

HURON SOIL AND WATER CONSERVATION DISTRICT

8 Fair Road

Dan Stevens, Chairman  
John Ganz, Secretary

Don Sweeting, Vice Chairman  
Brad Harris, Treasurer

Zachary Irons, Special Projects

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AGENDA FOR THE HURON SWCD BOARD OF SUPERVISORS  
MONDAY, JULY 19, 2021 at 8:00 P.M.

- 1) Approval of July's Agenda
- 2) Public Comment
- 3) Executive Session – Interview Veronica Hardy
- 4) Approval of June Minutes
- 5) Approval of Current Bills
- 6) Approval of Financial Statement
- 7) Building Business – Chad Stang
- 8) NRCS Report –Kevin Kaltenbach
- 9) ODA Report – Tom Holmes
- 10) OSU Report – Mike Gastier
- 11) Ditch Maintenance – Aaron Robinson
  - A. Own Work Application
- 12) 76th Annual Meeting and Banquet – Alisa Highlander
  - A. Nominees – Don Sweeting
  - B. Ticket price for children - Alisa
  - C. 76<sup>th</sup> Supervisor Election and Picnic – Title ok?
  - D. Divots Trio
  - E. Alcohol Permit
- 13) Huron County Fair – Chad Stang
  - A. Agronomy Building Assignments, if needed
  - B. August Board Meeting due to fair
- 14) H2Ohio Technician – Chad Stang
- 15) H2Ohio Update – Chad Stang/Alisa Highlander
- 16) Correspondence – Chad Stang
  - A. Vendors License and sale tax

**HURON SOIL AND WATER CONSERVATION DISTRICT**  
8 Fair Road  
Norwalk OH 44857

**Dan Stevens, Chairman**  
**John Ganz, Secretary**

**Don Sweeting, Vice Chairman**  
**Brad Harris, Treasurer**

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**MINUTES OF THE SPECIAL HYBRID MEETING OF THE HURON S.W.C.D.**  
**BOARD OF SUPERVISORS**  
June 21, 2021 at 8:00 p.m.

At 8:00 p.m. Chairman Dan Stevens called the meeting to order.

Other board members, John Ganz, Zachary Irons, and Don Sweeting attended the meeting in person. Area II Program Specialist Tom Holmes, District Conservationist Kevin Kaltenbach, District Manager Chad Stang, Ditch Maintenance Supervisor, and Administrative Assistant Alisa Highlander all attended the meeting in person too. Brad Harris attended the meeting via the telephone.

**Agenda:** Don Sweeting moved to approve the June 21, 2021 agenda adding discussion for new trailer to haul the Kubotas, while John Ganz seconded the motion. The motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

**Public Comment:** Nobody attended from the public.

**Minutes:** Don Sweeting moved to approve the May minutes as written, while Zachary Irons seconded the motion. The motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

**Bills:** Brad Harris moved to approve the following bills (enclosed with official minutes

2 Bill needing approval – **Special Fund – Total \$727.00**

4 Bills needing approval – **Ditch Maintenance Fund – Total \$1,027.16**

**District Fund Bills:**

2 District Fund bills paid with prior approval – **Total \$125.00**

4 District Fund bills needing approval – **Total \$2,210.43**

6 Building bills paid with prior approval – **Total \$4,973.09**

4 Building bill needing approval– **Total \$940.82**

0 Star Ohio Scholarships paid with prior approval – **Total \$0.00**

0 Star Ohio Misc. paid with prior approval – **Total \$0.00**

Don Sweeting seconded the motion, and the motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

**Financials:** Don Sweeting moved to approve the May 31, 2021 Financial Statement which is attached to the official minutes.

Cash Basis Total Liabilities and Equity **Special Fund:** \$292,680.29

Cash Basis Total Liabilities and Equity **District Fund:** \$722,564.97

Accrual Basis Total Liabilities and Equity **Ditch Maintenance:** \$141,092.73

John Ganz seconded the motion, and the motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

**Building Business:** Chad Stang said Tek Seal quoted \$4,915.00 to seal, crack seal, and restripe the entire parking lot. A few years ago, Andrews Asphalt charged \$3,000.00 to do only part of the parking lot Chad stated. John Ganz moved to approve the quote, while Don Sweeting

seconded the motion. The motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

Chad Stang said we needed a new trailer to haul the Kubotas on. Aaron Robinson has been using the straw blower trailer for ditch maintenance, but the trailer is bent, and the side braces are breaking. Also, during construction season, the trailer is needed by landowners and Aaron for Ditch Maintenance. Tractor Supply has a 6' x14' non-treated trailer for \$3,200.00 with square tubing on the top. The board suggested calling Pineview Sales for price and availability of a similar trailer. Chad and Aaron said there are no plans to replace the straw blower trailer.

**NRCS:** Kevin Kaltenbach handed out his report which is attached to the official minutes. Nathan Rice is still the Acting Area Conservationist for Field Operations. Terry Cosby is the new Chief of NRCS. John Wilson took a State Conservationist position in Arkansas. Deb Berger retired. Environmental Quality Incentive Program (EQIP) obligations are complete. Ileana Rodrigues and Kevin have been helping other counties.

**ODA:** Tom Holmes said the State Budget is favoring Districts and exceeding the last biennium budget. The Regional Watershed Program is statewide. There will be watershed coordinators in each of the seven watersheds in Ohio. H2Ohio may expand statewide. The Regional Watershed Program was in effect April of this year, but there is no funding yet. ODA hired a couple of Nutrient Management Specialists. Keith Liben who is housed in Ashland was hired as a Conservation Engineer.

