



Board of Directors Meeting Agenda
 East Multnomah Soil and Water Conservation District
 Monday May 2nd, 2022, 6:00 – 7:40 PM

(April 25, 2022)

To be held via videoconference: (US Toll Free): [1 866 899 4679](tel:18668994679) Access Code 578-282-301 **OR** log in on your computer, tablet, or smartphone at <https://global.gotomeeting.com/join/578282301>

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet <i>* please read; ~ please review</i>
1	6:00 10 min	Welcome and meeting called to order: <ul style="list-style-type: none"> • Introductions • Review/revise agenda • Review previous action items • Review/approve April Minutes 	Information/ Decision	Guebert	a) 4/4/2022 Board Meeting Minutes ~ b) 4/13/2022 Special Board Meeting Minutes ~
2	6:10 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					
3	6:15 30 min	Rural Lands Deepish Dive	Information	DiLeone	N/A
4	6:45 15 min	Executive Director Update <ul style="list-style-type: none"> • Return to office • Office improvements • HR/PC updates • Upcoming external mtgs 	Information	Hamilton	N/A
5	7:00 10 min	Strategic Planning Update	Information	Caldwell/Dozier	N/A
6	7:10 15 min	Extension of two Temporary Positions	Discussion/ Decision	Hamilton/ Mitten	N/A
FINANCE AND OPERATIONS					
7	7:25 10 min	• Monthly Financial Reports: March 2022	Information	Mitten	a) March 2022 Financial Report [~]
CLOSING ITEMS					
8	7:35 5 min	<ul style="list-style-type: none"> • Announcements and reminders • Action items • Adjourn meeting 	Information	Guebert	N/A

¹ Each member of the public who wishes to speak shall be given approximately 3 minutes.

Packet materials referenced above available in hardcopy by request or electronically at: <http://emswcd.org/about/board/meetings/>



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EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees				
Members	Positions	Officers	Budget	Land Legacy	Personnel	Grants	PIC
Joe Rossi	Director - Zone 1		X	X		X	
Laura Masterson	Director - Zone 2	Secretary	X	X	X		
Mike Guebert	Director - Zone 3	Chair	X	X	X		
Jim Carlson	Director - At-Large 1	Treasurer	X	X		X	
Jasmine Zimmer-Stucky	Director - At-Large 2	Vice Chair	X	X	X	X	
Upcoming Schedule							
FY21-22	2021	July	12		26		
		August	2			16	
		September	13		27		
		October	4			18	
		November	1		29		
		December	6			20	
	2022	January	10		31		
		February	7			21	
		March	7	7	28		
		April	4	4		18	
		May	2	2	23		
	June	6			20		

Internal EMSWCD Teams

- Equity Team: Monica McAllister, Matt Shipkey, Alex Woolery, Jon Wagner
- CLIP Team: Jeremy Baker, Whitney Bailey, Julie DiLeone, Kathy Shearin
- Safety Committee: Scot Wood (lead), Jon Wagner, Katie Meckes, Dan Mitten, Jeremy Baker

EMSWCD Representation on External Committees

- 4-County Cooperative Weed Management Area – Chris Aldassy
- Beaver Creek Conservation Partnership – Kathy Shearin; Lucas Nipp; Chelsea White-Brainard
- Columbia Gorge Cooperative Weed Management Area - Jon Wagner
- Columbia Slough Watershed Council - Kathy Shearin (Vice Chair, Executive Committee); Whitney Bailey (CSWC Tech Team)
- Gray Family Foundation Grant Review Committee – Heather Nelson Kent
- Johnson Creek Watershed Council – Julie DiLeone
- Inter-jurisdictional Committee for Johnson Creek Watershed – Whitney Bailey; Jeremy Baker
- Northwest Adult Conservation Education – Kathy Shearin
- Oregon Association of Nurseries, Mt. Hood Chapter – Aaron Guffey (Treasurer)
- Oregon State University Metro Small Farms Advisory Group – Rowan Steele
- Oregon State University Solve Pest Problems Advisory Committee - Kathy Shearin (Steering Committee); Julie DiLeone
- Oregon Watershed Enhancement Board Lower Willamette-East Small Grant Team – Julie DiLeone

