

SOUTH DAKOTA CONSERVATION COMMISSION
NOTICE OF PUBLIC HEARING TO DISCUSS THE MERGER OF THE BROWN
MARSHALL AND SOUTH BROWN CONSERVATION DISTRICTS INTO A NEW
CONSERVATION DISTRICT

A public hearing will be held at Library Room #117 located on 1200 South Jay Street of the Northern State University Campus, Aberdeen, SD on January 25, 2022 at 1:00 p.m. CST to discuss the merger of the Brown-Marshall and South Brown conservation districts pursuant to SDCL 38-8-23.

Brown-Marshall and South Brown conservation districts passed resolutions in January of 2022 to merge into one conservation district pursuant to SDCL 38-8-22.1.

Persons interested in presenting data, opinions, and arguments for or against the above two districts merging may do so by appearing in person at the hearing or virtually via <https://tinyurl.com/sa7n33r6> or by telephone at 605-679-7263 with a conference code of 348447194# (if prompted).

Notice is further given to individuals with disabilities that this hearing is being held in a physically accessible place. Please notify the Department of Agriculture and Natural Resources at least 48 hours before the public hearing if you have special needs for which special arrangements must be made. The telephone number for making special arrangements is 605.773.3623 or by emailing Kim Paxton at kim.paxton@state.sd.us.

BROWN-MARSHALL CONSERVATION DISTRICT

PO Box 84

Hecla SD 57446

Phone 605-994-7016

BOARD MEETING MINUTES

January 3, 2022

1:00 p.m.

Dana X Mahlon X Rory X Lynn X Teri X Jaime A

CALL TO ORDER – Chairman Dennert called the meeting to order at 1:00 p.m.

MINUTES – December minutes were read and approved as printed.

FINANCIAL REPORTS – **Motion by Ruenz, seconded by Spurr that the December Financial Report and all bills presented be approved for payment. The motion carried unanimously.**

NRCS REPORT Jaime Rindels No Report given

ONGOING Business

- Merger – Following discussion: Whereas; the Brown-Marshall Board purposes a merger with South Brown Conservation District to offer the following benefits: better serve the whole county of Brown by combining services and efforts of staffing for both Districts by creating one new Conservation District. This one District would help alleviate staffing issues within both the current Districts, utilize Federal Staff on location, and be more producer efficient.

Motion by Ruenz, seconded by Traxinger that the Brown-Marshall Conservation District unanimously supports the merger of the Brown-Marshall Conservation District and South Brown Conservation District into one District for all of Brown County. The motion carried unanimously.

The Resolution:

2022-01: Resolved the Brown-Marshall Conservation District supports submission of the following question to the voters on the 2022 general election ballot: For combination of Brown-Marshall Conservation District and South Brown Conservation District, both lying in Brown County, effective January 1, 2023.

- Public Hearing Tuesday, January 25th @ 1:00, Aberdeen
 - Place to be determined

OLD BUSINESS

- Tree Orders/Plans 2022 – No new plans at this time

- Coteau Area Booth at SD Soil Health Convention, Aberdeen, January 18 & 19 – BMCD helping sponsor and work
- Joint Powers with SBCD – sent request to keep as was in 2021 to SBCD.
- Drill Acres from SBCD – check received for \$2075.40 (approx. 692 acres)

NEW BUSINESS

- Bill pay authorization - **Motion by Traxinger, seconded by Ruenz to authorize the District Manager, Judy Skoglund, to pay financial obligations prior to a board meeting, and also signature authority on the Districts behalf when necessary for the year 2022. The motion carried unanimously.**
 - 2022 Meeting schedule – **Motion by Spurr, seconded by Mikkonen that the meeting schedule be left as is: the 2nd Tuesday of the month at 1:00 on an as needed basis. The motion carried unanimously.**
- 2022 Contests - **Motion by Ruenz, seconded by Mikkonen that prize money for contest winners be set at; Local Speech Contest \$50, all others \$25, \$15 & \$10. The motion carried unanimously.**
 - JRWDD – Request for funding. Letter requesting funding in 2022 was signed by Chairman and will be sent to JRWDD.
 - SDACD Membership Dues, SDACDE and Tree Research Contributions – **Motion by Traxinger, seconded by Spurr that the SDACD membership dues and tree research contributions totaling \$1003 be paid. The motion carried unanimously.**
 - SDPAA – Revised Intergovernmental Contract was signed and returned.
 - Yearly Financial Reports – The yearly financial reports as presented were reviewed by the board. **Motion by Ruenz, seconded by Spurr to approve the yearly financial reports. The motion carried unanimously.**

OTHER BUSINESS - None

PERSONELL: Tree Crew - Manager will check with 2021 crew the end of January, and proceed from there.

