



**FY22-23 Annual Meeting &
December 2023 Board of Directors Meeting Agenda**
East Multnomah Soil and Water Conservation District
Monday December 4, 2023, 6:00 – 8:40 PM

(November 27, 2023)

To be held at **Leach Botanical Garden** at (6704 SE 122nd Ave, Portland, OR 97236)
or Please join the meeting from your computer, tablet or smartphone: <https://meet.goto.com/EastMultSWCD/boardmeeting>. You can also dial in using your phone. United States (Toll Free):1 866 899 4679 Access Code:578-282-301

Annual Meeting Agenda

Item #	Time	FY22-23 Annual Meeting Agenda Item	Purpose	Presenter	Packet
1	6:00 5 min	Welcome and meeting called to order: <ul style="list-style-type: none">• Introductions• Review/revise agenda	Information	Zimmer-Stucky	N/A
2	6:05 20 min	Recognition Awards: <ul style="list-style-type: none">• Employee of the Year• Service Awards<ul style="list-style-type: none">○ Milestone Anniversaries: Mitten (5), Woolery (10), Meckes (15), Aldassy (15)	Information	Hamilton/ L-Team	N/A
3	6:25 20 min	FY 22-23 Annual Report Presentation and Approval	Information/ Decision	Fernandez & Kent	a) EMSWCD FY22-23 Annual Report
4	6:45 15 min	Audit Presentation and Approval	Information/ Decision	Mitten	a) FY22-23 Audit Report
5	7:00	Adjourn Meeting	Information	Zimmer-Stucky	N/A

December Board Meeting Agenda

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet
1	7:00 5 min	Welcome and meeting called to order: <ul style="list-style-type: none">• Introductions• Review/revise agenda• Review previous action items• Approve November Board and Special Board Meeting Minutes	Information/ Decision	Zimmer-Stucky	a) 11/6/2023 Board Meeting Minutes b) 11/6/2023 Special Board Meeting Minutes c) 11/7/2023 Special Board Meeting Minutes d) 11/8/2023 Special Board Meeting Mins
2	7:05 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A

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



**FY22-23 Annual Meeting &
December 2023 Board of Directors Meeting Agenda**

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DISTRICT BUSINESS					
3	7:10 15 min	Executive Director & Leadership Team Updates <ul style="list-style-type: none"> Something to celebrate: Ask This Old House Episode 	Information/ Discussion	Hamilton/ Leadership Team	a) ED, L Team, & E Team Updates Report
4	7:25 5 min	New Executive Director Introduction	Information/ Discussion	Zimmer-Stucky	N/A
5	7:30 15 min	Strategic Program Goals	Information/ Decision	Hamilton	a) Programmatic Strategic Goals
6	7:45 10 min	2024 PIC Grants Review Committee	Information/ Decision	Kent	a) 2024 PIC Grants Review Committee
7	7:55 15 min	Land Legacy Committee Recommendations: <ul style="list-style-type: none"> Existing AMPs 	Information/ Decision	Guebert	N/A
FINANCE AND OPERATIONS					
8	8:10 15 min	Monthly Financial Report: September & October	Information	Mitten	a) September 2023 Financial Report b) October 2023 Financial Report
BOARD BUSINESS					
9	8:25 10 min	Board Discussion	Information/ Discussion	Zimmer-Stucky	N/A
CLOSING ITEMS					
10	8:35 5 min	<ul style="list-style-type: none"> Announcements and reminders Action items Adjourn meeting 	Information	Zimmer-Stucky	N/A

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EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees		
Members	Positions	Officers	Budget	Land Legacy	Personnel
Joe Rossi	Director - Zone 1		X	X	
Laura Masterson	Director - Zone 2	Secretary	X	X	X
Mike Guebert	Director - Zone 3	Vice Chair	X	X	X
Jim Carlson	Director - At-Large 1	Treasurer	X	X	X
Jasmine Zimmer-Stucky	Director - At-Large 2	Chair	X	X	X
Upcoming Schedule					
FY23-24	2023	July	5	31	17
		August	16		
		September	6	25	
		October	2		x
		November	6	x	
		December	4	13	13
	2024	January	3	22	17
		February	5		
		March	4	25	
		April	1		15
		May	6	29	
		June	3		

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

EAST MULTNOMAH SOIL AND WATER
CONSERVATION DISTRICT

Financial Statements

For the Year Ended June 30, 2023

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
June 30, 2023

BOARD OF DIRECTORS

Name	Position	Zone
Joe Rossi	Director	Zone 1
Laura Masterson	Secretary	Zone 2
Mike Guebert	Director	Zone 3
Jim Carlson	Treasurer	At-Large 1
Jasmine Zimmer-Stucky	Chair	At-Large 2

MAILING ADDRESS

East Multnomah Soil and Water Conservation District
5211 N. Williams Ave
Portland, OR 97217

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
Financial Statements
For the year ended June 30, 2023

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Dougall Conradie LLC
Certified Public Accountants

Geoffrey Dougall, CPA
Heather Jackson, CPA
Lee Owen, CPA
Richard Winkel, CPA
Members of AICPA & OSCPA

Independent Auditor's Report

Board of Directors
East Multnomah Soil and Water Conservation District
Multnomah County, Oregon

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of East Multnomah Soil and Water Conservation District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise East Multnomah Soil and Water Conservation District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of East Multnomah Soil and Water Conservation District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of East Multnomah Soil and Water Conservation District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about East Multnomah Soil and Water Conservation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a

guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of East Multnomah Soil and Water Conservation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Multnomah Soil and Water Conservation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of net pension liability, the schedule of employer contributions and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Multnomah Soil and Water Conservation District's basic financial statements. The budget to actual schedules and the schedule of property tax transactions are presented for purposes of additional

analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budget to actual schedules and schedule of property tax transactions are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Oregon State Regulations

In accordance with Oregon State Regulations, we have also issued our report dated [DATE] on our consideration of East Multnomah Soil and Water Conservation District's internal control over financial reporting and on our procedures to address its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is required by Oregon State Regulations.

DOUGALL CONRADIE LLC
Portland, Oregon
[DATE]

By: _____
Richard Winkel, Partner

MANAGEMENT'S DISCUSSION AND ANALYSIS

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
Management's Discussion and Analysis
For the year ended June 30, 2023

Our discussion and analysis of East Multnomah Soil and Water Conservation District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. Our purposes are to assist users of these financial statements to interpret the information found in the following pages, highlight the major factors and impacts on the District's financial situation, and to explain significant changes from last year to this year. Please read it in conjunction with the District's financial statements beginning on page 6.

FINANCIAL HIGHLIGHTS

- Revenues were \$5,960,087 in 2023, an increase from 2022 of \$260,964. The majority of the change resulted from increases in property tax revenue, which increased by \$221,254 and interest income of \$297,269, offset by easement land sale losses of \$276,028.
- Total expenditures were \$6,201,128 in 2023, an increase of \$1,116,346 over 2022, primarily related to increases in conservation spending on materials and services for \$797,537.
- The District's net position decreased by \$241,041 during the year ended June 30, 2023.

Government-wide Statements

The government-wide financial statements on pages 6 and 7 are designed to provide an overview of the District's finances. The government-wide statements include the District's governmental activities. Property taxes and grants finance most of these activities. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid. Net position is the difference between the District's assets and liabilities. Over time, increases or decreases in the District's net position may be an indicator of whether its financial health is improving or deteriorating.