EMSWCD prohibits discrimination in all of its programs and activities on the basis of race, color, national origin, age,

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disability, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisals, because all or part of an individual's income is derived from any public assistance program, or based on any other group or affiliation. EMSWCD will not condone or tolerate prejudicial remarks, actions, slurs, or jokes expressed and directed at or to any person. Any employee who behaves in such a manner while conducting EMSWCD's business will be subject to disciplinary action including possible termination. EMSWCD is an equal opportunity provider and employer.

Meeting attendees requiring Americans with Disabilities Act accommodations should call (503) 222-7645 x 100 as soon as possible. To better serve you, five (5) business days prior to the event, is preferred.

4/4/2022



East Multnomah Soil and Water Conservation District
Board of Directors *FINAL* Meeting Minutes

Monday, April 4th, 2022

6:01pm- Call to Order

Guebert called to order the regular meeting of the EMSWCD Board of Directors meeting at 6:01pm on Monday, April 4th, 2022, via videoconference.

6:02pm- Introductions, Review/revise agenda, Review previous action items

Guebert conducted introductions for the record. The following persons were present:

Board of Directors: Mike Guebert (Zone 3 Director, Chair), Laura Masterson (Zone 2 Director, Secretary), Jasmine Zimmer-Stucky (At-Large 2 Director, Vice-Chair), Jim Carlson (At-Large 1 Director, Treasurer), Joe Rossi (Zone 1 Director)

Staff: Nancy Hamilton (Executive Director) Dan Mitten (Chief of Finance & Operations), Kathy Shearin (Urban Lands Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Heather Nelson Kent (Grants Program Manager), Monica McAllister (Community Connection Liaison), Chelsea White-Brainard (Rural Lands Outreach & Education Specialist), Asianna Fernandez (Executive Assistant)

Guests: Jamila Dozier (Consultant), Chris Wallace Caldwell (Consultant), Kimberly Galland (Natural Resources Conservation Service), Shannon Drohman (Compensation Connections)

Changes to the agenda: N/A

Guebert presented previous Action Items.

Fernandez to email the Board of Directors with Wednesday availabilities for April and July Strategic Planning Workshops. (completed)

6:03pm- Approval of minutes

MOTION: Carlson moved to approve March 7, 2022 Board Meeting Minutes, Masterson 2nd. Motion passed unanimously (5-0).

6:04pm- Time reserved for public comment

N/A

6:05pm-NRCS Review of Civil Rights Responsibilities

Galland went through the Civil Rights Responsibilities for Partners Checklist. Requested the Board to review and sign the document for non-discrimination in USDA programs. Ignore the 2nd page as the District is not co-located with NRCS. Each board member can sign the 3rd page and send in separately - does not have to be on the same document. Suggested reading the MOU and can go over it in a future meeting if there are questions about it, would only need maximum of an hour. The MOA should be available to all staff members.

Hamilton The Board did review this document at the beginning of her tenure, this might just be a matter of getting signatures.

ACTION ITEM: Board of Directors to sign and send Fernandez the 3rd page of the Civil Rights Responsibilities for Partners checklist.

Guebert Any other updates from NRCS? **Galland** Looking to fill Matthew's GS11 position. Wrapping up contracting season, moving into conservation stewardship applications and contracts, hoping to have

4/4/2022



another application period beginning in November. Informal committee for conservationists who work with Urban/Small Farms in the District.

Hamilton The District has been assisting in providing some location options for urban gardening in East Multnomah District. **Kent** - NRCS has chosen Our Village Garden in North Portland, which is one of our grantees.

6:18pm- Executive Director Update

Hamilton

- We have begun a “soft opening” of the office again this month. No requirements to wear a mask, but everyone is welcome to if they’d like. Looking forward to a hybrid setting. Trying to be mindful that coming back to work can be sort of a shock to some people. Looking for something to be more formalized by May. Not yet any ideas for the Board to meet in person. Suggested June to be the first in person meeting, not including members of the public due to inability to manage vaccinations, online participation still encouraged for the public.