Motion by Traxinger, seconded by Ruenz that Manager be paid \$1000 in lieu of retirement contribution for 2021. The motion carried unanimously.

CORRESPONDENCE

ADJOURNMENT – Meeting adjourned at 1:50 p.m.
Next Meeting – January 25th, Aberdeen

Draft Minutes submitted by: Judy Skoglund

Whereas; the Brown-Marshall Board purposes to enter into a merger with South Brown Conservation District to offer the following benefits: better serve the whole county of Brown by combining services and efforts of staffing for both Districts by creating one new Conservation District. This one District would help alleviate staffing issues within both the current Districts, utilize Federal staff on location, and be more producer efficient.

Submitted by Brown-Marshall Conservation District

Resolution

2022-01: Resolved, the Brown-Marshall Conservation District Board of Supervisors unanimously supports submission of the following question to the voters on the 2022 general election ballot: For combination of Brown-Marshall Conservation District and South Brown Conservation District, both lying in Brown County, effective January 1, 2023.

BROWN-MARSHALL CONSERVATION DISTRICT

Profit & Loss

January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
4100 Machine Tree Planting	24,476.40
4110 Hand Tree Planting	20,349.75
4120 Tree Fabric Income	33,365.10
4121 Staples	151.80
4130 Tree Protector Income	6,215.00
4160 Tree Chemical App. Income	174.00
4201 Grass Drill Income	7,110.56
4500 Miscellaneous Income	
4500a Newsletter Income	1,408.44
4500 Miscellaneous Income - Other	3,411.39
Total 4500 Miscellaneous Income	4,819.83
4510 Interest Income	406.37
Total Income	97,068.81
Gross Profit	97,068.81
Expense	
6000 Rent Expenses	100.00
6001 Utilities	
6001a Internet Expense	1,065.19
6001 Utilities - Other	120.00
Total 6001 Utilities	1,185.19
6002 Postage	111.30
6003 Equipment Expense	341.49
6004 Printing & Supplies	171.18
6005 Insurance-Bond & Liab	2,317.04
6010 Supervisor Per Diem	
6012 Supervisor Mileage	347.80
6010 Supervisor Per Diem - Other	1,450.00
Total 6010 Supervisor Per Diem	1,797.80
6014 Supervisor Lodging	0.00
6020 Employee Wages	
6020a Manager OT	132.00
6020c Manager Seasonal Bonus	827.50
6020 Employee Wages - Other	14,960.00
Total 6020 Employee Wages	15,919.50
6021 Assistant Manager Expense	0.00
6022 District Technician Exp	3,306.40
6030 Employer Payroll Tax	2,282.56
6032 Employer Retirement Cont	0.00
6035 Employee Mileage	237.82
6036 Employee Meals	32.75
6037 Employee Lodging	0.00
6038 Employee General Exp	286.26
6050 Membership & Dues	1,412.50
6051 Contributions	212.62

BROWN-MARSHALL CONSERVATION DISTRICT

Profit & Loss

January through December 2021

	Jan - Dec 21
6055 Administrative Exp	280.04
6070 Newsletter	2,971.19
6074 Camps/Educational	100.00
6076 Promotional Exp	156.75
6130 Tree Protector Stock	14,966.00
6500 Miscellaneous Expense	40.35
Grass Drill Expense	
6201 Drill Operator Wages	2,186.00
6202 Drill Operator Mileage	89.30
Total Grass Drill Expense	2,275.30
Payroll Expenses	1.00
Tree Fabric Expense	
6120 Tree Fabric Stock	32.00
6120a Fabric Staples	400.00
6121 Tree Fabric Wages	
6121b Tree Fabric Wages OT	1,722.01
Total 6121 Tree Fabric Wages	1,722.01
6122 Tree Fabric Gas/Mileage	410.67
6126 Tree Fabric Misc. Exp	250.00
Total Tree Fabric Expense	2,814.68
Tree Planting Expense	
6110 Tree Stock	16,163.10
6111 Tree Planting Wages	
6111a Tree Planting Wages	7,476.75
6111c Tree Planting Wages Bonus	875.26
6111 Tree Planting Wages - Other	0.00
Total 6111 Tree Planting Wages	8,352.01
6112 Tree Planting Gas/Mileage	603.37
6114 Tree Planting Equipment	38.68
6115a Tractor Driving Refund	720.00
6116 Tree Planting Misc. Exp	283.18
6117 Tree Storage Facility Rep	
6117a Tree Storage Fac. Upkeep	571.03
Total 6117 Tree Storage Facility Rep	571.03
6118 Tree Storage Utilities	1,761.45
Total Tree Planting Expense	28,492.82
Total Expense	81,812.54
Net Ordinary Income	15,256.27
Other Income/Expense	
Other Income	
7005 Cooperative Agmt. Income	12,600.00
7400 JRWDD Income	15,000.00
Total Other Income	27,600.00

