

HURON SOIL AND WATER CONSERVATION DISTRICT

8 Fair Road
Norwalk OH 44857

Don Sweeting, Chairman
Jon Ganz, Secretary

Brad Harris, Vice Chairman
Zachary Irons, Treasurer

Dan Stevens, Special Projects

AGENDA FOR THE SPECIAL MEETING OF THE BOARD OF SUPERVISORS
HURON SWCD, DISTRICT OFFICE MONDAY, December 18, 2023 at 7 P.M.

- 1.) Approval of Agenda
- 2.) Public Comment
- 3.) Executive Session –Annual Performance Reviews
- 4.) Approval of November’s Board Meeting Minutes
- 5.) Approval of Current Bills – Chad Stang (includes H2Ohio)
- 6.) Approval of Financial Statement – Chad Stang
 - A. Approval of new bookkeeping contract
- 7.) Building Business – Chad Stang
- 8.) NRCS Report – Kevin Kaltenbach
- 9.) O.D.A. Report – Tom Holmes
- 10.) OSU Extension Report – Mike Gastier
- 11.) Ditch Maintenance Report – Aaron Robinson
- 12.) Approve Final 2023 APO – Chad Stang
- 13.) Correspondence
 - A. Approve John Deere Purchase Order
 - B. 2024 OASWCDE membership dues for employees

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MINUTES OF THE REGULAR MEETING OF THE HURON S.W.C.D.
BOARD OF SUPERVISORS
Monday, November 20, 2023 at 8:00 p.m.

At 8:00 p.m., Chairman Don Sweeting called the meeting to order.

Other board members Brad Harris, Zachary Irons, and Dan Stevens attended the meeting in person. District employees Chad Stang and Alisa Highlander also attended in person.

Agenda: Brad Harris moved to approve the agenda for the November 20, 2023, board meeting adding approval of Cleaning Contract with Ray Enderle under Building Business and approval to purchase a John Deere No Till Drill under Correspondence. Dan Stevens seconded the motion. The motion carried with a 3:0 vote.

Public Comment: No public comment. Virtual option to attend meeting by a college student.

Minutes: Zachary Irons moved to approve the October 16, 2023, minutes as written, while Dan Stevens seconded the motion. The motion carried with a 3:0 vote:

Bills: Dan Stevens moved to approve the following bills attached to the original minutes.

7 Bills needing approval – **Special Fund – Total \$5,524.05**

0 Bills needing approval – **H2Ohio Fund 168 – Total \$0.00**

1 Bill needing approval – **Ditch Maintenance Fund – Total \$350.00**

District Fund Bills:

1 District Fund bill paid with prior approval – **Total \$137.99**

5 District Fund bills needing approval – **Total \$2,670.88**

7 H2Ohio Cost Share bills needing approval – **Total \$210,311.45**

5 Building bills paid with prior approval – **Total \$1,523.10**

4 Building bills needing approval – **Total \$1,054.17**

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

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

Brad Harris seconded the motion, and the motion carried with a 3:0 vote.

December Bills: Zachary Irons moved to submit Special Fund and Ditch Maintenance bills to the Auditor's VIP system by the Auditor's December 14th bill cutoff. Dan Stevens seconded the motion, and the motion carried with a 3:0 vote.

H.S.A. Contributions: Chad Stang explained that the board has been paying 100% of the Health Savings Account (H.S.A.) deductible into employee H.S.A.'s. The 2024 deductible is \$3,300.00. Brad Harris moved to approve \$3,300.00 into employee H.S.A.'s, and a \$1,300.00 stipend to Alyson Holzworth who is waiving health insurance coverage. Zachary Irons seconded the motion. The motion carried with a 3:0 vote.

Financials: Dan Stevens moved to approve the October 31, 2023, Financial Statements which are attached to the official minutes:

Cash Basis Total Liabilities and Equity **Special Fund:** \$329,997.45

Cash Basis Total Liabilities and Equity **District Fund:** \$2,046,580.95

Accrual Basis Total Liabilities and Equity Ditch Maintenance:	\$93,611.99
Accrual Basis Total Liabilities and Equity H2Ohio Fund 168 TA:	\$32,170.45

Brad Harris seconded the motion, and the motion carried with a 3:0 vote.

Building Business: Ray Enderle, dba 3L Cleaning, wants to raise rates for cleaning by 7%. Brad Harris moved to approve the increase, while Zachary Irons seconded the motion. The motion carried with a 3:0 vote.

NRCS: Kevin Kaltenbach did not attend the meeting.

ODA: Tom Holmes did not attend the meeting.

OSU: Mike Gastier did not attend the meeting.

Ditch Maintenance: Aaron Robinson did not attend the meeting.

H2Ohio Update: Alisa Highlander reported that we are 75% through the initial cost share allocation of \$3.7 million, while we are 35% through the \$300,000.00 Technical Assistance money that supports Alyson. Alisa presented two cover crop inner seeding bonus contracts and one modification for approval. Brad Harris moved to approve both Cover Crop Bonus contracts and the modification, while Zachary Irons seconded the motion. The motion carried with a 3:0 vote.

Alisa Highlander said Erica White and Emily Kramer of the Ohio Department of Agriculture came on site to review H2Ohio projects and iron out some wrinkles. In the Voluntary Nutrient Management Phase, some soil sampling did not meet the Variable Rate Technology (VRT) standard which requires 6 acres for grids and 12 acre zones. Also, it was reiterated that payments should not be made until the producer self certifies with the required documentation per best management practice.

December and January Meetings: Zachary Irons moved to set the employee annual evaluations to be at 7:00 p.m. on Monday, December 18, 2023, and January's meeting to be Tuesday, January 16, 2024, at 8:00 p.m. due to the Monday Martin Luther King holiday. Brad Harris seconded the motion. The motion carried with a 3:0 vote.

Administrative Leave: Brad Harris moved to approve eight hours Administrative Leave for all employees on November 24, 2023, while Zachary Irons seconded the motion. The motion carried with a 3:0 vote

Upcoming meetings:

Area II Attendance: The board will not attend the Area II Winter Meeting. Alyson Holzworth, Lori Liles, Aaron Robinson, and Chad Stang will attend.

OFSWCD Attendance: No action was taken.

NACD Attendance: Don Sweeting, Sandy Sweeting, and Chad Stang will attend the convention in San Diego from February 10th to February 14th.

Correspondence: Zachary Irons moved to enter into an Auto Renewal Agreement to purchase a new John Deere No Till Drill annually. Brad Harris seconded the motion. The motion carried with a 3:0 vote.

At 8:47 p.m., Brad Harris moved to enter into executive session per to consider the compensation of a public employee (ORC 121.22 (G)1), while Zachary Irons seconded the motion. The motion carried with a roll call vote: Brad Harris, yes vote; Zachary Irons, yes vote; Dan Stevens, yes vote; and Don Sweeting, yes vote.

At 9:08 p.m., the Regular November Board Meeting of the Huron S.W.C.D. reconvened.

Brad Harris moved to approve \$1.00 per hour wage increase for H2Ohio Technician Alyson Holzworth. Zachary Irons seconded the motion. The motion carried with a 3:0 vote.

At 9:09 p.m., Dan Stevens moved to adjourn the meeting. Zachary Irons seconded the motion. The motion carried with a 3:0 vote.

The November 20, 2023 minutes were taken by and prepared by Alisa Highlander and reviewed by Chad Stang.


Chairman

12-18-2023
Date


Secretary

12-18-2025
Date

MANAGERS REPORT

December 2023

EMPLOYEES

Chad, Lori, Aaron, and Alyson will be attending the Area II Winter Meeting. Alisa attended the December quarterly Erie Basin R.C.&D. Meeting

Employee Annual Reviews will be completed at the December board meeting, beginning at 7:00 p.m.

EQUIPMENT

10' Drill- The drill has a hydraulic leak on one of the cylinders. Chad will call Streakers to have it fixed, now that the season is over.

15' Drill- The new drill is ordered. There is a \$3,000 net trade difference. Chad brought the old drill back from Ag Pro. They corrected an issue with the chain drive system and corrected a marker.

DISTRICT OUTREACH & FUNCTIONS

H2OH- Chad and Alyson have about 15 more producers to verify fertilizer applications. There have been some new walk-in interest in the H2Ohio Project.

Seedling Sale – The sale was advertised in the Winter Newsletter via a QR code which will link to the sale form.

Soils Judging – South Central placed 1st in both the Urban and Rural Local contest which was held in September on Rich Ruess property. Alisa delivered plaques to South Central.

Weirs Overwide Ditch- The bid packet is with the Huron County Prosecutor's office for review and approval. Once it is returned to us approved, the Weirs Project will be placed out to bid. We paid \$2,600 to Contractors Design and Engineering for the bid documents.

BUILDING

Aaron and Nathan got a load of salt to prepare for winter.

Technicians Report for the Month of November

Drainage, Surveys and Investigations

Weirs overwide ditch project- Waiting on Contractor's Design for a survey and preliminary sketch.

Chad went on 5 different drainage calls with no surveys being conducted and basic advice given. There will be no follow up or further planning for these sites.