ACTION ITEM: Hamilton and Mitten to ensure all Board Members have sent in vaccination cards to Mitten before June if the Board wants to meet in person.

- Had a meeting with Lacey Townsend from Tualatin SWCD; has been attending SDAO webinars and trainings. Conversation with Mary at WMSWCD, working towards how to better work together in outreach and networking with partners and contractors. Has email out to Chris from Clackamas SWCD about creating a small regional lunch with all 4 to share ideas and discuss how to better collaborate, templating contract language, updating eligibility requirements for running for office, sharing workshops and information across regions, etc. Held a conversation with Townsend about renting vs. owning office space: Tualatin SWCD spends \$20k per month in rental space, including education open space for workshops. Are looking to buy.
- Will be attending the OCEAN Connect Conference in September in Seaside, OR. Looking forward to small in-person round tables with other Executive Directors.
- Site visit with Jeremy on April 6th. Has been visiting other properties recently as well.

Guebert Working together and collaboration with other SWCDs is a great idea.

Masterson The external facing work is exciting. Suggested meeting with Larry Ojua from Yamhill SWCD.

Hamilton Larry and Craig are next on her list to connect with.

- Will be participating in OWEB Climate Resolution listening sessions.
- Legislature approved \$5 million to Oregon Agricultural Program. Had a meeting with Shipkey to give Senator Lew Fredrick some talking points before the decision. It’s an opportunity to get matching federal money.

Masterson thanked Hamilton and the District for their work to helping the legislature to reach this decision.

6:33pm- FY20-21 Short Annual Report Zine

Hamilton The idea for the Zine was to create accessible plain language for our constituents around what the District does and what we did in the past fiscal year. Working on it since December but wanted to continue through to set a framework for this Fiscal Year and following years.

Brainard shared the Zine from the website. (<https://emswcd.org/20-21-annual-report/>) Emphasized that this project was to tell stories and show visuals.

Masterson This is a great, user-friendly way to give the cliff notes version of what we do.

4/4/2022



Guebert More readable than any other report we've had, suggested sharing it with people Hamilton meets with.

Caldwell This isn't something you see many other SWCDs doing, it's a great example of accessibility.

6:43pm- Strategic Planning

Caldwell Looking to go over recent Strategic Planning updates and touch base on the LLC meeting.

- How do we go through this process at a pace that keeps everyone involved? There will now be Strategic Planning Workshops once a month, assessing whether they'll be 2 or 3 hours now that they will be more frequent.
- Staff has been working on the mission for the organization, pulling together everyone's thoughts from the last workshop. An option will be presented at the April 13th meeting, the team will be finalizing this by the 6th to send out to the Board with the Workshop Agenda.
- We will also go over what we mean by some of the language used in our discussions and what we mean by the connection between equity and conservation.
- Preliminary work around the District's vision, looking at what outcomes are we looking for in the future. All staff have had an opportunity to contribute to these ideas. Now looking at next steps toward prioritization. The board can expect some direction on how to help contribute to prioritization.

Action Item: Caldwell and Dozier to send the Board a mission statement outline and the April 13th Workshop Agenda by April 6th.

Dozier led conversation around the discussions and information shared at last week's Land Legacy Committee meeting that included presentations by members of the Farm Access Equity Advisory Group.

Caldwell Considering Guebert wasn't present, suggested the Board members share their reflections with Guebert as well.

Zimmer-Stucky There are significant barriers to enter farming, but they are not impossible to fix with community and economic resources. Walked away feeling like the District can make meaningful change in using resources in the right way.

Masterson was impressed with how passionate everyone was in getting back into and furthering their farming, even with the presence of such barriers. Working with partners seems like a good way to help some folks who are already ready to launch. For those without any experience yet, getting them access to information and land.

Rossi The things he heard were challenges across all farmers. There are places we can help.

