

| Mahoning Soil and Water Conservation District | | | | | | | | | |
|--|---------------|--------------|-----------------|----------------------|---------------------|---------------|------------|--------------|----------------------------|
| Mahoning County, Ohio | | | | | | | | | |
| Combined Statement of Receipts, Disbursements | | | | | | | | | |
| and Changes in Fund Balances (Regulatory Cash Basis) | | | | | | | | | |
| For the Year Ended December 31, 2017 | | | | | | | | | |
| To be submitted. | | | | | | | | | |
| | District Fund | Special Fund | Star Ohio MSWCD | Star Ohio Cost Share | Star Ohio Watershed | Star Ohio 319 | Petty Cash | Cash On Hand | Totals (Memorandum Only) |
| Cash Receipts | | | | | | | | | |
| Taxes | | | | | | | | | \$0.00 |
| Grants | | | | | | | | | |
| Department of Ag | \$1,000.00 | | | | | | | | \$1,000.00 |
| NWTF | \$500.00 | | | | | | | | \$500.00 |
| Whitetails Unlimited | \$3,000.00 | | | | | | | | \$3,000.00 |
| Whitetails Unlimited | \$500.00 | | | | | | | | \$500.00 |
| Beaver Creek | \$50.00 | | | | | | | | \$50.00 |
| Local Government | | \$180,000.00 | | | | | | | \$180,000.00 |
| State Government | | \$120,606.00 | | | | | | | \$120,606.00 |
| Federal Government | | | | | | | | | \$0.00 |
| Gifts and Contributions | | | | | | | | | \$0.00 |
| Sale of Products/Materials | \$12,533.70 | | | | | | | | \$12,533.70 |
| Rentals | \$419.40 | | | | | | | | \$419.40 |
| Farm Harvest Income | | | | | | | | | \$0.00 |
| All Other Revenue | \$31,254.88 | \$969.82 | \$986.37 | \$0.24 | \$0.76 | \$0.30 | \$0.00 | \$0.00 | \$33,212.37 |
| Total Cash Receipts | \$49,257.98 | \$301,575.82 | \$986.37 | \$0.24 | \$0.76 | \$0.30 | \$0.00 | \$0.00 | \$351,821.47 |
| Cash Disbursements | | | | | | | | | |
| Salaries | | \$177,916.83 | | | | | | | \$177,916.83 |
| Supplies | \$1,042.04 | \$980.76 | | | | | | | \$2,022.80 |
| Equipment | \$29,454.57 | \$4,026.21 | | | | | | | \$33,480.78 |
| Contract Repairs | | | | | | | | | \$0.00 |
| Contract Services/Cost Share Payment | \$2,234.50 | \$377.71 | | | | | | | \$2,612.21 |
| Rentals | | \$10,304.00 | | | | | | | \$10,304.00 |
| Service Fees | \$997.00 | | | | | | | | \$997.00 |
| Information and Education | \$3,170.13 | | | | | | | | \$3,170.13 |
| Travel and Expenses | \$2,748.61 | | | | | | | | \$2,748.61 |
| Advertising and Printing | \$934.88 | \$498.00 | | | | | | | \$1,432.88 |
| OPERS | | \$25,609.30 | | | | | | | \$25,609.30 |
| Worker's Compensation | | \$1,807.88 | | | | | | | \$1,807.88 |
| Unemployment Compensation | | | | | | | | | \$0.00 |
| Hospitalization | | \$78,705.48 | | | | | | | \$78,705.48 |
| Medicare | | \$2,360.09 | | | | | | | \$2,360.09 |
| Product/Materials for Resale | \$9,367.85 | | | | | | | | \$9,367.85 |
| Reimbursement of State & Federal statement. | | | | | | | | | Combined Statement 1\$0.00 |