GIS Maps

Number of Maps

Contour Maps	152
Watershed	45
Flow Direction Maps	3
Flood Simulator Map	0

Planning Reviews

7 Informal reviews started

3 sites approved

Landowner meetings 5 possible splits

Work with Health Dept

Working with 2 Landowners to be removing Ag & Rec Exemption

Review updated zoning changes for Greenfield Township

Working with landowners on Commercial Distillery

Ag Pollution Abatement

H2OHIO

Winter reminder sent out on 12/07/2023 to producers via mail

3 producers interested in joining the program

1 producer leaving the program starting 2024 crop year

81.6% of our producers have been paid for the 2023 crop year

Cover crop and small grain fields are being turned in

2023 HSWCD Equipment Report

	2006	2015	2004	2014	2021	2008	2006	2007	2016 - 10'	15'
	Kubota	Kubota	Ford	F-550	Chevy	Strip Till	Strawblower	C.H.E.	Landpride	J.D.
	RTV	RTV	Backhoe	Ford Dump	2500	Remlinger	TGM	Box	10'	1590 w/s
2017	25.9	68.5	33.3	4,539.70		269.6	12.0	0.0	292.5	
2018	4.5	72.3	20.6	4,210.60		219.5	1.0	1.0	245.1	
2020	0.3	33.6	6.4	3,140.90		152.6	21.0	0.0	147.0	1086.9
2021	2.1	68	17.3	2,711.40	11,689.00	283.5	4	0	161.2	1204.4
2022	1	45.4	4.96	4,654.10	15,079.0	376.85	5	0	332.1	1320.7
2023	SOLD									
CURRENT USE										
January	0	0.4	0	136.2	285	0	0	0	0	0
February	0	0.1	0	0	357	0	0	0	0	0
March	0	0.6	0	457.1	1795	0	0	0	0	0
April	0.1	14.8	0.2	528.7	840	66.7	0	0	14.6	23.7
May	0.1	7.9	5.6	893.9	1367	23.3	0	0	74.2	145.9
June	SOLD	7.7	0	219.5	1,162	7.4	0	0	0	231.5
July	0	7.3	0	305.4	1,012	0	0	0	31.4	124.8
August	0	13.4	0	588.9	1,422	0	1	0	78.2	42.4
September	0	5.8	3.45	525	1,420	0	3	0	15.9	81.9
October	0	0	2.04	563.8	1153	39.2	1	0	38.7	234.6
November	0	0	0	169.4	809	52.1	0	0	0	76.6
December	0	0	0	0	0	0	0	0	0	0
Total YTD	0.2	58	11.29	4387.9	11,622.0	188.7	5	0	253	961.4
TOTAL	314.20	497.70	3,049.3	39,528.7	38,390.0	6,204.6	260	13	2,214.80	961.4



**OFFICE OF HURON COUNTY
HUMAN RESOURCES AND LOSS PREVENTION**

12 E. Main St., Suite 513 - Norwalk, OH 44857
Phone 419-668-6262 Fax 419-668-2095
E-mail: hrdirector@huroncounty-oh.gov

Date: December 7, 2023

To: All Huron County Employees

From: Lara Hozalski, Human Resources Deputy Director

RE: Issue 2 Adult Cannabis Use

Please be aware that with the passage of recreational cannabis use in Ohio effective today, Huron County shall continue its *Zero Tolerance Drug-Free Workplace Policy* as outlined under *Drugs/ Alcohol* in the current Huron County Personnel Policy Manual.

Huron County will continue to disallow an employee's use, possession, or distribution of cannabis. An employee who tests positive for cannabis shall be subject to adverse employment action up to and including termination.

Please direct any questions you may have on the matter to Huron County Human Resources or your Appointing Authority.



Department of Agriculture

Soil and Water Conservation

ODA Updates for Area SWCD Board Meetings December 2023

On behalf of all DSWC staff we would like to thank you for a successful year and for all that you do in the name of conservation! We wish for each of you a joy filled holiday season and many blessings in 2024!

2024 Resources and Reminders- Resources and Reminders for SWCDs is included as an attachment. The 24 R&R lists important dates, deadlines, required trainings, and reporting requirements for SWCDs. Keep this as a resource and checklist to make certain your district is up to date on completing these annual activities. An ADP webinar is scheduled for **January 4th** to review these items in further detail. To join the webinar, click the following link. [ADP - 2024 Resources & Reminders](#) If you have questions, please send an email to cody.hacker@agri.ohio.gov

APAP Rules to be updated- Under the direction of Lt. Governor Husted, state agencies are implementing a plan to eliminate nearly one-third of the Ohio Administrative Code by targeting duplicative provisions, outdated sections, and unnecessary requirements. As part of this plan, ODA was instructed to update the Agriculture Pollution Abatement Program (APAP) rules. Proposed rule changes can be found under the "Stakeholder Review" tab of the Department's Administrative Rule Review page by visiting [here](#). Comments on the proposed rules are due back to the department by **December 20, 2023**.

The Ohio Department of Agriculture, Division of Soil and Water, will be hosting the following public events to discuss the amended rules and receive stakeholder comment:

-December 8th, 2023, 11:00am-12pm. In person discussion held at the campus of Ohio Department of Agriculture, Bromfield Administration Building, room 129.

-Microsoft Teams Live Event- December 14th, 2023, starting at 2pm. Please use this link to join: https://teams.microsoft.com/l/meetup-join/19%3ameeting_MGU2Yzk5ZjQyY2ExOS00ZWY0LWJiN2QtMDRmZjJlZDc1MzQw%40thread.v2/0?context=%7B%22Tid%22%3A%2250f8fcc4-94d8-4f07-84eb-36ed57c7c8a2%22%2C%22Oid%22%3A%22317305cd-c1e8-431e-a67e-3a4b6997cf87%22%2C%22IsBroadcastMeeting%22%3Atrue%2C%22role%22%3A%22a%22%7D&btype=a&role=a

Contact Emily Heppner for more information at Emily.Heppner@agri.ohio.gov

OSWCC State Match Policy update- OSWCC State Match Policy was recently updated. Only minor edits were made to the policy which included updating ORC references, removing dates that were no longer relevant, and revisions to reflect changes in year end cash basis reporting. The OSWCC did approve a change which allows SWCDs to now transfer funds to the special fund within 90 days rather than 30 days. The revised OSWCC State Match Policy is attached for reference.

H2Ohio Conservation Ditch Program- The deadline for applying for the 2023 CDP program was October 31st. 9 applications were received, 7 were self-forming design and 2 were the two-stage ditch design. The total amount requested for all 9 applications is \$2.6 million covering nearly 5 miles of ditch construction. ODA is currently in the process of approving the projects. Approval letters and agreement contracts are expected to be awarded by the end of December. Construction season for these projects is planned for 2024 through 2025.

It is expected a third sign up will occur in 2024. If your county has a potential project and is interested in bringing funds to your county to implement conservation AND improve drainage, please consider applying. Contact justin.mcbride@agri.ohio.gov if you have any potential projects or if you have any questions.

Administrative Development Program – The next ADP session will be held virtually January 4th at 1:00 pm with a focus on the **2024 Resources and Reminders**. The following dates and topics are the in-person ADP sessions planned for 2024. These sessions will be held at ODA Bromfield Auditorium: **May 7th** – SWCD Planning, **June 5th** – SWCD Administration 101, **August 28th** – Management, Leadership & Communication,

October 3rd – Auditor of State Updates, and **November 7th** – Policies & Risk Assessment – Bromfield Auditorium.

Technician Development Program – All in-person classes for 2023 are now complete. If you are working towards completing the Beginner Level Certification, please remember to complete the online courses no later than December 31, 2023. You can still register for these three classes below by using this link: [TDP Registration](#). The new class schedule for 2024 will be announced in January. If you have any questions, please contact Tim Fulks at 614-581-3521 or timothy.fulks@agri.ohio.gov

-**Conservation Engineering** – Online through December 31st

-**Engineering Resources & Math Refresher** – Online through December 31st

-**Ag Pollution Abatement Program** – Online through December 31st

Reminder: The Ohio Soil and Water Conservation Commission has set aside funds to cover the cost of TDP and ADP courses for SWCD staff beginning in the calendar year 2024. SWCD staff will be able to sign up for ADP and TDP courses at no cost. This only applies to SWCD staff.

New Supervisor Training- New Supervisor Online Training can be accessed at <https://softchalkcloud.com/lesson/serve/MoAEIaCUVbKQHL/html>. All newly elected and first term board members are requested to complete the online training. The training is broken into four modules and can be completed at your convenience. Program Specialists will send out reminders and log-in information to all newly elected board members quarterly. If you have any questions please reach out to your program specialist.

Beehive 2023 “Completed Events” Queries-A quick reminder to please run your Beehive 2023 “Completed” Events queries to confirm that you have entered all completed events for the year. Every SWCD and all staff members have access to the “2023 Completed BMPs” and “2023 Completed Education Events” queries. These are saved query “Layouts” which can be found in Beehive Query, in the “All BMP Events” and “All Education Events” datasets respectively. These queries pull/show the data that will be in your End of the Year Technical and Education Summary Reports and in your Beehive “Annual Report”. If you have questions regarding the queries, contact Martin Joyce, DSWC, martin.joyce@agri.ohio.gov.