Carlson Agreed with Joe, not like it was in the past. It is inspiring what the presenters are here to do and great to see that there are still some looking to get into farming. It also benefits us to help them out.

Masterson We should stay focused not on loading the pipeline with entry level farmers, but also providing and presenting a working model so that we can show to be successful once you've started. Are we giving them what they need to run a successful business?

Zimmer-Stucky Providing land is just the first step. With the level of enthusiasm these folks have, it would be great to provide them with what they need to move up.

Dozier Looking to ensure that this topic is still on the Board's mind and would like for them to bring these ideas to the Strategic Planning Workshop.

Caldwell Megan may be able to attend the May LLC meeting and provide data on barriers to access.

7:05pm- PIC Grant Awards

Kent shared the Partners in Conservation (PIC) 2022 Recommendations.

10 first time applicants – 5 recommended for full funding

13 applicants with open PIC grant- 9 recommended for funding

4/4/2022



Hamilton Important to note that there's the new Portland Clean Energy Fund (PCEF) money which changes the dynamic for those in the City of Portland and informed some of the conversations that the committee had.

Guebert Were there any projects that were really agonizing to cut funding to?

Kent There were a lot of good projects left on the table, it leaves something for us to think about, increase in outreach and the expectation of new community partners, would like to work with those asking for higher dollar amount. The Friends of Trees generated the most anguish because she knows their contract with the City is not being renewed and given how much of impact urban street trees have, but they have many other city and regional partners.

Carlson For the two-year projects, struggled with deciding on funding for the full amount, or just for a year. If the District had the money, he would've funded them all. Learned a lot, exciting to see all the different projects that people are doing.

Zimmer-Stucky Due to direct conflict of interest, suggested having two separate motions or she can recuse her vote.

Kent it would be more in line with direction given to the grantees for Zimmer-Stucky to recuse her vote only for the Lower Columbia Estuary Partnership.

MOTION: Zimmer-Stucky moved to accept the full PIC Grant Funding, with the exception of Lower Columbia Estuary Partnership. Guebert 2nd. (5-0).

MOTION: Carlson moved to accept the full PIC Grant Funding of the Lower Columbia Estuary Partnership. Masterson 2nd. (4-0, Zimmer-Stucky's vote recused).

Mitten A lot of grantees applied for ACH payments, which means they got funding within 2 days. More accessible for grantees, getting started on projects right away.

7:33pm- Monthly Financial Reports: February 2022

Mitten presented the February 2022 Financial Report (available in meeting packet): Everything looks in line with where the District is in the current fiscal year. No wide variances. A couple observations: On the balance sheet, over \$20 million in assets. \$12.8 million in cash in our Operational and Government Account. \$13 million in cash receivable and assets. Remainder in fixed assets, building, accumulation, etc. Very healthy balance sheet, trending well. Nothing alarming in Profit & Loss. Lower revenue due to cancelled Plant Sale and lower interest rates. Property tax revenue to exceed expectations in March. Likely to exceed expected rental income. LGIP Interest rates rose from .45% to .55%, which is a good sign.

7:38pm- Closing items: announcements, reminders, and action items

Masterson Felt like the budget process this time has been very thoughtful and helpful. Thanked staff for their help.

Guebert Outward facing documents and presentations are improving in the right direction.

Fernandez read new **Action Items:**

- **Board of Directors to sign and send Fernandez the 3rd page of the Civil Rights Responsibilities for Partners checklist.**
- **Hamilton and Mitten to ensure all Board Members have sent in vaccination cards to Mitten before June.**
- **Caldwell and Dozier to send the Board a mission statement outline and the April 13th Workshop Agenda by April 6th.**

7:40pm- Adjournment: Guebert adjourned the meeting at 7:40 pm.