| Mahoning Soil and Water Conservation District | | | | | | | | | | |
|---|--------------|--------------|-------------|------------|-----------|-----------|-----------|-----------|-------------|--------------|
| <i>Mahoning County, Ohio</i> | | | | | | | | | | |
| <i>Combined Statement of Receipts, Disbursements</i> | | | | | | | | | | |
| <i>and Changes in Fund Balances (Regulatory Cash Basis)</i> | | | | | | | | | | |
| <i>For the Year Ended December 31, 2017</i> | | | | | | | | | | |
| | | | | | | | | | | |
| | District | Special | Star Ohio | Star Ohio | Star Ohio | Star Ohio | Star Ohio | Star Ohio | Petty | Totals |
| | Fund | Fund | MSWCD | Cost Share | Watershed | 319 | Cash | Cash | (Memorandum | Only) |
| To be submitted. | | | | | | | | | | |
| Other Financing Receipts (Disbursements) | | | | | | | | | | |
| Transfers In | | | | | | | | | | \$0.00 |
| Transfers Out | | | | | | | | | | \$0.00 |
| Advances In | | | | | | | | | | \$0.00 |
| Advances Out | | | | | | | | | | \$0.00 |
| Other Financing Sources | | | | | | | | | | \$0.00 |
| Other Financing Uses | | | | | | | | | | \$0.00 |
| <i>Total Other Financing Receipts (Disbursements)</i> | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| <i>Net Change in Fund Cash Balances</i> | -\$6,218.04 | -\$4,771.61 | \$986.37 | \$0.24 | \$0.76 | \$0.30 | \$0.00 | \$0.00 | \$0.00 | -\$10,001.98 |
| <i>Fund Cash Balances, January 1</i> | \$117,197.36 | \$108,050.91 | \$91,999.11 | \$22.55 | \$72.01 | \$26.34 | \$100.00 | \$40.00 | \$100.00 | \$317,508.28 |
| Fund Cash Balances, December 31 | | | | | | | | | | |
| Nonspendable | \$0.00 | \$0.00 | | | | | | \$0.00 | | \$0.00 |
| Restricted | \$1,680.07 | \$1,181.00 | | | | | | \$0.00 | | \$2,861.07 |
| Committed | \$5,000.00 | \$0.00 | | | | | | \$0.00 | | \$5,000.00 |
| Assigned | \$0.00 | \$0.00 | | | | | | \$0.00 | | \$0.00 |
| Unassigned (Deficit) | \$104,299.25 | \$102,098.30 | | | | | | \$40.00 | | \$206,437.55 |
| <i>Fund Cash Balances, December 31, 2017</i> | \$110,979.32 | \$103,279.30 | \$92,985.48 | \$22.79 | \$72.77 | \$26.64 | \$100.00 | \$40.00 | \$100.00 | \$307,506.30 |

| Mahoning Soil and Water Conservation District | | | | | | | | | | |
|--|---------------|--------------|-----------------|----------------------|---------------------|---------------|------------|--------------|--------------------------|--------|
| Mahoning County, Ohio | | | | | | | | | | |
| Combined Statement of Receipts, Disbursements | | | | | | | | | | |
| and Changes in Fund Balances (Regulatory Cash Basis) | | | | | | | | | | |
| For the Year Ended December 31, 2017 | | | | | | | | | | |
| To be submitted. | | | | | | | | | | |
| | District Fund | Special Fund | Star Ohio MSWCD | Star Ohio Cost Share | Star Ohio Watershed | Star Ohio 319 | Petty Cash | Cash On Hand | Totals (Memorandum Only) | |
| Committed to: | | | | | | | | | | |
| 2009 LaFarge Easement | \$5,000.00 | | | | | | | | \$5,000.00 | \$0.00 |
| | | | | | | | | | \$0.00 | \$0.00 |
| Total Committed | \$5,000.00 | \$0.00 | | | | | | \$0.00 | \$5,000.00 | |
| Assigned to: | | | | | | | | | | |
| | | | | | | | | | \$0.00 | \$0.00 |
| | | | | | | | | | \$0.00 | \$0.00 |
| | | | | | | | | | \$0.00 | \$0.00 |
| | | | | | | | | | \$0.00 | \$0.00 |
| Total Assigned | \$0.00 | \$0.00 | | | | | | \$0.00 | \$0.00 | \$0.00 |
| Unassigned | \$104,299.25 | \$102,098.30 | | | | | | \$40.00 | \$300,145.23 | |
| Total Fund Cash Balances, December 31 | \$110,979.32 | \$103,279.30 | \$92,985.48 | \$22.79 | \$72.77 | \$26.64 | \$100.00 | \$40.00 | \$307,506.30 | |