Fund Financial Statements

The fund financial statements on pages 8 and 9 focus on individual parts of the Government, reporting the District's operations in more detail than the government-wide financial statements. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of supplementary information that further explains and supports the information in the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS**SUMMARY STATEMENT OF NET POSITION**

	<u>FY 2023</u>	<u>FY 2022</u>
Assets:		
Current assets	\$ 12,069,515	\$ 11,794,891
Capital assets and loan fees, net	<u>6,453,496</u>	<u>7,094,461</u>
Total assets	<u>18,523,011</u>	<u>18,889,442</u>
Current liabilities	<u>317,620</u>	<u>443,010</u>
Total liabilities	<u>317,620</u>	<u>443,010</u>
NET POSITION:		
Invested in capital assets net of related debt	6,453,496	7,094,461
Restricted	518,811	327,750
Unrestricted	<u>11,233,084</u>	<u>11,024,221</u>
Total net position	<u>\$ 18,205,391</u>	<u>\$ 18,446,432</u>

SUMMARY STATEMENT OF ACTIVITIES

	<u>FY 2023</u>	<u>FY 2022</u>
Program revenues:		
Operating grants and contributions	\$ 150,244	\$ 87,907
Charges for services	<u>36,249</u>	<u>80,117</u>
Total program revenues	186,493	168,024
General revenues:		
Property taxes	5,674,575	5,453,321
Other income / (loss)	(264,778)	11,250
Interest income	<u>363,797</u>	<u>66,528</u>
Total general revenues	<u>5,773,594</u>	<u>5,531,099</u>
Total revenues	5,960,087	5,699,123
Expenditures		
Soil and water conservation	<u>6,201,128</u>	<u>5,084,782</u>
Total expenses	<u>6,201,128</u>	<u>5,084,782</u>
Change in net position	(241,041)	614,341
Net position, beginning of year	<u>18,446,432</u>	<u>17,832,091</u>
Net position, end of year	<u>\$ 18,205,391</u>	<u>\$ 18,446,432</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental fund balances totaled \$11,777,803 at June 30, 2023. A summary of changes in governmental fund balances on the budgetary basis follows:

	June 30, 2023	June 30, 2022	Change
General fund	\$ 4,969,675	\$ 4,292,381	\$ 677,294
Grants and cost share fund	518,811	327,750	191,061
Land conservation fund	6,289,317	6,709,860	(420,543)
Total	<u>\$ 11,777,803</u>	<u>\$ 11,329,991</u>	<u>\$ 447,812</u>

Revenues for the General Fund were \$6,320,939, which was \$499,651 over budget. Expenditures for the General Fund were \$4,019,692, which was \$1,243,055 under budget.

The increase in the Grants and Cost Share Fund was due to receiving a larger transfer in from the General Fund and there was less in project spending during the year ended June 30, 2023. The decrease in Land Conservation Fund was due to \$1,201,500 in spending during the year ended June 30, 2023.

BUDGETARY HIGHLIGHTS

See the supplemental information for detailed schedules of budget to actual variances for the fiscal year ended June 30, 2023. All expenditures by program were under budget for the year ended, June 30, 2023.

CAPITAL ASSETS

At June 30, 2023 the District had \$6,453,496 invested in capital assets net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

ECONOMIC FACTORS

Property tax revenue is the main source of the District's operating revenue and represents approximately 96% of total revenues. The District also receives operating grants and contributions. All expenses for soil and water conservation must be paid for by these sources.

FINANCIAL CONTACT

The District's financial statements are designed to give the public a general overview of the District's accountability. If you have questions about financial matters please contact the District at 5211 N. Williams Ave, Portland, OR 97217. The District telephone number is (503) 935-5353.

FINANCIAL SECTION

BASIC FINANCIAL STATEMENTS

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Statement of Net Position****June 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and investments	\$ 11,895,606
Property taxes receivable	148,323
Accounts receivable	24,813
Prepaid assets	<u>773</u>
Total current assets	12,069,515
Noncurrent assets:	
Land	5,176,712
Capital assets, net of accumulated depreciation	<u>1,276,784</u>
Total assets	<u>18,523,011</u>
LIABILITIES	
Current liabilities:	
Accounts payable	166,729
Other current liabilities	2,700
Accrued compensated absences	<u>148,191</u>
Total liabilities	<u>317,620</u>
NET POSITION:	
Invested in capital assets	6,453,496
Restricted	518,811
Unrestricted	<u>11,233,084</u>
Total net position	<u><u>\$ 18,205,391</u></u>

The accompanying notes are an integral part of these financial statements

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Statement of Activities****For the Year Ended June 30, 2023**

	<u>Governmental Activities</u>
Expenditures	
Soil and water conservation	<u>\$ 6,201,128</u>
Program revenues:	
Operating grants and contributions	<u>150,244</u>
Total program revenues	<u>150,244</u>
Net program expenses	(6,050,884)
General revenues:	
Property taxes	5,674,575
Rental income	36,249
Loss on sale of capital assets	(317,831)
Other revenues	53,053
Interest income	<u>363,797</u>
Total general revenues	<u>5,809,843</u>
Change in net position	(241,041)
Net Position - beginning of year	<u>18,446,432</u>
Net Position - end of year	<u><u>\$ 18,205,391</u></u>

The accompanying notes are an integral part of these financial statements

FUND FINANCIAL STATEMENTS

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Balance Sheet – Governmental Funds****June 30, 2023**

	General Fund
ASSETS:	
Cash and investments	\$ 11,895,606
Property taxes receivable	148,323
Accounts receivable	<u>24,813</u>
Total assets	<u><u>\$ 12,068,742</u></u>
LIABILITIES:	
Accounts payable	\$ 166,729
Other current liabilities	<u>2,700</u>
Total liabilities	<u>169,429</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	<u>121,510</u>
Total deferred inflows of resources	121,510
FUND BALANCES:	
Restricted (grants for conservation projects)	518,811
Assigned (land conservation)	6,289,317
Unassigned	<u>4,969,675</u>
Total fund balances	<u>11,777,803</u>
Total liabilities and fund balances	<u><u>\$ 12,068,742</u></u>

The accompanying notes are an integral part of these financial statements

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds****For the Year Ended June 30, 2023**

	General Fund
REVENUES:	
Property tax income	\$ 5,708,791
Grant income	150,244
Native plant sale	47,510
Interest income	363,797
Rental income	36,249
Miscellaneous	5,543
	<hr/>
Total revenues	6,312,134
	<hr/>
EXPENDITURES:	
Current:	
Personnel services	2,722,530
Materials and services	3,372,302
Capital outlay	44,784
	<hr/>
Total expenditures	6,139,616
	<hr/>
Excess of revenues over expenditures	172,518
OTHER FINANCING SOURCES	
Proceeds from sale of real property	275,294
	<hr/>
Change in fund balances	447,812
	<hr/>
Fund balance, beginning of year	11,329,991
	<hr/>
Fund balance, end of year	\$ 11,777,803
	<hr/> <hr/>

The accompanying notes are an integral part of these financial statements

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Reconciliation of Balance Sheet – Governmental Funds to Statement of Net Position
June 30, 2023**

Fund balance	\$ 11,777,803
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	6,453,496
Prepaid assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	773
Deferred revenues are not due and payable in the current period and, therefore, are not reported in the governmental funds.	121,510
Accrued compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(148,191)</u>
Net position	<u>\$ 18,205,391</u>

**Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023**

Total changes in fund balances – Governmental Funds	\$ 447,812
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds. This is the effect of the change in the deferred property tax revenue during the year.	
Deferred revenue	(34,216)
Capital asset additions are reported in the governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. Proceeds from the sale of capital assets is recognized as revenue in the governmental funds but in the Statement of Activities a gain or loss on the sale is recorded.	
Current year capital outlay expenditures capitalized as additions	44,784
Less depreciation expense	(92,625)
Proceeds from land sale	(275,294)
Loss from the sale of land	(317,831)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Prepaid expenses	(2,862)
Accrued paid time off	<u>10,809</u>
Change in net position	<u>\$ (241,041)</u>

The accompanying notes are an integral part of these financial statements

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements

June 30, 2023

1. Summary of Significant Accounting Policies

Reporting Entity

East Multnomah Soil and Water Conservation District (the “District”) is a subdivision of state government and functions as a local unit under the direction of a five member board of directors. The District was organized under the authority of Oregon Revised Statutes Chapter 568. The District’s work involves prevention and control of soil erosion, conservation of natural resources and water quality management.

The District is a primary government. The reporting entity consists of the primary government, any organization for which the primary government is financially accountable, and any other organizations that, because of the nature and significance of their relationship with the primary government, may not be excluded from the financial reporting entity.

All significant activities have been included in the basic financial statements. The District is financially independent of other state and local governmental units. Based on these criteria, the District is not a component unit of another entity, nor is any other entity required to be included in the financial statements of the District.

Measurement Focus and Basis of Accounting

All financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the governmental activities of the District in one column using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities reports the District’s activities by function. The District’s sole function is soil and water conservation. The statement of activities demonstrates the degree to which the expenses of each function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues includes 1) charges to those who use or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operating requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues. Expenses are recorded when incurred, even though actual payment or receipt may not occur until after the period ends.

