

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

Gerald Martin, Special Projects

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AGENDA FOR THE SPECIAL CONFERENCE CALL MEETING OF  
THE HURON SWCD BOARD OF SUPERVISORS  
HURON SWCD, 8 FAIR ROAD, NORWALK, OH 44857  
MONDAY, SEPTEMBER 21, 2020  
@8:00 P.M.

Conference Call: 1-888-844-9904  
Pass Code: 8762429

- 1) Approval of Agenda
- 2) Public Comment
- 3) Approval of August Board Meeting Minutes
- 4) Approval of Current Bills
- 5) Approval of Financial Statement  
(The following was on the February 18, 2020 agenda, but not noted in minutes as approved)
  - A. Official approval of fiscal agents
  - B. Official approval of 2019 Cash Basis
  - C. Official authorization of purchase orders, charge card, vouchers, payroll
  - D. Official approval of Special Fund Final Budget
- 6) Audit Review
- 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
- 12) Election Update
- 13) Correspondence
  - A. Picnic Table for Front
  - B. Awards

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

**Dan Stevens, Chairman**  
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**MINUTES OF THE SPECIAL AUGUST MEETING OF THE HURON S.W.C.D.**  
**BOARD OF SUPERVISORS Via Conference Call**  
August 17, 2020

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

Other board members on the conference call were John Ganz, Brad Harris, and Gerald Martin. Area II Program Specialist Tom Holmes, District Manager Chad Stang, and Administrative Assistant Alisa Highlander attended the conference call meeting also.

**Agenda:** John Ganz moved to approve the August 17, 2020 agenda. Gerald Martin seconded the motion. The motion carried with a 3:0 vote.

**Public Comment:** No person from the public attended the conference call meeting.

**Minutes:** Gerald Martin moved to approve the July 20, 2020 minutes as written, while John Ganz seconded the motion. The motion carried with a 3:0 vote.

**Financials:** Brad Harris moved to approve the July 31st Financial Statements (which are attached to the official minutes).

Cash Basis Total Liabilities and Equity <b>Special Fund:</b>	\$178,936.49
Cash Basis Total Liabilities and Equity <b>District Fund:</b>	\$334,806.36
Accrual Basis Total Liabilities and Equity <b>Ditch Maintenance:</b>	\$191,773.71

John Ganz seconded the motion. The motion carried with a 3:0 vote.

**CC Use Policy:** Brad Harris moved to approve the Credit Card Use Policy (attached with the minutes) provided by the Huron County Prosecutor and recommended as the result of the current State Audit. Gerald Martin seconded the motion, and the motion carried with a 3:0 vote.

**Bills:** Chad Stang reported that Hiram Smith damaged drill hoses and brackets on 15' John Deere Drill. Chad thought the brackets might be able to be bent back, while he has to get prices on the other damages before we can bill Mr. Smith for the damage to the drill.

Brad Harris moved to approve the August bills (enclosed with official minutes).

3 Bills paid with prior approval – **Special Fund – Total \$1,449.00**

5 Bills paid with prior approval – **Ditch Maintenance Fund – Total \$28,558.41**

**District Fund Bills:**

2 District Fund bills paid with prior approval – **Total 1,185.10**

7 District Fund bills needing approval – **Total \$1,393.22**

6 Building bills paid with prior approval – **Total \$854.62**

2 Building bills needing approval – **Total \$250.49**

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

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

Gerald Martin seconded the motion. The motion carried with a 3:0 vote.

**Building Business:** Chad Stang has not heard anything from the USDA Leasing Specialist Cheryl Hinton.

**NRCS:** Kevin Kaltenbach did not attend the conference call meeting.

**ODA:** Tom Holmes said ODA Division of Soil and Water will work remotely until January 2021 per Governor DeWine. Trainings will be postponed until 2021. Next Wednesday, there will be an Administrators meeting. ODA is looking for Beehive volunteer Committee members to review Beehive Program. NRCS has a draft 590 standard and is looking for public comment. NRCS is working to review the Cooperative Working Agreement. The State Budget is approved for 2021. State payments will be received quarterly. The Division is currently reviewing the new board member online training modules.