| Mahoning Soil and Water Conservation District, Ohio | | To be completed and retained for audit. | |
|--|---------------------|--|---------------------|
| <i>Mahoning County</i> | | | |
| <i>Cash Reconciliation</i> | | | |
| <i>31-Dec-17</i> | | | |
| Depository Balances (List) | | Fund Balances | |
| Special Fund | \$103,279.30 | District Fund | \$204,027.00 |
| District Fund - Checking Farmers Bank | \$110,779.32 | Special Fund | \$103,279.30 |
| District Fund - Star Ohio MSWCD | \$92,985.48 | Other Fund | |
| District Fund - Star Ohio Cost Share | \$22.79 | | |
| District Fund - Star Ohio Watershed | \$72.77 | Other Fund | |
| District Fund - Star Ohio 319 | \$26.64 | Other Fund | |
| | | | |
| | | | |
| <i>Total Depository Balances</i> | \$307,166.30 | | |
| Investments - District Fund | | | |
| Treasury Bonds and Notes | | | |
| Certificates of Deposit | | | |
| STAR Ohio | | | |
| Other Investments | | | |
| | | | |
| | | | |
| <i>Total Investments - District Fund</i> | 0 | | |
| Investments - Other Funds | | | |
| Treasury Bonds and Notes | | | |
| Certificates of Deposit | | | |
| STAR Ohio | | | |
| Other Investments | | | |
| | | | |
| | | | |
| <i>Total Investments - Other Funds</i> | 0 | | |
| Cash on Hand | | | |
| Cash on Hand (Petty Cash and/or Change Fund) | \$140.00 | | |
| Cash in Transit to Depository | | | |
| | | | |
| <i>Total Cash on Hand</i> | \$140.00 | | |
| | | | |
| <i>Total Treasury Balance</i> | \$307,306.30 | | |
| | | | |
| Less Outstanding Checks | | | |
| | | | |
| Grand Total** | \$307,306.30 | Total All Funds** | \$307,306.30 |
| | | ** Must equal | |
| | | | |
| | | | |



Mahoning SWCD
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Mahoning SWCD, Mahoning County, (the District) as a body corporate and politic. A publicly elected five-member District Board of Supervisors directs the District. The District provides local leadership in the conservation of natural resources and stewardship of agricultural lands.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

None

The District's management believes these financial statements present all activities for which the District is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all funds.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

Special Fund The special fund is the primary fund used for day to day operations and expenditures including payroll and benefits. The District records all amounts received from the State, local, or federal governments in this fund. The County Auditor also maintains an accounting of this fund.

District Fund The district fund accounts for and reports revenues from district sales and equipment rentals, grants and donations.

Other Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The District had the following significant Other Funds: None

Basis of Accounting

These financial statements follow the accounting basis permitted by the Ohio Department of Agriculture. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters the Ohio Department of Agriculture requires.

Mahoning SWCD
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Budgetary Process

The Ohio Revised Code requires the Special Fund be budgeted annually.

Appropriations Budgetary expenditures may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Supervisors must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year-end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

A summary of 2017 budgetary activity appears in Note 4.

Deposits and Investments

The Mahoning County Treasurer is the custodian for the District's Special Fund's cash and investments. The County's cash and investment holds the District's Special Fund's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Mahoning County. Daniel R. Yemma 120 Market Street Youngstown Ohio 44503 330.740.2460.

The District's accounting basis for all other funds includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

For the District Fund and other funds, the District values U.S. Treasury Notes and common stock at cost Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

Capital Assets

The District records disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The District classifies assets as ***nonspendable*** when legally or contractually required to maintain the amounts intact.

Mahoning SWCD
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Supervisors can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Supervisors amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Funds other than the special and district funds report all fund balances as *assigned* unless they are restricted or committed. In the special and district funds, *assigned* amounts represent intended uses established by District Supervisors or a District official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the special and district funds and includes amounts not included in the other classifications. In other funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Compliance

Note 4 – Special Fund Budgetary Activity

Budgetary activity for the year ending 2017 follows:

| 2017 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund | Budgeted Receipts | Actual Receipts | Variance |
| Special | \$298,948 | \$301,576 | \$2,628 |

| 2017 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|----------|
| Fund | Appropriation Authority | Budgetary Expenditures | Variance |
| Special | \$308,478 | \$306,347 | \$2,131 |

Note 5 – Deposits and Investments

The District maintains a deposit and investments pool all funds use, except the Special Fund which is maintained by the Mahoning County Treasurer. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

Mahoning SWCD
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2017

| | |
|---|-----------|
| | 2017 |
| Demand deposits | \$110,779 |
| Certificates of deposit | |
| Other time deposits (savings and NOW accounts) | |
| County Treasurer Deposits | |
| Total deposits | 110,779 |
| U.S. Treasury Notes | |
| STAR Ohio | 93,108 |
| Repurchase agreement | |
| Common stock (at cost, fair value was \$XXXX and \$ZZZZ at December 31, 20CY) | |
| Total investments | 93,108 |
| Total deposits and investments | \$203,887 |

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized by securities specifically pledged by the financial institution to the District; or collateralized through the Ohio Pooled Collateral System (OPCS).

