

Lake County Soil and Water Conservation District
COMBINED INCOME & EXPENSES
October 2015

	DISTRICT FUND	SPECIAL FUND	TOTAL
Income			
1.2 - Operating Transfers-in (State)	592.00	9,850.00	\$10,442.00
1.4 - State Grants	525.00		\$525.00
All Other Revenue	6.05		\$6.05
Annual Meeting Income	350.00		\$350.00
ESC Fees	925.00		\$925.00
Interest Income	41.30		\$41.30
Sales of Product Income			\$0.00
Rain Barrel	120.00		\$120.00
Sediment Sticks	90.00		\$90.00
Tree Sales / Bird House	36.00		\$36.00
Total Sales of Product Income	246.00	0.00	\$246.00
Total Income	\$2,685.35 ✓	\$9,850.00 ✓	\$12,535.35
Expenses			
512 - Salaries		16,860.20	\$16,860.20
551 - PERS		2,360.42	\$2,360.42
554 - Medicare		233.00	\$233.00
557 - Hospitalization		4,075.00	\$4,075.00
561 - Life Insurance		8.00	\$8.00
562 - Dental		280.34	\$280.34
563 - Prescription		894.24	\$894.24
611 - Supplies		52.96	\$52.96
616 - Vehicle		82.37	\$82.37
619 - Minor Equipment		9.75	\$9.75
631 - Professional Services		410.00	\$410.00
653 - Advertising/Promotions		58.20	\$58.20
703 - Telephone		69.02	\$69.02
Agricultural Program Expenses	1,250.00		\$1,250.00
Annual Meeting Expense	121.29		\$121.29
Educational Programs	61.64		\$61.64
Equipment	28.95		\$28.95
Product/Materials for Re-Sale			\$0.00
Tree/Bird Houses	1,222.37		\$1,222.37
Total Product/Materials for Re-Sale	1,222.37	0.00	\$1,222.37
Supplies & Postage	40.43		\$40.43
Total Expenses	\$2,724.68 ✓	\$25,393.50 ✓	\$28,118.18
Net Operating Income	\$ -39.33	\$ -15,543.50	\$ -15,582.83
Net Income	\$ -39.33	\$ -15,543.50	\$ -15,582.83

Lake County Soil and Water Conservation District

VOUCHERS TO APPROVE

October 2015

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Agricultural Program Expenses								
District Fund								
10/21/2015	Check	5904	OSU Extension	BR&E	Agricultural Program Expenses	District Fund - Checking:PNC Checking	1,250.00	1,250.00
Total for District Fund							\$1,250.00	
Total for Agricultural Program Expenses							\$1,250.00	
Annual Meeting Expense								
District Fund								
10/20/2015	Check	5903	PNC Bank - Visa	GFS Store Annual dinner supplies	Annual Meeting Expense	District Fund - Checking:PNC Checking	114.18	114.18
10/20/2015	Check	5903	PNC Bank - Visa	GFS Store Annual dinner supplies	Annual Meeting Expense	District Fund - Checking:PNC Checking	12.99	127.17
10/20/2015	Check	5903	PNC Bank - Visa	GFS Store Annual dinner supplies	Annual Meeting Expense	District Fund - Checking:PNC Checking	12.99	140.16
10/20/2015	Check	5903	PNC Bank - Visa	GFS Store Credit	Annual Meeting Expense	District Fund - Checking:PNC Checking	(18.87)	121.29
Total for District Fund							\$121.29	
Total for Annual Meeting Expense							\$121.29	
Educational Programs								
District Fund								
10/01/2015	Check	5902	Steve Prebonick		Educational Programs	District Fund - Checking:PNC Checking	61.64	61.64
Total for District Fund							\$61.64	
Total for Educational Programs							\$61.64	
Equipment								
District Fund								
10/20/2015	Check	5903	PNC Bank - Visa	Auto Nation-Ford Repair	Equipment	District Fund - Checking:PNC Checking	28.95	28.95
Total for District Fund							\$28.95	
Total for Equipment							\$28.95	
Product/Materials for Re-Sale								
Tree/Bird Houses								
District Fund								
10/01/2015	Check	5901	Maple Hill Farms	trees	Product/Materials for Re-Sale:Tree/Bird Houses	District Fund - Checking:PNC Checking	216.81	216.81
10/01/2015	Check	5900	Alpha Nurseries, Inc	Deposit on Trees	Product/Materials for Re-Sale:Tree/Bird Houses	District Fund - Checking:PNC Checking	1,005.56	1,222.37
Total for District Fund							\$1,222.37	
Total for Tree/Bird Houses							\$1,222.37	
Total for Product/Materials for Re-Sale							\$1,222.37	
Supplies & Postage								
District Fund								
10/20/2015	Check	5903	PNC Bank - Visa	Carolina Biological Supply PH refill	Supplies & Postage	District Fund - Checking:PNC Checking	15.85	15.85
10/20/2015	Check	5903	PNC Bank - Visa	Pat Catan's Scarecrow display	Supplies & Postage	District Fund - Checking:PNC Checking	24.58	40.43
Total for District Fund							\$40.43	
Total for Supplies & Postage							\$40.43	
TOTAL							\$2,724.68	