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

**Ditch Maintenance:** Aaron Robinson did not attend the meeting.

**2020 Nominating Committee:** The Nominating Committee reported to Chad Stang that Jon Valco, Zachary Irons, and incumbent Bradley Harris have agreed to be supervisor candidates.

**Correspondence:**

Chad Stang said working remotely does not work for the District staff without Federal laptops. Furthermore, he said in the office, we have the 6' space between District employee workstations, meeting the social distance requirement due to COVID 19. Chad recommended the staff return to a 40 hour work week, adding that we know more about the spread of COVID 19 now.

Alisa Highlander asked for approval to pay the \$1,025.00 Financial Audit bill. Gerald Martin moved to approve the bill payment, while John Ganz seconded the motion. The motion carried with a 3:0 vote.

At 8:30 p.m. Gerald Martin moved to adjourn the meeting, while John Ganz seconded the motion. The motion carried with a 3:0 vote.

The August 17, 2020 minutes were taken and prepared by Alisa Highlander and reviewed by Chad Stang

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Date

9-29-20

\_\_\_\_\_  
Date

9-29-20

## MANAGERS REPORT September 2020

### EMPLOYEES / VOLUNTEERS/PEOPLE

Community Garden- Chad has reached out to Pheasants Forever to see what is in their seed mixes. Chad was originally thinking of a warm season grass mix, but he is moving to a cool season mix, so that it is easier to maintain. This process is on hold due to COVID. We will look at getting this accomplished in the fall.

### EQUIPMENT

Chevy 2500 gas crew cab – We have reviewed the State Bid companies, and Chevy does not have a contract with the State. Chad is having Sharpnack quote the vehicle again due to the amount of time that passed since the last quote. If Sharpnack's new quote is around the first quote that beat the Ford price, Chad suggests moving forward with the truck purchase from Sharpnack.

JD1500- The engage wheel shaft went bad, and Ag Pro replaced almost everything on that side. For parts, it will be over \$500 plus a labor charge. Also, a couple brackets were bent and hoses were rubbed by the tire at Hiram Smiths, so we will need to keep an eye on these.

### DISTRICT OUTREACH FUNCTIONS

Fall Fun Fest: The event has been cancelled for 2020.

2020 Supervisor Voting: The 44 days of absentee voting from October 21<sup>st</sup> to 2:00 p.m. on December 3<sup>rd</sup> was disclosed. Board supervisor nomination paperwork (EL-3) is due October 6. Bradley Harris, Zachary Irons, and Jon Valko have submitted statements of candidacy. We need Brad's updated bio and Jon Valko's bio.

### DISTRICT ISSUES

Scholarship: Do we want to make changes to encourage graduating students to apply? Lori will meet with the Scholarship Committee and make recommendations. Currently, the 2020 is advertised with no changes on our website. The meeting has been delayed due to COVID.

Planning Commission- The review of the Subdivision Regulations are on-going.

Credit Card Compliance – Randy has provided us a new CC Policy. We need to put the new processes in place and move forward with the CC Policy.

Policy and Procedure Manual- Chad will start reviewing our policy manual alongside the updated version the county HR developed. The plan is to adopt the county's policy with amendments for the differences.

Audit- The Audit is complete, and we need to discuss the management letter and decide if we would like an Exit Conference.

- Government transparency requirements that would include adding agendas, minutes, and financial information on our website – Alisa has begun editing the website to include these items
- Lori's \$.25 raise wage increase error
- Defining a records custodian – we all signed off as records custodians
- Fish and tree sales were listed under gifts and contributions on our financials instead of Sales
- Credit Card Use Policy needs to follow HB 312
- Scholarship needs to be moved to "assigned" on the cash basis

### BUILDING

Lease Agreement- We are waiting for response from the feds with the final copy of the lease, but we did receive an additional \$473.59 direct deposit from USDA.

**GRANT STATUS** – none at this time

# TECHNICIANS REPORT for August 2020

## Drainage, Surveys and Investigations

Bruce Atherton/ Rich Smith- Rich has a drainage issue that he would like to get on maintenance. Chad is attempting to work with the township to have a tile put in on the right of way to keep it off maintenance and assist in draining an area that creates hazards for the road. Both Townships have thought it's a good idea, but we need to work with the county engineer to see if it's feasible. There is a hill that would need to be cut through that is pretty big within the right of way.