The District's deposits are collateralized by the financial institution's public entity deposit pool. The financial institution is in the process of joining OPCS; however, at December 31, 2017, the financial institution still maintained its own collateral pool

Investments

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

Note 6 – Property Taxes

None

Note 7 – Interfund Balances

Note 8 – Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs, if material.

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;

Mahoning SWCD
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2017

- Vehicles; and
- Errors and omissions.

Risk Pool Membership

The District is a member of the OFSWCD Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the [Name of subdivision's] policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable.

- General liability and casualty;
- Public official's liability; and
- Vehicle.

The Pool reported the following summary of assets and actuarially measured liabilities available to pay those liabilities as of December 31:

| | 2017 |
|-----------------------|-------------|
| Cash and investments | \$1,000,000 |
| Actuarial liabilities | \$1,000,000 |

Self-Insurance

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

All employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 9.5 percent of their gross salaries and the District contributed an amount equaling 14.5 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2017.

| <i>Retirement Rates</i> | <i>Year</i> | <i>Member Rate</i> | <i>Employer Rate</i> |
|-------------------------|------------------|--------------------|----------------------|
| <i>OPERS – Local</i> | <i>2012-2017</i> | <i>9.5</i> | <i>14.5%</i> |

Social Security

Note 10 – Postemployment Benefits

Note 11 – Construction and Contractual Commitments

Note 12 – Contingent Liabilities

Mahoning SWCD
Mahoning County
Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 13 – Joint Ventures