OFSWCD: We look forward to seeing you at the area winter meetings. Kick off is December 5th in Area 4!
Annual Meeting 2024– Annual meeting 2024 will be held at the Hilton Columbus Downtown. The event is at a **new location**, the Hilton in downtown Columbus. The dates for the Partnership Meeting are January 22-24, 2024. Registration is open. Please use this link to register:
<https://ofswcd.org/news-events/event-calendar.html/event/2024/01/23/annual-partnership-meeting/461393>

Service Awards-We will once again recognize Supervisors and Staff for years of service in 10-year increments during the annual meeting. If you have supervisors or staff with 10, 20, 30 or more years of service, please let me know by December 22 at jtmead@ofswcd.org

OSWCC: The next OSWCC meeting is scheduled for January 24, 2023. This meeting will be held in conjunction with the OFSWCD Annual Partnership Meeting. For more information about the meeting contact Emily Heppner emily.heppner@agri.ohio.gov

OASWCDE: On behalf of the OASWCDE board, we wish everyone a happy holiday! A few updates below:

- OASWCDE 2024 membership form is on the website, https://www.oaswcde.org/uploads/4/7/2/1/47217769/2024_oaswcde_memb_form_fillable.pdf. Dues must be submitted by April 1st.
- The OASWCDE Training Scholarship is a \$50 scholarship that is available year-round. The Scholarship is for OASWCDE members whose districts may not have the funds to send staff to professional development opportunities.
- The application for 2024 Outstanding District Employee and Outstanding District Board Members is available on the website, <https://www.oaswcde.org/awards.html>. Applications are due December 8th.

- Elections for Board of Directors will be held at the OFSWCD Annual Conservation Partnership Meeting from January 22-24, 2024. We are currently looking for SWCD employees interested in running for Board of Directors in **Areas 2 and 4**, as well as one individual for appointment to fill a vacancy in **Area 5**. Please contact Board President, Chad Stang (chad.stang@oh.nacdn.net) if you are interested in running.



REQUIRED TRAININGS

Affirmation/Oath of Office - Every newly elected, re-elected, or appointed SWCD supervisor must be sworn in prior to or immediately upon taking office AND prior to participating in any 2024 SWCD business. Board members may be sworn in by any other elected official with equal or greater geographic jurisdiction, such as other SWCD board members, Co. Commissioner or State Legislators. Supervisors may be sworn in during a virtual meeting if an elected official is on the call and administers the oath of office. Regardless of where they were sworn in, the date, details of the location and who administered the oath to which board members must be included in minutes. Also, have them complete the following [Oath of Office](#) and keep on file:

Ethics Policy – Review your SWCD's ethics policy with your new board members and work through the potential [conflict of interest worksheets](#). All SWCD board members and staff are encouraged to complete the online training created by the [Ohio Ethics Commission](#) (including printing out a certificate of successful completion). Need help with your SWCD's ethics policy? Click to download the [Model Ethics Policy](#). If your new board member has not received the mandated copy of the Ohio Ethics Law, (**within 15 days of taking office**) download it here: [Ohio Ethics Law](#). Also, new employees must be given a copy within 15-days of employment.

Open Records Public Officials Training - All elected officials in the state of Ohio, or appropriate designees, are required to attend training approved by the Attorney General once during their term. The training is to ensure public officials are appropriately educated about their obligations under the [Public Records Act](#). According to the act, if the public office includes more than one elected official [as do SWCD boards], one appropriate person (board or staff person) may serve as the "designee" on behalf of all the elected public officials. Ensure that a current copy of all records training certificates are maintained in the district files and affirm at the **January board meeting** those who have had the training and identify the designee in the minutes. A list of Certified Public Records Trainings, including online training, can be found on the [Ohio Attorney General website](#).

Treasurer of State Training/Exemption - Ohio law requires various public financial officials to receive continuing education training in the investment and management of public finances. SWCD board members may be required to take annual training or file for an exemption depending on the type of financial instruments used to invest your District Fund. For more information see the [Treasurer of Ohio website](#).

REQUIRED REPORTING

Annual Report to the OSWCC - Your SWCD required Annual Report of Activities is fulfilled by reporting all your activities in Beehive. Data should be entered as it occurs. Remember, in order for all of your completed BMP Technical and Education events to be reported in the end of the year report for the OSWCC, **ALL** of the following tasks must be completed. For **Technical Projects** each project must have: 1. Installed Date 2. BMP Name 3. Actual Quantity 4. Completed BMPs/Services must be [mapped](#) in the Beehive GIS. Likewise, **Education Events** also have "Reporting" requirements. All completed "Events" must have the following 5 fields completed/populated: 1. Status 2. Actual Date 3. Number of Activities 4. Number of Participants 5. Activity Name. The OSWCC will run annual reports for each SWCD on **January 30, 2024**. Optional: Please email copies of a SWCD program highlights document (Beehive Annual Report, Marketing Portfolio, etc.) to the OSWCC at OSWCC@agri.ohio.gov and [cc your Program Specialist](#).

IRS 1099 Reporting - If your SWCD paid a minimum of \$600 to an individual for services, products, or cost-share in 2023 you are required to send that individual a 1099. If you have not yet ordered forms please make sure to visit www.irs.gov/orderforms. Click on Employer and Information Returns, enter number of forms needed and the IRS will send these to you. Make sure you order extra in case you happen to make a mistake. Don't forget to also order the form 1096 which is required for submission of the 1099 forms to the IRS. There are three primary types that you may need.

- 1). 1099-G These will need to be provided to all landowners that received payments for MWCD, H2Ohio, 299, or any other conservation related type of government payment issued by the Soil and Water Conservation District.
- 2). 1099-NEC Issued for non-employee compensation. This would be for services provided to your district by someone that is not an employee. For example: subcontractor, intern, potentially a no till drill contract employee, caterer, and also attorney fees.
- 3). 1099-Misc This should be used for payments such as rent and prizes/awards.

If you have additional questions reference the instruction publications found on the IRS website for each of these forms.

Deadlines for submission of forms are as follows:

- 1). 1099-G Copy A and the 1096 shall be submitted to the IRS by **Feb. 28, 2024**, Copy B shall be submitted to the recipient by **Jan. 31, 2024**.
- 2). 1099-NEC All forms must be submitted by **Jan. 31, 2024**. Copy A and 1096 to the IRS and Copy B to the recipient, all by **Jan. 31, 2024**.
- 3). 1099-Misc Copy A and the 1096 shall be submitted to the IRS by **Feb. 28, 2024**, Copy B shall be submitted to the recipient by **Jan. 31, 2024**.

A pdf fillable form is available to use for most of these forms in order to supply Copy B to the recipient. However, you must order Copy A with the special red ink in paper form and submit to the IRS via the mail. (unless you are set up to file electronically or use the service of a CPA). Order forms at: [Order IRS Forms](#) For guidance contact the IRS: [Ohio IRS Offices](#)

Reorganization - Complete the [SWCD Board Reorganization Notice](#) by **February 1, 2024**. Email a .PDF to Emily.Heppner@agri.ohio.gov and to your Program Specialist.

Open Meetings - Per the Ohio Open Meeting Act, SWCDs are required to notify the public when board meetings will occur in 2024 Reference your SWCDs policy requirements for notifying the public in advance of public meetings. Members of the public may contact the district office to obtain specific log-in codes for virtual meetings. Remember to include language which gives local media outlets and the general public the opportunity to be notified of any special meetings or meetings on a particular topic. Keep records of all correspondence that document this notice including the actual newspaper clipping if applicable. Also, consider creating a policy on public comment at SWCD board meetings. A sample [Open Meetings Policy](#) can be found on the DSWC web site. Don't forget to **SEND YOUR PROGRAM SPECIALIST AN EMAIL confirming 2024 board meeting dates/times.**

Cash Basis Reports - Cash Basis Reports are due to the Auditor of State by **March 1, 2024**. Follow [guidance from Auditor of State](#) to submit your Cash Basis Report electronically with any required supporting documents. Please also send a copy of the document only via email to Lisa Syx at Lisa.Syx@agri.ohio.gov and your Program Specialist.

Form-11 / Annual Plan of Work - Ideally, 2024 Annual Plan of Work (APW) development should occur in the final quarter of the previous year. It must be submitted with the Form-11 along with approved resolutions for county, municipal, and township appropriations by **May 31, 2024**. Your Program Specialist will contact you to schedule Form-11 and APW review.

Sales Tax: If the districts average monthly sales tax liability is less than \$200, the filing frequency will be semi-annual (January – June sales tax return will be due **July 23rd** and July – December sales tax return will be due **January 23rd**). If the average monthly sales tax liability is more than \$200, the filing frequency will be monthly. Sales tax returns and payments will be due on the 23rd of each month for the previous month's sales. Payments can be made online at the [Ohio Business Gateway](#) or through [TeleFile](#) for those districts not registered in the Ohio Business Gateway.

BOARD REQUIREMENTS

Nominating Committee - During the **January SWCD board meeting** the board chair should appoint a member of the board to serve on the nominating committee for the 2024 election and determine which two other individuals knowledgeable about the SWCD (who are NOT board members, employees, or immediate relatives) will serve as well. Please note these individuals in the January board meeting minutes.

Policy Reviews - Annually review all policies, MOU's and agreements with the SWCD Board and record the policy review in the board meeting minutes. This could include: Employment Policy (ex. Job descriptions), Travel policy (ex. travel reimbursement rates, current IRS mileage rates), Spending Authorities (ex. credit card policy, adoption of policies with regard to paying for food at board and other meetings), forestry NOI/THP procedures etc. Based on recent audit reports, please make sure you have reviewed the fraud reporting awareness policy, investment policy, and telework policy.