11:24 AM
04/20/22
Accrual Basis

EMSWCD
Balance Sheet Prev Year Comparison
As of March 31, 2022

	Mar 31, 22	Mar 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	91,528.41	150,551.79	-59,023.38	-39.21%
1010 · LGIP savings acct #1	12,487,232.13	12,523,393.80	-36,161.67	-0.29%
Total Checking/Savings	12,578,760.54	12,673,945.59	-95,185.05	-0.75%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	139,137.47	146,131.64	-6,994.17	-4.79%
1200 · Accounts Receivable - Other	14,801.30	10,479.47	4,321.83	41.24%
Total 1200 · Accounts Receivable	153,938.77	156,611.11	-2,672.34	-1.71%
Total Accounts Receivable	153,938.77	156,611.11	-2,672.34	-1.71%
Other Current Assets				
1300 · Prepaid Expense	4,271.99	1,608.74	2,663.25	165.55%
Total Other Current Assets	4,271.99	1,608.74	2,663.25	165.55%
Total Current Assets	12,736,971.30	12,832,165.44	-95,194.14	-0.74%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	325,358.64	8,970.97	2.76%
1502 · Accumulated Depreciation	-247,506.71	-215,195.44	-32,311.27	-15.02%
Total 1500 · Fixed Assets	86,822.90	110,163.20	-23,340.30	-21.19%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-224,973.19	-208,489.31	-16,483.88	-7.91%
1605 · Building/Capital Improvements	1,345,133.76	1,334,113.45	11,020.31	0.83%
1606 · Accum Depreciation Improvement	-288,405.26	-243,842.97	-44,562.29	-18.28%
Total 1600 · Building	1,326,271.73	1,376,297.59	-50,025.86	-3.64%
1700 · Land	5,741,336.47	4,891,365.99	849,970.48	17.38%
Total Fixed Assets	7,154,431.10	6,377,826.78	776,604.32	12.18%
TOTAL ASSETS	19,891,402.40	19,209,992.22	681,410.18	3.55%

11:24 AM
04/20/22
Accrual Basis

EMSWCD
Balance Sheet Prev Year Comparison
As of March 31, 2022

	Mar 31, 22	Mar 31, 21	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	67,704.29	67,186.22	518.07	0.77%
Total Accounts Payable	67,704.29	67,186.22	518.07	0.77%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	147.91	0.00	147.91	100.0%
2053 · VISA - KS - 0994	446.96	0.00	446.96	100.0%
2054 · Visa - RS - 2818	300.50	35.00	265.50	758.57%
2058 · Visa - SW - 1901	776.25	0.00	776.25	100.0%
2059 · Visa - AB - 2529	201.98	0.00	201.98	100.0%
2061 · Visa - NH - 4046	1,552.13	0.00	1,552.13	100.0%
2062 · Visa - SS - 8195	24.99	0.00	24.99	100.0%
Total 2050 · Beneficial Credit Cards	3,450.72	35.00	3,415.72	9,759.2%
Total Credit Cards	3,450.72	35.00	3,415.72	9,759.2%
Other Current Liabilities				
2105 · FSA Liabilities	2,382.74	463.61	1,919.13	413.95%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	60,110.84	109,051.33	-48,940.49	-44.88%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absence:	147,592.79	137,219.04	10,373.75	7.56%
Total Other Current Liabilities	212,835.55	249,483.16	-36,647.61	-14.69%
Total Current Liabilities	283,990.56	316,704.38	-32,713.82	-10.33%
Total Liabilities	283,990.56	316,704.38	-32,713.82	-10.33%
Equity				
3900 · Retained Earnings-Unrestricted	10,592,285.20	9,219,213.77	1,373,071.43	14.89%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,367,746.81	6,659,976.81	-292,230.00	-4.39%
3952 · Projects & Cost Share	811,100.32	735,596.32	75,504.00	10.26%
Total 3950 · Board Designated Restrictions	7,178,847.13	7,395,573.13	-216,726.00	-2.93%
Net Income	1,836,279.51	2,278,500.94	-442,221.43	-19.41%
Total Equity	19,607,411.84	18,893,287.84	714,124.00	3.78%
TOTAL LIABILITIES & EQUITY	19,891,402.40	19,209,992.22	681,410.18	3.55%