### Pollution Abatement-

We have had 3 complaints since March. We have one confirmed discharge, 1 probable discharge, and one was a manure lagoon that was at max capacity but steps were taken to protect the lagoon from having a discharge.

### SB-299- Small Grains

We have had 2 farms sign up for the small grains program for a total of 150 acres.

### Floodplain Permits

Two floodplain requests were reviewed and signed off on for ODOT.

## GIS Maps

	<u>Number of Maps</u>
Contour Maps	60
Watershed	25
Flow Direction Maps	15
Flood Simulator Map	0
Septic Site visit	0

## Planning Reviews

Reviewed 7 lot splits  
2 informational reviews  
Receipting in \$800 for services

## Miscellaneous

# 2020 HURON SWCD EQUIPMENT REPORT

	2015	2016	2004	2008	2006	2008	2006	2007	2014
	Kubota RTV	LandPride 10'	Ford backhoe	Ford F-250SC	Kubota RTV	Remlinger Strip-till	TGM Straw	C.H.E. Box	F-550 Ford Dump
2015	5.1	573.2	254.3	66.0	3955.8	249	534.4	6.0	1.0
2016	101.8	1119.7	290.7	45.1	6817.9	29	278.3	12.0	1.0
2017	68.5	996.6	292.5	33.3	7246.8	25.9	269.6	12.0	0.0
2018	72.3	989.4	245.1	20.6	5569.6	4.5	219.5	1.0	1.0
2019	45.0	1467.3	346.2	16.0	6706.7	2.2	234.8	9.0	0.0

## CURRENT USE

	0.0	0.0	0.0	0.0	69.8	0.0	0.0	0.0	0.0	0.0	0.0	88.5
January	0.0	0.0	0.0	0.0	69.8	0.0	0.0	0.0	0.0	0.0	0.0	88.5
February	2.9	0.0	0.0	0.0	55.3	0.0	0.0	16.0	0.0	0.0	0.0	172.4
March	0.0	0.0	0.0	0.0	514.2	0.0	0.0	0.0	0.0	0.0	0.0	456.2
April	0.0	9.1	12.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May	0.1	16.8	58.9	0.0	262.8	0.2	47.7	0.0	0.0	0.0	0.0	356.3
June	4.5	361.8	14.0	1.2	974.3	0.1	14.8	0.0	0.0	0.0	0.0	506.9
July	4.6	166.9	15.6	0.0	830.5	0.0	0.0	0.0	0.0	0.0	0.0	223.5
August	15.2	202.9	15.0	0.0	919.0	0.0	0.0	0.0	0.0	0.0	0.0	503.6
September	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
October	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
November	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
December	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total YTD	27.3	757.5	118.2	1.2	3625.9	0.3	62.5	16.0	0.0	0.0	0.0	2307.40
TOTAL USAGE	320.0	2,224.8	1,410.9	3,008.7	72,294.7	310.9	5,265.4	241	13	13	13	26,941.8

*Bradley M. D.*  
 10/22/2020

# HURON COUNTY DITCH MAINTENANCE PROGRAM

## DITCH MAINTENANCE REPORT AUG 2020

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### SPRAY

#260 D&K TILE	#17 RUESS-HANSBERGER	#37 WAHL-MYERS
#94 GREEN GROUP	#124 RUESS-OLCOTT	#500 Coder-Wechter
#221 DAVIS-DAGIAU	#113 GAWRON GROUP	#123 BRIDLE-WILES
#128 STONE-CLAYTON	#3 HINTZ-KLUDING	#169 WOLFE-EITLE
#223 BARTOW-GRIFFIN	#119 WOLFE-WARD	#74 ADAMS-SNAY
#138 BILTON-DUNLAP	#121 INDIAN CREEK	#120 LYON-VERBURG
#39 TESTER LATERAL	#82 CAWRSE-CHANDLER	#144 CHAPIN-JACKSON
#139 TESTER-BILTON	#135 BILTON LATERAL	
#162 ALLISON-DAVIS	#136 JACKSON-GARRETT	