Note 14 – Jointly Governed Organizations

Note 15 – Public Entity Risk Pool

Note 16 – Related Organizations

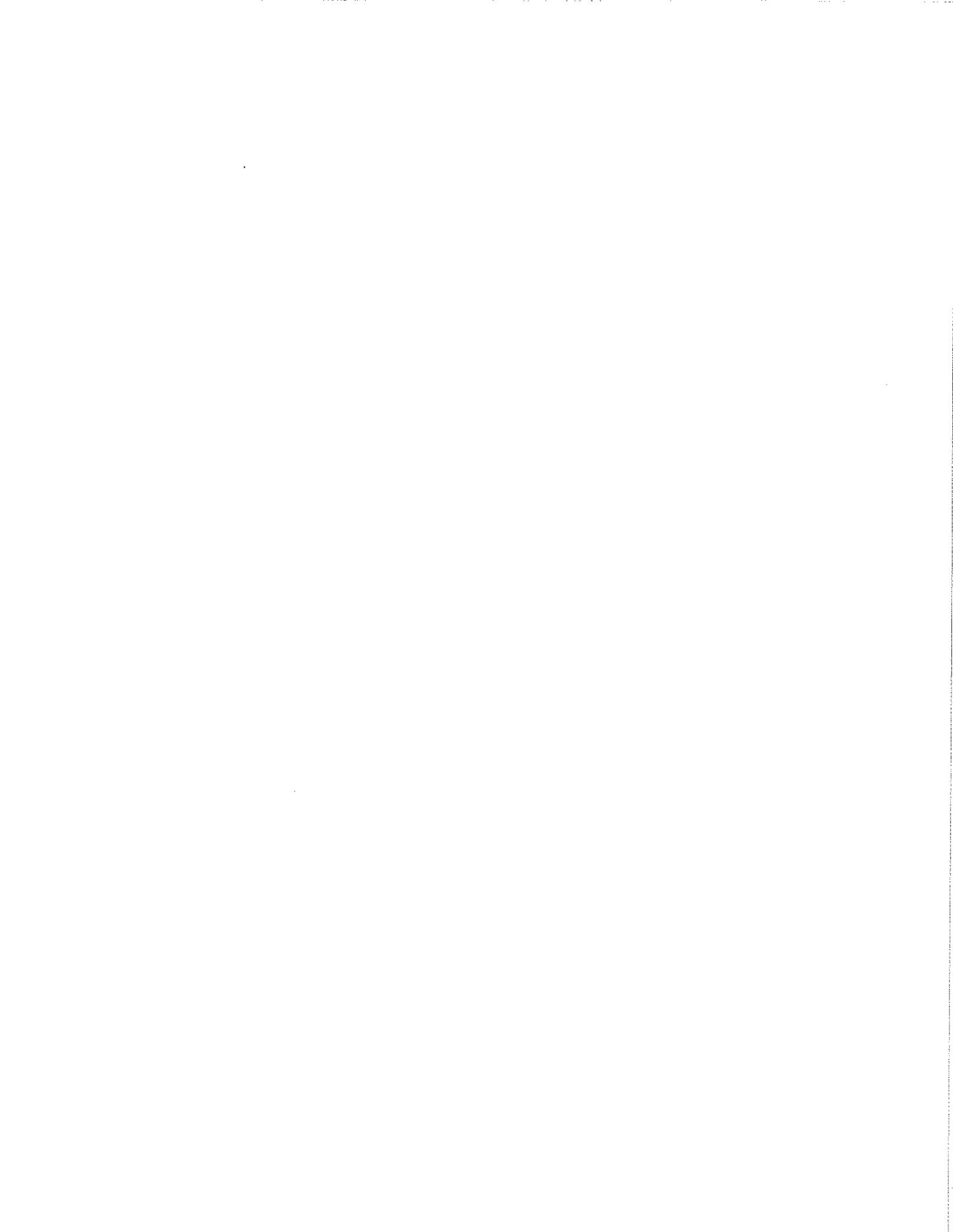
Note 17 – Related Party Transactions

Note 18 – Subsequent Events

None

**MAHONING SWCD
2017 ANNUAL REPORT**

| | SPECIAL FUND | |
|----------------------------------|-------------------------|--------------------|
| BALANCE JANUARY 1, 2017 | \$ 108,050.91 | Ties to GL Inquiry |
| <u>RECEIPTS</u> | | |
| COUNTY APPROPRIATIONS | \$ 180,000.00 | |
| STATE FUNDS | \$ 120,606.00 | |
| FEDERAL FUNDS | | |
| TRANSFER FROM STAR OHIO | | |
| TRANSFER FROM DISTRICT FUND | | |
| INTRAGOVERNMENTAL-GREEN TEAM | | |
| GRANTS: LOCAL GOVERNMENT | | |
| STATE GOVERNMENT | | |
| FEDERAL GOVERNMENT | | |
| GIFTS, CONTRIBUTIONS | | |
| SALE OF PRODUCTS/MATERIALS | | |
| AREA 2 MEETING & GRANT WORKSHOP | | |
| SWPPP | | |
| NRCS CONTRIBUTION AGREEMENT | | |
| INTEREST | | |
| ALL OTHER REVENUE | \$ 969.82 | |
| TOTAL RECEIPTS | \$ 301,575.82 | |
| <u>DISBURSEMENTS</u> | | |
| SALARIES | \$ 177,916.83 | |
| SUPPLIES | \$ 980.76 | |
| EQUIPMENT, R& M, Gasoline | \$ 4,026.21 | |
| CONTRACTS: SERVICE | \$ 377.71 | |
| RENTALS | \$ 10,304.00 | |
| SERVICE FEES/DUES | | |
| EDUCATION | | |
| INSURANCE-LIABILITY/CASUALTY | \$ 453.91 | |
| TRAVEL AND EXPENSES | | |
| ADVERTISING AND PRINTING | \$ 498.00 | |
| PUBLIC EMPLOYEES RETIREMENT | \$ 25,609.30 | |
| WORKERS' COMPENSATION | \$ 1,807.88 | |
| UNEMPLOYMENT | | |
| OTHER/HOSP./LIFE | \$ 78,705.48 | |
| MEDICARE | \$ 2,360.09 | |
| PRODUCTS/MATERIALS FOR RESALE | | |
| POSTAGE | | |
| UTILITIES | \$ 3,307.26 | |
| REIMBURSEMENT - PETTY CASH | | |
| MOVING EXPENSE | | |
| TRANSFER TO SPECIAL FUND | | |
| TRANSFER TO DISTRICT FUND | | |
| TRANSFER TO STAR OHIO SWCD ACCT. | | |
| TRANSFER TO STAR OHIO 319 GRANT | | |
| WORKSHOP EXPENSES | | |
| OTHER | | |
| POLLUTION ABATEMENT | | |
| TOTAL DISBURSEMENTS | \$ 306,347.43 | |
| BALANCE DECEMBER 31, 2017 | \$ 103,279.30 | Ties to GL Inquiry |





