

Reporting Responsibilities for Soil and Water Conservation Districts

Division of Local Government and School Accountability



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THOMAS P. DiNAPOLI

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Overview

- OSC Data Management Unit
- Accounting Responsibilities
- Uniform System of Accounts
- Measurement Focus and Basis of Accounting
- Annual Report



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OSC Data Management Unit

Data Management Unit (DMU) Responsibilities:

- Data collection, review, and analysis
- Fiscal Stress Monitoring System
- Technical assistance for local officials
- Fulfillment of data requests from internal and external users
- Approval requests



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Local Government Entities in New York State

Local Government Entity	Statewide Total
Counties	57
Cities	62
Towns	933
Villages	533
School Districts	691
Fire Districts	895
Housing Authorities	144
Public Authorities	127
Other Local Authorities	74
OTBs	5
Libraries	408
BOCES	37
Community Colleges	36
IDAs	109
Soil and Water Conservation Districts	58

As of January 2020

Data Collection – Annual Financial Reports

Annual Financial Reports

- GML requires local governments to report to OSC.
- Annual Update Document (AUD)
 - Counties, Cities, Towns, Villages, Fire Districts, Joint Activities, Special Purpose Units
- ST-3 Reports
 - School Districts
- Public Reporting Information System (PARIS)
 - Industrial Development Agencies (IDAs)

Data Collection – Report Review

- Goal of reviewing reports is to improve the quality of data that is published.
- Examiners look for general accounting errors, data inconsistencies, and other accounting errors that could affect the fiscal stress score.

Fiscal Stress Monitoring System

- Evaluates the financial health for each county, city, town, village and school district in the state.
- Various financial indicators such as available fund balance and short-term debt issuance are used to determine a fiscal stress score.
- Acts as an early warning and provides valuable information to local leaders and citizens so that they are well-equipped to take a deliberate, long-term and strategic approach to managing their local government.

Technical Assistance

Examiners assist local officials with questions on the preparation and filing of annual reports.

- Accounting questions
- Account code classification
- Correction of financial edits
- Provide local officials accounting resources including OSC accounting bulletins and the Accounting and Reporting Manual (ARM)

<https://www.osc.state.ny.us/local-government/publications>
<https://www.osc.state.ny.us/files/local-government/publications/pdf/arm.pdf>

Data Requests

External data requests – Freedom of Information Law (FOIL)

- Filing and processing information
- Extension requests
- Communication history
- Independent audits

Approval Requests

- DMU works with OSC's Legal Department to process statutory debt-related approval requests.
- Current and advanced refunding approvals.
- Processing of certain debt exclusions for local governments.

SWCD Accounting Responsibilities

Secretary-Treasurer

- CFO – performs all financial duties
- Receives cash
- Makes bank deposits
- Maintains accounting records
- Prepares annual financial report (AFR)

Board of Directors

- Oversight Responsibility – Board needs to establish a system of internal controls (checks and balances) over financial operations.

Accounting System Must Provide...

- What has happened
- What is happening
- Orderly analysis of financial condition
- Audit trail so you can trace back to origin

Uniform System of Accounts

A	General Ledger (Balance Sheet) A200 Cash, A380 Accounts Receivable
CODING STRUCTURE	Revenues 3989 State Aid, Other Home and Community Service
	Expenditures 8790.1 General Natural Resources, Personal Services

Revenue Accounts

Major Sources

- 1289 Other General Departmental Income
- 2401 Interest And Earnings
- 2414 Rental of Equipment
- 2655 Sales, Other
- 2665 Sales of Equipment
- 2680 Insurance Recoveries
- 2705 Gifts and Donations
- 2770 Unclassified (Itemize)
- 2706 Grants from Local Governments
- 3989 State Aid - Other Home and Community Service
- 4989 Federal Aid, Other Home and Community Services
- 2701 Refund of Prior Year's Expenditures

Expenditure Accounts

Major Sources

- 8790.0 General Natural Resources
 - .1 Personal Services
 - .2 Equipment and Capital Outlay
 - .4 Contractual
 - .8 Employee Benefits

Detailed coding through SWCC account codes.

GASB 54: Fund Balance Classifications and Reporting

- Fund balance classifications based on level of constraints on resources:
 - Nonspendable – resources for inventory, prepaid assets, etc.
 - Restricted – resources restricted through legal or other means
 - 899 Other Restricted Fund Balance
 - Committed – limited applicability
 - Assigned – resources designated for a purpose
 - 914 Assigned, Appropriated Fund Balance (Budget)
 - 915 Assigned, Unappropriated Fund Balance (Encumbrances)
 - Unassigned – remaining resources not designated
 - 917 Unassigned Fund Balance

Measurement Focus and Basis of Accounting

- What gets recorded in the accounting records
- When to record transactions
 - Cash basis
 - Accrual (or full accrual) basis
 - Modified accrual basis
- NYS Local Governments use:
 - Modified accrual basis for governmental funds
 - Full accrual basis for proprietary and fiduciary funds

Modified Accrual Basis

Governmental Funds – General Fund (A)

- Modified accrual basis measures flow of current financial resources.
 - Revenues are recognized when earned, measurable and available.
 - Expenditures are recognized when incurred and affect current financial resources.

Modified Accrual Basis – Accruable Revenues

- What do we mean by “available”?
 - Collectible within the current fiscal year or shortly after the fiscal year end
 - Availability period is adopted by the reporting District.
- For other local governments, GASB provides specific guidance for real property tax availability of current period plus 60 days.

