



# SWCD Operational Handbook

## Annual Reporting

December 2014

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## Annual Reporting

Each district is required to complete annual grant, website, and financial reporting in order to maintain eligibility for BWSR grant funding. BWSR's procedures for determining noncompliance penalties are outlined in the Grant Noncompliance section of the Grants Administration Manual. Annual reporting requirements applicable to all Soil and Water Conservation District are outlined below.

Note that additional requirements may apply for certain grants, and any reporting requirements outlined in the Grants Administration Manual supersede requirements listed here.

### Grant Reporting in eLINK

In accordance with grant agreements and any other BWSR policies, notifications, or requirements. Annual eLINK grant reporting is due by February 1<sup>st</sup> for the previous calendar year. Certain grant programs may require additional supplementary reporting outside of eLINK.

### Annual Website Reporting

Compliant websites will contain all required items as listed in the Reporting section of the [Grants Administration Manual](#), including grant reports and SWCD-specific organizational information.

### Financial Statement

The Financial Statement must be submitted to the BWSR Central Office by **March 15**. Submit electronically to the contact named in the instructions. Financial Statements must include the following:

- Combined Balance Sheet (Statement of Net Assets and Governmental Fund Balance Sheet)
- Income Statement (Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance)
- Budgetary Comparison Statement
- Notes to the Financial Statement
- Management's Discussion and Analysis (The Financial Statement templates, including instructions for completing all components of the Financial Statement, are sent to districts annually by the BWSR Central Office.)

The following process should be used to submit the annual financial statement:

1. An electronic copy of the Financial Statement is submitted to the BWSR Central Office. BWSR then sends an electronic copy to the Office of the State Auditor (OSA). Note: This does not change the separate requirement that SWCDs have to submit the Special District Financial Statement to the OSA. BWSR cannot fill out that form for the district.
2. Sending hard copies of the Annual Reports to BWSR is unnecessary; however, districts should notify BWSR and local conservation partners when the information is posted on the district's website. These notifications can be an email, post card, newsletter or memo including a link to where the information is posted. A suggested distribution of these notifications is:
  - a. BWSR State Office
  - b. BWSR Regional Board Conservationist
  - c. NRCS Area Office
  - d. NRCS State Office
  - e. County commissioners, legislators, newspaper editors, and cooperating agencies. Printed copies should be made available to the public if requested.

3. BWSR and partners should also be notified when districts post the Annual Plan of Work on their websites. These notifications should be sent to:
  - a. BWSR State Office
  - b. BWSR Regional Board Conservationist
  - c. NRCS Area Office
  - d. NRCS State Office