FOR 2017 13

| | ORIGINAL APPROP | TRANFRS/ADJSTMTS | REVISED BUDGET | YTD ACTUAL | ENCUMBRANCES | AVAILABLE BUDGET | PCT USED |
|------------------------------------|-----------------|------------------|----------------|-------------|--------------|------------------|----------|
| 7900 SOIL AND WATER | | | | | | | |
| 7900978 412001 LOCAL GOVERNMENT FU | -175,000 | .00 | -175,000.00 | -180,000.00 | .00 | 5,000.00 | 102.9% |
| 7900978 412006 STATE RECEIPTS | -123,948 | .00 | -123,948.00 | -120,506.00 | .00 | -3,342.00 | 97.3%* |
| 7900978 422000 REIMBURSEMENT | 0 | .00 | .00 | -586.45 | .00 | 586.45 | 100.0% |
| 7900978 422009 BMC TRUE UP CHARGES | 0 | .00 | .00 | -383.37 | .00 | 383.37 | 100.0% |
| 7900978 600301 EMPLOYEE FULL TIME | 140,000 | 37,798.00 | 177,798.00 | 177,916.83 | .00 | -118.83 | 100.1%* |
| 7900978 600309 EMPLOYEE OVERTIME | 1,000 | .00 | 1,000.00 | .00 | .00 | 1,000.00 | 0% |
| 7900978 600315 PERS | 20,000 | 5,593.00 | 25,593.00 | 25,609.30 | .00 | -16.30 | 100.1%* |
| 7900978 600318 MEDICARE | 2,000 | 362.00 | 2,362.00 | 2,360.09 | .00 | 1.91 | 99.9%* |
| 7900978 600319 BMC PREMIUM EXPENSE | 2,900 | 907.00 | 1,807.00 | 1,807.88 | .00 | .88 | 100.0%* |
| 7900978 600322 HOSPITALIZATION | 60,000 | 18,630.00 | 78,630.00 | 78,628.68 | .00 | 1.32 | 100.0% |
| 7900978 600324 LIFE INSURANCE | 50 | 34.00 | 84.00 | 76.80 | .00 | 7.20 | 91.4% |
| 7900978 600404 MATERIALS AND SUPPL | 800 | 200.00 | 1,000.00 | 980.76 | .00 | 19.24 | 98.1% |
| 7900978 600407 GASOLINE | 5,000 | -1,010.00 | 3,990.00 | 2,579.03 | .00 | 1,410.97 | 64.6% |
| 7900978 600410 VEHICLE MAINTENANCE | 300 | 70.00 | 370.00 | 844.71 | .00 | -274.71 | 148.2%* |
| 7900978 600511 PROFESSIONAL SERVIC | 300 | 70.00 | 370.00 | 377.71 | .00 | -7.71 | 102.1%* |
| 7900978 600519 WATER AND SEWER | 500 | .00 | 500.00 | 512.37 | .00 | -12.37 | 102.5%* |
| 7900978 600520 TRASH | 400 | .00 | 400.00 | 316.03 | .00 | 83.97 | 79.0% |
| 7900978 600521 TELEPHONE | 400 | 70.00 | 470.00 | 502.46 | .00 | -32.46 | 106.9%* |
| 7900978 600522 ELECTRIC | 1,000 | .00 | 1,000.00 | 1,025.63 | .00 | -25.63 | 102.6%* |
| 7900978 600523 GAS | 1,000 | .00 | 1,000.00 | 950.77 | .00 | 49.23 | 95.1% |
| 7900978 600530 ADVERTISING | 0 | .00 | .00 | 142.00 | .00 | -142.00 | 100.0%* |
| 7900978 600531 PRINTING | 0 | 400.00 | 400.00 | 356.00 | .00 | 44.00 | 89.0% |
| 7900978 600533 RENT | 10,304 | .00 | 10,304.00 | 10,304.00 | .00 | .00 | 100.0% |
| 7900978 600541 INSURANCE LIABILITY | 500 | .00 | 500.00 | 453.91 | .00 | 46.09 | 90.8% |
| 7900978 600611 EQUIPMENT | 500 | 200.00 | 700.00 | 602.47 | .00 | 97.53 | 86.1% |
| TOTAL SOIL AND WATER | -53,794 | 63,324.00 | 9,530.00 | 4,771.61 | .00 | 4,758.39 | 50.1% |
| TOTAL REVENUES | -298,948 | .00 | -298,948.00 | -301,575.82 | .00 | 2,627.82 | |
| TOTAL EXPENSES | 245,154 | 63,324.00 | 308,478.00 | 306,347.43 | .00 | 2,130.57 | |
| GRAND TOTAL | -53,794 | 63,324.00 | 9,530.00 | 4,771.61 | .00 | 4,758.39 | 50.1% |

** END OF REPORT - Generated by Marling, Stacy **