11:26 AM
04/20/22
Accrual Basis

EMSWCD
Profit & Loss Budget Performance
July 2021 through March 2022

	Jul '21 - Mar 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,312,316.42	5,112,567.00	199,749.42	103.91%	5,292,567.00
4400 · Event Income					
4420 · Native Plant Sale	0.00	50,000.00	-50,000.00	0.0%	50,000.00
Total 4400 · Event Income	0.00	50,000.00	-50,000.00	0.0%	50,000.00
4500 · Interest	43,432.59	88,546.00	-45,113.41	49.05%	118,000.00
4600 · Grants					
4610 · Federal	0.00	15,000.00	-15,000.00	0.0%	15,000.00
4620 · State	72,522.89	72,522.88	0.01	100.0%	87,906.50
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	72,522.89	112,522.88	-39,999.99	64.45%	127,906.50
4700 · Sale of Real Property	1.00				
4800 · Rental Income	57,373.94	37,080.00	20,293.94	154.73%	44,010.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmr	7,959.59	0.00	7,959.59	100.0%	0.00
4900 · Misc Income - Other	0.00	8,040.00	-8,040.00	0.0%	9,950.00
Total 4900 · Misc Income	7,959.59	8,040.00	-80.41	99.0%	9,950.00
Total 4000 · Income	5,493,606.43	5,408,755.88	84,850.55	101.57%	5,642,433.50
Total Income	5,493,606.43	5,408,755.88	84,850.55	101.57%	5,642,433.50
Gross Profit	5,493,606.43	5,408,755.88	84,850.55	101.57%	5,642,433.50
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	1,362,055.72	1,457,471.24	-95,415.52	93.45%	1,950,883.00
5200 · Payroll Taxes	130,620.38	126,881.44	3,738.94	102.95%	170,106.00
5300 · Wkrs Comp Insurance	15,135.07	22,407.00	-7,271.93	67.55%	22,407.00
5400 · Emp Benefits	316,792.48	379,587.49	-62,795.01	83.46%	506,891.00
Total 5000 · Payroll Expenses	1,824,603.65	1,986,347.17	-161,743.52	91.86%	2,650,287.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	18,026.35	18,000.00	26.35	100.15%	24,000.00
6010 · Contracted Audit Services	5,650.00	6,000.00	-350.00	94.17%	6,000.00
6020 · Contracted Attorney	17,353.30	137,100.00	-119,746.70	12.66%	182,000.00
6050 · Contracted Services	439,866.28	950,545.02	-510,678.74	46.28%	1,272,976.00
6065 · Contracted IT Support	15,200.00	18,000.00	-2,800.00	84.44%	24,000.00
Total 6000 · Professional Services	496,095.93	1,129,645.02	-633,549.09	43.92%	1,508,976.00
6100 · Admin					
6110 · Audit Filing Fee	250.00	250.00	0.00	100.0%	250.00
6120 · Bank Charges	698.38	2,351.00	-1,652.62	29.71%	2,475.00
6130 · Bulk Mail Permit Renewal	0.00	275.00	-275.00	0.0%	275.00
6135 · Legal Notice	1,569.10	2,250.00	-680.90	69.74%	3,000.00
6140 · Payroll Svcs	380.00	488.00	-108.00	77.87%	650.00
6150 · Licenses & Fees	4,536.60	5,848.52	-1,311.92	77.57%	7,496.00
6160 · Taxes	8,314.64	8,050.00	264.64	103.29%	8,050.00
Total 6100 · Admin	15,748.72	19,512.52	-3,763.80	80.71%	22,196.00
7100 · Occupancy					
7110 · Utilities	12,130.75	16,947.00	-4,816.25	71.58%	22,566.00
7120 · Telecommunications	18,158.07	20,114.41	-1,956.34	90.27%	26,820.00
7130 · Repairs/Maintenance	17,591.27	34,400.98	-16,809.71	51.14%	44,350.00
Total 7100 · Occupancy	47,880.09	71,462.39	-23,582.30	67.0%	93,736.00
7500 · Insurance					