Fund Financial Statements

Separate fund financial statements are also provided for governmental funds. Major governmental funds are reported as separate columns in the fund financial statements.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements – Continued

June 30, 2023

1. Summary of Significant Accounting Policies (continued)

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum level of funds is maintained consistent with legal and managerial requirements.

The fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Non-grant revenues are recognized when they become measureable and available as net current assets. Measureable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this period, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the liability is incurred. Capital outlay is an expenditure when purchased and debt service is an expenditure when paid.

Fund Accounting

The District has the following funds:

- The General Fund accounts for all activities except those required to be accounted for in other funds. The principal revenue sources are property taxes, grants, charges for services and interest.
- The Grants and Cost Share Fund accounts for resources to be expended for grants to others and the District's cost share program. Resources for this fund are transferred from the General Fund and are restricted for specific purposes based on the grant requirements. This fund's activities are combined with the General Fund because there are no substantial restricted or committed revenue inflows.
- The Land Conservation Fund accounts for resources to be spent on land conservation and conservation easement projects. Resources for this fund are transferred from the General Fund and are assigned for land conservation projects. This fund's activities are combined with the General Fund because there are no substantial restricted or committed revenue inflows.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or regulations of other governments. Net position is classified in the following three categories:

Invested in capital assets, net of related debt – consists of capital assets net of accumulated depreciation, reduced by the outstanding borrowings of any debt attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – consists of net position with constraints placed on them by entities outside of the District.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements – Continued

June 30, 2023

1. Summary of Significant Accounting Policies (continued)

Unrestricted net position – all other net positions that do not meet either of the criteria above.

Fund Equity

The District follows the guidance in Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. Under this standard, the fund balances are classified as nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts constrained to specific purpose by their providers (such as grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds constrained to specific purposes by a government itself, using its highest level of decision-making authority (Board of Directors); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level authority action to remove or change the constraint.
- Assigned fund balance represents amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority, assignments are approved by the Board of Directors.
- Unassigned fund balance represents amounts that are available for any purpose; these amounts are reported only in the General Fund.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Investments

The District has defined cash and cash equivalents to include cash on hand, demand deposits and short term investments with original maturities of three months or less. Investments maintained in the Oregon Local Government Investment Pool (LGIP) are carried at cost, which approximates fair value, and are classified as a cash equivalent. Fair value of the investments in the LGIP are the same as the value of the pool shares. The carrying amount of the cash and cash equivalents approximate fair value due to the short term maturities of these instruments.

Property Taxes

Real property taxes are levied and attached as an enforceable lien on property as of July 1 of each fiscal year. Real property taxes may be paid in full by November 15 with a 3% discount, or paid in three equal payments on November 15, February 15, and May 15. Multnomah County, Oregon, makes all assessments of property value and levies and collects property taxes for all levying districts within the County. The District considers all property taxes to be fully collectible and therefore, no allowance for uncollectible property taxes has been made.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2023****1. Summary of Significant Accounting Policies (continued)**Receivables

Grants and accounts receivable consist of amounts due from grantor agencies and charges for services and miscellaneous reimbursements. The District considers all grants receivable to be fully collectible and therefore no allowance has been made.

Capital Assets

Capital assets, which include property, plant and equipment, are stated at historical cost on the government-wide financial statements. The District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Donated assets are recorded at their estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	30 years
Furniture and Equipment	5 years
Vehicles	10 years

Compensated Absence Payable

The District's policies permit employees vacation and compensatory time credits. Accumulated unpaid vacation and compensatory time cannot exceed limits established by the Board of Directors and is accrued as earned.

Long-Term Obligations

In the government-wide financial statements long-term debt is reported as a liability in the governmental activities. Bond premiums and discounts, as well as other issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as issuance costs, in the current period. The face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Transfers

The District makes transfers between funds when approved by the Board. Transfers are used to reserve for future use for certain special revenue funds.

Transfers for the year ended June 30, 2023 are presented in the fund financial statements, but have been eliminated from the statement of activities.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2023****1. Summary of Significant Accounting Policies (continued)**Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense). Actual results could differ from those estimates.

2. Stewardship, Compliance and Accountability

The District is subject to the budget requirements of state law. The resolution authorizing appropriations of each fund sets the level by which expenditures cannot legally exceed appropriations for the major object class. The legal level of appropriation for the General Fund is at the organizational unit level by program. The detail budget document, however, is required to contain more specific detailed information for expenditure categories including total personnel services, materials and services, capital outlay, debt service, interfund transactions, operating contingency and unappropriated balances.

The budget is adopted and appropriations are made no later than June 30th. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations resolution. A supplemental budget requires hearings before the public, publication in newspapers, and approval by the Board of Directors. Original and supplemental budgets may be modified by the use of appropriations transfers between the levels of controls. Such transfers require the approval of the Board of Directors.

Expenditures cannot legally exceed the appropriation levels. Appropriations lapse at the end of each fiscal year. Expenditures of the various funds shown in the financial statements were within authorized appropriation levels.

3. Cash and Investments

Cash and investments of the District consisted of the following at June 30, 2023:

Local Government Investment Pool	\$ 11,803,578
Checking account	<u>92,028</u>
Total	\$ <u><u>11,895,606</u></u>

Deposits

The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. Federal Deposit Insurance Corporation (FDIC) insurance of \$250,000 applies to total deposits at each financial institution. When balances exceed \$250,000, ORS 295.002 requires the bank depository to enter into an agreement described in ORS 295.008(2)(b) and to deposit securities pursuant to ORS 295.015(1). The Oregon State Treasurer's Office facilitates these agreements and maintains a list of qualified depositories. Well capitalized depository banks must pledge securities with a value of at least 10 percent of their quarter-end public fund deposits, unless otherwise directed by the Oregon State Treasurer. Adequately capitalized or undercapitalized bank depositories are required to pledge collateral valued at 110 percent of their uninsured public fund deposits. The securities are held by a custodian for the benefit of the State of Oregon. Any balances in excess of the FDIC insurance plus 10 percent are considered exposed to custodial

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements - Continued

June 30, 2023

3. Cash and Investments (continued)

credit risk. Custodial credit risk for deposits is the risk that, in the event of bank failure, the District will be unable to recover deposits or collateral securities in the hands of an outside party. At June 30, 2023, deposits per the bank statements did not exceed the custodial credit risk threshold.

Investments

Oregon Revised Statutes 294.035 authorizes the District to invest in general obligations of the U.S. government and its agencies, bankers' acceptances, commercial paper rated A-2 or better by Standard & Poor's Corporation or P-2 by Moody's Investors Service, and the state of Oregon Local Government Investment Pool (LGIP), among others.

The only investments held by the District at June 30, 2023 were amounts deposited with the state of Oregon LGIP. The District's investment in the LGIP is carried at cost, which approximates fair value. The state of Oregon's investment policies used in administering the LGIP are governed by statute and the Oregon Investment Council (the Council). The State Treasurer is the investment officer for the Council and is responsible for the funds on deposit in the State Treasury. The State Treasury's investments in short-term securities are limited by the portfolio rules established by the Oregon Short-term Fund Board and the Council. In accordance with Oregon statutes, the investment funds are invested and the investments are those funds managed, as a prudent investor would do, exercising reasonable care, skill, and caution.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the risk that its fair value will decline if interest rates rise. In order to manage the interest rate risk of its investments, the District only invests in the LGIP. The LGIP has rules that require at least 50 percent of its investments to mature within 93 days, not more than 25 percent may mature in over a year, and all other investments must mature in no more than three years.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Investments in the LGIP are not required to be rated for credit risk.

Custodial Credit Risk – Investments. Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The LGIP's portfolio rules provide that broker/dealers meet certain qualifications and that investments are delivered to and held by a third-party custodian which holds the securities in the state of Oregon's name.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2023****4. Capital Assets**

The following is a summary of changes in capital assets during the fiscal year:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Land	\$ 5,741,336	\$ 1,500	\$ (566,124)	\$ 5,176,712
Buildings and improvements	1,872,725	-	(30,216)	1,842,509
Equipment and furniture	334,330	43,285	-	377,615
Total depreciable capital assets	2,207,055	43,285	(30,216)	2,220,124
Less: accumulated depreciation				
Buildings and improvements	(590,931)	(61,781)	3,214	(649,498)
Equipment and furniture	(262,999)	(30,844)	-	(293,843)
Total accumulated depreciation	(853,930)	(92,625)	3,214	(943,341)
Net depreciable capital assets	1,353,125	(49,340)	(27,002)	1,276,783
Net capital assets	\$ 7,094,461	\$ (47,840)	\$ (593,126)	\$ 6,453,495

Depreciation expense of \$92,625 is recorded as a program expense in the accompanying Statement of Activities for the year ended June 30, 2023. Further, The District sold easement land for a loss of \$317,831 for the year ended June 30, 2023.