BROWN-MARSHALL CONSERVATION DISTRICT
Profit & Loss
January through December 2021

	<u>Jan - Dec 21</u>
Other Expense	
8005 Coop Agreement Expense	2,116.24
8400 JRWDD Cost Share Expense	15,027.51
	<hr/>
Total Other Expense	17,143.75
	<hr/>
Net Other Income	10,456.25
	<hr/>
Net Income	<u>25,712.52</u>

BROWN-MARSHALL CONSERVATION DISTRICT

Balance Sheet
As of January 4, 2022

	Jan 4, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 First Savings Bank-Hecla	60,307.33
1002 First Savings Bank-Hecla	76,712.12
Total Checking/Savings	137,019.45
Accounts Receivable	
1200 Accounts Receivable	48.76
Total Accounts Receivable	48.76
Total Current Assets	137,068.21
Fixed Assets	
1612 Conservation Building	
1612b Conservation Bldg 2008 V	113,005.26
1712 Cons. Bldg. accum. deprec	-41,467.35
Total 1612 Conservation Building	71,537.91
1620 2005 Pickup	
1620b 2005 Pickup Purchase	26,180.00
1720 Pickup Accum. Depreciation	-13,658.46
Total 1620 2005 Pickup	12,521.54
1652 John Deere Tractor	
1652b JD Tractor Purchase	25,000.00
1752 JD Tractor Depreciation	-10,237.75
Total 1652 John Deere Tractor	14,762.25
1653 Trailer	
1653b Trailer Purchase	4,500.00
1753 Trailer Depreciation	-2,347.99
Total 1653 Trailer	2,152.01
1654 Grass Drill	
1654b Grass Drill Purchase	22,952.08
1754 Grass Drill Depreciation	-9,399.02
Total 1654 Grass Drill	13,553.06
1655 Tree Planter	
1655b Tree Planter Purchase	10,456.31
1755 Tree Planter Depreciation	-5,205.88
Total 1655 Tree Planter	5,250.43
1656 Fabric Machine	
1656b Fabric Machine Purchase	3,111.00
1756 Fabric Machine Depreciation	-1,541.83
Total 1656 Fabric Machine	1,569.17
Total Fixed Assets	121,346.37
TOTAL ASSETS	258,414.58

BROWN-MARSHALL CONSERVATION DISTRICT

Balance Sheet
As of January 4, 2022

	Jan 4, 22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
*Sales Tax Payable	50.75
Sales Tax Payable	-5.17
Total Other Current Liabilities	45.58
Total Current Liabilities	45.58
Total Liabilities	45.58
Equity	
Opening Bal Equity	95,062.44
Retained Earnings	163,271.56
Net Income	35.00
Total Equity	258,369.00
TOTAL LIABILITIES & EQUITY	258,414.58



South Brown Conservation District

524 S. Enterprise St., Suite 300

Aberdeen, SD 57401

(605) 226-3360 ext. 3

Monday January 3, 2022

Chairman Washnok called the meeting to order at 9:02am at Agtegra Bath Innovation Center Conference Room, 39278 133rd Street, Aberdeen, SD 57401.

Present:

Dale Washnok
Scott Sperry
Lee Thompson
Randy Wiedebush
Allen Ryckman

Absent:

Jaime Rindels, DC

Others Present:

Lindsey Simon, DM
David Dutenhoffer, DT
Derek Zenk, SC

A motion by Ryckman and second by Thompson to approve the December meeting minutes as mailed. Motion carried.