**OSU:** Mike Gastier did not attend the meeting.

**Ditch Maintenance:** Aaron Robinson handed out the Ditch Maintenance Inspection Report which is attached to the official minutes. He said spraying is main focus with some as needed mowing. Assessments are going up \$25,000. Collections are \$100,120.34. More was spent on dip-outs. Auditor will do 1% minimum assessment verses the Ohio Revised Code mandate of \$2.00. Don Sweeting moved to approve the Inspection Report, while John Ganz seconded the motion. The motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

**Own Work Applications:** Aaron presented one Own Work Application from Patrick Fritz. Don Sweeting moved to approve the Own Work Application, while John Ganz seconded the motion. The motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

**76<sup>th</sup> Annual Meeting:** The board agreed on the following 76<sup>th</sup> Election and Picnic in the Huron SWCD pole barn:

**When:** September 29<sup>th</sup> with voting in person 5:30 p.m. to 6:30 p.m.

**Menu:** Huron SWCD's own Nathan and Aaron's smoked pulled pork, hot dogs for the kids, ice cream brought by Don Sweeting's ice cream machine, Catering by Design cheesy potatoes and baked beans, and potato chips.

**Ticket Price:** \$5.00

**Nominees:** TBA by June 30<sup>th</sup>

**Entertainment:** None. It was discussed to have a possible runoff model, the AR sandbox, and SK Worm available

**Correspondence:**

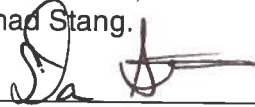
Chad Stang asked for a retroactive approval for full credit when producers use the 10' drill on permanent seedings pulled by the new Silverado partially paid for with the \$20,000 SB299 dollars. Our billing shows the amount charged, followed by the same amount credited. Don Sweeting moved to approve the credit, while John Ganz seconded the motion. The motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

Chad Stang said the F250 was sold for \$14,100.00 at the county auction on June 19<sup>th</sup> , while the lawnmower was sold for \$250.00.

Chad Stang said we extended the H2Ohio Technician employment opportunity deadline to July 7<sup>th</sup>, because we only received three applications. The position was advertised on the Huron County Commissioners website, the Huron SWCD website and Facebook, and Handshake. Almost every District is advertising a similar position for the H2Ohio Expansion Project.

At 9:20 p.m., Zachary Irons moved to adjourn the meeting, while Brad Harris seconded the motion. The motion carried with a roll call vote: John Ganz, yes vote; Brad Harris, yes vote; Zachary Irons, yes vote; and Don Sweeting, yes vote.

The June 21, 2021 minutes were taken and prepared by Alisa Highlander and reviewed by Chad Stang.

  
\_\_\_\_\_  
Chairman

7-19-21  
Date

  
\_\_\_\_\_  
Secretary

7-20-21  
Date

## MANAGERS REPORT July 2021

### EMPLOYEES / VOLUNTEERS/PEOPLE

Community Garden- The area is greening up nicely.

2021 Fair- It will be held this year, and it will hopefully be 100%. We need to start thinking about some outreach ideas that could help make our area useful and worth the time. With 2020 being a lost year for outreach, it would be nice to get in front of more people. This will be a great time to discuss H2OH programming with the farmers. We will be manning the building to discuss H2OH.

### EQUIPMENT

Trailer-We will have comparison prices at the meeting.

### DISTRICT OUTREACH FUNCTIONS

H2OH- Sign up starts July 15<sup>th</sup>. Trainings are still taking place and will continue throughout the month. We have received all the startup documents. Chad interviewed on Monday July 12<sup>th</sup> and Veronica Hardy will be in attendance for board review and approval.

76<sup>th</sup> Annual Meeting and Election – The Nominating Committee of Rich Ruess, Gerald, Martin, and Don Sweeting met on July 12<sup>th</sup>. John Ganz and Jon Valko are the two nominees. The public has until July 27<sup>th</sup> to turn in for a Petition candidate(s). Alisa has some questions about ticket price for kids, title of event, alcohol license, and the Divots trio band.

Manure and you workshop- We are partnering with Richland County to put on the meeting Tuesday July 13<sup>th</sup>. We will be sending \$100 to help with advertising and organization of the meeting. The topics will be H2OH focused. Chad will update you on the attendance at the meeting.

Newsletter – As soon as we have board nominees, we are past the petitioned candidate deadline, and we have permission to release H2Ohio information, Alisa will finish and send out the Summer/Fall issue of the newsletter which will also contain fall fish sale.

### DISTRICT ISSUES

H2OH Technician- We have only received applications from three people to date. We extended the application deadline to July 7<sup>th</sup>. Interviews were performed 7-12-21.

Computer- The computers have been ordered for Nate and the new position. We have not received follow up about payment. The computers are taking longer than expected. We may need to purchase a laptop for the new employee until the other computers arrive.

Sales Tax – We have to apply for a Vendors License and start charging sales tax and reporting it monthly to the State Department of Taxation.

### **BUILDING**

Blacktop Sealing- Tek Seal has crack filled the parking lot. They will be coming back on a weekend to finish the problem.

### **GRANTS**

H2OH- We have been listening to webinar meetings twice a week on the H2Ohio. Alisa will attend training in Tiffin on July 14<sup>th</sup>. The signup period is July 15<sup>th</sup> through August 31<sup>st</sup> for cover crops, small grains, and Nutrient Management plans.

# TECHNICIANS REPORT for June 2021

## Drainage, Surveys and Investigations

Huron County Airport- Working with Scott Sparks on a drainage issue in the main office. He does not have the layout of the building currently, so he is unsure of the footer drain plan. It's possible that the footer tile was tied to the ponds that were at the airport and are being filled in. Nate and Chad have been out and saw that some of the ditch needs to be dipped out for the system to drain properly. They could then tie the footer tile into that ditch and should be able to keep the water out of the inside of the building.

