

## NOTIFICATION FORM

To: Texas State Soil and Water Conservation Board

In accordance with the rules adopted by the State Board for Audits of Districts as required by the Agricultural Code of Texas, Chapter 201, Section 201.080 (d) as amended, the

\_\_\_\_\_ Soil and Water Conservation District # \_\_\_\_\_

for the period ending August 31, 2012 elects to:

(please indicate one of the four options listed below)

1. \_\_\_ file an Annual Financial Statement that MAY be prepared by the District or a Certified Public Accountant - must be able to answer NO to all 4 of these questions:

\_\_\_1. Did the district receive in excess of \$40,000 in state revenue in any one year?

\_\_\_2. Did the district have in excess of \$50,000 cash, short term investments, or receivables in the State Fund account in any one year (does not include fixed assets)?

\_\_\_3. Is the district required to have its accounts audited due to a funding agreement with a federal, county, or other agency?

\_\_\_4. Did the district have any long-term liabilities (more than one year) outstanding other than rent/lease contracts?

2. \_\_\_ file an Annual Financial Statement that MUST be prepared by a Certified Public Accountant – must have received in excess of \$40,000 but less than \$100,000 in state revenues in any one year.

3. \_\_\_ file a Review performed by a Certified Public Accountant in lieu of an Audit – if the conditions above are met to file an Annual Financial Statement, with the exception of one long term liability consisting of a building used for a primary office and meeting place.

4. \_\_\_ file an Audit performed by a Certified Public Accountant.

\_\_\_\_\_  
Chairman's Signature

\_\_\_\_\_  
Date

**Due: SEPTEMBER 1, 2012**

**AFFIDAVIT**  
Annual Financial Report/Review/Audit

TO: Texas State Soil and Water Conservation Board

We certify that we have inspected and reconciled to bank statements the attached Combined Statement of Financial Position for all Funds, Combined Statement of Revenues, Expenditures, Changes in Fund Balances, Schedule of Bonded Officials and Employees, Fixed Assets/Equipment Schedule, and to the best of our knowledge and belief hereby certify that they are a true, correct, and complete representation of the financial condition of the \_\_\_\_\_ Soil and Water Conservation District # \_\_\_\_\_ as of August 31, 2012.

\_\_\_\_\_  
Chairman's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Vice-Chairman's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary's Signature

\_\_\_\_\_  
Date

District Name \_\_\_\_\_

District # \_\_\_\_\_

**Combined Statement of Financial Position for all Funds  
for the Fiscal Year Ended August 31, 2012**

	STATE FUND	LOCAL FUND	TRUST FUND	_____ FUND	_____ FUND
<b>ASSETS</b>					
Cash in Bank Accounts	_____	_____	_____	_____	_____
Cash on hand	_____	_____	_____	_____	_____
Certificates of Deposit	_____	_____	_____	_____	_____
Accounts Receivable	_____	_____	_____	_____	_____
Prepays	_____	_____	_____	_____	_____
Due From Other Funds	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Subtotal Current Assets	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>FIXED ASSETS</b>					
Land / Buildings	_____	_____	_____	_____	_____
Furniture / Equipment	_____	_____	_____	_____	_____
Rental Equipment	_____	_____	_____	_____	_____
Vehicles	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Subtotal Fixed Assets	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>TOTAL ASSETS</b>					
	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts Payable	_____	_____	_____	_____	_____
Due to Other Funds	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Liabilities	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>FUND EQUITY</b>					
Investment in Fixed Assets	_____	_____	_____	_____	_____
Unreserved Fund Balance	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Fund Equity	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>					
	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

1. May prepare on cash or modified accrual basis

District Name \_\_\_\_\_

District # \_\_\_\_\_

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
for the Fiscal Year Ended August 31, 2012**

	STATE FUND	LOCAL FUND	TRUST FUND	_____	_____
				FUND	FUND
<b>REVENUES:</b>					
Interest Income	_____	_____	_____	_____	_____
Sale of Materials	_____	_____	_____	_____	_____
Donations	_____	_____	_____	_____	_____
Building & Equipment Rental	_____	_____	_____	_____	_____
Fund Transfers	_____	_____	_____	_____	_____
Director Mileage & Per Diem	_____	_____	_____	_____	_____
Supplemental Mileage & Per Diem (prior year)	_____	_____	_____	_____	_____
Matching Funds	_____	_____	_____	_____	_____
Supplemental Matching Funds (prior year)	_____	_____	_____	_____	_____
Conservation Implementation (TA)	_____	_____	_____	_____	_____
Supp. Conservation Imp. (TA) - prior year	_____	_____	_____	_____	_____
EQIP / AWEF (TSP)	_____	_____	_____	_____	_____
Other Income (please list)	_____	_____	_____	_____	_____
<hr/>					
<b>TOTAL REVENUES</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
<b>EXPENDITURES:</b>					
Salaries/Wages	_____	_____	_____	_____	_____
Conservation Implementation (TA)	_____	_____	_____	_____	_____
EQIP / AWEF (TSP)	_____	_____	_____	_____	_____
Other (please list)	_____	_____	_____	_____	_____
<hr/>					
Payroll Taxes	_____	_____	_____	_____	_____
Federal Withholding	_____	_____	_____	_____	_____
OASDI & Medicare	_____	_____	_____	_____	_____
Worker's compensation insurance	_____	_____	_____	_____	_____
Employee Travel	_____	_____	_____	_____	_____
Director Mileage	_____	_____	_____	_____	_____
Director Per Diem	_____	_____	_____	_____	_____
Awards	_____	_____	_____	_____	_____
Bonds and other insurance	_____	_____	_____	_____	_____
Conferences/Registrations	_____	_____	_____	_____	_____
Educational Program	_____	_____	_____	_____	_____
Fund transfers	_____	_____	_____	_____	_____
Materials purchased for resale	_____	_____	_____	_____	_____
Meals/Banquets	_____	_____	_____	_____	_____
NACD Dues	_____	_____	_____	_____	_____
Professional fees	_____	_____	_____	_____	_____
Building & Equipment Rentals	_____	_____	_____	_____	_____
State Association quota	_____	_____	_____	_____	_____
Supplies and Postage	_____	_____	_____	_____	_____
Other Expenses (please list)	_____	_____	_____	_____	_____
<hr/>					
<b>TOTAL EXPENDITURES</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
Excess (Deficiency) Revenue over Expenditures	_____	_____	_____	_____	_____
Fund Balance September 1, 2011	_____	_____	_____	_____	_____
<hr/>					
<b>FUND BALANCE AUGUST 31, 2012</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

- 1. Fund Balances must reconcile to Bank Statements**
- 2. May prepare on cash or modified accrual basis**

District Name \_\_\_\_\_ District # \_\_\_\_\_

**Schedule of Bonded Officials and Employees  
As of August 31, 2012**

<b>INSURER</b>	<b>INSURED</b>	<b>BONDED AMOUNT</b>
(Name of bonding co., policy number, and effective dates of the policy)	(Blanket policy or list positions covered not names)	(Amount of coverage per policy)