Records Retention Commission – If you're not on your county record retention schedule plan to review your records retention schedule and set the dates for your SWCD's Records Retention meetings for 2024. For current guidance, please refer to the [Chapter 2 Administrative Handbook](#) or review the documents at [Ohio Historical Society's Local Government Records Program website](#)

SWCD REQUIREMENTS

Fiscal Changes/Updates -

- Secure the change in signature cards for new fiscal agents and/or treasurers and record the changes in your minutes.
- Review depository agreements with your bank to ensure they are valid through the current year.
- Use this form to inform the county auditor of changes to fiscal officer appointment if needed:
[Certification](#)

Inventory and Disposal of Equipment – Perform an annual inventory review. Contact your Program Specialist if you need additional inventory stickers. Remember to present a copy of the inventory and disposal list for board member acknowledgement or approval and to have fiscal agent initial.

Monthly Minutes and Agenda – The OSWCC *requires* the SWCD to send Program Specialists copies of all board meeting announcements, agendas, minutes, and financial statement preferably in digital format via e-mail. SEND THESE ITEMS TO YOUR OFSWCD AREA DIRECTORS TOO!

Roster Updates – Review the Ohio Partnership Roster and be prepared to submit changes at the beginning of the year when asked to do so in an email request from ODA-DSWC.

Certificate of Transition by Outgoing Fiscal Officer: When your district changes administrators, administrative assistant, SWCD Board Fiscal Agent, or any other staff or board member, responsible for any financial activity. The district will need to complete a certificate of transition [form](#) and submit it to the Auditor of State.

Audit: Pursuant to Ohio Revised Code 117.103(B)(1), a public office shall provide information [\(form\)](#) about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office.

UPCOMING EVENTS

New Board Member Training/Events – 2024 New Supervisor training this year is being expanded to include not just newly elected supervisors but also any first term supervisor that might have questions or would like a refresher course. The training will take place at the OFSWCD Annual Partnership Meeting on January 22-24 at the Hilton – Downtown Columbus. Join us for a two-hour breakout session that will cover the role of supervisor and public official, understanding boards' powers and authority, board meetings and sunshine laws, financial responsibilities and more. Also hear from a panel of current supervisors that can answer your questions and share their experiences and benefits of being a SWCD supervisor. See you there!

OFSWCD State-Wide Meetings:

Annual Meeting: January 22-24, 2024, Hilton – Downtown Columbus

Summer Supervisor School: July 21-23, 2024 - Toledo Renaissance

Area Envirothon's:

Area 1: April 24, 2024 – OSU Lima/Rhodes State College Campus

Area 2: April 24, 2024 – Kidron Community Park

Area 3: April 24, 2024 – Glenford Fort Preserve

Area 4: April 30, 2024 – Gwynne Conservation Area

Area 5: April 23, 2024 – Camp Oyo

State Envirothon: June 3-5, Hocking College, Athens County

National Envirothon: July 28 – August 3, 2024, Hobart and William Smith Colleges, Geneva, New York

NACD Stewardship Week: April 28 – May 5, 2024,

Farm Science Review: September 17-19, 2024

Ohio Soil and Water Conservation Commission State Matching Fund Policies – adopted November 2014

Updated November 2023

The historical approach of Ohio Department of Agriculture (ODA) and the Ohio Soil and Water Conservation Commission (OSWCC) of matching local funds with state dollars has proven very effective in allowing SWCD boards of supervisors and their local partners the flexibility to develop local plans and programs for the conservation of our natural resources. This approach has led Ohio to become one of the most respected and effective state/local partnerships in the United States. The Commission and ODA want to continue that dynamic relationship, remain flexible and innovative, and at the same time protect the core responsibility they have to assist in the growth of Ohio's conservation movement, fairly benefiting all Soil and Water Conservation Districts (SWCDs).

Background:

Beginning in 1959, the Ohio Soil and Water Conservation Committee (now the Ohio Soil and Water Conservation Commission) was given authority by the Ohio legislature to match local funds with state funds through ODNR (now ODA) to carry out local conservation programs. From 1959 to 1980, as then specified in Chapter 1515 (now chapter 940), they matched funds appropriated and received through the county's "inside millage" or from the county's general fund.

As Ohio's landscape changed and district programs and services grew, SWCDs led an effort to change Section 1515.14* (now 940.15) to allow funds appropriated to SWCDs from municipalities and townships to also be matched. The ability to match municipal and township appropriations has created tremendous funding opportunities for SWCDs, especially those serving their county's urban conservation needs. In the late 2000s, Section 1515.14 (now section 940.15) was amended to clarify matching funds from millage "outside" or in excess of the ten-mill limitation due to the increase in SWCDs (with permission of county commissioners) looking for funding through dedicated property tax levies. Both these changes have provided expanded revenue opportunities for SWCDs but have also created concern about match distribution equity among all 88 SWCDs.

In 2013, the OSWCC created and charged the SWCD Match Task force to revisit the 2004 OSWCC policy and make recommendations at the July 2014 OSWCC meeting. This policy was approved and adopted by the OSWCC in November 2014. The following policy statement and guidelines are the result of that effort.

Purpose:

Clarify and communicate the Commission's policy on the matchability of local funds provided to a SWCD to carry out their mission and goals as directed by the board of supervisors.

Guiding Principles:

- Develop, communicate, and implement a policy that is within the authorities of the Ohio Revised Code.
- Set policies reflective of and responsive to districts' changing needs; and
- Maintain an equitable distribution of state matching funds that support a strong statewide program.
- Support every SWCD to have enough staff to have a viable program to meet local needs.

2023 Ohio Soil and Water Conservation Commission State Match Fund Policies

The proceeding policy addresses four areas related to the matching of local revenue received by Ohio SWCDs:

- ☐ **Matchability;**
- ☐ **Accountability;**
- ☐ **Distribution Equity; and**
- ☐ **SWCD Financial Status.**

Matchability

The Ohio Soil and Water Conservation Commission will authorize state match of funds received only in accordance with sections 940.12 and 940.15 of the Ohio Revised Code.

- *Funds appropriated and received from a county General Fund or from the county's first ten-mill of property tax (inside millage)*
- *Funds appropriated by a municipality or township.*
- *Funds received from a special property tax levy for SWCD operations section 940.12.*

Limitations and exceptions to the above:

- ☐ All funds (cash considered for match shall be directly deposited into the Special Fund of the SWCD within 90 days of being received by the SWCD and prior to April 30. Exceptions will be considered only by individual SWCD requests to the Commission.
- ☐ Each state fiscal year, only \$8,000 of appropriations dedicated for implementation of capital improvements will be matched.
- ☐ The OSWCC may choose to limit the match percentage of funds dedicated to those programs where the legal authorities of implementing those programs fall under another local unit of government.

Examples of sources and programs which would not be matchable:

The OSWCC will not match revenue received directly to the SWCD from the following sources:

- *Direct assessments for agricultural drainage maintenance programs*
- *Direct assessments for fees for urban storm water maintenance programs*
- *Direct payment from Stormwater Utilities*
- *Fees for services performed for private landowners.*
- *Insurance payments/settlements*
- *Rental payments from occupiers of SWCD-owned or leased buildings or property*
- *Appropriations/Grants/Transfers from County Engineer Departments; County Boards of Health or Health Departments or any other county-wide department, board, or commission.*
- *District Fund Transfers into the Special Fund (not received as an appropriation)*
- *Sale of SWCD property*

The OSWCC will not match revenue received for or expended for the following uses:

- *Any cost-share payments*
- *Transfers to other agencies or organizations*

2023 Ohio Soil and Water Conservation Commission State Match Fund Policies

Accountability

SWCD revenue eligible for state match dollars will be matched fully at the current fiscal year match rate when the following criteria are met:

- ☐ The OSWCC is presented with a SWCD Annual Plan of Work (APW) for the current calendar year, reflecting district resource inventory and needs, developed by the SWCD board, meeting OSWCC minimum standards. (See APW Template Attachment B).
- ☐ The SWCD is using the OSWCC approved reporting system in accordance with OSWCC policy. The approved system is currently Beehive. (See Beehive Use and Guidance Document Attachment C).
- ☐ SWCDs will document the review of the Annual Plan of Work on a quarterly basis to evaluate progress toward implementing the plan.
- ☐ The OSWCC may reduce total match dollars by 25% or more for those SWCDs that do not meet the above requirements.

Distribution Equity

Among the OSWCC match guiding principles is the goal of state match distribution which supports a strong program in each of the 88 SWCDs. To accomplish this is the following statewide distribution policy:

- ☐ Regardless of total local matchable revenue, each SWCD will be provided a base state match of \$15,000.
- ☐ **Provided that total match funds available are equal to or greater than the total funds available during the previous state fiscal year:** the first \$20,000 of local matchable revenue will be matched at a 200% rate the remainder at the current fiscal year formula percentage up to \$500,000.
- ☐ All funds above \$20,000 and below \$500,000 will be matched at the uniform formula rate depending on the remaining available state match funds.
- ☐ Any local matchable revenue above \$500,000 will be matched at 60 percent of the overall match rate.
- ☐ SWCDs that have experienced a catastrophic loss of local matchable revenue resulting in a greater than 40% reduction over the past three years or districts receiving less than \$40,000 from combined local matchable revenue may be eligible for Conservation Assistance Grants from the OSWCC. Districts may apply for up to \$25,000 per year of additional state funds through this policy annually. SWCDs will be eligible to receive a maximum of \$40,000 in combined state matching funds, flat rate, and conservation assistance funds. Applications should be submitted along with the OSWCC Form 11 (See attachment D). The maximum combined amount shall be reviewed by the OSWCC on an annual basis.
- ☐ The state match on revenue received for SWCD operations from a special property tax levy will be limited to an amount which does not exceed 5% of total available state match dollars.