State Route 61 (Shirley property)- We have been working with this property for a few years. The previous owners did some grading work attempted to improve the property without using anyone else's insight. Pastor Shirley has been in touch with our office as well as the State Road department. We have had the tile located and a 4" tile is plugged. We have taken shots and have a second tile option. All work is on hold until the state grades their section.

State Route 18- Working with a tenant to potentially improve drainage so the basement no longer floods. A letter was sent to the property owner of the rental to see if he will help.

### Pollution Abatement-

#### SB-299- Small Grains

#### Floodplain Permits

<u>GIS Maps</u>	<u>Number of Maps</u>
Contour Maps	15
Watershed	3
Flow Direction Maps	1
Flood Simulator Map	0

### Planning Reviews

Reviewed 6 lot splits  
Receipting in \$640 for services  
4 possible sites reviewed

# 2021 HSNWCD Equipment Report

2021		2006 Kubota RTV	2015 Kubota RTV	2004 Ford Backhoe	2014 Ford F-550 Dump	2008 Ford F-250SC	2021 Chevy 2500	2008 Remlinger Strip-till	2006 TGM Straw	2007 C.H.F. Box	2016 Landpride 10'	J.D. 1590 w/s
<b>CURRENT USE</b>												
January	0	0	1.88	91.1	22.4	362	0	0	0	0	0	0
February	0	6.2	2.1	44.2	0	217	0	0	0	0	0	0
March	0	7.2	9.8	403.5	7.5	934	116	0	0	0	11.2	0
April	0	10.5	0.1	538.8	0	829	0	1	0	0	10.7	43
May	0	3.8	0	190.7	59.3	1415	14.2	0	0	0	54.2	210.7
June	0	20.7	0	450.6	SOLD	1021	6.7	1	0	0	21.8	252.2
July												
August												
September												
October												
November												
December												
<b>Total YTD</b>	<b>0</b>	<b>48.4</b>	<b>13.88</b>	<b>1718.9</b>	<b>89.2</b>	<b>4778</b>	<b>136.9</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>97.9</b>	<b>505.9</b>
<b>TOTAL USAGE</b>	<b>310.90</b>	<b>374.70</b>	<b>3,027.78</b>	<b>29,494.20</b>	<b>74,090.20</b>	<b>4778</b>	<b>5,492.40</b>	<b>248</b>	<b>13</b>	<b>1,566.40</b>	<b>505.90</b>	

  
 2/13/2021



# HURON COUNTY DITCH MAINTENANCE PROGRAM

## DITCH MAINTENANCE REPORT June 2021

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27 Ditches have been sprayed YTD

Tile 221 needs some repairs/Jetting

Field Visit To 221 For Drainage issue

Talked to Terry McConnel about Leveling the Dirt From the tile replacement a year ago

## Highlander, Alisa - NRCS-CD, Norwalk OH

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**From:** vickie.cavote@tax.state.oh.us  
**Sent:** Friday, July 9, 2021 9:58 AM  
**To:** Highlander, Alisa - NRCS-CD, Norwalk OH  
**Subject:** RE: 1987 1988 documents

Alisa,

Thank you for your patience while I worked to get answers for you.

It has been determined that the 1988 document is no longer applicable.

Please proceed with applying for the vendor's license. This can be done through the Ohio Business Gateway website at <https://gcc02.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.gateway.ohio.gov%2F&data=04%7C01%7C%7C5dce5d12ac444870051408d942e1a2ce%7Ced5b36e701ee4ebc867ee03cfa0d4697%7C0%7C0%7C637614359132678180%7CUnknown%7CTWFpbGZsb3d8eyJWljoIMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6Ikk1haWwiLCJXVCi6Mn0%3D%7C1000&sdata=gYa1wSGkLRKFmTwCmLJTX%2FhAbDFvO8rwF%2F7Zr9QJJpk%3D&reserved=0>

When purchasing items that you will resell, the district should not pay sales tax as you will be collecting the tax when you resell the items.

Answers to your other questions are below:

1) Should we pay hotel taxes?

R.C. 5739.02(B) The tax does not apply to the following:

(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions; As a political subdivision, sales tax would not be due on the hotel stay. To qualify for the exemption, it must be invoiced to and paid by the political subdivision. You may be required to pay separate occupancy taxes. The occupancy taxes are enacted by the cities/counties. You would need to check with them to see if there is an applicable exemption for the district.

2) Do we pay tax to our tree and fish vendors? I understand that we should be taxing the sales.

Again, as a political subdivision, you would be exempt from paying sales tax on any purchases that you make. You will collect the sales tax when you sell the items to your customers.

3) When our Ditch Maintenance Supervisors installs, repairs, inspects, ditches or tile, is that taxable.

This would be exempt unless it is installation of "agricultural land tile". R.C. 5739.01 (B)(5) states the installation of agricultural land tile is a sale of tangible personal property and not a construction contract (real property).

R.C. 5739.01 (B)(5)(a) "Agricultural land tile" means fired clay or concrete tile, or flexible or rigid perforated plastic pipe or tubing, incorporated or to be incorporated into a subsurface drainage system appurtenant to land used or to be used primarily in production by farming, agriculture, horticulture, or floriculture. The term does not include such materials when they are or are to be incorporated into a drainage system appurtenant to a building or structure even if the building or structure is used or to be used in such production.

4) Do we pay our building cleaning service tax?

As a political subdivision, you are not subject to the sales tax.

5) Am I correct that I need to visit a website and now complete a vendors license?

Yes. Please register for your vendor's license through

<https://gcc02.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.gateway.ohio.gov%2F&data=04%7C01%7C%7C5dce5d12ac444870051408d942e1a2ce%7Ced5b36e701ee4ebc867ee03cfa0d4697%7C0%7C0%7C637614359132678180%7CUnknown%7CTWFpbGZsb3d8eyJWljiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6IjEhaWwiLCJXVCi6Mn0%3D%7C1000&sdata=gYa1wSGkLRKfMtwCmLjTX%2FhAbDFvO8rwF%2F7Zr9QJJpk%3D&reserved=0>

6) What is Gateway? Is this where we file to pay collected sales tax quarterly?