5. Retirement Plan

The District sponsors a 457(b) retirement plan allowing eligible employees to contribute a portion of their compensation to the Plan. The District will match up to 6 percent of the employees' compensation and contribute it to a 401(a) retirement plan for eligible employees. During the year ended June 30, 2023 the District contributed \$108,733 to the Plan.

6. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District participates in the Special District Association of Oregon.

No losses were incurred during the prior three years ended June 30, 2023 that exceeded the District's insurance coverage.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2023****7. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

8. Subsequent Events

The District did not have any subsequent events through November XX, 2023 which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements for the year ended June 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual – General Fund

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Budgetary Basis	Variance to Final Budget Over/Under
REVENUES:				
Property tax income	\$ 5,511,306	\$ 5,511,306	\$ 5,708,791	\$ 197,485
Grant income	102,907	178,462	150,244	(28,218)
Native plant sale	-	50,000	47,510	(2,490)
Interest income	25,000	25,000	97,308	72,308
Rental income	46,080	46,080	36,249	(9,831)
Miscellaneous	10,440	10,440	5,543	(4,897)
Total revenues	<u>5,695,733</u>	<u>5,821,288</u>	<u>6,045,645</u>	<u>224,357</u>
EXPENDITURES:				
Finance and operations	1,322,618	1,406,860	1,077,297	329,563
Rural lands program	1,352,450	1,419,150	1,147,457	271,693
Urban lands program	919,326	935,249	815,231	120,018
Conservation legacy program	641,052	648,352	551,876	96,476
Headwaters farm incubator program	470,974	500,274	424,969	75,305
Contingency	400,000	350,000	-	350,000
Total expenditures	<u>5,106,420</u>	<u>5,259,885</u>	<u>4,016,830</u>	<u>1,243,055</u>
Excess of revenues over expenditures	<u>589,313</u>	<u>561,403</u>	<u>2,028,815</u>	<u>1,467,412</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of real property	-	-	275,294	275,294
Transfers out	<u>(1,526,815)</u>	<u>(1,626,815)</u>	<u>(1,626,815)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,526,815)</u>	<u>(1,626,815)</u>	<u>(1,351,521)</u>	<u>275,294</u>
Change in fund balances	<u>(937,502)</u>	<u>(1,065,412)</u>	<u>677,294</u>	<u>1,742,706</u>
Fund balance, beginning of year	<u>3,432,540</u>	<u>3,432,540</u>	<u>4,292,381</u>	<u>859,841</u>
Fund balance, end of year	<u>\$ 2,495,038</u>	<u>\$ 2,367,128</u>	<u>\$ 4,969,675</u>	<u>\$ 2,602,547</u>
Reconciliation to Governmental Fund Balance as required by GASB 54				
Ending Fund Balance:				
Grants and Cost Share Fund			518,811	
Land Conservation Fund			<u>6,289,317</u>	
Total			<u>\$ 11,777,803</u>	

OTHER SUPPLEMENTARY INFORMATION

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Grants and Cost Share Fund**

For the Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance to Final Budget Over/Under</u>
REVENUES:				
Interest	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 35,532</u>	<u>\$ 25,532</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>35,532</u>	<u>25,532</u>
EXPENDITURES:				
Grants and cost share program	<u>1,485,000</u>	<u>1,535,000</u>	<u>921,286</u>	<u>613,714</u>
Total expenditures	<u>1,485,000</u>	<u>1,535,000</u>	<u>921,286</u>	<u>613,714</u>
Excess of revenues over (under) expenditures	<u>(1,475,000)</u>	<u>(1,525,000)</u>	<u>(885,754)</u>	<u>639,246</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>1,026,815</u>	<u>1,076,815</u>	<u>1,076,815</u>	<u>-</u>
Change in fund balance	<u>(448,185)</u>	<u>(448,185)</u>	<u>191,061</u>	<u>639,246</u>
Beginning fund balance	<u>448,185</u>	<u>448,185</u>	<u>327,750</u>	<u>(120,435)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518,811</u>	<u>\$ 518,811</u>

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there are no substantial restricted or committed revenue inflows.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Land Conservation Fund**

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Budgetary Basis	Variance to Final Budget Over/Under
REVENUES:				
Interest	\$ 50,000	\$ 50,000	\$ 230,857	\$ 180,957
Total revenues	50,000	50,000	230,857	180,957
EXPENDITURES:				
Land conservation program	7,737,747	7,737,747	1,201,500	6,536,247
Total expenditures	7,737,747	7,737,747	1,201,500	6,536,247
Excess of revenues over (under) expenditures	(7,687,747)	(7,687,747)	(970,543)	6,717,204
OTHER FINANCING SOURCES (USES):				
Transfers in	550,000	550,000	550,000	-
Change in fund balance	(7,137,747)	(7,137,747)	(420,543)	6,717,204
Beginning fund balance	7,137,747	7,137,747	6,709,860	(427,887)
Ending fund balance	\$ -	\$ -	\$ 6,289,317	\$ 6,289,317

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there are no substantial restricted or committed revenue inflows.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Partner Grants Management Fund**

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance to Final Budget Positive (Negative)
REVENUES:				
Partner grant	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Total revenues	25,000	25,000	-	(25,000)
EXPENDITURES:				
Partner grants management program	25,000	25,000	-	25,000
Total expenditures	25,000	25,000	-	25,000
Excess of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Change in fund balance	-	-	-	-
Beginning fund balance	-	-	-	-
Ending fund balance	\$ -	\$ -	\$ -	\$ -

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB 54 because there are no substantial restricted or committed revenue inflows.

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY
OREGON STATE REGULATIONS**



Geoffrey Dougall, CPA
 Heather Jackson, CPA
 Lee Owen, CPA
 Richard Winkel, CPA
 Members of AICPA & OSCPA

Independent Auditor's Report Required by Oregon State Regulations

To the Board of Directors
 East Multnomah Soil and Water Conservation District
 Portland, Oregon

We have audited the accompanying basic financial statements of East Multnomah Soil and Water Conservation District (the District) as of and for the year ended June 30, 2023 and have issued our report thereon dated [DATE]. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether East Multnomah Soil and Water Conservation District's financial statements are free of material misstatement we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of Public Funds with Financial Institutions (ORS Chapter 295)
- Indebtedness limitations, restrictions and repayment
- Budgets legally required (ORS Chapter 294)
- Insurance and fidelity bonds in force or required by law
- Programs funded from outside sources
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)
- Authorized investment of surplus funds (ORS Chapter 294)

In connection with our testing nothing came to our attention that caused us to believe East Multnomah Soil and Water Conservation District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered East Multnomah Soil and Water Conservation District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of East Multnomah Soil and Water Conservation District internal control over financial reporting.

This report is intended for the information of East Multnomah Soil and Water Conservation District's board of directors and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Dougall Conradie LLC

[DATE]

11/6/2023



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

Monday, November 6, 2023

6:00pm- Call to Order

Zimmer-Stucky called to order the regular meeting of the EMSWCD Board of Directors at 6:00pm on Monday, November 6, 2023, at Friends of Zenger Farm.

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

Zimmer-Stucky conducted introductions for the record. The following persons were present:

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

Board of Directors Absent: Jim Carlson (At-Large 1 Director, Treasurer)

Staff: Nancy Hamilton (Executive Director), Heather Nelson Kent (Community Outreach & Engagement Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Kathy Shearin (Urban Lands Supervisor), Rowan Steele (Headwaters Farm Program Manager), Asianna Fernandez (Executive Assistant), Jeremy Baker (Senior Rural Conservationist)

Guests: Stephanie Payne (NRCS), Nikki Passarella (HIP Graduate)

Changes to the agenda:

- Add scheduling time at the end of the meeting.