A motion by Ryckman and second by Thompson to approve the Financial Report, Balance Sheet, and Vouchers for December 2021. Motion carried. Discussion was had on the past due accounts and continued work on Contribution Agreement Funds.

Certificate of Deposits required no action at this time.

Outstanding bills of Millborn Seeds and Aberdeen Pit Stop will be paid once statements arrive.

Conservation Report was given by Zenk in Rindels absence:

December 2021 Board Report

- Programs
 - EQIP
 - 2022 Application deadline was December 3rd, 2021.
 - Applicant eligibility deadline January 28 (AGI, direct deposit etc).
 - Ranking deadline February 18th
 - Obligation deadline June 3, 2022
 - CIS
 - Upper James Salinity
 - Application deadline was 10/29
 - Have 2 applications for Brown.
 - CSP
 - Wrapping up 2021 payments
 - 2022 Renewals
 - 1 beginning farmer is being funded.
 - Have to be obligated by the 12/31/2021
 - 2022 Application deadline December 3rd 2021
 - Ranking deadline is March 18th
 - Obligation is April 29th 2021

- These dates have been moved up from previous fiscal years, so applicants have the ability to start enhancements/activities in year 1 of their contract.
 - There is no longer a 2-year cooling off period of ineligibility for CSP contracts that expire without renewing.
 - Waterbank
 - No applications funded in Brown.
 - Working on processing payments for active contracts
 - ACEP/WRP
 - Application deadline: October 29th
 - Ranking deadline: December 17
 - Funding Selections: January 14, 2022
 - No new applications for FY22 in Brown Co; just roll over of unfunded applications from 2021.
 - CRP
 - Completed 2021 re-enrolls and grassland CRP's ahead of schedule.
 - Contracted roughly 8,000 acres in FY2021.
 - 26 grasslands were accepted.
 - Working on new offers.
- Office/Staff
 - Cody Colyer, introduction
 - New Pheasants Forever Biologist: Renea Wilson. Will be working remotely until the 1st of the year, then will be in the office.
 - Compliance Specialist for Brown Co was selected. Andrew Payma who is currently the compliance specialist in Pierre will start here January 31st.
- Soil Health
 - 2022 Soil Health Conference: January 18-19 Ramkota, Aberdeen
 - Speakers: Dr Kris Nichols, Jay Fuhrer, Anthony Bly, Steve Kenyon
 - Registration is open now: www.sdsoilhealthcoalition.org/soil-health-conference/registration/
 - \$50.00 General Admission for both days
 - Students are free
 - Regenerative Agriculture Discussion with Gabe Brown, January 27th
 - 9-4 at the DEC
 - Free will offering
 - Pre-registration is requested
 - Virtual option through Zoom is also available

District Technician Report given by Dutenhoffer:

510 acres of new CRP seedings are on the books for spring. JD Drill is at Andy's for inspection of list of repairs needed. Word has come down the pike that we will have easement monitoring to complete again this year for NRCS. Discussion was had on getting the JD Tractor in for an inspection before the warranty runs out.

A motion by Sperry and second by Wiedebush to accept the merger resolution as written. Motion carried with an unanimously passed vote.

2021 Financial Reports was discussed, would like to see an inventory comparison sheet before final approval.

A motion by Ryckman and second by Sperry to pay the NACD Dues of \$387.50 for 2022.
Motion Carried

A motion by Ryckman and second by Sperry to pay the SDACD Dues of \$975.00 for 2022.
Motion Carried

A motion by Ryckman and second by Sperry to pay the SDACDE Dues of \$50.00 each for 2022.
Motion Carried

A motion by Thompson and second by Wiedebush to reimburse meal, mileage, lodging for employees in 2022. Motion Carried

A motion by Wiedebush and second by Sperry to pay regulatory/customary bills in 2022. Motion Carried

A motion by Wiedebush and second by Sperry for the district manager to act on the board's behalf in 2022. Motion Carried

A motion by Sperry and second by Wiedebush to leave the supervisor pay at \$75.00 per meeting.
Motion Carried

A motion by Sperry and second by Wiedebush to leave the meeting date of the 2nd or 3rd Monday of the month and adjust as needed. Motion Carried

A motion by Thompson and second by Ryckman to set the 2022 Offices and Committees as follows:

Chairman: Dale Washnok

Vice Chairman: Scott Sperry

Equipment and Labor-Thompson and Wiedebush

Education and Information-Sperry

Legislation-Washnok

Financial-Ryckman

Motion Carried

A motion by Ryckman and second by Thompson to leave the Joint Powers Agreement with BMCD the same for 2022. Motion Carried

A motion by Thmpson and second by Sperry to accept the memorandum of Agreement with NRCS. Motion Carried

A motion by Ryckman and second by Sperry to go into executive session for personnel yearly reviews at 10:08am. Motion Carried

A motion by Thompson and second by Ryckman to come out of executive session at 10:50am.
Motion Carried.