You will register for your vendor's license through the Gateway. You will then be required to file a monthly sales tax return through the Gateway. Sales tax returns and payments will be due on the 23rd of each month for the previous month's sales (June sales tax return would be due July 23rd).

7) Do you have a youtube video of today's presentation?

Cody has a copy of our PowerPoint presentation that I believe he was going to forward to all of you.

Feel free to reach out to me if you have any other questions. Thanks again for your patience.

Vickie Cavote

Tax Examiner

Ohio Department of Taxation

Business Tax Division

4485 Northland Ridge Blvd.

Columbus, OH 43229

E-Fax: 206-333-1087

E-Mail: [Vickie.Cavote@tax.state.oh.us](mailto:Vickie.Cavote@tax.state.oh.us)

-----Original Message-----

From: Highlander, Alisa - NRCS-CD, Norwalk OH <[Alisa.Highlander@oh.nacdnet.net](mailto:Alisa.Highlander@oh.nacdnet.net)>

Sent: Thursday, July 1, 2021 7:42 AM

To: Cavote, Vickie <[vickie.cavote@tax.state.oh.us](mailto:vickie.cavote@tax.state.oh.us)>

Subject: RE: 1987 1988 documents

Thanks for the update

Alisa Highlander

Adm. Assistant

Huron SWCD

8 Fair Road

Norwalk, OH 44857

419-660-5537

Fax 419-663-8405

<https://gcc02.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.huronswcd.com%2F&data=04%7C01%7C%7C5dce5d12ac444870051408d942e1a2ce%7Ced5b36e701ee4ebc867ee03cfa0d4697%7C0%7C0%7C637614359132678180%7CUnknown%7CTWFpbGZsb3d8eyJWljiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6IjEhaWwiLCJXVCi6Mn0%3D%7C1000&sdata=ZgC84J22LEDf6G3IQkqkXb7e%2F0RitXvoAyfo%2FiBHBTQ%3D&reserved=0>

facebook

-----Original Message-----

From: [vickie.cavote@tax.state.oh.us](mailto:vickie.cavote@tax.state.oh.us) <[vickie.cavote@tax.state.oh.us](mailto:vickie.cavote@tax.state.oh.us)>

Sent: Wednesday, June 30, 2021 4:25 PM

To: Highlander, Alisa - NRCS-CD, Norwalk OH <[Alisa.Highlander@oh.nacdnet.net](mailto:Alisa.Highlander@oh.nacdnet.net)>

**ODA/Area:**

- **SWCD Supervisor Elections** – Election season is here! This year the SWCD Supervisor election ballot was updated. There are forms, a new ballot, and guidance documents on the ODA-DSWC website. If you haven't done so recently, please go to the website and download the latest forms and information pertaining to SWCD elections. Election information can be found: ***ODA DSWC Website - Resources for SWCDs - SWCD Forms and Guidance Documents - Board of Supervisors Elections and Appointment.*** Please contact your program specialist 45-60 days in advance of your election to review the election process.
- **DSWC Staff Returning** – Division personnel are starting the transition back to normal operations. Staff kicked off normal operations by attending all 88 SWCD board meetings in June. In-person board meetings and small group meetings are now being attended by field personnel. July 6 – August 23 ODA will have staff returning to offices. The transition will be fluid but at this time staff will not be holding or attending larger events/meetings.
- **DSWC Training** – There will be no TDP or ADP trainings in July as the staff works to put together upcoming training programs for the Fall.
- **Sales Tax** – During the June ADP webinar it was covered that any district that sells products 6 days or more in the calendar year should pay sales tax to the State of Ohio. Looking at these criteria most districts with tree sales, fish sales, wildlife boxes, flags, rain barrels, plat books, web sales, etc. would need to file and pay sales tax. Services such as surveying, pond designs, cost-share projects, equipment rentals, etc. would not be deemed taxable as they are not tangible goods and no sales tax would be collected or paid to the state. For more information review the webinar or contact your program specialist.
- **1099s** – These tax forms can be ordered now to have on hand in January. Be sure to order all 1099s needed such as Misc., Gs or NECs. 1099 G are for government cost-share payments, 1099 Misc. would cover employee's compensation and 1099 NEC covers non-employee payments such as cleaning, mowing, etc. If you send out 250 or more 1099s then you are required to file them electronically which requires the district to obtain a Transmitter Control Code that will add a couple of months to the process. For more info/details contact your program specialist or reference the webinar.
- **H2Ohio** is moving forward in the Maumee Watershed Project Area covering 14 counties. SWCD's are finishing up the review and approval of Voluntary Nutrient Management Plans (VNMP's) for program participants, as well as certifying the completion of several H2Ohio practices. DSWC also received approval on a Great Lakes Restoration Initiative (GLRI) grant application. This grant will provide funds for additional 4 DSWC staff over the next 3.5 years to support H2Ohio program implementation. DSWC has already hired 2 new staff as part of this grant. Emily Kramer and Bill Beckman will be assisting SWCD's with H2Ohio program delivery and are the primary contact for SWCD's in the Maumee project area. DSWC will also be advertising 2 additional positions to assist with fiscal management and tracking and reporting completed practices. With the passage of the FY 2022/2023 biennium budget, DSWC is preparing to expand the H2Ohio program to an additional 10 Counties in the Western Lake Erie Basin, with program signups planned from Mid-July through the end of August.