Time reserved for public comment: N/A

Previous action items:

- **Zimmer-Stucky** to send the list of Interview questions to the Board for feedback. Board to provide feedback. -Done.
- **Fernandez** to ensure information on the NRCS partners meeting is provided from Payne to Masterson. -In Progress.
- **DiLeone and Hamilton** to ask OSU Extension about their timeline. -Done.
- **Mitten** to add office modification updates and photos to the monthly F&O updates. -Done.
- **Fernandez** to add further discussion around Ag Management Plans to the December Board Meeting. -Done.
- **Fernandez** to send a list of Interview dates and send text reminders for each one to the Board. - Done.

6:02pm- Approval of minutes

MOTION: Guebert moved to approve the October 2nd Board meeting, October 16th Special Board meeting, October 18th Special Board Meeting, October 20th Special Board Meeting, and October 23rd Special Board Meeting Minutes, Zimmer-Stucky 2nd. Motion passed unanimously (3-0, Masterson and Carlson absent).

6:03pm- ED and L-Team Updates

Hamilton shared her Executive Director update:

- Met with Senator Merkley's Chief of Staff at Headwaters Farm, talked about IRA funding, and she suggested the District keep them up to date on how they can support any federal funding requests we make in the future and to send a letter of recommendation to the appropriate legislative committee.

11/6/2023



- Met with the Multnomah County Drainage District who will be having their first election soon.
- Attended the Headwaters Farm Open House.
- Attended the Oregon Agricultural Heritage Program Legislator Tour, which had a great turnout. Spent most of the time at Full Cellar farms talking about the importance of providing funding for easements so that new farmers can start to access land. We were particularly interested in explaining this to Representative Tawna Sanchez who sits on the Ways and Means committee.
- Attended the OACD Annual Meeting in Central Oregon, with Guebert, which had the best attendance in several years, likely due to their new Executive Director's new ideas. Most of the work OACD does is with the very small districts, and not as much with those of us who have a tax base, bigger staff, or diversified geography. Krainer, the new Executive Director, seems to be more interested in seeing how OACD can work more with those bigger districts. The key issue that kept coming up was around climate mitigation and carbon sequestration.
 - **Guebert** The networking opportunities were so valuable, on top of the lessons and workshops. Would like to see more Board Members attending in the future.
- With Shearin, met with Tyler Frisbee and Jamie Painter from Earl Blumenauer's office to discuss possible funding opportunities including IRA and IJA funds. They stated that the District would be good candidates for both of those. They've also hired an intern to track bills. Talked about tree maintenance as well.
- Met with OSU Extension staff (accompanied by DiLeone) and realized that they first need to do a needs assessment for the District. Once that is in, DiLeone will work with staff to bring recommendations to the Board so that they can then create a proposal for the District.
 - Clackamas County pays a big percentage of the price for their county's Extension services.
 - Multnomah County is likely not able to come back to paying for it yet, but we can hone into what our farmers are interested in now and focus on that.
 - West Multnomah SWCD might be willing to chip in since they have farmers on Sauvie Island.
 - **Masterson** Sounds like there's some concern around how it'll link up with our budget.
 - **Hamilton** They gave us a proposal without doing a needs assessment, so we informed them that they need to give us a proper proposal by February to be able to incorporate the project into our budget considerations for the next Fiscal Year.
 - Suggested the Post-doctoral student goes to a Farm Bureau meeting soon to explain the process and find out where interests lie.
- In November, plans to meet with the other SWCD District Managers in the region, and get a presentation on IRA funds from Leo Preston from the USDA.
- Working with the Leadership Team to develop goals and program possibilities for the upcoming fiscal year so the new ED has the opportunity to walk into some things already in place.

6:08 – Nikki Passarella arrived.

6:10pm- Laura Masterson Arrived.

Shearin shared her Urban Lands Program updates:

- Working on getting the word out to folks to remove their invasive Tree of Heaven early, as it grows up to 10 ft. within a year, so it gets pretty expensive to remove once it's that tall. The

11/6/2023



District bought some tools to add to the library for folks to rent, and plan on doing a social media push to inform people about this.

- Working with an Ethiopian and Romanian church who switched hands and accidentally bulldozed down their raingarden. The team are working with them to educate them on what a raingarden is, reconstructing it, and figuring out what else they can do with their space.
- Met with Portland Harbor Community Fund and West Multnomah SWCD reps to discuss potential partnership efforts in the Portland Harbor and other collaborations.
 - **Hamilton** The meeting was the result of us and WMSWCD's meeting with the EPA, and led to discussion around who should do what.
- The Ask This Old House episode that the team worked on, and Shearing starred in, is to air this week on November 9th. She's hoping all the small details will be correct and incorporated.
 - Working with the CO&E Team to figure out how it will be promoted on our social media.
 - **Action Item: Fernandez to send the link to the Ask This Old House episode to the Board.**

Hamilton shared the F&O updates:

- Office construction is going well, he's continuing to send updates with photos by email to the Board and staff.
- The Audit is next month, the auditor has finished reviewing everything, and we haven't heard anything about it yet. No news is good news.
- **The Board** appreciates the photos of the construction being done.

DiLeone shared her Rural Lands Program updates:

- Baker (Senior Rural Conservationist) worked with farmers on:
 - Pasture and manure management
 - CLIP farm road project at a nursery and a vegetable farm
 - CLIP irrigation project at two nurseries
 - Did a site visit with BOLT and Mudbone and was able to get new site visit customers.
 - **Baker** is putting together a workshop for realtors to give them more information on what the District does. Will give the Board more information on that as more is planned.
 - **Masterson** suggested that Baker collaborate with OAT and Clackamas for this kind of workshop.
- The Headwaters Farm Tour was a successful event.
 - We set a good bar with the bad weather.
 - There were different stations for farmers to learn about the various aspects of HIP and a panel for Q and A.
- Something to Celebrate: The Gordon Creek property is now closed.
 - **Hamilton** It was sold to Black Oregon Land Trust, as they were the highest bidder, and they agreed to meet our criteria to use it as a working farm, agreed to all of the infrastructure on the property, and they plan to lease it to Mudbone Grown, possibly for future sale.
 - **Kent** For a press release, we are waiting for BOLT's lead on that, in order to be respectful of their process.
- The Multnomah Grange Succession Planning event went really well.
- A real estate agent we worked with had an idea to bring other agents together so they could better understand where the resources are for rural landowners.

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Guebert Two of the previously mentioned events (one of Shipkey's and one of Baker's) came as a result of the meet and greet at the Grange.

Kent shared her Community Outreach and Education program and Grants program updates:

- Getting close to finishing the Outreach Plan.
 - Meeting with the Super Group this week for more feedback.
- The consultants will present the plan to staff at the end of November.
 - You'll see things that look familiar, some new ideas that we've mentioned before, and then some brand-new ideas that we haven't thought about before.
 - **Masterson** What does a roll out for the plan look like?
 - **Kent** We'll put it in next month's packet, but it will be presented to staff first.
 - One of the next steps is working on messaging, and how we're speaking about ourselves across the organization, and tailoring those to our different audiences.
- Working with Steele on HIP recruitment outreach. The open house was a response to the need to reach more applicants in the market. Will continue to promote this through November.
 - Not sure yet if this work has resulted in a large number of extra applications, but due to social media engagement, it seems like we are forming an impact from the outreach.
- Grants: SPACE Grants awarded in October:
 - Fabian Pre-K – education-based project.
 - A couple of urban agriculture projects.

Masterson appreciates all of the press for Headwaters applications, and the focus on experience that is in all of the outreach materials.

Hamilton Meckes is the new Equity team coordinator, so she will continue to present updates in the packet, but not present out at meetings.

6:40pm – PIC Grants Update

Kent Referring to the Partners In Conservation (PIC) Timeline and process, all of this information is on the website as well, but she wanted to make sure the Board has all the information about the upcoming application period for the PIC grants, the goals that the Board approved, and all of the other resources in the document.

Zimmer-Stucky asked about the Fiscal amount, are they for FY 2023-2024 or FY 2024-2025?

Kent These are for the 2024 Grants process.

Masterson Didn't we put more language around agriculture into the Grants goals?

Kent In number one and number five, we edited those to incorporate it.

Kent The review committee is in formation. There are 11 people who are interested in participating.

Carlson and Guebert served on the committee, hoping to get more Board members on again this year.

Guebert and Zimmer-Stucky would like to be on the committee.