Modified Accrual Basis – Accruable Revenues (Cont'd)


- Examples of Accruable Revenues
 - State and Federal Aid
 - Grants
- However:
 - If revenue is earned and measurable, but not available – record as a deferred inflow of resources.
 - If revenue is measurable and available, but not earned – record as a deferred inflow of resources.

Modified Accrual Basis – Accruable Expenditures

- Recognize when liability incurred
- Modifications and alternatives
 - Inventory
 - Prepaid Items

Annual Report of the Treasurer

New York State Soil and Water Conservation Committee
100 Albion Drive
Albany, New York 12235



Annual Report of the Treasurer
of the
County Soil and Water Conservation District
in the
County of **0**
For the Year Ended December 31, 2020
Please fill in the blue shaded box only.

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Balance Sheet: General Fund Assets

ASSETS:	EDP CODE	AMOUNT (Use Whole Dollars)
Cash	A200	
Cash in Time Deposits & CDs	A201	
Petty Cash	A210	
TOTAL CASH AND INVESTMENTS		\$ -
***Accounts Receivable	A380	
**State and Federal Aid Receivables, Other	A440	
*Due From Other Funds	A391	
*Due From Other Governments	A440	
Prepaid Expenses	A480	
Deferred Outflow of Resources	A495	
TOTAL OTHER RECEIVABLES (NET)		\$ -
Cash Special Reserves (Dedicated Funds)	A230	
TOTAL RESTRICTED ASSETS		\$ -
Miscellaneous Current Assets	A489	
***TOTAL ASSETS		\$ -

Balance Sheet: Liabilities and Fund Balance

LIABILITIES:	EDP CODE	AMOUNT (Use Whole Dollars)
Accounts Payable	A600	
Accrued Liabilities	A601	
Compensated Absences	A667	
Consolidated Payroll	A710	
Individual Retirement Account	A716	
Deferred Compensation	A717	
State Retirement	A718	
Disability Insurance	A719	
Group Insurance	A720	
NYS Income Tax	A721	
Federal Income Tax	A722	
Income Executions	A723	
Social Security Tax	A726	
Employees Annuities	A729	
Other Liabilities	A688	
Due to Other Funds	A830	
Due to Other Governments (State, Federal Governments)	A831	
TOTAL LIABILITY \$		\$ -
Deferred Inflow of Resources	A091	
TOTAL DEFERRED INFLOW OF RESOURCES		\$ -
FUND BALANCE - RESTRICTED:		
Other Restricted Fund Balance (Itemize)	A899	
TOTAL SPECIAL RESTRICTED		\$ -
Fund Balance - Assigned/Appropriated	A914	
Fund Balance - Assigned/Unappropriated	A915	
Fund Balance - Unassigned	A917	
***TOTAL FUND BALANCE		\$ -
***TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE		\$ -

Statement of Revenues, Expenses and Net Position (Custodial Fund)

Statement of Revenues:

Interest and Earnings Gills and Dividends	OSG: KETPUNGH TC 2401	
Unclassified (Special) - Net Use Below	TC 2700	
Total Unclassified	TC 2770	\$ -
Total Revenues		\$ -

Statement of Expenditures:

Other Custodial Activities - Tampa Below	OSG: KETPUNGH TC 1900	
Other Employee Benefits - Tampa Below	TC 0099	
Total Expenditures		\$ -

Summary of Changes in Custodial Net Position *

** Beginning Net Position	
Plus: Total Revenues	\$ -
Sub Total	\$ -
Minus: Total Expenditures	\$ -
Ending Net Position	\$ -

Beginning Net Position Note:

* This summary should include activity ONLY in the sub-fund of the District
 ** Beginning Net Position should be the prior year's Ending Net Position.

Bank Reconciliations

RECONCILIATION OF BOOK AND BANK BALANCES**

December 31, 2020

Bank Balance		DO NOT KEYPUNCH
Cash Balance per Bank		
Plus: Unrecorded Payroll Deductions (If needed to reconcile)		
Adjusted Bank Balance		\$ -

Bank Balances

Bank Name	Bank Location (City or Town)	Account Name (Purpose)	Bank Balance	Outstanding Checks

Cash on Hand (Cash Deposits)

Total Bank Balances and Cash on Hand

SCHEDULE OF THE FUNDS**

Description	Payable From

* Include balances in interest-bearing accounts (NOW Accounts) and certificates of deposit.
 ** If a district holds other types of investments, they should be described here in a paragraph (for attached to this report showing the type and the purchase price).
 Section 14-c of the State and Other Government Officers Law authorizes the investing of district money in special time deposit accounts or certificates of deposit.
 *** Accounts should be equal.

Reconciling Cash Book Balances with Adjusted Bank Balances

- Accounting records show how much money a local government or district should have at end of month.
- Bank accounts show how much money a local government or district does have at end of month.

These need to match.

Certification

____ County
Soil and Water Conservation District
Compliant Unit
Annual Financial Report

Certificate of the Soil and Water Conservation
District Treasurer

Please fill in the blue shaded boxes only.

I, _____, hereby certify that I am the Treasurer of the _____ County Soil and Water Conservation District and that the information provided in the Annual Financial Report for the _____ County Soil and Water Conservation District for the fiscal year ended December 31, 2020 is true and correct to the best of my knowledge and belief.
District Treasurer
Date
Address

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Data Management Unit (DMU)

Thank You

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localtraining@osc.ny.gov



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