**UPCOMING DATES:**

- July 5 – Offices closed in observance of July 4<sup>th</sup> holiday
- July 15 – NACD Urban Webinar @ 12:00 pm - Conservation Assistance Programs Incentivize Stormwater Management
- July 25-27 Summer Supervisor School hosted by Area 3 Berlin, Ohio

**Frequently Asked Question:**

- Why do we set the SWCD election nominating committee in January when elections do not begin until August or later?  
The nominating committee begins their work early in the year. The nominating committee along with the help of the staff and other board members evaluate the strengths and weaknesses of the board/district and then strategically searches for community residents with certain talents and skills that will empower the board and the SWCD in knowledge and expertise. Nominating committee members will work through the first six months searching for qualified candidates as they attend community functions, county events and meetings. Committee members will hold conversations with possible candidates to verify qualifications, interest, and availability for them to become board candidates. Then when the election season approaches, they meet to agree upon and submit a slate of candidates. By

starting in January, the nominating committee has time to do a thorough search and find candidates by election deadline dates. By not establishing the committee and not setting them to work until later in the year puts the district election in jeopardy and puts a larger burden on the committee members to find candidates. This may result in a delayed election by not meeting the minimum number of candidate's criteria, cause an uncontested election or have candidates elected that might not truly be engaged in being a board member. The early bird gets the worm or in this case the best board members so get those nominating committees started early so August – December election periods run smoothly.

#### OSWCC:

- The next quarterly OSWCC meeting is scheduled for Thursday, July 29, 2021 at 8:30 am.

#### OFSWCD:

- Congratulations to the Ohio Envirothon Committee for hosting their second (and hopefully final) virtual Ohio Envirothon Competition. This year, more than 130 teams from around the state participated in an online written test, with 10 advancing for an oral presentation. The top teams were fantastic and were awarded as follows: First place, Fort Jennings Team 1, Second place, Lynchburg-Clay and Third Place, Fort Jennings Team 2. Congratulations to all of the participants and a big thank you to all of the district educators recruiting teams to participate. Ohio is excited to host the national competition in 2022.
- Poster Contest: If you haven't submitted your posters for poster contest, please send them to LuAnn at: [lafamilyfarms2014@gmail.com](mailto:lafamilyfarms2014@gmail.com). They will be judged this year in-person at Summer Supervisors School
- If you would like to recognize someone during this year's remembrance at Summer Supervisor School, please send that to Nikki at [nicole@ofswcd.org](mailto:nicole@ofswcd.org). We are collecting auction items for the auxiliary auction on Monday night.
- Summer Supervisor School -- several tours are getting close to capacity. If you want your best selection, please register soon.

#### OASWCDE:

- **The SWCD Staff Continuing Education Scholarship** is available for dues paying OASWCDE members of three years or more. This scholarship provides up to \$300 for continuing education of an SWCD employee, such as tuition, registration, or books. The deadline for this year is August 1st, 2021.
- **The Sherry West Memorial Scholarship** provides a \$500 college scholarship to a child of an OASWCDE member of three years or more. Children of current members, or those of members who have retired, are disabled, or deceased, are all eligible to apply. Recipients must be enrolled in an accredited two or four-year college or university and must have completed at least one full semester or two quarters. The deadline for this year is August 1st, 2021.



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Fax (419) 663-2100  
[www.BrownCrane.com](http://www.BrownCrane.com)

Huron Soil & Water Conservation District  
8 Fair Road  
Norwalk, OH 44857

RE: Monthly Financial Statements

To Whom It May Concern:

The attached financial statements are true and correct, to the best of my knowledge, based on the information given to me by the Huron County Soil & Water Conservation District. All bank accounts have been reconciled with the monthly statements from the various banking institutions.

Should you have any questions or comments, please give me a call at the above number.

Sincerely,

Tracy Brown  
BROWN, CRANE & ASSOCIATES LTD.

Enclosures

Huron County SWCD

Balance Sheet

As of June 30, 2021

Cash Basis

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash Change Fund	50.00
CBC Checking	63,815.36
H2Ohio Civista Checking	50.00
Petty Cash	40.00
PNC-Building Account	234,317.75
<b>Star Ohio - Other Investments</b>	
CAM Contribution Agreement	9,553.72
CREP/TA	3,120.00
District Funds	39,907.58
GLRI - Salaries	75,768.30
GLRI Outreach	209.26
H2Ohio TA Restricted	234,500.00
NRP Cost Share	11,548.98
WLEB	2,500.00
<b>Total Star Ohio - Other Investments</b>	<u>377,107.84</u>
<b>Star Ohio - Scholarship Fund</b>	<u>50,957.52</u>
<b>Total Checking/Savings</b>	<u>726,338.47</u>
<b>Other Current Assets</b>	
Undeposited Funds	<u>1,228.96</u>
<b>Total Other Current Assets</b>	<u>1,228.96</u>
<b>Total Current Assets</b>	<u>727,567.43</u>
<b>TOTAL ASSETS</b>	<u><u>727,567.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	363,024.27
Net Income	364,543.16
<b>Total Equity</b>	<u>727,567.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>727,567.43</u></u>

*Tracy Brown*  
7/7/21

*Tracy Brown*  
7/19/2021

**Huron County SWCD**  
**Accounts Receivable List**  
 As of June 30, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Amy Jordan	636.00	0.00	0.00	0.00	0.00	636.00
Eric Robson	762.70	3.55	177.60	0.00	0.00	943.85
Jerry Rockwell	1,592.40	0.00	0.00	0.00	0.00	1,592.40
Jim Kramer	80.40	0.00	0.00	0.00	0.00	80.40
John Giles	714.32	0.00	0.00	0.00	0.00	714.32
Pat Riley	195.60	0.00	0.00	0.00	0.00	195.60
Tim Clemons	75.00	0.00	0.00	0.00	0.00	75.00
William Haas	2.71	2.66	0.00	2.61	130.39	138.37
<b>TOTAL</b>	<b><u>4,059.13</u></b>	<b><u>6.21</u></b>	<b><u>177.60</u></b>	<b><u>2.61</u></b>	<b><u>130.39</u></b>	<b><u>4,375.94</u></b>

