at UAH 917.9 billion, expenditures are at the level of UAH 991.7 billion, the maximum deficit is UAH 80.6 billion, or 2.4% of GDP [1].

The state budget deficit amounted to UAH 13.4bn in January-July 2018, while last year the state budget was reduced to a surplus of UAH 27bn.

The 2019 state budget provides for privatization revenues of UAH 21.3 billion, however. in January-July, privatization brought in only UAH 49.9 million, while the plan for that period provided for UAH 4.6 billion [1].

Therefore, the content of budget deficit financing is reduced to mobilizing resources to ensure that expenditures are not covered by income through the use of specific forms and methods. The budget comes from loans and repayment of public debt. The use of budget deficits is one of the levers of active budgetary policies aimed at accelerating economic growth and solving social problems.

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ANALYSIS OF THE COMPANY INVESTMENT ATTRACTIVENESS

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Agro-Service is a successful online store of agricultural machinery and spare parts. The company is an official dealer of leading manufacturers. All products sold by the store are original, have the relevant documents, certificates and are reliable and durable [2].

Capital investment is the cost of capital construction, the acquisition (production of its own) of fixed assets, the acquisition or production of other tangible fixed assets, the acquisition or production of intangible assets, as well as the formation of the basic flock, which are carried out in this period to obtain economic benefits in the future. The cost of creating fixed assets is also called capital investment. Capital investments include the following costs: construction and installation work, the purchase of equipment, tools, equipment, planting and growing perennial plantations, the formation of the main herd, as well as other types of capital investments [1].

Analyzing the data of the company, we found that the most capital investments were made in 2017 and amounted to 5426 thousand UAH, whereas in 2016 and 2018 they made an average of 907 thousand UAH. We can conclude, that in 2017 almost all operations were carried out, namely investment in non-residential buildings (57.92%), machinery and equipment (27.42%), vehicles (14.65%). Also, we know that all capital investments are made at the enterprise own funds.

The financial results of the enterprise are characterized by an increase in the amount of equity (net assets), the main source of which is the profit from operating, investment, financial activities, and also obtained as a result of extraordinary circumstances [1].

Analyzing the financial results and the profit structure of the company, we can conclude that for the period from 2016 to 2018 the cost of sales increased by 10.53% and is 94876 thousand UAH. Gross profit also increased by 15.29%. Consequently, net income increased by 9.62% that at 1125 thousand UAH more. However, sales expenses (31.84%) and administrative expenses (75.43%) increased, while other operating expenses decreased by UAH 1,440 thousand.

The results of economic activity, financial condition of the enterprise depend not only on the availability and placement of assets (capital), but also on the efficiency of use, turnover and profitability of production means and assets of the enterprise as a whole. In turn, the ultimate indicators of return on capital of the enterprise are conditioned by the rational placement of assets in the balance sheet, their turnover, efficiency of use of own and attracted sources and other factors of organization of financial activity.

Profitability of assets, that is, the amount of profit and assets that participated in the formation of the financial result characterizes the efficiency of economic activity of the enterprise. There may be several such indicators of profitability depending on the tasks of the analysis [1].

According to the analysis of profitability indicators, it can also be seen, that in 2018 the values of all indicators was lower, than in previous years. Thus, the return on assets of ordinary activities amounted to 14% (decreased by 5.85%). This led to decrease in the return on net income of all the assets by 4.80% and a return on equity - by 20.09%. Accordingly, the payback period of both assets and equity has increased by 1.69 years, which can be considered as a negative phenomenon. Commercial profitability did not change much at year-end, reaching 13.19%.

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THE INFLUENCE OF GLOBAL WARMING ON BUSINESSES

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Climate change has been a major issue in recent years affecting our planet and the environment. However, there may be another consequence of climate change that often gets overlooked: climate change causes irreversible shifts in the ways people work, and consequently, in the skills that employers will look for in future which has a dramatic impact on businesses [3].

The aim of this article is to estimate the potential threats of global warming for businesses, to define the major industries which might be affected by climate change, to study the ways these businesses will be affected in future.

The following industries are considered at risk from the climate-change: 1) agriculture - warmer temperatures lead to faster growth of plants, but reduce worldwide yields as seeds don't get enough time to mature; 2) energy - regulations on fossil fuels are likely to increase, threatening the oil, gas and coal industries; 3) beverage industry - supply of raw materials for soft drink market like sugarcane, sugar beets etc. is threatened; 4) commercial fishing – raising sea levels and ocean acidification poses a problem for the industry; 5) tourism, skiing in particular – as winters grow shorter and warmer, regions that depend on cold-weather tourism will lose a substantial amount of money; 6) wineries - geographic landscape of wine business may change dramatically, as Burgundy and Tuscany drop their production while in southern England and greater Seattle, wine industry could emerge; 7) Wall Street - for the financial services industry, prolonged shutdowns due to floods and hurricanes could lead to huge losses [1].

According to the guidance of The Securities and Exchange Commission (SEC), public companies need to realize the potential effects of climate change on their operations as there are several ways in which climate change can affect business: 1) capital expenditures for emission