Responded to a concern at #240 CHEROKEE VILLAGE

- Responded to Don Ruffing's email



### Annual Leave

Employee	Begin Balance	Earned	Used	End Balance	Actual Obligation	Billable Obligation
Aaron Robinson	321.95	6.20	13.00	315.15	\$6,933.30	\$10,677.28
Alisa Highlander	184.25	7.70	6.50	185.45	\$3,477.19	\$5,739.68
Chad Stang	179.81	4.60	3.50	180.91	\$4,242.34	\$6,595.98
Lori Liles	307.15	7.70	8.50	306.35	\$6,280.18	\$10,149.38
Nathan Watt	90.92	3.10	0.00	94.02	\$1,598.34	\$1,982.88
<b>Annual Leave Total</b>					<b>\$22,531.34</b>	<b>\$35,145.20</b>

### Sick Leave

Employee	Begin Balance	Earned	Used	End Balance	Actual Obligation	Billable Obligation
Aaron Robinson	181.28	4.60	0.00	185.88	\$4,089.44	\$6,297.74
Alisa Highlander	164.88	4.60	22.00	147.48	\$2,765.18	\$4,564.39
Chad Stang	96.07	4.60	7.50	93.17	\$2,184.78	\$3,396.89
Lori Liles	350.88	4.60	1.00	354.48	\$7,266.75	\$11,743.78
Nathan Watt	281.43	4.60	0.00	286.03	\$4,862.45	\$6,032.29
Ronald Ritz	49.55	0.68	0.00	50.22	\$552.44	\$687.54
<b>Sick Leave Total</b>					<b>\$21,721.04</b>	<b>\$32,722.63</b>

### Comp Time

Employee	Begin Balance	Earned	Used	End Balance	Actual Obligation	Billable Obligation
Aaron Robinson	0.25	0.00	0.25	0.00	\$0.00	\$0.00
Alisa Highlander	-0.01	0.00	0.00	-0.01	(\$0.09)	(\$0.15)
Chad Stang	0.12	0.00	0.00	0.12	\$2.81	\$4.38
Lori Liles	-0.01	0.00	0.00	-0.01	(\$0.10)	(\$0.17)
Nathan Watt	5.38	0.00	1.50	3.88	\$65.96	\$81.83
<b>Comp Time Total</b>					<b>\$68.58</b>	<b>\$85.88</b>

### Personal Time

No Personal Time Found For Specified Pay Period

*John Bang*

9-25-20

*Trudley*  
10/22/2020





**BROWN, CRANE**  
**AND ASSOCIATES, LTD**  
ACCOUNTING, PAYROLL & TAXES  
FOR BETTER BUSINESS MANAGEMENT

150 Milan Ave., Suite A  
Norwalk, OH 44857  
Ph. (419) 663-2300  
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 Income Statement

July 2020

Cash Basis

	Jul 20	Jan - Jul 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Building Income</b>	4,945.50	48,138.50
<b>C.R.E.P. Payback</b>	0.00	2,540.00
<b>Carol Proctor Scholarship Fund</b>	0.00	350.00
<b>Equipment Rental Income</b>		
06 Strawblower & Trailer	0.00	330.00
08 Strip Till	0.00	572.40
15 F550 Truck	365.70	1,532.69
15 Utility Kabota	168.69	168.69
16 JD Drill w/seeder	0.00	87.60
16 Landpride 10' Drill	453.60	966.00
19 JD 15" Drill	2,936.00	3,287.60
Rental Interest	3.55	3.55
<b>Total Equipment Rental Income</b>	3,927.54	6,948.53
<b>Events &amp; Education Income</b>		
4th Grade Conserve. Donation	0.00	250.00
Arbor Day Donation	0.00	1,000.00
<b>Total Events &amp; Education Income</b>	0.00	1,250.00
<b>Interest Income</b>		
Star Ohio Interest	81.68	1,324.34
<b>Total Interest Income</b>	81.68	1,324.34
<b>Sale of Products</b>		
Advertising - Newsletter, etc.	0.00	2,600.00
Animal Guards	11.00	77.00
Fish Sales	0.00	3,473.31
Flags	0.00	9.00
Flood Plain Permits	300.00	300.00
Miscellaneous	0.00	277.50
Rain Gauge	6.00	6.00
Site Review	920.00	3,300.00
Tree Sales	0.00	2,673.12
<b>Total Sale of Products</b>	1,237.00	12,715.93
<b>WLEB Grant</b>	0.00	7,600.00
<b>Total Income</b>	10,191.72	80,867.30
<b>Cost of Goods Sold</b>		
Items for Resale		
Animal Guards	771.13	771.13