*Jerry Brown*  
*7/7/21*

*Trudley H*  
*7/19/2021*



# Huron County SWCD Income Statement

Cash Basis

June 2021

	Jun 21	Jan - Jun 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Building Income	5,419.09	183,688.72
Carol Proctor Scholarship Fund	0.00	675.00
CREP Cost Share	260.00	260.00
<b>Equipment Rental Income</b>		
00 Tree Planter	0.00	275.00
04 20" Stihl Chainsaw	0.00	40.00
04 NH Backhoe	0.00	464.20
06 Strawblower & Trailer	100.00	180.00
07 Honda ATV	56.99	56.99
08 Strip Till	170.40	1,562.40
15 F550 Truck	132.50	926.80
15 Utility Kabota	0.00	768.00
16 Landpride 10' Drill	271.60	699.20
19 JD 15" Drill	1,823.29	2,012.89
21 Silverado	0.00	697.68
Rental Interest	0.00	0.00
<b>Total Equipment Rental Income</b>	2,554.78	7,683.16
H2Ohio Project Grant	0.00	234,500.00
<b>Interest Income</b>		
Star Ohio Interest	27.67	94.19
<b>Total Interest Income</b>	27.67	94.19
<b>Sale of Products</b>		
Advertising - Newsletter, etc.	0.00	2,900.00
Fish Sales	0.00	6,656.14
Flags	0.00	15.00
Site Review	760.00	3,640.00
Tree Sales	0.00	2,888.66
Variance Fee	0.00	100.00
<b>Total Sale of Products</b>	760.00	16,199.80
<b>SF Other Revenue</b>	0.00	16,631.84
<b>Total Income</b>	9,021.54	459,732.71
<b>Gross Profit</b>	9,021.54	459,732.71
<b>Expense</b>		
Advertising & Printing	119.92	374.80
Bank Service Charge	0.00	40.72
Building Expense		
Building Payments	0.00	24,419.50
Janitorial		
Labor	500.00	3,250.00

*Tracy Brunk*  
7/7/21

*Quadley M*  
07/19/2021

This is an unaudited Financial Statement.

## Huron County SWCD Income Statement

June 2021

Cash Basis

	Jun 21	Jan - Jun 21
Supplies	175.43	587.83
<b>Total Janitorial</b>	<b>675.43</b>	<b>3,837.83</b>
Repairs		
Maint. Contracts	75.00	857.00
Supplies	149.99	204.99
<b>Total Repairs</b>	<b>224.99</b>	<b>1,061.99</b>
Utilities		
Electric	599.55	3,168.70
Garbage	116.83	667.76
Gas	40.40	1,149.39
Sewer/Water	65.70	357.69
Telephone	137.97	910.79
<b>Total Utilities</b>	<b>960.45</b>	<b>6,254.33</b>
<b>Total Building Expense</b>	<b>1,860.87</b>	<b>35,573.65</b>
Cost Share Expense		
Cost Share - CREP	260.00	260.00
<b>Total Cost Share Expense</b>	<b>260.00</b>	<b>260.00</b>
Equipment Expense		
00 Tree Planter	0.00	114.72
04 NH Backhoe	0.00	82.69
06 Strawblower & Trailer	0.00	95.54
08 Ford F250	0.00	41.36
08 Strip Till	0.00	1,912.76
09 Kabota	0.00	44.63
15 Ford F550 Truck	68.01	721.15
15 Utility Kabota	0.00	709.34
19 Sprayer	0.00	19.95
21 Silverado	271.79	37,896.54
96 Custom Trailer	0.00	19.27
AR Sandbox	0.00	237.39
Equipment Supplies	103.51	176.95
JD Lawn Mower	0.00	4,000.00
Office Equipment	0.00	1,346.00
Snow Blade	0.00	49.34
<b>Total Equipment Expense</b>	<b>443.31</b>	<b>47,467.63</b>
Events & Education		
2nd Grade Arbor Day Program	265.00	368.34
CLI Pollinator Project	44.99	210.45
Fish Purchases	0.00	6,022.00



## Huron County SWCD Income Statement

June 2021

Cash Basis

	Jun 21	Jan - Jun 21
Tree Sale Purchases	0.00	2,666.01
Total Events & Education	309.99	9,266.80
Supplies		
Office Supplies	638.91	877.91
Other Supplies	-143.92	-143.92
Postage	110.00	976.96
Total Supplies	604.99	1,710.95
Travel & Expenses		
Other Travel & Meetings	0.00	75.00
Summer School	420.00	420.00
Total Travel & Expenses	420.00	495.00
Total Expense	4,019.08	95,189.55
Net Ordinary Income	5,002.46	364,543.16
Net Income	5,002.46	364,543.16

Tara Brown  
7/17/21

Bradley H.  
7/19/2021

Special Fund  
Balance Sheet  
As of June 30, 2021

Cash Basis

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Checking Account	272,478.72
Total Checking/Savings	<u>272,478.72</u>
Total Current Assets	<u>272,478.72</u>
<b>TOTAL ASSETS</b>	<b><u>272,478.72</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	163,030.63
Net Income	109,448.09
Total Equity	<u>272,478.72</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>272,478.72</u></b>