2023 Ohio Soil and Water Conservation Commission State Match Fund Policies

SWCD Financial Status

To promote efficient, effective, and prudent use of public funds for the benefit of all SWCDs the following policy shall be implemented:

- ☐ Annually on the OSWCC Form 11, the SWCD shall report District Fund and Special Fund balances including the amounts as reported on the previous year's Cash Basis Annual Financial Statement.
- ☐ SWCDs should maintain an unassigned balance of all SWCD funds (Special and District) at a minimum of 25% of the current year annual budget or an amount designated by the county.
- ☐ SWCDs will maintain a combined total balance of the Special Fund and District Fund (as reported on the previous year's Cash Basis Annual Financial Statement), less grant and contingency funds, not to exceed 200% of the current year's operating budget as stated in the SWCD Special Fund budget submitted to each county board of commissioners.
- ☐ State match dollars will be reduced, for those SWCDs with operating budgets in excess of \$150,000 and combined total balance of the Special Fund and District Fund (as reported on the previous year's Cash Basis Annual Financial Statement), less grant and contingency funds as documented on the Cash Basis Annual Financial Statement, in excess of 200% of the current year's budget, by an amount equal to the difference between the combined previous year's Special and District Fund balances and 200% of the current year's budget amount. Exceptions may be considered on a case-by-case basis when presented to the OSWCC.

2023 ANNUAL PLAN OF WORK

HURON SWCD

Mission/ Vision: The mission of the Huron Soil and Water Conservation District is to help landowners with the development and protection of the county's natural resources to enhance the quality of life in Huron County. We will provide the best quality soil and water technical assistance to help landowners use our natural resources while protecting the environment against degradation.

Approved by Huron SWCD Board Date: _____ Chairman _____

EDUCATION AND EVENTS: *to promote soil and water conservation through education of the people of Huron County*

GOAL: Provide youth education through various field days and educational events.		RESULTS	
ACTION	WHO	WHEN	
1) 4 th Grade Conservation Day - Organize a one-day environmental program to be held annually in the spring inviting 14 4 th grade classrooms with 50% participation	Lori Liles	May 16, 2023	486 students attended the 2023 Conservation Day from 7 schools. There were 21 stations for the students to learn from.
2) 2 nd Grade Arbor Day Program and Poster Contest - Collaborate with Huron County Master Gardeners to provide educational video. We will provide red bud seedlings to 900 2 nd grade students.	Alisa Highlander	April 21, 2023	Alisa delivered 806 Redbud tree seedlings to 806 students across Huron County second grade Elementary Schools.
3) Hold annual 2 nd grade poster contest	Alisa	Week of April 21,	In collaboration with the tree seedling delivery, students were

	in conjunction with the 2 nd grade Arbor Day Program with a 200 poster goal	Highlander	2023	invited to participate in a poster contest themed "One Water". Alisa presented 1 st , 2 nd , and 3 rd place ribbons, and \$50 Barnes and Nobils to 1 st and 2 nd place winners
4)	Purchase and plant large tree in school yard for poster contest winner's school	Alisa Highlander	By end of May 2023	On May 24 th , Alisa presented a Snow Cherry tree planting at Immaculate Conception School in honor of Aubrey Fooks. Aubrey also won at the State Contest
5)	Work with 7 local FFA Chapters for the local land judging contest	Chad Stang and Alyson Holzworth	By end of September 2023	The Local Soils Judging contest was held September 26 th at Rich Ruess Farm. Alisa presented the 1 st place Rural and Urban Soils Judging plaques to South Central
6)	Host and Coordinate the Area II Envirothon	Alisa Highlander and staff	April 26, 2023	Alisa coordinated location, registrations, donations, lunch, t-shirts, tests, etc for 39 teams of 5 that participated in the Area II Envirothon at Bronson Conservation Club on April 26 th
7)	Respond to program requests from youth educational groups and provide educational resource information as Covid permits	Staff	January to December 2023	Envirothon, 4 th grade field day, 2 nd grade arbor day, and Soil Judging were completed in 2023
<u>GOAL:</u> Provide community educational opportunities				
<u>RESULTS</u>				
ACTION	WHO	WHEN		
1) Publish a 2023 Rainfall Report for growing season	Alisa Highlander	11/30/23	Alisa sent out collector cards to past rainfall collectors in the spring. Results were tabulated for seasonal and historic data and chart in a 2023 Rainfall Report. Nathan completed a GIS map for the report	
2) Respond to program requests from community groups	Chad Stang	January to December 2023	Chad fielded all requests in 2023. He was able to speak for a rotary luncheon.	
3) Organize and hold Annual Fall Fun Fest on the second Saturday in October	Alisa Highlander	10/14/23	Alisa coordinated the Fall Fun Fest. New participants were Burrer Farms, Norwalk Fire Department, and Fitchville Conservation League.	

<u>GOAL</u> : Meetings			<u>RESULTS</u>	
ACTION	WHO	WHEN		
1) Hold 12 regular and special board meetings	Alisa Highlander and Chad Stang	Monthly 2023	Alisa completed 12 monthly agendas, compiled staff reports, completed minutes, and attended monthly board meetings.	
2) Hold 78 th Annual Meeting and Banquet and election with over 75	Alisa and Chad Stang	September 6, 2023	There was no Annual Meeting and Banquet. Alisa followed election rules of advertising and voting for an election only. 46 voters cast their ballots. Brad Harris and Zachary Irons were re-elected.	
<u>GOAL</u> : Huron County Fair			<u>RESULTS</u>	
ACTION	WHO	WHEN		
1) Sponsor and judge 6 FFA conservation booths as COVID permits	Staff	August 14, 2023	1 st , 2 nd , and 3 rd place ribbons were added to South Central FFA, New London FFA, and Monroeville FFA respectively. Alisa presented a plaque to South Central.	
2) Create and assemble a tabletop display and man the display 5 days during the 2023 Huron County Fair	Alisa Highlander & staff	August 14, 2023	Alisa and Alyson created a tabletop display to advertise Events and H2Ohio	
<u>GOAL</u> : Promote Huron Soil and Water Memorial Scholarship			<u>RESULTS</u>	
ACTION	WHO	WHEN		
1) Promote the scholarship & select one scholarship recipient	Lori Liles	By November 2023	There were 5 applicants for the scholarship. One scholarship winner was chosen on October 11, 2023.	
<u>PUBLICITY</u> : To inform and advertise to the public of the many conservation activities, programs, and cost share opportunities available				
<u>GOAL</u> : Inform the public of district activities			<u>RESULTS</u>	
ACTION	WHO	WHEN		
1) Publish three newsletters <i>District Surveyor and on web</i>	Alisa Highlander	February, August, and November	Alisa wrote articles, coordinated printing to the print broker, and coordinated staff for labeling and tabbing	

		2023	of 3 newsletters in 2023.
<u>GOAL:</u> Keep the public informed of current conservation programs and events			
<u>ACTION</u>	<u>WHO</u>	<u>WHEN</u>	<u>RESULTS</u>
1) News releases and articles to newspaper and on web	Alisa Highlander	2023	Alisa wrote approximately 7 legal notices and articles to advertise events and promote sales
2) Maintain website by continuing to advertise services and activities and provide transparency	Alisa Highlander	2023	Alisa maintains the website as needed with upcoming events, notices, and sales
3) Develop and maintain a Huron SWCD Facebook page	Alisa Highlander and Chad Stang	2023	Alisa and Chad post information and events on Facebook

TECHNICAL: *To provide quality technical assistance to resolve soil and water resource concerns.*

<u>GOAL:</u> Animal Waste Management			<u>RESULTS</u>
1) Respond to animal waste pollution complaints within 24 hours of call	Chad Stang Nathan Watt	2023	Chad responded to 3 calls in 2023. All cases are closed moving into 2024.
<u>GOAL:</u> Provide technical assistance to reduce non-point source pollution			
<u>ACTION</u>	<u>WHO</u>	<u>WHEN</u>	
1) Investigate non-point pollution concerns by visiting site within 24 hours	Chad Stang, and Nathan Watt	2023	All Calls were checked within 24 hours.
2) Provide technical assistance for erosion control practices	Lori Liles, Chad Stang, and Nathan Watt	2023	All calls have been closed for 2023.

<u>GOAL:</u> Ponds and Wetlands			<u>RESULTS</u>
ACTION	WHO	WHEN	
1) Investigations and evaluation of sites and soils to decide suitability of future pond and maintenance issues	Chad Stang, and Nathan Watt	2023	There were 3 pond site evaluations done on GIS. No further assistance was needed for construction.
<u>GOAL:</u> GIS & GPS System Development			<u>RESULTS</u>
ACTION	WHO	WHEN	
1) Utilize GIS & GPS to inventory and design conservation activities as needed	Lori Liles, Aaron Robinson, Chad Stang, and Nathan Watt	2023	Ongoing
2) Stay current in GIS & GPS for SWCD	Lori Liles, Aaron Robinson, Chad Stang, and Nathan Watt	2023	Ongoing
<u>GOAL:</u> Help people with drainage concerns			<u>RESULTS</u>
ACTION	WHO	WHEN	
1) Provide assistance to groups of landowners wanting to complete permanent group drainage projects	Aaron Robinson, Nathan Watt and Chad Stang	2023	Chad is working with Weirs on a maintenance project through the H2OH override ditch program.
2) Help landowner with individual drainage concerns	Nathan Watt and	2023	Chad went out on 5 drainage concerns.