A motion by Ryckman and second by Wiedebush to give each employee \$1.00 raise, a \$200.00 per month, at the end of the month, stipend for insurance cost, and a one-time bonus of \$500.00.
Motion Carried

Correspondence was a reminder of the Soil Health Conference January 18-19th at the Aberdeen Ramkota Hotel. Merger Public Meeting will be January 25th at the NSU Library at 1pm.

No other pertinent business comes before the board currently.

Next meeting will be February 14, 2022 at 9:00am with location to be determined.

A motion by Sperry and second by Thompson to adjourn the meeting at 10:57am. Motion Carried

Respectfully submitted,



Lindsey Simon
District Manager



South Brown Conservation District

524 S. Enterprise St., Suite 300

Aberdeen, SD 57401

(605) 226-3360 ext. 3

Resolved that South Brown Conservation District supports submission of the following question to the voters on the 2022 general election ballot: For combination for South Brown Conservation District and Brown-Marshall Conservation District, both lying in Brown County, effective January 1, 2023.

Background:

This resolution identifies these benefits: to better serve the producers of Brown County, by combining services and efforts, and help eliminate the confusion of what conservation district a producer resides in. Solves the long-standing concern of finding a district manager in Brown Marshall Conservation District by allowing South Brown Conservation to assume all roles and responsibilities as one district.

Submitted by South Brown Conservation District

SOUTH BROWN CONSERVATION DISTRICT
Balance Sheet
As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1000.5 · Checking Account--Dacotah Bank	58,840.86
1003 · Money Market 1400021910	258,132.08
1004 · Certificates of Deposit	
██████████ Certificate of Deposi	50,000.00
Total 1004 · Certificates of Deposit	50,000.00
Total Checking/Savings	366,972.94
Accounts Receivable	
1200 Accounts Receivable	40,482.29
Total Accounts Receivable	40,482.29
Total Current Assets	407,455.23
Fixed Assets	
1611 New Building Construction	
1611 OC · Original Cost	110,955.57
1711 · New Building Accumulated Deprec	-47,995.91
1611 New Building Construction - Other	-18,460.00
Total 1611 New Building Construction	44,499.66
1648 · 1998 Dodge 3/4 Ton Pickup	
1648 OC · Original Cost	10,000.00
1748 · Accumulated Depreciation	-10,000.00
Total 1648 · 1998 Dodge 3/4 Ton Pickup	0.00
1654 · 2005 JD 1590 No-Till Drill	
1654 OC Original Cost	33,700.00
1654 · 2005 JD 1590 No-Till Drill - Other	-33,700.00
Total 1654 · 2005 JD 1590 No-Till Drill	0.00
1655 · 2005 Fabric Machine	
1655 OC · Original Cost	3,790.00
1755 · Accum. Depreciation	-3,790.00
Total 1655 · 2005 Fabric Machine	0.00
1656 · 2001 Ford F350 Pickup	
1656 OC · Original Cost	17,500.00
1756 · Accumulated Depreciation	-17,500.00
Total 1656 · 2001 Ford F350 Pickup	0.00
1657 · 2006 Loadmax 5th Wheel Trailer	
1657 OC · Original Cost	4,995.00
1757 · Accumulated Depreciation	-2,750.00
1657 · 2006 Loadmax 5th Wheel Trailer - Other	-1,250.00
Total 1657 · 2006 Loadmax 5th Wheel Trailer	995.00
1658 · 2006 Howard 6' Tiller	
1658 OC · Original Cost	4,850.00
1758 · Accumulated Depreciation	-4,850.00
Total 1658 · 2006 Howard 6' Tiller	0.00
1659 · 2007 Cargo Mate 5x10 Trailer	
1659OC · Original Cost	2,926.25
1759 · Accumulated Depreciation	-2,926.25
Total 1659 · 2007 Cargo Mate 5x10 Trailer	0.00
1660 · 2007 JD 1590 No-Till Drill	
1660 OC · Original Cost	35,998.78