6:44pm- Headwaters Farm Presentation

Steele thanked the Board for making time to talk about the weed problem at Headwaters Farm (HWF).

Thanked Rossi and Masterson who went to the farm to get a temperature check of it. Weeds have been a problem for the farm since the beginning and it's a threat to the farm and the farmers now. There's no single root cause. We have tried to separate all the issues that got us where we are now.

Looking to address two major issues tonight:

1. The seed bank.

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2. Working with farmers who have the skills and capacity to keep up with the weeds in their production system and be in a position for them to make use of the resources we have on site.

At the end of the day, we'd like farmers to come into clean fields, and then have the structures in place to keep those fields clean.

Issue 1: Addressing the existing seed bank.

- No one has long tenure on the sites, and everyone is in the position to learn, so incubator farms do tend to have weed issues, though they shouldn't.
- The first idea involves taking sections out of production for two to three years to place and maintain cover crops to suppress current weeds.
- We've also made some investments in irrigation equipment to help us establish those cover crops.
- There is a need for additional labor to implement these plans.

Issue 2: Farmer tools, resources, and policies.

- We have good weed management equipment for farmers to rent out and are continuing to look for other investments to add to that tool library.
- We're also considering herbicides as a tool at HWF, though we haven't used it as a tool in the past for HIP. This would require a policy change to be on the table.

Issue 3: Farmer preparedness

- Recruiting farmers that are more ready, and making the selection process an internal process going forward. We updated the farmer application selection rubric to lean towards more experienced farmers.
- CO&E's help with outreach will lay the foundation for visibility of the program, and bring in more applicants, hopefully.
- Working with more ideas like the ones we had for the USDA grant; seed money, landing spots for graduates, etc. in order to make the program more attractive.

Issue 4: Farmer weed management knowledge.

- Working with farmers on their system management, instead of reactionary work.

Issue 5: How to ensure we are giving incoming farmers clean lots to begin with.

- We used to hire labor crews to work on different farms for a few hours, focusing on weeds. Reinstating this could show farmers that we're in this together, that we know what the state of the land is when it's given to them, and that they're not starting at zero.

Issue 6: Nutsedge weed.

- The District plans on trialing pasture pigs next year. One of the HIP farmers knows a pig farmer in the area who we will be working with to bring some on to HWF.
- The farmer will present the pigs, mentorship, tools, and help us with bulk feed, and any other needs for their upkeep.
- The end goal is to root up nutsedge to eliminate it as the hogs like the taste of the nutsedge, so they will dig it up.
- **Shearin** suggested following up with chickens for rotation to ensure fully eliminating them.
- **Guebert** has been involved in the planning of this idea as well.
- Not finding many options for perennial cover crops to combat the nutsedge.
- Would likely also trial the use of a chemical solution that Rossi recommended, Dual Magnum, a pre-emergent. This would work if we weren't already in contract with current farmers to only use organic herbicides, so we will add it to next year's contract, as well as the hogs, if needed.

Issue 7: The need for greater accountability from our farmers.

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- We used to do farm walks once a month, and Steele would rate each field on cleanliness, existing weed pressure, invasive weed management, and if invasive weeds were going to seed. Those who passed would get the incentive for the month.
- Stopped this in 2020 as it was a huge time commitment, it skewed to benefit only the smaller farmers, and it wasn't as big as an incentive for many of the farmers.
- Our farmers seem to see regular check-ins as valuable, but we don't want to entirely get rid of the incentive.
- Will be using more images to clarify to farmers what amounts of weeds are unacceptable.
- Will be doing emergency mowing of the plots, which we've also done in the past with farmer approval, but this time we will only give a heads up if we think weeds are getting out of hand.

Issue 8: Incentivizing effective weed management.

- This comes down to farmer preparedness and having an attractive incentive.
- One idea was if a farmer manages their weeds for a longer time (four years) they could get a major incentive for year five.
- Jen Aron is working globally with an England base organization to do soil testing, sampling, and restoration. She has chosen to do her final project and report on HWF. She will do soil testing and provide us with some recommendations. She has also applied for a grant to do some testing and biology infusing into the soil.

Masterson asked what the District will be doing in addition to what we will expect from the farmers. Sees this document as our new expectations for farmers.

Steele In terms of roles and responsibilities, he can differentiate that in the final plan.

Hamilton There are different plots not in production now for that reason, they're in different stages of getting better, and then we can't take any more land out of production until someone graduates. We're hoping we get to hold some land back every two years.

DiLeone Some farmers are graduating this year, and one farmer is not coming back so those plots will be fallow for some time as they're available.

Masterson would like to see some language differentiating between what the farmers will do and what the staff will do. It's good for the farmers to see how committed we are to this issue, and where we promise to do work on it.

Steele We've looked at every plot and ranked it one to three in terms of health to severity of nutsedge weeds at the moment. We have info on other weeds, and we have the plots ready for this next year and are being prepped for new farmers now. We are involved in most of these steps, if not all of them.

Action Item: Steele to include a timeline and maps for the HIP weeds mitigation in the next Board Meeting packet.

Guebert How are we measuring? What are the metrics?

Steele would love to get OSU involved, but as of now, it includes a few different measures as well as talking to the farmers.

Masterson isn't sure OSU involvement is necessary. If we can be sure to implement the steps outlined in the plan, they are proven to work.

Rossi pushed back, as he feels we're hesitant to get independent analysis on the farm. Has seen a sustained lowering of soil quality and economic sustainability for farmers. He is seeing fewer crops making it to harvest, less soil vitality, and doesn't think we can solve it by ourselves. By August, didn't see much harvest anymore, only a little to salvage, and plots were abandoned. We're putting them into land that they can't succeed on. It takes a while to get weed reproduction down, so you can

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economically harvest a crop for sale. There are some crops you have to abandon sometimes, but that's what he saw the majority of during his visit.

Masterson pushed back; she saw a whole crop of winter squash. Is happy with the plan going forward.

Zimmer-Stucky asked Rossi for examples of what he is not seeing in the proposed plan.

Rossi gave examples of what he's seeing:

- Mistimed cover cropping
- Incorrect soil nutrients
- Thinks Extension could solve many of the problems, cost-effectively, especially with the needs assessment.

Passarella Didn't see tarping as a weed-mitigation tool in the plan.

Steele It's not something we want to manage. Farmers can tarp for themselves, but it's not something the District can do on a larger level.

DiLeone Nutsedge also survives under tarping.

Passarella Many farmers hit a wall with most of their crops in August, but if it's all of your crops, then there's a problem. Also had similar issues when working on Zengers's land too. Would also like to hear more of a timeline, especially around the hog use.

Zimmer-Stucky is concerned with the implementation and execution of the plan, and the timeline of it all. She would like to ensure that none of these steps fall through the cracks. Wants to make sure there are appropriate checks and balances in place, and back-up plans for if a farmer is struggling with their mitigation.

Masterson Let's not let our budget, especially in terms of extra staff, be the limiting factor.

Steele continued with the reason that this planning is taking some time:

- Taking more farms out of production means fewer farmers in the program at a time, which has not been an option for a while.
 - This would lead to less diversity on our farms as well, which has been a goal of the farm.
- There will be concerns with current farmers. If farmers can't agree or we're asking for too much, or we shift away from Organic practices, that would worry some of our current farmers.
- Numbers five and six of the plan do have budget implications around staffing needs:
 - When to get that additional support?
 - Plans on coming into the budget process with more information on that.

Guebert With additional staffing needs being seasonal, can we contract with current farmers to do that work?

Steele That's possible, but we already know that they're overloaded with tasks resulting in this issue.

Zimmer-Stucky What are the next steps we need to take to move forward with this process?

DiLeone is committed to making things better out there, and that we're not going to let it get ahead of us again. The implementation is going to happen. We will come back with more details of how implementation will go, crews, timelines, and budget implications.

Hamilton As DiLeone recently took over as Steele's manager, Hamilton was the interim manager and couldn't help him as much. Is confident with Julie as his supervisor now, we are in a much better place to get HWF help.