October 2015

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
512 - Salaries								
Special Fund								
10/09/2015	Check		Salaries		512 - Salaries	Lake SWCD Special Fund	8,430.10	8,430.10
10/23/2015	Check		Salaries		512 - Salaries	Lake SWCD Special Fund	8,430.10	16,860.20
Total for Special Fund							<u>\$16,860.20</u>	
Total for 512 - Salaries							<u>\$16,860.20</u>	
551 - PERS								
Special Fund								
10/09/2015	Check		PERS		551 - PERS	Lake SWCD Special Fund	1,180.21	1,180.21
10/23/2015	Check		PERS		551 - PERS	Lake SWCD Special Fund	1,180.21	2,360.42
Total for Special Fund							<u>\$2,360.42</u>	
Total for 551 - PERS							<u>\$2,360.42</u>	
554 - Medicare								
Special Fund								
10/09/2015	Check		Medicare		554 - Medicare	Lake SWCD Special Fund	116.19	116.19
10/23/2015	Check		Medicare		554 - Medicare	Lake SWCD Special Fund	116.81	233.00
Total for Special Fund							<u>\$233.00</u>	
Total for 554 - Medicare							<u>\$233.00</u>	
557 - Hospitalization								
Special Fund								
10/09/2015	Check		Hospitalization		557 - Hospitalization	Lake SWCD Special Fund	2,037.50	2,037.50
10/23/2015	Check		Hospitalization		557 - Hospitalization	Lake SWCD Special Fund	2,037.50	4,075.00
Total for Special Fund							<u>\$4,075.00</u>	
Total for 557 - Hospitalization							<u>\$4,075.00</u>	
561 - Life Insurance								
Special Fund								
10/09/2015	Check		Life		561 - Life Insurance	Lake SWCD Special Fund	8.00	8.00
Total for Special Fund							<u>\$8.00</u>	
Total for 561 - Life Insurance							<u>\$8.00</u>	
562 - Dental								
Special Fund								
10/09/2015	Check		Dental		562 - Dental	Lake SWCD Special Fund	140.17	140.17
10/23/2015	Check		Dental		562 - Dental	Lake SWCD Special Fund	140.17	280.34
Total for Special Fund							<u>\$280.34</u>	
Total for 562 - Dental								