*Tracy Brown* 7/7/21

*Bradley AH*  
7/19/2021

**Special Fund  
Income Statement  
June 2021**

Cash Basis

	<u>Jun 21</u>	<u>Jan - Jun 21</u>
<b>Income</b>		
<b>Revenue Receipts</b>		
County Grant	0.00	180,000.00
Other	0.00	2,773.28
State	0.00	84,622.00
<b>Total Revenue Receipts</b>	<u>0.00</u>	<u>267,395.28</u>
<b>Total Income</b>	<u>0.00</u>	<u>267,395.28</u>
<b>Gross Profit</b>	0.00	267,395.28
<b>Expense</b>		
Advertising & Printing	0.00	975.35
<b>Contract Services</b>		
Contract Labor	545.00	3,365.00
<b>Total Contract Services</b>	<u>545.00</u>	<u>3,365.00</u>
<b>Equipment</b>		
21 Silverado	0.00	16,631.84
<b>Total Equipment</b>	<u>0.00</u>	<u>16,631.84</u>
<b>Insurance</b>		
Health Insurance	2,321.80	24,801.16
<b>Total Insurance</b>	<u>2,321.80</u>	<u>24,801.16</u>
<b>Payroll Expense</b>		
Employee Salaries	13,111.67	84,978.38
Medicare	286.19	1,209.64
PERS	3,754.91	11,876.48
<b>Total Payroll Expense</b>	<u>17,152.77</u>	<u>98,064.50</u>
<b>Rental</b>		
Office Rental	0.00	13,520.00
<b>Total Rental</b>	<u>0.00</u>	<u>13,520.00</u>
<b>Subscriptions</b>	182.00	182.00
<b>Supplies</b>		
Office Supplies	0.00	365.94
<b>Total Supplies</b>	<u>0.00</u>	<u>365.94</u>
<b>Travel &amp; Expenses</b>	<u>0.00</u>	<u>41.40</u>
<b>Total Expense</b>	<u>20,201.57</u>	<u>157,947.19</u>

*Traoy Brown 7/7/21*

*Bradley A. [Signature] 7/19/2021*

This is an unaudited financial statement.

**Special Fund  
Income Statement  
June 2021**

Cash Basis

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	<u>Jun 21</u>	<u>Jan - Jun 21</u>
<b>Net Income</b>	<u><u>-20,201.57</u></u>	<u><u>109,448.09</u></u>

Ditch Maintenance  
Balance Sheet  
As of June 30, 2021

Accrual Basis

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Checking Account	135,456.83
Total Checking/Savings	<u>135,456.83</u>
Total Current Assets	<u>135,456.83</u>
<b>TOTAL ASSETS</b>	<b><u>135,456.83</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	132,927.63
Net Income	2,529.20
Total Equity	<u>135,456.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>135,456.83</u></b>

*Jay Brewer*  
7/7/21

*Madley A*  
7/18/2021

## Ditch Maintenance Income Statement

Accrual Basis

June 2021

	Jun 21	Jan - Jun 21
<b>Income</b>		
<b>Assessments</b>	0.00	51,885.16
<b>Other Income</b>	0.00	1,584.00
<b>Revenue Receipts</b>		
<b>Other</b>	0.00	183.06
<b>Total Revenue Receipts</b>	0.00	183.06
<b>Total Income</b>	0.00	53,652.22
<b>Expense</b>		
<b>Contract Services</b>		
<b>Contract Labor</b>	0.00	10,177.50
<b>Contract Services - Other</b>	0.00	4,741.00
<b>Total Contract Services</b>	0.00	14,918.50
<b>Equipment Use</b>	0.00	2,764.18
<b>Insurance</b>		
<b>Health Insurance</b>	580.45	6,182.77
<b>Total Insurance</b>	580.45	6,182.77
<b>Payroll Expenses</b>		
<b>Employee Salaries</b>	3,991.90	23,546.77
<b>Medicare</b>	81.92	335.09
<b>PERS</b>	981.63	3,224.54
<b>Total Payroll Expenses</b>	5,055.45	27,106.40
<b>Supplies</b>		
<b>Ditch Maintenance Supplies</b>	0.00	151.17
<b>Total Supplies</b>	0.00	151.17
<b>Total Expense</b>	5,635.90	51,123.02
<b>Net Income</b>	-5,635.90	2,529.20

*Troy Brown*  
7/7/21

*Bradley A.*  
7/19/2021



**DITCH MAINTENANCE FUND - July 19, 2021**

	EXPENSE	CURRENT P.O. BALANCE	CURRENT BALANCE	NEW BALANCE
<b>Materials 160 - 00175</b>				
Huron SWCD - reimburse for chemicals	\$335.80		\$9,286.16	\$8,493.41
Sunrise Cooperative - reimburse for chemicals	\$456.95			
<b>TOTAL</b>	<b>\$792.75</b>	<b>\$8,493.41</b>		
<b>Contracts/Projects 160-00275</b>				
Brown, Crane, & Assoc. Ltd - bookkeeping	\$275.00		\$59,806.50	\$59,531.50
<b>TOTAL</b>	<b>\$275.00</b>	<b>\$59,531.50</b>		
<b>Advertising/Printing 160-00325</b>				
			\$0.00	\$0.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>		
<b>Other Expenses 160 00475</b>				
Huron SWCD - reimburse for equipment use	\$1,742.62		\$29,390.51	\$27,647.89
<b>TOTAL</b>	<b>\$1,742.62</b>	<b>\$27,647.89</b>		
<b>Hospitalization 160-00500</b>				
			\$7,737.21	\$7,737.21
<b>TOTAL</b>	<b>\$0.00</b>			
<b>TOTAL DITCH MAIN. FUND EXPENDITURES</b>	<b>\$2,810.37</b>		<b>\$ 106,220.38</b>	<b>\$103,410.01</b>

*Bradley M.*  
7/19/2021

**DISTRICT FUND - Monday, July 19, 2021**

***Bills paid with prior approval***

CIVISTA BANK - open H2Ohio account ck8278	\$50.00
USPS - 2 rolls stamps ck 8279	\$110.00
Sandra Lortcher Trustee - CREP ck8271	\$260.00