11:26 AM
04/20/22
Accrual Basis

EMSWCD
Profit & Loss Budget Performance
July 2021 through March 2022

	Jul '21 - Mar 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7505 · General Liability Insurance	10,784.00	12,000.00	-1,216.00	89.87%	12,000.00
7510 · Property Insurance	6,628.00	5,000.00	1,628.00	132.56%	5,000.00
7515 · D & O Anti Crime	283.00	500.00	-217.00	56.6%	500.00
7540 · Vehicle insurance	2,349.00	2,500.00	-151.00	93.96%	2,500.00
Total 7500 · Insurance	20,044.00	20,000.00	44.00	100.22%	20,000.00
8100 · Office Expenses					
8110 · Office Supplies	2,048.98	5,830.51	-3,781.53	35.14%	7,450.00
8115 · Postage, Delivery	252.73	6,988.49	-6,735.76	3.62%	8,600.00
8120 · Printing, Copying	1,894.77	15,951.00	-14,056.23	11.88%	20,100.00
8130 · Furnishings & Equipment	10,237.02	15,246.00	-5,008.98	67.15%	19,190.00
Total 8100 · Office Expenses	14,433.50	44,016.00	-29,582.50	32.79%	55,340.00
8200 · Production					
8210 · Advertising	7,953.80	6,702.00	1,251.80	118.68%	8,700.00
8230 · Signage, Banners, Displays	0.00	3,928.98	-3,928.98	0.0%	4,800.00
8250 · Public Relations Promo	464.21	14,029.00	-13,564.79	3.31%	18,700.00
Total 8200 · Production	8,418.01	24,659.98	-16,241.97	34.14%	32,200.00
8500 · Programs & Projects					
8505 · Dues	13,539.92	10,802.60	2,737.32	125.34%	13,925.00
8506 · Subscriptions	31,541.54	32,402.50	-860.96	97.34%	38,898.00
8510 · Contracts w/ Partners/Lndow	130,566.09	93,752.00	36,814.09	139.27%	125,000.00
8520 · Grants to Others	948,676.15	1,072,747.00	-124,070.85	88.43%	1,422,000.00
8530 · Program Supplies	44,269.87	57,703.00	-13,433.13	76.72%	71,940.00
8540 · Plants & Materials	15,418.25	65,001.98	-49,583.73	23.72%	80,000.00
8560 · Space Rental	454.45	3,665.98	-3,211.53	12.4%	5,002.00
8570 · Equip Rental	115.00	11,056.00	-10,941.00	1.04%	12,260.00
8580 · Vehicles Rent/Lease	5,661.03	6,005.00	-343.97	94.27%	8,000.00
Total 8500 · Programs & Projects	1,190,242.30	1,353,136.06	-162,893.76	87.96%	1,777,025.00
8600 · Training					
8610 · Training/Development Staff	8,234.32	14,514.23	-6,279.91	56.73%	19,550.00
8620 · Training/Development Board	0.00	5,251.00	-5,251.00	0.0%	7,000.00
Total 8600 · Training	8,234.32	19,765.23	-11,530.91	41.66%	26,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	0.00	5,861.02	-5,861.02	0.0%	9,330.00
8740 · Out of Town Travel - Board	0.00	400.00	-400.00	0.0%	2,000.00
8750 · Local Mlg, Pkg, Bus - Staff	3,530.93	7,247.02	-3,716.09	48.72%	9,800.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	360.00	-360.00	0.0%	500.00
Total 8700 · Travel	3,530.93	13,868.04	-10,337.11	25.46%	21,630.00
8800 · Volunteers					
8810 · Volunteer Recog	10,866.79	14,482.98	-3,616.19	75.03%	17,940.00
8820 · Vol Refreshments	174.75	11,552.50	-11,377.75	1.51%	15,170.00
Total 8800 · Volunteers	11,041.54	26,035.48	-14,993.94	42.41%	33,110.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	30,000.00	-30,000.00	0.0%	30,000.00
9030 · Improvements On Real Propert	17,053.93	87,400.00	-70,346.07	19.51%	104,400.00
9040 · Purchase of Real Property	0.00	5,589,977.00	-5,589,977.00	0.0%	6,839,977.00
Total 9000 · Capital Outlay	17,053.93	5,707,377.00	-5,690,323.07	0.3%	6,974,377.00
Total Expense	3,657,326.92	10,415,824.89	-6,758,497.97	35.11%	13,215,427.00
Net Ordinary Income	1,836,279.51	-5,007,069.01	6,843,348.52	-36.67%	-7,572,993.50
Net Income	1,836,279.51	-5,007,069.01	6,843,348.52	-36.67%	-7,572,993.50