*Nancy Brown*  
8/5/20

*Reading OK*  
10/22/2020

**Huron County SWCD  
Income Statement  
July 2020**

Cash Basis

	<u>Jul 20</u>	<u>Jan - Jul 20</u>
<b>Total Items for Resale</b>	771.13	771.13
<b>Total COGS</b>	771.13	771.13
<b>Gross Profit</b>	9,420.59	80,096.17
<b>Expense</b>		
<b>2019 Banquet</b>	0.00	169.81
<b>Bank Service Charge</b>	-3.20	200.67
<b>Building Expense</b>		
<b>Building Payments</b>	0.00	23,908.00
<b>Janitorial</b>		
<b>Labor</b>	625.00	3,062.50
<b>Supplies</b>	0.00	233.86
<b>Total Janitorial</b>	625.00	3,296.36
<b>Repairs</b>		
<b>Maint. Contracts</b>	0.00	784.30
<b>Supplies</b>	13.99	378.82
<b>Total Repairs</b>	13.99	1,163.12
<b>Utilities</b>		
<b>Electric</b>	549.87	3,610.96
<b>Garbage</b>	93.86	568.04
<b>Gas</b>	33.38	1,124.90
<b>Sewer/Water</b>	40.25	394.95
<b>Telephone</b>	123.27	739.62
<b>Total Utilities</b>	840.63	6,438.47
<b>Total Building Expense</b>	1,479.62	34,805.95
<b>Cost Share Expense</b>		
<b>WLEB Expenses</b>	0.00	7,500.00
<b>Total Cost Share Expense</b>	0.00	7,500.00
<b>Donations</b>	0.00	0.00
<b>Equipment Expense</b>		
<b>06 Strawblower &amp; Trailer</b>	29.99	29.99
<b>08 Ford F250</b>	176.34	500.76
<b>08 Strip Till</b>	1,084.00	1,329.49
<b>15 Ford F550 Truck</b>	135.46	486.37
<b>16 Landpride 10' Drill</b>	0.00	22.34
<b>19 Sprayer</b>	59.98	63.36
<b>Equipment Supplies</b>	74.96	79.47
<b>Riding Lawnmower</b>	7.75	124.43
<b>Snow Blade</b>	0.00	128.79

This is an unaudited Financial Statement.

**Huron County SWCD  
Income Statement  
July 2020**

Cash Basis

	Jul 20	Jan - Jul 20
<b>Total Equipment Expense</b>	1,568.48	2,765.00
<b>Events &amp; Education</b>		
Fish Purchases	0.00	3,114.25
Other Misc. Events	0.00	277.50
Tree Sale Purchases	0.00	1,805.60
<b>Total Events &amp; Education</b>	0.00	5,197.35
<b>Professional Services</b>	0.00	900.00
Service Fee	0.00	0.00
<b>Supplies</b>		
Office Supplies	52.55	276.04
Other Supplies	110.49	110.49
Postage	0.00	713.32
<b>Total Supplies</b>	163.04	1,099.85
<b>Travel &amp; Expenses</b>		
NACD Meeting	0.00	1,740.52
OFSWCD Meeting	0.00	467.80
Other Travel & Meetings	0.00	75.00
<b>Total Travel &amp; Expenses</b>	0.00	2,283.32
<b>Total Expense</b>	3,207.94	54,921.95
<b>Net Ordinary Income</b>	6,212.65	25,174.22
<b>Net Income</b>	6,212.65	25,174.22