SOUTH BROWN CONSERVATION DISTRICT
Balance Sheet
 As of December 31, 2021

	Dec 31, 21
1760 · Accumulated Depreciation	-35,998.78
Total 1660 · 2007 JD 1590 No-Till Drill	0.00
1661 · 2008 Burdick Bros Tree Planter	
1661OC · Original Cost	7,500.00
1761 · Accumulated Depreciation	-4,500.00
1661 · 2008 Burdick Bros Tree Planter - Other	-3,000.00
Total 1661 · 2008 Burdick Bros Tree Planter	0.00
1662 · 2011 CaseIH, Farmal 65A Tract	
1662OC · Original Cost	25,000.00
1762 · Accumulated Depreciation	-12,500.00
1662 · 2011 CaseIH, Farmal 65A Tract - Other	-12,500.00
Total 1662 · 2011 CaseIH, Farmal 65A Tract	0.00
1663 · 1976 JD301AD Tractor	
1663OC · Original Cost	500.00
1763 · Accumulated Depreciation	-500.00
Total 1663 · 1976 JD301AD Tractor	0.00
1665 · Schulte 2015 15' Rotary Mower	
1665OC · Original Cost	17,024.20
1765 · Accumulated Depreciation	-6,809.68
1665 · Schulte 2015 15' Rotary Mower - Other	-10,214.52
Total 1665 · Schulte 2015 15' Rotary Mower	0.00
1666 · 2016 Great Plains 30' Drill	
1666 OC · Original Cost	66,900.00
1766 · Accumulation Depreciation	-9,557.14
1666 · 2016 Great Plains 30' Drill - Other	-47,785.70
Total 1666 · 2016 Great Plains 30' Drill	9,557.16
1667 · 2003 Caterpillar Fork Lift	
1667 OC · Original Cost	2,350.00
1667 · 2003 Caterpillar Fork Lift - Other	-1,175.00
Total 1667 · 2003 Caterpillar Fork Lift	1,175.00
1668 · 2015 Chevy 2500 Pickup	
1668 OC · Original Cost	23,589.00
1668 · 2015 Chevy 2500 Pickup - Other	-9,435.60
Total 1668 · 2015 Chevy 2500 Pickup	14,153.40
1669 · John Deere 6195R Tractor	
1669 OC · Original Cost	174,036.00
1669 · John Deere 6195R Tractor - Other	-34,807.20
Total 1669 · John Deere 6195R Tractor	139,228.80
Total Fixed Assets	209,609.02
TOTAL ASSETS	617,064.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	11,528.88
Total Accounts Payable	11,528.88
Other Current Liabilities	
2100 · Sales Tax Payable	32.97
2200 · Sales Tax	4,251.89

9:14 AM
01/04/22
Accrual Basis

SOUTH BROWN CONSERVATION DISTRICT
Balance Sheet
As of December 31, 2021

	Dec 31, 21
Total Other Current Liabilities	4,284.86
Total Current Liabilities	15,813.74
Total Liabilities	15,813.74
Equity	
3000 - 3000 Opening Bal Equity	121,737.59
3900 - 3900 Retained Earnings	393,740.95
Net Income	85,771.97
Total Equity	601,250.51
TOTAL LIABILITIES & EQUITY	617,064.25