**TOTAL** **\$420.00**

***Bills needing approval***

Huron County Engineer - fuel ck 10441	\$421.15
Cardmember Service - web \$52.55; annual meeting \$265.04; kabota fan \$22.71	
Misc tools \$34.46; sprayer \$142.67	
DM chemicaql \$479.72; strawblower trailer \$17.31; Silverado tool box \$229.99	\$1,244.45

**TOTAL** **\$1,665.60**

***Building bills paid with prior approval***

Republic Services - garbage ck 1494	\$116.83
City of Norwalk - water/sewer ck 1495	\$65.70
Ohio Edison - electric ck 1496	\$599.55
Spectrum -phone/fax/internet ck 1499	\$137.97

**TOTAL** **\$920.05**

***Building bills needing approval***

Cardmember Service - TP, cleaner, cleaner for driveway, hose, towel box ck 5270	\$185.76
--	----------

**TOTAL** **\$185.76**

***Star OH Misc. investment acct.***

**TOTAL** **\$0.00**

***Star OH Scholarship acct. -***

**TOTAL** **\$0.00**

*Trudley*  
7/19/2021

**SPECIAL FUND - Monday, July 19, 2021**

	EXPENSE	CURRENT P.O. BALANCE	CURRENT BALANCE	NEW BALANCE
<i>Supplies 130-00175</i>		\$9,634.06	\$9,634.06	\$9,634.06
<b>TOTAL</b>		\$0.00	\$9,634.06	
<i>Contracts / Services 130 - 00280</i>			\$1,635.00	\$1,107.50
Brown, Crane, and Assoc. - bookkeeping	\$527.50			
<b>TOTAL</b>		\$527.50	\$1,107.50	
<i>Office Rentals 130 - 00285</i>			\$0.00	\$0.00
<b>TOTAL</b>		\$0.00	\$0.00	
<i>Service Fees 130 - 00290</i>			\$5,000.00	\$5,000.00
<b>TOTAL</b>		\$0.00	\$5,000.00	
<i>Education and Information 130 - 00295</i>			\$20,000.00	\$20,000.00
<b>TOTAL</b>		\$0.00	\$20,000.00	
<i>Travel and Expense 130 - 00300</i>			\$14,958.60	\$14,958.60
<b>TOTAL</b>		\$0.00	\$14,958.60	
<i>Advertising and Printing 130 - 00325</i>			\$5,842.65	\$5,842.65

*Bradley*  
7/19/2021

**SPECIAL FUND - Monday, July 19, 2021**

	EXPENSE	CURRENT P.O. BALANCE	CURRENT BALANCE	NEW BALANCE
..... <b>TOTAL</b>	\$0.00	\$5,842.65		
<b>Other Expense 130-00475</b>		\$53,297.73	\$53,297.73	\$53,297.73
..... <b>TOTAL</b>	\$0.00	\$53,297.73		
<b>Hospitalization 130-00500</b>		\$17,275.95	\$17,275.95	\$17,275.95
..... <b>TOTAL</b>	\$0.00	\$17,275.95		
<b>Capital Improvements 130-00510</b>		\$42,752.63	\$42,752.63	\$42,752.63
<b>TOTAL SPECIAL FUND EXPENDITURES</b>	<b>\$527.50</b>		<b>\$170,396.62</b>	<b>\$169,869.12</b>

*Bradley A.*  
7/19/2021



Annual Leave

Employee	Begin Balance	Earned	Used	End Balance	Actual Obligation	Billable Obligation
Aaron Robinson	302.72	6.20	11.25	297.67	\$6,745.20	\$10,769.70
Alisa Highlander	159.20	7.70	9.25	157.65	\$3,044.22	\$4,970.70
Chad Stang	193.91	4.60	0.00	198.51	\$4,998.48	\$7,876.88
Lori Liles	278.10	7.70	3.00	282.80	\$5,972.74	\$9,626.51
Nathan Watt	85.50	3.10	1.00	87.60	\$1,533.88	\$2,543.03
<b>Annual Leave Total</b>					<b>\$22,294.52</b>	<b>\$35,786.82</b>

Sick Leave

Employee	Begin Balance	Earned	Used	End Balance	Actual Obligation	Billable Obligation
Aaron Robinson	243.61	4.60	6.00	242.21	\$5,488.42	\$8,763.06
Alisa Highlander	139.73	4.60	0.00	144.33	\$2,786.94	\$4,550.61
Chad Stang	155.92	4.72	3.50	157.13	\$3,956.58	\$6,234.99
Lori Liles	353.73	4.60	7.00	351.33	\$7,420.00	\$11,959.13
Nathan Watt	366.12	4.60	4.00	366.72	\$6,421.21	\$10,645.79
Ronald Ritz	55.67	0.45	0.00	56.12	\$617.29	\$768.25
<b>Sick Leave Total</b>					<b>\$26,690.44</b>	<b>\$42,921.83</b>

Comp Time

Employee	Begin Balance	Earned	Used	End Balance	Actual Obligation	Billable Obligation
Aaron Robinson	20.75	0.00	20.75	0.00	\$0.00	\$0.00
Alisa Highlander	(0.01)	0.00	0.00	(0.01)	(\$0.10)	(\$0.16)
Chad Stang	15.12	3.00	1.50	16.62	\$418.49	\$659.48
Lori Liles	(0.01)	0.00	0.00	(0.01)	(\$0.11)	(\$0.17)
Nathan Watt	10.75	0.00	10.00	0.75	\$13.13	\$21.77
<b>Comp Time Total</b>					<b>\$431.42</b>	<b>\$680.93</b>

Personal Time

No Personal Time Found For Specified Pay Period

*Handwritten signature*  
7/19/2021