*Jerry Brown*  
8/5/20

*Madley JH*  
10/22/2020

Huron County SWCD  
Balance Sheet  
As of July 31, 2020

Cash Basis

	<u>Jul 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Cash Change Fund	50.00
CBC Checking	48,881.85
Petty Cash	40.00
PNC-Building Account	74,861.44
Star Ohio - Other Investments	
CAM Contribution Agreement	9,553.72
CREP/TA	3,120.00
District Funds	39,706.93
GLRI - Salaries	75,768.30
GLRI Outreach	209.26
NRP Cost Share	10,248.98
WLEB	22,500.00
<b>Total Star Ohio - Other Investments</b>	161,107.19
Star Ohio - Scholarship Fund	49,854.88
<b>Total Checking/Savings</b>	334,795.36
<b>Other Current Assets</b>	
Undeposited Funds	11.00
<b>Total Other Current Assets</b>	11.00
<b>Total Current Assets</b>	334,806.36
<b>TOTAL ASSETS</b>	<b>334,806.36</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	309,632.14
Net Income	25,174.22
<b>Total Equity</b>	334,806.36
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>334,806.36</b>

*Jenny Brown*  
8/5/20

*Ged Martin* 8/10/20

**Huron County SWCD**  
**Accounts Receivable List**  
 As of July 31, 2020

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Eric Robson	10.54	526.80	0.00	0.00	0.00	537.34
Fra-Jo Inc.	910.80	0.00	0.00	0.00	0.00	910.80
Gerald Mahl	2.40	120.00	0.00	0.00	0.00	122.40
John Giles	244.44	822.00	0.00	0.00	0.00	1,066.44
Linda Norman	283.20	0.00	0.00	0.00	0.00	283.20
Pete Schumacher	187.08	0.00	0.00	0.00	0.00	187.08
Ray Enderle	680.80	0.00	0.00	0.00	0.00	680.80
Steve Giles	2.40	120.00	0.00	0.00	0.00	122.40
William Haas	2.18	0.00	2.14	2.10	104.82	111.24
<b>TOTAL</b>	<b><u>2,323.84</u></b>	<b><u>1,588.80</u></b>	<b><u>2.14</u></b>	<b><u>2.10</u></b>	<b><u>104.82</u></b>	<b><u>4,021.70</u></b>

*Jenny Bruner*  
*8/5/20*

Special Fund  
Balance Sheet  
As of July 31, 2020

	<u>Jul 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Checking Account	178,936.49
Total Checking/Savings	<u>178,936.49</u>
Total Current Assets	<u>178,936.49</u>
<b>TOTAL ASSETS</b>	<b><u>178,936.49</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	77,583.56
Net Income	101,352.93
Total Equity	<u>178,936.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>178,936.49</u></b>

*Jenny B. Baker* 8/15/20

**Special Fund  
Income Statement  
July 2020**

Cash Basis

	<u>Jul 20</u>	<u>Jan - Jul 20</u>
<b>Income</b>		
<b>Revenue Receipts</b>		
County Grant	0.00	180,000.00
Other	0.00	3,106.20
State	0.00	85,850.00
<b>Total Revenue Receipts</b>	<u>0.00</u>	<u>268,956.20</u>
<b>Total Income</b>	<u>0.00</u>	<u>268,956.20</u>
<b>Gross Profit</b>	0.00	268,956.20
<b>Expense</b>		
<b>Advertising &amp; Printing</b>	0.00	2,900.48
<b>Contract Services</b>		
Contract Labor	535.00	2,680.00
<b>Total Contract Services</b>	535.00	2,680.00
<b>Insurance</b>		
Health Insurance	2,299.64	29,136.40
Workers Compensation	0.00	1,398.73
<b>Total Insurance</b>	2,299.64	30,535.13
<b>Other Expenses</b>	0.00	50.00
<b>Payroll Expense</b>		
Employee Salaries	13,590.75	97,026.75
Medicare	192.96	1,379.22
PERS	1,792.84	13,506.83
<b>Total Payroll Expense</b>	15,576.55	111,912.80
<b>Rental</b>		
Office Rental	0.00	13,520.00
<b>Total Rental</b>	0.00	13,520.00
<b>Service Fees</b>	0.00	3,185.20
<b>Subscriptions</b>	0.00	166.40
<b>Supplies</b>		
Office Supplies	0.00	526.40
Supplies - Other	0.00	173.34
<b>Total Supplies</b>	0.00	699.74
<b>Travel &amp; Expenses</b>	393.30	1,953.52
<b>Total Expense</b>	<u>18,804.49</u>	<u>167,603.27</u>
<b>Net Income</b>	<u><b>-18,804.49</b></u>	<u><b>101,352.93</b></u>

*Handwritten signature and date:*  
8/5/20

This is an unaudited financial statement.