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7:28 pm- Agricultural Management Plans

DiLeone The reason we're doing this now is because the December Board Meeting is very full, and Shipkey approved all of what will be presented tonight. Numbers one to five in the memo are things that go into our easements and six refers to Agricultural Management Plans (AMPs). AMPs only happen on land where we have easements, not for any other projects, which require a different kind of planning. The idea behind this when we started the easement program was, we saw it as an easy way of preserving farmland in the District, and the AMPs help farmers adhere to water quality laws, so they're things most farmers are already doing. The plans end up being specific for each farm. They used to be longer and included recommendations beyond the requirements. They also give us the added benefit of public water quality health. Cons include lack of interest from farmers, and incompatibility with NRSC or OAT, who do not have a requirement of an AMP.

Guebert If it's a barrier to having more easements, we should be able to rely on our ongoing relationship for the same kind of work instead of doing so through the AMP. Suggested doing three-to-five-year trials, or a premium payment for incentives.

Hamilton Trials can be tricky, as it then brings up the question of what to do with those in the long run if we want to rescind the voluntary nature of the program. We talked about having a menu of options for the farmer to choose from for their easements instead, with corresponding financial incentives. Even if it's a mandatory contract, we have our relationships that we maintain to ensure work gets done too.

Masterson has always had some heartburn around the way we separate what's in the AMP vs. what's in the easement. Reminded the Board of the idea of having easement holders be first priority for the District's Grants and CLIP programs as an incentive. Would be fine without the AMPs at the moment.

Rossi agreed.

Zimmer-Stucky agreed to incentives being some of our other programs. Would not like to see someone with an easement out of regulation with EPA rules but would rather see that be addressed using incentives.

Motion: Guebert moved to remove the requirement for Ag Management Plans for easement properties while continuing to look at options to achieve the goals of the plans. Masterson 2nd. Motion passed (4-0, Carlson absent).

Action Item: Fernandez to add a discussion on what to do with current easements to a future Board meeting.

Payne left the meeting at 7:30pm.

7:40pm- Board of Directors Discussion

Zimmer Stucky The Board gets to vote in the OACD Board election for three people, two positions.

Guebert recommended Jef Rola but doesn't know any of the East At Large candidates. EMSWCD hasn't had a candidate for this Board since Dianna Pope.

Hamilton recommended Whiteny Rohrer as she's a big member of this group. She is the Executive Director for Baker SWCD and three other eastern counties.

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Motion: Masterson moved to vote for Whiteny Rohrer for the East At-Large position, and Mike Guebert and Jeff Rola for the At-Large positions. Guebert 2nd. Motion passed (4-0, Carlson absent).

Zimmer-Stucky The next decision for the Board is to establish the date and time of our Fiscal Year 2022-2023 Annual Meeting.

Motion: Guebert moved to adopt Resolution No. 2023-11-01. Masterson 2nd. Motion passed (4-0, Carlson absent).

8:32pm- Announcements, Action Items, and Adjournment

Zimmer-Stucky gave the Board a heads up that we will be moving the meet and greet from November 16th to the week of November 27th. Thanked the Board and staff for their work on the process.

Action Item: Fernandez to work with Board to reschedule and notify staff that the November 16th Meet & Greet is postponed.

Zimmer-Stucky thanked Hamilton and Guebert for attending the OACD conference.

Rossi Clackamas and Multnomah Farm Bureaus are having a free dinner for their Annual Meeting this Friday, at Rossi Farms, and he extended the invitation to Staff and Board.

Action Item: Fernandez to work with Rossi to get the Farm Bureau event invite out to Board and Staff.

Action Items

- **Fernandez** to send out the link to the Ask This Old House episode.
- **Steele** to include timeline and maps for the HIP weeds mitigation in the next Board meeting packet.
- **Fernandez** to add a discussion on what to do with current easements to a future Board meeting.
- **Fernandez** to work with the Board to reschedule and notify staff that the November 16th Meet & Greet is postponed.
- **Fernandez** to work with Rossi in getting the Farm Bureau event invite out to Board and Staff.

Zimmer-Stucky adjourned the meeting at 7:52pm.

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

Monday, November 6, 2023

3:30pm- Call to Order

Zimmer-Stucky, called to order the special meeting of the EMSWCD Board of Directors at 3:30pm on Monday, November 6, 2023, online, via Zoom.

4:46pm- Introductions, Review/revise agenda, Review previous action items.

Zimmer-Stucky conducted introductions for the record. The following persons were present:

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

Board of Directors Absent: Jim Carlson (At-Large 1 Director, Treasurer),

Staff: Nancy Hamilton (Executive Director)

Guests: Dreshawn Vance (Motus)

Changes to the agenda: N/A

Time reserved for public comment: N/A

Previous action items: N/A

3:31pm- Executive Session under ORS 192.660(2)(a) for the employment of a public officer

Entered 3:31pm

Exited 4:44pm

4:44pm- Announcements, Action Items, and Adjournment

Action Items: N/A

Zimmer-Stucky adjourned the meeting at 4:44pm.

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

Tuesday, November 7, 2023

3:33pm- Call to Order

Zimmer-Stucky, called to order the special meeting of the EMSWCD Board of Directors at 3:33pm on Tuesday, November 7, 2023, online, via Zoom.

4:46pm- Introductions, Review/revise agenda, Review previous action items.

Zimmer-Stucky conducted introductions for the record. The following persons were present:

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

Board of Directors Absent: Jim Carlson (At-Large 1 Director, Treasurer)

Staff: Nancy Hamilton (Executive Director)

Guests: Dreshawn Vance (Motus)

Changes to the agenda: N/A

Time reserved for public comment: N/A

Previous action items: N/A

3:33pm- Executive Session under ORS 192.660(2)(a) for the employment of a public officer

Entered 3:33pm

Exited 4:36pm

3:35pm - Masterson arrived.

4:36pm- Announcements, Action Items, and Adjournment

Guebert reminded the Board that tomorrow's interview begins at 9am.

Action Items: N/A

Zimmer-Stucky adjourned the meeting at 4:37pm.

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

Wednesday, November 8, 2023

9:01am- Call to Order

Zimmer-Stucky, called to order the special meeting of the EMSWCD Board of Directors at 9:01am on Wednesday, November 8, 2023, online, via Zoom.

9:01am- Introductions, Review/revise agenda, Review previous action items.

Zimmer-Stucky conducted introductions for the record. The following persons were present:

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

Staff: N/A

Guests: Dreshawn Vance (Motus)

Changes to the agenda: N/A

Time reserved for public comment: N/A

Previous action items: N/A

9:02am- Executive Session under ORS 192.660(2)(a) for the employment of a public officer

Entered 9:02am

Exited 10:39am

Motion: Guebert moved to approve the recommendation that was made in Executive Session.

Masterson seconded the motion. Motion passed (3 Guebert, Masterson, Zimmer-Stucky – 2 Carlson, Rossi).

Rossi noted that he agreed with the choices but wanted to give Carlson more time to review the recordings.

10:42am- Announcements, Action Items, and Adjournment

Action Items: N/A

Zimmer-Stucky adjourned the meeting at 10:42am.



Executive Director Update – December 4th, 2023

Looking Back at November:

- Met with my colleagues from nearby SWCD's with Leo Preston with USDA/NRCS and Tom Miewald with RCPP to learn more about the IRA and RCPP funding available and how to potentially access it. While we have effectively missed the first deadline for the IRA monies, the amount of funding coming to Oregon over the next 4-5 years dwarfs anything the state has ever seen. **The focus of funding is exclusively on climate mitigation and carbon sequestration efforts. There will be opportunities in the out years to access some of these dollars.**
 - RCPP funding possibilities are very similar to our CLIP program but on a much larger scale.
 - "NRCS seeks to co-invest with partners to implement projects that demonstrate innovative solutions to conservation challenges and provide measurable improvements and outcomes tied to the resource concerns they seek to address."
 - Financial Assistance
 - These funds are used to implement eligible activities on eligible land.
 - Typically, 75% of an RCPP Project
 - Portal will allow between 75-82% FA for proposals.
 - Technical Assistance
 - Implementation TA (TA-I) are RCPP funds used to support FA. This may include planning, design, installation, and checkout.
 - Enhancement TA (TA-E) are RCPP funds for project-wide support activities, such as outreach and outcomes assessment.
 - NRCS TA are project-funds used by NRCS in support of producer contracts and easements.
- OSU Extension – Received a Needs Assessment Proposal from OSU Extension. Have been in touch with them with questions and possible next steps.
- My leadership team and I worked on goals and program possibilities for the '24/'25 fiscal year, which will be presented this evening.
- Significant time working with the Annual Report Team in preparing writing, editing and proofreading the Annual Report.