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04/20/22
Accrual Basis

EMSWCD Profit & Loss by Class July 2021 through March 2022

	General Fund					Special Funds		TOTAL
	Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	
Ordinary Income/Expense								
Income								
4000 · Income	5,358,100.96	46,150.89	354.00	26,902.00	30,724.94	4,183.16	27,190.48	5,493,606.43
Total Income	5,358,100.96	46,150.89	354.00	26,902.00	30,724.94	4,183.16	27,190.48	5,493,606.43
Gross Profit	5,358,100.96	46,150.89	354.00	26,902.00	30,724.94	4,183.16	27,190.48	5,493,606.43
Expense								
5000 · Payroll Expenses	424,726.64	565,767.42	363,141.17	286,674.87	183,636.65	0.00	0.00	1,824,603.65
6000 · Professional Services	202,524.42	153,954.48	79,806.00	37,265.25	22,545.78	0.00	0.00	496,095.93
6100 · Admin	6,615.15	140.00	32.87	7,715.69	1,245.01	0.00	0.00	15,748.72
7100 · Occupancy	22,898.32	2,603.29	1,593.58	2,142.86	18,642.04	0.00	0.00	47,880.09
7500 · Insurance	20,044.00	0.00	0.00	0.00	0.00	0.00	0.00	20,044.00
8100 · Office Expenses	7,359.42	2,818.79	722.33	2,888.16	644.80	0.00	0.00	14,433.50
8200 · Production	6,391.29	0.00	1,500.72	526.00	0.00	0.00	0.00	8,418.01
8500 · Programs & Projects	18,414.55	24,289.08	11,282.51	15,651.05	41,362.87	879,242.24	200,000.00	1,190,242.30
8600 · Training	6,137.82	947.50	209.00	790.00	150.00	0.00	0.00	8,234.32
8700 · Travel	142.39	2,559.52	94.08	309.51	425.43	0.00	0.00	3,530.93
8800 · Volunteers	4,707.78	500.00	100.00	4,978.86	754.90	0.00	0.00	11,041.54
9000 · Capital Outlay	0.00	0.00	0.00	0.00	17,053.93	0.00	0.00	17,053.93
Total Expense	719,961.78	753,580.08	458,482.26	358,942.25	286,461.41	879,242.24	200,000.00	3,657,326.92
Net Ordinary Income	4,638,139.18	-707,429.19	-458,128.26	-332,040.25	-255,736.47	-875,059.08	-172,809.52	1,836,279.51
Net Income	4,638,139.18	-707,429.19	-458,128.26	-332,040.25	-255,736.47	-875,059.08	-172,809.52	1,836,279.51
Annual Appropriation by Program	\$1,377,686	\$1,269,275	\$932,920	\$635,338	\$463,232	\$1,522,000	\$6,989,977	
Percent of Fiscal Year Passed	75%	75%	75%	75%	75%	75%	75%	
Percentage of Appropriation Spent	52%	59%	49%	56%	62%	58%	3%	
Year-To-Date Appropriation by Program (as of 3/31/22)	\$1,045,769	\$947,824	\$708,762	\$482,080	\$362,413			
Year-To-Date Percentage of Appropriation Spent (as of 3/31/22)	69%	80%	65%	74%	79%			