SOUTH BROWN CONSERVATION DISTRICT
Profit & Loss
 January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
41 Charges for Goods & Services	
4100 Machine Tree Plant Income	
4100.1 · Deliver charge -- Machine Plant	1,250.00
4100 Machine Tree Plant Income - Other	65,378.85
Total 4100 Machine Tree Plant Income	66,628.85
4110 Hand Tree Plant Income	50,139.61
4120 Tree Fabric Income	
4120.1 · Site Charge--Fabric laying	1,150.00
4121 · Staples Income	2,508.95
4122 · Tree Mat Coco Rings 24"	222.82
4123 · Tree Rubber Ring 36"	375.00
4120 Tree Fabric Income - Other	89,377.44
Total 4120 Tree Fabric Income	93,634.21
4130 Tree Protector Income	27,946.61
4200 · Grass Drill FULL SERVICE	
4200.1 · FS CRP/Custom seeding SBCD area	10,581.33
4200.2 · FS CRP/Custom Seeding in BMCD	21,331.04
4200.3 · FULL SERVICE Delivery Charge	3,600.00
4200 · Grass Drill FULL SERVICE - Other	5,359.60
Total 4200 · Grass Drill FULL SERVICE	40,871.97
4210 · RENTAL DRILL INCOME	
4210.1 · RENTAL Drill Income SBCD area	4,419.90
4210.3 · RENTAL Drill Delivery Charge	100.00
Total 4210 · RENTAL DRILL INCOME	4,519.90
4220 · CLIPPING MOWING INCOME	18,837.50
4350 · Seed Sales Income	100,883.99
Total 41 Charges for Goods & Services	403,462.64
45 Other Revenue	
4500 Misc. Income	175.80
4510 CD Interest Income	3,795.17
4511 · Late Charge Income	1,831.13
Total 45 Other Revenue	5,802.10
Total Income	409,264.74
Gross Profit	409,264.74
Expense	
600 Office Expenses	
6002 Postage	335.15
6004 Printing & Supplies	498.70
6005 Insurance Bond & Liability	5,892.88
600 Office Expenses - Other	479.40
Total 600 Office Expenses	7,206.13
601 Supervisor Expenses	
6010 Supervisor Wages	3,075.00
6012 Supervisor Mileage	624.16
6013 Supervisor Meals	0.00
6014 Supervisor Lodging	0.00
Total 601 Supervisor Expenses	3,699.16
602 Employee Expenses	
6020 DM Employee Wages	30,400.00
6030 Payroll Expense	-150.00

9:14 AM

01/04/22

Accrual Basis

SOUTH BROWN CONSERVATION DISTRICT
Profit & Loss
January through December 2021

	Jan - Dec 21
6032 Employer Retirement Cont.	5,606.36
6035 Employee Mileage	800.04
6036 Employee Meals	170.96
6037 Employee Lodging	-131.02
602 Employee Expenses - Other	1,000.00
Total 602 Employee Expenses	37,696.34
605 Other Expenses	
6050 Memberships & Dues	1,325.00
6055 Administrative Expenses	4,563.93
6057 Miscellaneous Expenses	41.98
Total 605 Other Expenses	5,930.91
607 I & E	
6070 Newsletter	1,414.01
6072 Events	590.29
6073 Awards & Recognition	730.00
6074 Camps & Educ. Opportun.	35.00
6075 Advertising Expense	122.92
Total 607 I & E	2,892.22
611 Tree Planting Expenses	
6110 Tree Stock	
6110b - Tree Sale Expenses	1,701.56
6110 Tree Stock - Other	38,004.65
Total 6110 Tree Stock	39,706.21
6111 Tree Planting Wages	
6111a Tree Planting Wages OT	2,210.44
6111c Hand Plant Wages	5,112.29
6111 Tree Planting Wages - Other	6,305.36
Total 6111 Tree Planting Wages	13,628.09
6112 Tree Planting Gas/Mileage	1,033.94
6114 TP Equipment (<\$300)	459.98
6116 Tree Planting Misc.	
6116b '98 Dodge Maint & Insuran	217.66
6116d - 2007 Cargo Mate Maint. & Insur.	23.00
6116e - Treeshed Insurance	278.66
6116f - 2011 CaselH65A Insurance/mainte	73.18
6116g - Cooler Inspection	441.48
6116h - Nursery License for Trees	200.00
6116 Tree Planting Misc. - Other	592.20
Total 6116 Tree Planting Misc.	1,826.18
6117 Tree Shed Repair & Upkeep	1,763.35
6118 Tree Shed Utilities	2,067.08
611 Tree Planting Expenses - Other	22.06
Total 611 Tree Planting Expenses	60,506.89
612 Fabric Expenses	
6120 Fabric Stock	6,571.40
6121 Fabric Crew Wages	
6121 Fabric Crew Wages	
6121.A - Fabric Crew Wages	414.00
6121 Fabric Crew Wages - Other	11,644.02
Total 6121 Fabric Crew Wages	12,058.02
6121 Fabric Crew Wages - Other	688.01