Ditch Maintenance  
Balance Sheet  
As of July 31, 2020

Accrual Basis

	<u>Jul 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Checking Account	191,773.71
<b>Total Checking/Savings</b>	<u>191,773.71</u>
<b>Total Current Assets</b>	<u>191,773.71</u>
<b>TOTAL ASSETS</b>	<u><u>191,773.71</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	183,028.41
Net Income	8,745.30
<b>Total Equity</b>	<u>191,773.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>191,773.71</u></u>

*Sold Mater 8/10/20*

*Jenny Brown*  
*8/5/20*

**Ditch Maintenance  
Income Statement**

July 2020

Accrual Basis

	<u>Jul 20</u>	<u>Jan - Jul 20</u>
<b>Income</b>		
<b>Assessments</b>	33,242.95	97,723.42
<b>Revenue Receipts</b>		
Other	0.00	2,970.95
<b>Total Revenue Receipts</b>	<u>0.00</u>	<u>2,970.95</u>
<b>Total Income</b>	33,242.95	100,694.37
<b>Expense</b>		
<b>Contract Services</b>		
Contract Labor	6,466.75	51,513.65
<b>Total Contract Services</b>	6,466.75	51,513.65
<b>Equipment Use</b>	541.70	1,708.69
<b>Insurance</b>		
Health Insurance	574.91	6,724.37
Workers Compensation	0.00	339.78
<b>Total Insurance</b>	574.91	7,064.15
<b>Payroll Expenses</b>		
Employee Salaries	3,154.75	27,195.00
Medicare	44.80	387.66
PERS	563.08	3,840.32
<b>Total Payroll Expenses</b>	3,762.63	31,422.98
<b>Supplies</b>		
Ditch Maintenance Supplies	86.00	91.48
<b>Total Supplies</b>	86.00	91.48
<b>Travel &amp; Expenses</b>	0.00	148.12
<b>Total Expense</b>	<u>11,431.99</u>	<u>91,949.07</u>
<b>Net Income</b>	<u><u>21,810.96</u></u>	<u><u>8,745.30</u></u>

*Jerry Brewer*  
8/5/20

This is an unaudited Financial Statement.

**SPECIAL FUND - August 17, 2020**

	<b>EXPENSE</b>	<b>CURRENT P.O. BALANCE</b>	<b>CURRENT BALANCE</b>	<b>NEW BALANCE</b>
<i>Supplies 130 - 00175</i>		\$4,535.26	\$4,535.26	\$4,535.26
<b>TOTAL</b>	\$0.00	\$4,535.26		
<i>Contracts / Services 130 - 00280</i>		\$2,320.00	\$2,320.00	\$1,800.00
Brown, Crane, & Assoc. - bookkeeping	\$520.00			
<b>TOTAL</b>	\$520.00	\$1,800.00		
<i>Office Rentals 130 - 00285</i>		\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	\$0.00	\$0.00		
<i>Service Fees 130 - 00290</i>		\$14.80	\$14.80	\$14.80
<b>TOTAL</b>	\$0.00	\$14.80		
<i>Education and Information 130 - 00295</i>		\$10,000.00	\$10,000.00	\$10,000.00
<b>TOTAL</b>	\$0.00	\$10,000.00		
<i>Travel and Expense 130 - 00300</i>		\$13,046.48	\$13,046.48	\$12,959.48
John Ganz - June to Dec. 2019 travel	\$87.00			
<b>TOTAL</b>	\$87.00	\$12,959.48		
<i>Advertising and Printing 130 - 00325</i>		\$2,099.52	\$2,099.52	\$1,257.52
Insight Type & Graphics - newsletter print	\$842.00			