	Chad Stang		
<u>GOAL:</u> County Planning			<u>RESULTS</u>
<u>ACTION</u>	<u>WHO</u>	<u>WHEN</u>	
1) Administer the Huron County Subdivision Regulations	Lori Liles and Chad Stang	2023	Ongoing
<u>GOAL:</u> Floodplain Management			<u>RESULTS</u>
1) Administer the Floodplain Regulations	Chad Stang and Nathan Watt	2023	Permits are written as needed.

DITCH MAINTENANCE: Administer the Huron County Ditch Maintenance Program to ensure efficient operation of completed drainage projects

<u>GOAL:</u> Administer the Huron County Ditch Maintenance Program			<u>RESULTS</u>
<u>ACTION</u>	<u>WHO</u>	<u>WHEN</u>	
1) Inspect 90 projects on the Huron County Ditch Maintenance Program and report to Huron County Commissioners	Aaron Robinson and Nathan Watt	6/30/23	complete
2) Vegetation control on 45 projects or as needed per inspection report	Nathan Watt and Aaron Robinson	2023	complete
3) Silt removal: have contractors complete 2,000 feet of bottom clean outs	Aaron Robinson	2023	complete

4) Erosion control (outlet pipes, structures, stream bank protection) by Huron SWCD or contractor as needed according to the yearly Ditch Inspection Report"	Aaron Robinson and Nathan Watt	2023	ongoing	
5) Prepare a schedule of maintenance assessments on 90 groups	Aaron Robinson	2023	complete	
6) Administer landowner applications to do own maintenance work and applications for reduction for installing conservation practices	Aaron Robinson	10/31/23	complete	
7) Prepare a ditch maintenance budget	Aaron Robinson	2023	complete	
8) Complete the labor inventory breakdown and work with the accountants to ensure that all moneys are expended and are properly applied to the appropriate individual accounts and according to ORC	Aaron Robinson	2023	ongoing	
9) Gather information and write yearly report of maintenance activities and present report to Huron County Commissioners	Aaron Robinson	2023	complete	
10) Provide information and reports to the Huron SWCD Supervisors, landowners, and others as needed	Aaron Robinson	2023	complete	
11) Receive needed training to fulfill responsibility of job duties i.e. pesticide training and GIS/Software	Aaron Robinson and Nathan Watt	2023	complete	
<u>GOAL:</u> Increase public awareness				<u>RESULTS</u>
ACTION	WHO	WHEN		

1) Provide Ditch Maintenance information in District Surveyor newsletter	Aaron Robinson	February 2023	complete
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EQUIPMENT: *To purchase, upgrade, maintain, or replace equipment as needed to maintain reliable service*

GOAL: Purchase, upgrade, maintain, or replace rental equipment as needed				RESULTS
ACTION	WHO	WHEN		
1) Replace one John Deere 1590 with seeder; keep current with no till technology	Chad Stang	2023	We received a new drill in the spring of 2023. The contract for the 2024 drill will be signed and accepted 12/18/23.	
2) Maintain District rental equipment and schedule and complete regular maintenance as needed	Lori Liles and Chad Stang	2023	Ongoing	
3) Review and update equipment rental rates	Chad Stang	January 2023	Rates were reviewed and stayed the same	
GOAL: To support the office staff by making sure needed equipment is available to run the office efficiently and professionally				RESULTS
ACTION	WHO	WHEN		
1) SWCD computer and equipment upgrade and maintenance in consultation with the affected - employees.	Chad Stang	2023	All computers are updated as needed. Aaron, Chad, and Lori were updated in 2023.	
GOAL: Maintain, upgrade, and replace the current fleet				RESULTS
ACTION	WHO	WHEN		
1) Perform routine maintenance and service SWCD vehicles and keep a schedule of maintenance needs	Lori Liles and Aaron Robinson	2023	Ongoing	

GRANTS/FUNDING: Seek the funding sources needed for facilities, equipment, qualified staff, and cost share dollars to carry-out the District's mission efficiently.

<u>GOAL:</u> Obtain matchable funds from the Huron County Commissioners			<u>RESULTS</u>
ACTION	WHO	WHEN	
1) Formulate an Interim and Final budget for FY 2023	Chad Stang	May 2023	Complete.
2) Meet with the Huron County Commissioners to explain SWCD budget needs, and seek the needed increase in funding aggressively	Chad Stang	November 2023	Complete.
<u>GOAL:</u> Obtain matching state funds			<u>RESULTS</u>
ACTION	WHO	WHEN	
1) Meet with State Representatives and Senators biannually	Board and Chad	2023	The federation met with them in Columbus.
<u>GOAL:</u> Acquire and implement grants for special programs			<u>RESULTS</u>
ACTION	WHO	WHEN	
1) Administer CREP Program as needed	Alisa Highlander	2023	This was on-going. ODA has taken over payments and pretty much this is administered between FSA and ODA
2) Apply for and administer pollution abatement grant monies	Chad Stang	N/A	
<u>GOAL:</u> Implement the H2Ohio Expansion Program			<u>RESULTS</u>
ACTION	WHO	WHEN	
1) Administer H2Ohio, pay on Phase II practices, and keep Beehive updated	Alyson Holzworth, Chad Stang, &	2023	Alyson met with producers and kept paperwork, producer files and Beehive updated. Alisa queried Beehive, printed producer summary and individual vouchers from Beehive for

	Alisa Highlander		payment.
2) Utilize GIS & Google Earth to map & track projects	Alyson Holzworth & Chad Stang	2023	2022 cover crops and 23 wheat were verified.
3) Verify 2022 small grains double crop and Phase II practices	Alyson Holzworth, Chad Stang	2023	Complete.
4) Meet with each producer to discuss their Nutrient Management Plan	Alyson Holzworth, Chad Stang	2023	Complete
5) Pay cost share for completed practices	Alisa Highlander, Alyson Holzworth	2023	\$1,655,291.51 in payments were remitted for VNMP implementation, Small Grains, VRT, Phosphorus Placement, Manure Incorporation, and Poultry Litter. Alisa sends monthly cost share and semi-annual Technical Reports to Alyson of ODA. Alyson Holzworth verifies & approves acres for payment.
6) Collect documentation for all practices signed up in 2022	Alyson Holzworth	2023	Still working on the last of 2023's VNMP payments.
7) Verify all fertilizer application in accordance with the Nutrient Management Plan.	Chad Stang, Alyson Holzworth	2023	Roughly 15 more producers to go.
<u>GOAL:</u> Obtain funding for Huron Soil and Water Memorial Scholarship			
<u>RESULTS</u>			
ACTION	WHO	WHEN	
1) Send donation request to area business and individuals generating at least \$1,000.00	Lori Liles	2023	Ongoing
2) Offer one fund raising opportunity to the public	Lori Liles and Chad Stang	2023	Ongoing

SALES AND SUPPLIES: To meet the needs of the community and staff by offering products and quality service

GOAL: Offer the public conservation products			RESULTS
ACTION	WHO	WHEN	
1) Conduct a spring and fall fish fall sale	Lori Liles and Alisa Highlander	4/11/2023 and September 21, 2023	Alisa promotes and tracks the fish sales, while staff are present during pickup. We served 29 public in the spring, and 22 in the fall.
2) Conduct an annual tree seedling sale	Lori Liles and Alisa Highlander	Pickup 4/21/23	Lori orders the seedlings in the fall prior, volunteers and staff pack the seedlings, while staff were present for pickup. 40 public picked up Frasier Firs, White Pine, Forsythia, Swamp White Oak, American Sycamore, and Eastern Redcedar

DISTRICT PROPERTY MANAGEMENT: To promote safe environment for public and employees

GOAL: Grounds Maintenance			RESULTS
ACTION	WHO	WHEN	
1) Lawn mowing and landscaping	Staff	2023	Nathan pretty much mows and sprays
GOAL: Building Maintenance			RESULTS
ACTION	WHO	WHEN	
1) Maintain and improve	Board members and staff	2023	In 2024 we will have someone look into the brick on the building to see if it needs repair. All other needs are met currently.
GOAL: Building Renovations			RESULTS
ACTION	WHO	WHEN	
1) Work requested renovations as required by law	Board and Chad	2023	Building is up to date.

HURON COUNTY DITCH MAINTENANCE PROGRAM

DITCH MAINTENANCE REPORT Nov 2023

- General Office work
- Answered General Ditch Maintenance questions over the phone.
- Worked on financials.
- GIS maps.
- Parcel Splits.
- Culvert Sizing.



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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

Special Fund
Balance Sheet
As of November 30, 2023

	<u>Nov 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	304,860.61
Total Checking/Savings	304,860.61
Total Current Assets	304,860.61
TOTAL ASSETS	<u><u>304,860.61</u></u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	232,139.82
Net Income	72,720.79
Total Equity	304,860.61
TOTAL LIABILITIES & EQUITY	<u><u>304,860.61</u></u>

Jerry Brown
12/18/23

[Signature]
12/19/23

**Special Fund
Income Statement
November 2023**

Cash Basis

	Nov 23	Jan - Nov 23
Income		
Revenue Receipts		
County Grant	0.00	180,000.00
Other	0.00	318.12
State	0.00	170,001.00
Total Revenue Receipts	0.00	350,319.12
Total Income	0.00	350,319.12
Gross Profit	0.00	350,319.12
Expense		
Advertising & Printing	1,532.50	4,091.28
Contract Services		
Contract Labor	620.00	6,867.50
Total Contract Services	620.00	6,867.50
Dues	2,418.00	2,418.00
Fall Fun Fest	0.00	873.00
Insurance		
Health Insurance	3,121.15	46,332.65
Workers Compensation	0.00	49.42
Total Insurance	3,121.15	46,382.07
Payroll Expense		
Employee Salaries	14,876.50	171,100.25
Medicare	208.34	2,405.94
PERS	2,186.80	23,871.02
Total Payroll Expense	17,271.64	197,377.21
Rental		
Office Rental	0.00	14,812.00
Total Rental	0.00	14,812.00
Subscriptions	0.00	182.00
Supplies		
Educational Supplies	140.00	827.49
Office Supplies	33.55	879.42
Total Supplies	173.55	1,706.91
Travel & Expenses	0.00	2,888.36
Total Expense	25,136.84	277,598.33
Net Income	-25,136.84	72,720.79

Tracy Brown
12/18/23

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12/19/23

This is an unaudited financial statement.