9:14 AM

01/04/22

Accrual Basis

SOUTH BROWN CONSERVATION DISTRICT
Profit & Loss
 January through December 2021

	Jan - Dec 21
Total 6121 Fabric Crew Wages	12,746.03
6122 Fabric Gas/Mileage	609.86
6123 Fabric Repairs	146.26
6124 Fabric Equip. (<\$300)	52.33
6126 Fabric Misc. Expense	
6126a · 2001 Ford F350 Maint & Insuranc	1,241.77
6126c · 2006 LoadMax Tr Main & Ins	593.47
6126 Fabric Misc. Expense - Other	7.41
Total 6126 Fabric Misc. Expense	1,842.65
Total 612 Fabric Expenses	21,968.53
613 Tree Protector Expenses	
6130 Tree Protector Stock	15,282.00
613 Tree Protector Expenses - Other	246.13
Total 613 Tree Protector Expenses	15,528.13
615 Tree Cultivation Expenses	0.00
620 Grass Drill Expenses	
6203 Grass Drill Repairs	-160.77
Total 620 Grass Drill Expenses	-160.77
650 Miscellaneous Expenses	
6550 Depreciation Expense	35,996.64
Total 650 Miscellaneous Expenses	35,996.64
6030 · Payroll Expense	23,880.60
615 · CLIPPING/MOWING Expense	
6151 · Clipping Wages	4,372.89
6152 · Clipping Fuel/Gas	1,930.99
6153 · Mower Maintenance	654.92
6154 · Mower Insurance	33.29
Total 615 · CLIPPING/MOWING Expense	6,992.09
6156 · Roto-tiller Expenses	
6156d · Tiller Insurance	9.48
Total 6156 · Roto-tiller Expenses	9.48
620 · FULL SERVICE DRILL (SBCD)	
6200.1 · FS Drill Wages	12,198.27
Total 620 · FULL SERVICE DRILL (SBCD)	12,198.27
620.a · FULL SERVICE DRILL-Great Plains	
6200.11 · FS Drill Parts/Repairs	1,055.38
6200.12 · FS Tractor & Pickup Fuel	3,755.04
6200.13 · FS Drill Insurance-Great Plains	130.81
6200.16 · FS Payement to BMCD	4,176.06
6200.17 · FS Tractor Insurance	386.71
6200.18 · FS Tractor Maintance	178.73
6200.19 · FS Misc Supplies(tools,ect.)	923.43
6200.21 · FS 2015 Chevy 2500 Maintenance	1,401.77
6200.22 · FS 2015 Chevy 2500 Insurance	448.66
Total 620.a · FULL SERVICE DRILL-Great Plains	12,456.59
621 · RENTAL DRILL (BMCDs)	
6211.1 · Rental Drill Wages	185.25
Total 621 · RENTAL DRILL (BMCDs)	185.25
621.a · RENTAL DRILL 2007 JD NO TILL	
6211.13 · Drill-Insurance & Maintenance	988.39

9:14 AM

01/04/22

Accrual Basis

SOUTH BROWN CONSERVATION DISTRICT

Profit & Loss

January through December 2021

	Jan - Dec 21
Total 621.a · RENTAL DRILL 2007 JD NO TILL	988.39
6301 · Technician's Office Wages	12,913.90
6302 · Forklift Maintenance and Fuel	
6302.1 · Forklift Insurance	4.60
6302 · Forklift Maintenance and Fuel - Other	417.43
Total 6302 · Forklift Maintenance and Fuel	422.03
6350 · Seed Sales Expense	83,277.41
Total Expense	344,588.19
Net Ordinary Income	64,676.55
Other Income/Expense	
Other Income	
7002 · North Prairie Water Fest Income	2,100.00
7004 · James River Water Tree C/S	15,000.00
7105 · NRCS/CD Contribut. Agree (EFT)	
7105a · WRP Monitoring	20,475.00
Total 7105 · NRCS/CD Contribut. Agree (EFT)	20,475.00
Total Other Income	37,575.00
Other Expense	
8105 · NRSC/CD Contribution Agreement	
8105a · WRP (ACEP) Monitoring Wages	346.13
8105b · CSP Wages	945.76
8105c · WRP/CSP Mileage	68.87
8105 · NRSC/CD Contribution Agreement - Other	118.82
Total 8105 · NRSC/CD Contribution Agreement	1,479.58
8307 · James River Water C/S Payments	15,000.00
Total Other Expense	16,479.58
Net Other Income	21,095.42
Net Income	85,771.97