### ***Basis of Accounting***

These financial statements follow the accounting basis permitted by the Ohio Department of Agriculture. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters the Ohio Department of Agriculture requires.

**Coshocton Soil and Water Conservation District**  
*Coshocton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

---

***Budgetary Process***

The Ohio Revised Code requires the Special Fund be budgeted annually.

***Appropriations:*** Budgetary expenditures may not exceed appropriations at the Special fund level of control and appropriations may not exceed estimated resources. The Board of Supervisors must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

***Estimated Resources:*** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

A summary of 2022 budgetary activity appears in Note 3.

***Deposits and Investments***

The Coshocton County Treasurer is the custodian for the District's Special Fund's cash and investments. The County's cash and investment holds the District's Special Fund's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Coshocton County Treasurer, Janette Donaker, 349 Main Street, Coshocton, Ohio. 43812, 740-622-2731 of [janettedonaker@coshoctoncounty.net](mailto:janettedonaker@coshoctoncounty.net).

The District's accounting basis for all other funds includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

For the District Fund and other funds, the District values Certificates of Deposit.

***Accumulated Leave***

***Deb Bigelow: \$15,714.72***

***Samantha Daugherty: \$4,208.41***

***Ryan Medley: \$12,162.72***

***Zach Wallace: \$4,734.40***

Balances are accurate at the end of Pay period #26 in 2022 dated 12/16/2022.

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Leases***

The District is the lessee for office space in the County Services Building (as defined by GASB 87) under noncancelable leases. Lease disbursements are recognized when they are paid.

**Coshocton Soil and Water Conservation District**  
*Coshocton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

---

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** Supervisors can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Supervisors amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the special and district funds is limited to encumbrances outstanding at year end.

***Unassigned*** Unassigned fund balance is the residual classification for the special and district funds and includes amounts not included in the other classifications. In other funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 7.

**Coshocton Soil and Water Conservation District**  
*Coshocton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

**Note 3 – Special Fund Budgetary Activity**

Budgetary activity for the year ending 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund	Budgeted Receipts	Actual Receipts	Variance
Special	\$388,523	\$388,587	\$64

  

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund	Appropriation Authority	Budgetary Expenditures	Variance
Special	\$421,161	\$396,437	\$24,724

**Note 4 – Deposits and Investments**

The District maintains a deposits and investments pool all funds use, except the Special Fund which is maintained by the Coshocton County Treasurer. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2022
Demand deposits	\$2,886
Certificates of deposit	205,467
Other time deposits (savings and NOW accounts)	134,480
County Treasurer Deposits	267,877
Total deposits	610,710
Cash on Hand (Change fund)	50
Total Cash	50
Total deposits and investments	\$610,760

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; by the financial institution to the District;

**Note 5 – Risk Management**

The Government belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other

**Coshocton Soil and Water Conservation District**  
*Coshocton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

---

coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2010 (through October 31, 2017), the corridor is for losses paid is between 60% and 70% of casualty premiums earned in the first \$250,000. Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and remain unchanged effective November 1, 2021 and November 1, 2020. OPRM had 769 members as of December 31, 2021.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2021.

Assets	\$ 21,777,439
Liabilities	( 15,037,383)
Members' Equity	\$ 6,740,056

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

### ***Workers' Compensation***

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

## **Note 6 – Defined Benefit Pension Plans**

### ***Ohio Public Employees Retirement System***

All District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2022

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2022</i>	<i>10%</i>	<i>14%</i>

**Coshocton Soil and Water Conservation District**  
*Coshocton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

---

**Note 7 – Fund Balances**

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>Special</u>	<u>District</u>	<u>Area 3 Savings</u>	<u>Total</u>
Nonspendable:				
Unclaimed Monies				\$0
Outstanding Encumbrances	454		50,115	50,569
Total	<u>\$454</u>	<u>\$0</u>	<u>\$50,115</u>	<u>\$50,569</u>

The fund balance of the other funds is either restricted or committed. These restricted, committed, and assigned amounts in the other funds would include the outstanding encumbrances. In the special and district funds, outstanding encumbrances are considered assigned.

**Note 8 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the District received \$4,000 COVID-19 funding from the Coshocton County Commissioners to be used for full time employee salaries. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.