Huron County SWCD
Balance Sheet
As of November 30, 2023

Cash Basis

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
Cash Change Fund	50.00
CBC Checking	182,684.82
H2Ohio Civista Cost Share	986,271.69
Petty Cash	40.00
PNC-Building Account	304,319.83
Star Ohio - Other Investments	
CREP/TA	3,120.00
District Funds	88,295.68
H2Ohio TA Restricted	160,000.00
H2Ohio TA Staffing Grant	47,471.00
NRP Cost Share	11,548.98
WLEB	2,500.00
Total Star Ohio - Other Investments	312,935.66
Star Ohio - Scholarship Fund	52,213.78
Total Checking/Savings	1,838,515.78
Total Current Assets	1,838,515.78
TOTAL ASSETS	1,838,515.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Sales Tax Payable	218.23
Total Other Current Liabilities	218.23
Total Current Liabilities	218.23
Total Liabilities	218.23
Equity	
Retained Earnings	3,516,638.44
Net Income	-1,678,340.89
Total Equity	1,838,297.55
TOTAL LIABILITIES & EQUITY	1,838,515.78

Tracy Brown
12/18/23

12/19/23

This is an unaudited Financial Statement



Huron County SWCD
Accounts Receivable List
As of November 30, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Bar Lee Jerseys	697.50	0.00	0.00	0.00	0.00	697.50
Eric Frambach	365.00	0.00	0.00	0.00	0.00	365.00
Latteman Farms LLC	730.50	0.00	0.00	0.00	0.00	730.50
Linda Norman	681.00	0.00	0.00	0.00	0.00	681.00
Robert Chapin & Sons	625.20	0.00	0.00	0.00	0.00	625.20
Royden Smith.	976.50	0.00	0.00	0.00	0.00	976.50
Tom Cramer	0.00	29.99	0.00	0.00	499.39	529.38
Willoway Nuseries	580.50	0.00	0.00	0.00	0.00	580.50
TOTAL	<u>4,656.20</u>	<u>29.99</u>	<u>0.00</u>	<u>0.00</u>	<u>499.39</u>	<u>5,185.58</u>

Tracy Brenner
12/18/23

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12/19/23



**Huron County SWCD
Income Statement
November 2023**

Cash Basis

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Income		
Building Income	5,419.09	74,421.99
Carol Proctor Scholarship Fund	0.00	436.93
CREP Cost Share	0.00	734.00
Equipment Rental Income		
00 Tree Planter	0.00	100.35
04 14" Stihl Chainsaw	0.00	40.00
04 NH Backhoe	0.00	232.00
06 Strawblower & Trailer	0.00	400.00
07 Box Scraper	0.00	0.00
08 Strip Till	537.60	1,856.40
15 F550 Truck	0.00	4,826.58
15 Utility Kabota	0.00	15,148.58
16 Landpride 10' Drill	0.00	1,471.00
17 Chainsaw MS150	0.00	189.00
21 Silverado	0.00	838.00
23 JD 1590 Drill Rental	1,297.50	10,664.05
Rental Interest	0.00	40.36
Total Equipment Rental Income	1,835.10	35,806.32
Events & Education Income		
2023 Envirothon	0.00	4,000.00
Total Events & Education Income	0.00	4,000.00
Interest Income		
Star Ohio Interest	1,664.19	17,397.09
Total Interest Income	1,664.19	17,397.09
Sale of Products		
Advertising - Newsletter, etc.	0.00	2,760.00
Animal Guards	0.00	88.00
Fish Sales	0.00	8,455.29
Flood Plain Permits	0.00	300.00
Miscellaneous	0.00	34.31
Pond Conditioner	0.00	10.00
Site Review	80.00	3,919.99
Tree ID Books	0.00	1,350.00
Tree Sales	0.00	2,632.18
Total Sale of Products	80.00	19,549.77
Total Income	8,998.38	152,346.10
Gross Profit	8,998.38	152,346.10

Tracy Brown
12/18/23

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12-19-23

This is an unaudited Financial Statement.

Huron County SWCD
Income Statement
November 2023

Cash Basis

	<u>Nov 23</u>	<u>Jan - Nov 23</u>
Expense		
Advertising & Printing	0.00	241.59
Bank Service Charge	0.00	159.74
Building Expense		
Building Payments	1,807.45	27,176.68
Janitorial		
Labor	1,062.50	5,937.50
Supplies	300.90	1,351.16
	<u>1,363.40</u>	<u>7,288.66</u>
Total Janitorial		
	1,363.40	7,288.66
Repairs		
Maint. Contracts	0.00	4,231.50
Supplies	0.00	42.97
	<u>0.00</u>	<u>42.97</u>
Total Repairs	0.00	4,274.47
Utilities		
Electric	0.00	6,054.86
Garbage	142.52	1,437.91
Gas	190.77	2,180.54
Sewer/Water	86.70	847.80
Telephone	137.97	1,517.67
	<u>557.96</u>	<u>12,038.78</u>
Total Utilities		
	557.96	12,038.78
Total Building Expense	3,728.81	50,778.59
Cost Share Expense		
Cost Share - CREP	0.00	734.00
	<u>0.00</u>	<u>734.00</u>
Total Cost Share Expense	0.00	734.00
Equipment Expense		
04 20" Stihl Chainsaw	0.00	11.99
04 NH Backhoe	0.00	168.63
06 Strawblower & Trailer	0.00	300.59
08 Strip Till	0.00	17.84
15 Ford F550 Truck	151.27	2,166.05
15 Utility Kabota	0.00	210.84
16 Landpride 10' Drill	0.00	154.99
17 Chainsaw MS 150	0.00	71.49
21 Silverado	217.80	2,745.42
23 John Deere 1590 Drill	0.00	58,663.52
Equipment Supplies	213.56	124.83
JD Lawn Mower	0.00	11.97
Riding Lawnmower	0.00	8.94
	<u>582.63</u>	<u>64,657.10</u>
Total Equipment Expense	582.63	64,657.10

**Huron County SWCD
Income Statement
November 2023**

Cash Basis

	Nov 23	Jan - Nov 23
Events & Education		
2nd Grade Arbor Day Program	0.00	1,038.87
4th Grade Conservation Day	0.00	229.61
Envirothon	0.00	8,280.62
Fair Expense	0.00	950.00
Fall Fun Fest	1,086.74	2,201.66
Fish Purchases	0.00	7,616.70
Other Misc. Events	0.00	31.38
Tree Sale Purchases	800.00	5,716.93
Total Events & Education	1,886.74	26,065.77
H2Ohio Cost Share Expense		
Cover Crop	0.00	363,517.25
Cover Crop Interseeding Bonus	0.00	35,296.30
Manure Injection	34,234.20	61,616.80
Small Grain	0.00	284,646.95
Subsurface Phosphorus Placement	0.00	142,807.01
VNMP Developpe	0.00	4,410.00
VNMP Implementation	147,151.10	612,529.20
VRT	28,926.15	150,244.50
Total H2Ohio Cost Share Expense	210,311.45	1,655,068.01
H2Ohio TA Expense		
H2Ohio Transfer	0.00	20,000.00
H2Ohio TA Expense - Other	0.00	71.96
Total H2Ohio TA Expense	0.00	20,071.96
Incentive Awards	0.00	37.34
Professsional Services		
H2Ohio Bookkeeping	105.00	1,365.00
Professsional Services - Other	0.00	-275.00
Total Professsional Services	105.00	1,090.00
Special Fund Payback	0.00	0.00
Supplies		
H2Ohio Expenses	0.00	235.24
Office Supplies	96.51	955.50
Other Supplies	0.00	504.51
Postage	352.41	1,770.13
Total Supplies	448.92	3,465.38

Tammy Brown
12/18/23

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12-19-23

Huron County SWCD Income Statement

November 2023

Cash Basis

	Nov 23	Jan - Nov 23
Travel & Expenses		
NACD Meeting	0.00	6,086.99
OFSWCD Meeting	0.00	592.65
Other Travel & Meetings	0.00	113.07
Summer School	0.00	940.41
Total Travel & Expenses	0.00	7,733.12
Total Expense	217,063.55	1,830,102.60
Net Ordinary Income	-208,065.17	-1,677,756.50
Other Income/Expense		
Other Income		
Sales Tax Discount/Payable	0.00	-584.39
Total Other Income	0.00	-584.39
Net Other Income	0.00	-584.39
Net Income	-208,065.17	-1,678,340.89

Huron County SWCD
H2Ohio Income Statement For Cost Share in District Fund
November 2023