**SPECIAL FUND - August 17, 2020**

	<b>EXPENSE</b>	<b>CURRENT P.O. BALANCE</b>	<b>CURRENT BALANCE</b>	<b>NEW BALANCE</b>
<b>TOTAL</b>	\$842.00	\$1,257.52		
<i>Other Expense 130-00475</i>			\$32,309.68	\$32,309.68
<b>TOTAL</b>	\$0.00	\$32,309.68		
<b>Hospitalization 130-00500</b>			\$15,109.20	\$15,109.20
<b>TOTAL</b>	\$0.00	\$15,109.20		
<b>Capital Improvements 130-00510</b>			\$20,000.00	\$20,000.00
<b>TOTAL</b>	\$0.00			
<b>TOTAL SPECIAL FUND EXPENDITURES</b>	<b>\$1,449.00</b>		<b>\$99,434.94</b>	<b>\$97,985.94</b>

**DITCH MAINTENANCE FUND - August 17, 2020**

	<b>EXPENSE</b>	<b>CURRENT P.O. BALANCE</b>	<b>CURRENT BALANCE</b>	<b>NEW BALANCE</b>
<b>Materials 160 - 00175</b>				
Huron SWCD- reimburse PVC pipe	\$82.46	\$9,994.52	\$9,994.52	\$9,912.06
.....				
<b>TOTAL</b>	\$82.46	\$9,912.06		
<b>Contracts/Projects 160-00275</b>				
Terry McConnell Excavating - TLR #239	\$27,617.50	\$48,486.35	\$48,486.35	\$20,593.85
Brown, Crane, & Assoc. - bookkeeping	\$275.00			
.....				
<b>TOTAL</b>	\$27,892.50	\$20,593.85		
<b>Advertising/Printing 160-00325</b>				
		\$500.00	\$500.00	\$500.00
.....				
<b>TOTAL</b>	\$0.00	\$500.00		
<b>Other Expenses 160 00475</b>				
ODA - pesticide license	\$35.00	\$38,057.19	\$38,057.19	\$37,473.74
Huron SWCD - reimburse for equipment use	\$548.45			
.....				
<b>TOTAL</b>	\$583.45	\$37,473.74		
<b>Hospitalization 160-00500</b>				
		\$7,195.61	\$7,195.61	\$7,195.61
.....				
<b>TOTAL</b>	\$0.00			
<b>TOTAL DITCH MAIN. FUND EXPENDITURES</b>	<b>\$28,558.41</b>		<b>\$ 104,233.67</b>	<b>\$75,675.26</b>

**DISTRICT FUND - August 17, 2020*****Bills paid with prior approval***

Agri - Drain - rat guards for resale ck 8239	\$771.13
Cardmember Service - DM \$196.49; sprayer repair \$59.98; strawblower hour meter \$29.99; air compressor hose \$49.99; tire plugs and coupling \$24.97; website \$52.55 ck 8240	\$413.97

**TOTAL** **\$1,185.10**

***Bills needing approval***

Cardmember Services - strawblower tires \$99.99 JD drill seed box hose \$28.60; sprayer \$71.81 ck 10403	\$200.40
Jerry Rockwell-reimburse repair on JD drill ck10404	\$120.33
Huron County Commissioners - F250 lube, oil filter ck 10405	\$28.41
GVM - sprayer pump ck 10406	\$189.33
Huron County Engineer - fuel ck 10407	\$240.96
Osupplies - fax ink x2 ck 10408	\$75.98
John Deere Financial - JD 1590 drive chain bearing	\$537.81

**TOTAL** **\$1,393.22**

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

Spectrum - phone/fax/internet ck 1420	\$123.27
Republic Services - garbage ck 1421	\$93.86
City of Norwalk - water/sew ck 1422	\$40.25
Ohio Edison - electric ck 1423	\$549.87
Cardmember Service - flag pole rope ck 1425	\$13.99
Columbia Gas - gas ck 1426	\$33.38

**TOTAL** **\$854.62**

***Building bills needing approval***

G&L Supply - 2 cases hand towels ck 5250	\$173.34
City of Norwalk - water/sewer ck 5251	\$77.15

**TOTAL** **\$250.49**

***Star OH Misc. investment acct.*** **\$0.00**

***Star OH Scholarship acct. -*** **\$0.00**

**\$0.00**