							\$280.34	
563 - Prescription								
Special Fund								
10/09/2015	Check		Prescription	563 - Prescription	Lake SWCD Special Fund	447.12	447.12	
10/23/2015	Check		Prescription	563 - Prescription	Lake SWCD Special Fund	447.12	894.24	
Total for Special Fund							\$894.24	
Total for 563 - Prescription							\$894.24	
611 - Supplies								
Special Fund								
10/15/2015	Check		Central Purchasing	Supplies	611 - Supplies	Lake SWCD Special Fund	52.96	52.96
Total for Special Fund							\$52.96	
Total for 611 - Supplies							\$52.96	
616 - Vehicle								
Special Fund								
10/26/2015	Check	757036	BP	Fuel Purchases	616 - Vehicle	Lake SWCD Special Fund	82.37	82.37
Total for Special Fund							\$82.37	
Total for 616 - Vehicle							\$82.37	
619 - Minor Equipment								
Special Fund								
10/15/2015	Check		Central Purchasing	Water	619 - Minor Equipment	Lake SWCD Special Fund	9.75	9.75
Total for Special Fund							\$9.75	
Total for 619 - Minor Equipment							\$9.75	
631 - Professional Services								
Special Fund								
10/15/2015	Check	757034	NMS Inc.	September Bookkeeping	631 - Professional Services	Lake SWCD Special Fund	410.00	410.00
Total for Special Fund							\$410.00	
Total for 631 - Professional Services							\$410.00	
653 - Advertising/Promotions								
Special Fund								
10/26/2015	Check	757035	Painesville Publishing	Envelopes	653 - Advertising/Promotions	Lake SWCD Special Fund	58.20	58.20
Total for Special Fund							\$58.20	
Total for 653 - Advertising/Promotions							\$58.20	
703 - Telephone								
Special Fund								
10/15/2015	Check		Telecom	Oct Voicemail	703 - Telephone	Lake SWCD Special Fund	30.00	30.00
10/15/2015	Check		Telecom	Sept Phone	703 - Telephone	Lake SWCD Special Fund	39.02	69.02
Total for Special Fund							\$69.02	
Total for 703 - Telephone							\$69.02	
TOTAL							\$25,393.50	

Lake County Soil and Water Conservation District

COMBINED DISTRICT BALANCE SHEET

As of October 31, 2015

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
District Fund - Checking	
Change Fund	50.00
Mentor Marsh Corridor	31,911.93
Northwest x7379	80,775.73
Northwest x7403	81,336.08
One for the Grape	3,097.95
Petty Cash	50.00
PNC Checking	143,721.16
Star Ohio (deleted)	0.00
Total District Fund - Checking	<u>340,942.85</u>
Lake SWCD Special Fund	47,283.63
Total Bank Accounts	<u>\$388,226.48</u>
Other current assets	
2012 - reimbursement pending (deleted)	0.00
Special Fund, Lake Couty SWCD (Approp Balance)	133,097.00
Special Fund, Lake Couty SWCD (Contra)	-133,097.00
Total Other current assets	<u>\$0.00</u>
Total Current Assets	<u>\$388,226.48</u>
Other Assets	
Inter-fund Transfer (deleted)	0.00
Pre-Paid Credit Card (deleted)	0.00
Total Other Assets	<u>\$0.00</u>
TOTAL ASSETS	<u><u>\$388,226.48</u></u>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.00
Total Accounts Payable	<u>\$0.00</u>
Other Current Liabilities	
Contra for District Personnel Obligation	-176,086.36
District Personnel Obligation	176,086.36
Total Other Current Liabilities	<u>\$0.00</u>
Total Current Liabilities	<u>\$0.00</u>
Total Liabilities	<u>\$0.00</u>
Equity	
Total Receipts Over(Under) Disbursements	365,602.89

Net Income	22,623.59
Total Equity	<u>\$388,226.48</u>
TOTAL LIABILITIES AND EQUITY	<u><u>\$388,226.48</u></u>

Monday, Nov 09, 2015 03:13:17 PM PST GMT-5 - Cash Basis

This Treasurer's Report was approved on
 _____ by the Lake County SWCD
 Board of Supervisors.