	Nov 23	Jan - Nov 23
Ordinary Income/Expense		
Expense		
H2Ohio Cost Share Expense		
Cover Crop	0.00	363,517.25
Manure Injection	34,234.20	61,616.80
Small Grain	0.00	284,646.95
Subsurface Phosphorus Placement	0.00	142,807.01
VNMP Develop	0.00	4,410.00
VNMP Implementation	137,974.60	603,352.70
VRT	25,605.95	146,924.30
Total H2Ohio Cost Share Expense	197,814.75	1,607,275.01
Total Expense	197,814.75	1,607,275.01
Net Ordinary Income	-197,814.75	-1,607,275.01
Net Income	-197,814.75	-1,607,275.01

Tracy Brown
12/18/23

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12-19-23

Huron County SWCD
H2Ohio Balance Sheet for Cost Share in District Fund
As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
H2Ohio Civista Cost Share	998,768.39
Star Ohio - Other Investments	
H2Ohio TA Restricted	160,000.00
Total Star Ohio - Other Investments	160,000.00
Total Checking/Savings	1,158,768.39
Total Current Assets	1,158,768.39
TOTAL ASSETS	1,158,768.39
LIABILITIES & EQUITY	0.00

Tammy Brown
12/18/23

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12-19-23

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12/17/23
Accrual Basis

H2Ohio TA - Fund 168
Balance Sheet
As of November 30, 2023

	<u>Nov 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	<u>29,213.26</u>
Total Checking/Savings	<u>29,213.26</u>
Total Current Assets	<u>29,213.26</u>
TOTAL ASSETS	<u>29,213.26</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	50,054.72
Net Income	<u>-20,841.46</u>
Total Equity	<u>29,213.26</u>
TOTAL LIABILITIES & EQUITY	<u>29,213.26</u>

Tracy Brown
12/12/23

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12-19-23

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Accrual Basis

H2Ohio TA - Fund 168
Income Statement
November 2023

	Nov 23	Jan - Nov 23
Income		
Grant Income	0.00	20,000.00
Total Income	0.00	20,000.00
Expense		
Health/Life Insurance	1.67	5,108.36
Medicare Expense	37.12	441.38
PERS Expense	358.40	4,274.48
Salary Expense	2,560.00	31,006.18
Workers Compensation Expense	0.00	11.06
Total Expense	2,957.19	40,841.46
Net Income	<u>-2,957.19</u>	<u>-20,841.46</u>

Jerry Brown
12/18/23

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12-19-23

**Ditch Maintenance
Balance Sheet**
As of November 30, 2023

	<u>Nov 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account	88,144.97
Total Checking/Savings	88,144.97
Total Current Assets	88,144.97
TOTAL ASSETS	<u>88,144.97</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	105,051.22
Net Income	-16,906.25
Total Equity	88,144.97
TOTAL LIABILITIES & EQUITY	<u>88,144.97</u>

Tracy Brown
12/18/23

[Signature]
12-19-23

**Ditch Maintenance
Income Statement
November 2023**

Accrual Basis

	Nov 23	Jan - Nov 23
Income		
Assessments	0.00	122,675.46
Total Income	0.00	122,675.46
Expense		
Contract Services		
Contract Labor	350.00	58,978.25
Total Contract Services	350.00	58,978.25
Equipment Use	0.00	8,441.58
Insurance		
Health Insurance	600.28	9,921.20
Workers Compensation	0.00	14.42
Total Insurance	600.28	9,935.62
Payroll Expenses		
Employee Salaries	4,003.50	51,959.75
Medicare	56.84	734.05
PERS	456.40	7,217.38
Total Payroll Expenses	4,516.74	59,911.18
Supplies		
Ditch Maintenance Supplies	0.00	2,315.08
Total Supplies	0.00	2,315.08
Total Expense	5,467.02	139,581.71
Net Income	-5,467.02	-16,906.25

Tracy Brown
12/18/23

[Signature]
12-19-23

SPECIAL FUND - Monday, December 18, 2023

	EXPENSE	CURRENT P.O. BALANCE	CURRENT BALANCE	NEW BALANCE
Supplies 130-00175		\$19,120.58	\$19,120.58	\$18,628.31
Huron SWCD - reimburse for supplies paid 12/6/23 warrant 0000432103	\$350.57			
Osupplies - binder,tabs, steno pads pd 12/13/23 warrant 0000432280	\$141.70			
TOTAL	\$492.27	\$18,628.31		
Contracts / Services 130 - 00280		\$632.50	\$632.50	\$82.50
Brown Crane & Assoc - bookkeeping pd 12/6/23 warrant 0000213914	\$550.00			
TOTAL	\$550.00	\$82.50		
Office Rentals 130 - 00285		\$0.00	\$0.00	\$0.00
TOTAL	\$0.00	\$0.00		
Service Fees 130 - 00290		\$5,082.00	\$5,082.00	\$5,007.00
Huron SWCD - reimburse service fees pd 12/6/23 warrant 0000432103	\$75.00			
TOTAL	\$75.00	\$5,007.00		
Education and Information 130 - 00295		\$18,600.51	\$18,600.51	\$18,600.51
TOTAL	\$0.00	\$18,600.51		
Travel 130 - 00300		\$12,111.64	\$12,111.64	\$3,020.89
Chad Stang - mileage reimbursement paid 12/6/23 warrant 0000432104	\$990.36			
Huron SWCD - reimburse travel pd 12/6/23 warrant 0000432103	\$8,100.39			
TOTAL	\$9,090.75	\$3,020.89		

SPECIAL FUND - Monday, December 18, 2023

	EXPENSE	CURRENT P.O. BALANCE	CURRENT BALANCE	NEW BALANCE
Advertising and Printing 130 - 00325		\$5,726.72	\$5,726.72	\$5,535.13
Huron SWCD - reimburse advertising pd 12/6/23 warrant 0000432103	\$191.59			
TOTAL	\$191.59	\$5,535.13		
Other Expense 130-00475		\$10,000.00	\$10,000.00	\$6,031.67
Huron SWCD - reimburse other pd 12/6/23 warrant 0000432103	\$3,658.33			
USPS - bulk mail permit submitted	\$310.00			
TOTAL	\$3,968.33	\$6,031.67		
Hospitalization 130-00500		\$3,674.03	\$3,674.03	\$3,674.03
TOTAL	\$0.00	\$3,674.03		
Capital Improvements 130-00510		\$0.00	\$0.00	\$0.00
TOTAL	\$0.00			
TOTAL SPECIAL FUND EXPENDITURES	\$14,367.94		\$74,947.98	\$60,580.04

H2OHIO TA FUND 168 - Monday, December 18, 2023

Hospitalization 168-00500		\$4,893.31	\$4,893.31	\$4,893.31
TOTAL	\$0.00			
TOTAL H2OHIO TA FUND EXPENDITURES	\$0.00		\$4,893.31	\$4,893.31

DITCH MAINTENANCE FUND - Monday, December 18, 2023

	EXPENSE	CURRENT P.O. BALANCE	CURRENT BALANCE	NEW BALANCE
<i>Materials 160 - 00175</i>		\$8,300.46	\$8,300.46	\$8,300.46
.....	TOTAL	\$0.00	\$8,300.46	
<i>Contracts/Projects 160-00275</i>		\$36,092.97	\$36,092.97	\$35,742.97
Brown, Crane, & Assoc.- bookkeeping pd12/7/23	\$350.00			
.....	TOTAL	\$350.00	\$35,742.97	
<i>Advertising/Printing 160-00325</i>		\$0.00	\$0.00	\$0.00
.....	TOTAL	\$0.00	\$0.00	
<i>Other Expenses 160 00475</i>		\$21,095.30	\$21,095.30	\$21,095.30
.....	TOTAL	\$0.00	\$21,095.30	
<i>Hospitalization 160-00500</i>		\$3,398.59	\$3,398.59	\$3,398.59
TOTAL DITCH MAIN. FUND EXPENDITURES	\$350.00		\$ 68,887.32	\$68,537.32

DISTRICT FUND - Monday, December 18, 2023***Bills paid with prior approval***

USPS - bulk mail newsletter ck 8383	\$342.16	
USPS - postage to return calendars ck8384	\$10.25	
Huron County Engineer - fuel ck 8385	\$265.11	
Contractor Design - bid documents ck 8386	\$2,600.00	
TOTAL		\$3,217.52

Bills needing approval

Elan Financial - Area II mtg \$132.00; NACD		
Mtg. \$1,150.00; Office supplies \$72.36		
ck 10574	\$1,354.36	
Brown Crane & Assoc - bookkeeping ck10575	\$105.00	

TOTAL		\$1,459.36
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H2Ohio Cost Share needing approval

Void ck 5164	-\$12,496.70	
Replace ck 5164 with ck 1049	\$12,720.20	
2023 December cost share cks 5168-5182	\$182,083.00	
TOTAL .		\$182,306.50

Building bills paid with prior approval

Republic Services - garbage ck 1669	\$142.52	
City of Norwalk - water/sewer ck 1670	\$86.70	
3L Cleaning - bldg. cleaning ck 1672	\$500.00	
Huron Co. Treasurer - building interest ck1673	\$1,807.45	
Spectrum/Charter - phone/fax ck1674	\$137.97	
Republic Services - garbage ck 1675	\$141.93	
City of Norwalk - water/sewer ck 1676	\$67.80	
Ohio Edison - electric ck 1677	\$529.67	
Smetzer Security - service call ck 1678	\$116.95	
TOTAL		\$3,530.99

Building bills needing approval

Elan Financial - mailbox; cleaning supply ck5319	\$125.48	
TOTAL .		\$125.48

Star OH Misc. investment acct.

TOTAL		\$0.00
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Star OH Scholarship acct. -

TOTAL		\$0.00
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