Looking forward to December:

- Help to onboard new ED.
- Ensure the LLC and Personnel meetings include any near-term issues so that the new ED doesn't have to figure out anything too urgent.
- Wrapping up my tenure at the district.

Leadership Team Updates – December 4th, 2023

Kathy Shearin – Urban Lands Program –November 2023

- **New zip codes for targeted Plant Sale mailing** – As you might remember, the pilot we did last year, of mailing to one zip code that had historically had low plant sale involvement, resulted in that zip code having the second-highest involvement that year. We are expanding that pilot to two new zip codes this year.



December 4, 2023, Executive Director, Leadership Team, and Equity Team Updates
 East Multnomah Soil and Water Conservation District

11/27/2023

- **MHCC** – We're finishing up the “Tree Trenches” in parking lots R, S, T, and U. We are now organizing a tree planting event for Friday, December 8th. This project will engage students to install an additional 38 trees into these four parking lots!
- **Something to celebrate** – watch the This Old House Segment on building a Rain Garden.

Dan Mitten – Finance and Operations – November 2023

- **Building construction** – Continued to oversee the progress and work surrounding the construction project at Williams Ave office. Progress reports with photos relayed to the Board and staff. Held onsite walk through and meeting with Bratton Construction to go over details of project progress, identify areas of concern with potential delays in materials delivery and installation, and come to agreement on solutions that will maintain minimal impact on environment with chosen products and installation methods. Continue to have frequent email communications regarding project logistics, status, and efforts. Review of timeline and schedules completed. Project nearing completion.
- **FY 22-23 Audit, Annual Report, Strategic Plan Goals, & Annual Meeting preparation** – F&O provided support and input on the FY22-23 Annual Report and assisted with organizational and operational input on the Strategic Plan Goals being developed. Continued to work with auditor on finalization of the FY22-23 audit as it nears completion and preparation for the Audit Report at the Annual Meeting. F&O staff have also been preparing for the FY22-23 Annual Meeting and the logistics to be held on December 4th. Included in the Annual Meeting are presentation of the FY22-23 Financial Audit; Announcement of Employee of the Year; Presentation of Service & Milestone Anniversary Awards & Certificates; and Celebration & Appreciation of Nancy Hamilton as outgoing Executive Director.
- **CRM, HIP Invoicing Solution, & Plant Sale Prep** – F&O staff have been working on the data importation portion of the CRM implementation with slower progress than anticipated due to schedules and time constraints. Due diligence on clean data importation is best practice and avoids issues with data management down the road. Woolery re-engaging in the HIP invoicing solution and established Gantt chart with timelines of deliverables testing and launch (tentative January 2024). F&O staff have been working on various tasks and logistics with the Plant Sale team for the upcoming 2024 Plant Sale.

Julie DiLeone – Rural Lands Program – November 2023

- Jeremy is working with NRCS and neighboring districts to help plan the next Local Working Group meetings. They have decided to have one general meeting and one focused on urban agriculture. I will let Board members know when they are scheduled.
- Chris and the contracted crew found less knotweed along the mainstem Sandy River than expected. Clackamas SWCD will be able to take on the remaining work next year, mostly in the upper watershed in the Mt Hood National Forest. They and the Portland Water Bureau really appreciate that the Board let us cross the boundary to do the work this fall.
- Updated Headwaters weed management plan with timeline was emailed to Board members.

Heather Nelson Kent – Community Outreach & Engagement and Grants – November 2023

CO&E Team Outreach and Engagement

- Chelsea Finalized the Communications Plan and our consultant is presenting the plan at the All Staff meeting on 11/29. The document is being finalized and formatted and will be shared with the Board in the new year.



December 4, 2023, Executive Director, Leadership Team, and Equity Team Updates

East Multnomah Soil and Water Conservation District

11/27/2023

- Heather and Chelsea worked with Asianna and Nancy to finalize the FY 22-23 Annual Report in Prezi. The CO&E Team will be leading efforts to spread the word and get people to read the report. In addition to our email and social media marketing, this year we are also testing a piece of direct mail (postcard) to a small list combining key audiences from Rural Lands, Urban Lands and the CO&E Team (grants) programs.
- Katie has been completing her onboarding as new Equity Team coordinator, meeting with Equity Team members and moving the work plan items forward. She is also wrapping up a couple of projects related to her former duties with the Urban Lands team.

Grants

- Hosted an online information session for 2024 PIC Grant applicants – 30+ folks registered/attended. Online recording posted to our webpage.
- SPACE Grants Awarded in November
 - Farmland Produce Distribution Project
 - Scott Elementary Rain Garden Project (with Growing Gardens)
 - Oregon Farm to School & School Garden Network

Katie Meckes – Equity Team – November 2023

- **Equity Charter:** The updated FY23-24 Charter has been sent out to all staff via email and can also be found in the Equity folder of the EMSWCD Staff Teams channel.
- **Equity Audit:** EMSWCD's first Organizational Equity Audit is now underway with pre-audit preparation tasks in progress and all relevant files/documents having been gathered. This work is being done in consultation with Jamila Dosier of New Theory Consulting.
 - Coming up: Jamila will begin reviewing relevant organizational documents. She will also schedule one-on-one interviews with staff beginning in December.
 - Background: The Equity Team Charter calls for the Equity Team to conduct an annual "Equity Audit" to help hold the organization accountable to our commitment to equity and to provide transparency about our progress in making institutional change. One of the Equity Team's goals for the 2023-24 fiscal year includes completing the first Equity Audit.
- **Action Plan Implementation:** Alex Woolery sent the FY23/24 action item sign-up sheet to all staff. The Equity Team will meet with the Leadership Team to determine which action plan items can be implemented this year.



EMSWCD STRATEGIC PLAN



2023-2027 GOALS

Agriculture and Working Lands – Urban and Rural

Summary

Soil and Water Conservation Districts were created to help farmers protect natural resources. Today, in our diverse district boundaries, some of our working lands are very urban and our services have evolved to respond to those unique needs.

Agricultural practices can result in loss of topsoil and pollution of waterways. EMSWCD partners with local, state, and federal programs where each plays a role in improving conditions on the land and in our local rivers, streams, and wetlands. EMSWCD has the unique role of monitoring water quality in local waterways as well as providing technical and financial assistance to support farmers and other landowners in improving soil and water health on the ground. We should continue to look for ways to leverage our resources and roles in partnership with these other government agencies as well as community-based organizations, indigenous communities, land trusts, and nonprofits. Increasing fluctuations in temperature, rainfall and wildfire caused by climate change are causing increased crises for our farmers and require us to use a lens of climate mitigation and climate resiliency as we plan programming for the future on our Agricultural and Working Lands.

Goals and Strategies

1

Support the economic resilience of farmers and farm businesses.

- a. Assist in building new farm businesses via the Headwaters Farm Business Incubator Program (HIP).
- b. Purchase working farmland conservation easements; provide financial support to current landowners protecting farmland in perpetuity.
- c. Provide technical assistance to implement conservation practices (conservation practices can save farmers money).
- d. Provide financial assistance to implement conservation practices, saving farmers money as an incentive to participate.
- e. *Identify ways to implement alternative easement valuation.

2

Provide new farmers with increased access to land.

- a. Improve affordability by purchasing farm conservation easements.
- b. Assist graduates from the Headwaters Farm Business Incubator program in finding land.
- c. Provide succession planning education and resources for farmers.
- d. *Explore interest in and barriers to Latinx farm workers applying for the Headwaters Farm Business Incubator Program.
- e. *Buy/protect land/properties for community gardens and small farms in urban areas (transfer ownership to local partners).
- f. *Explore ways to provide startup capital for new farm businesses and farmland acquisition (microloans, down-payment assistance, etc.)
- g. *Develop new partnerships for urban farming opportunities (for example NRCS Urban Farm and People's Garden initiatives).

3 Promote conservation practices that support soil and water health.

- a. Provide farmers with technical and financial assistance to help them improve their conservation practices.
- b. Provide in-person opportunities and information for farmers to learn about conservation practices.
- c. *Implement more intensive weed control at Headwaters Farm.
- d. *Partner with farmers who are conducting trials to utilize nutrient management and soil microbes to shift weed populations.



4 Mitigate Climate Impacts.

- a. Stay up to date on emerging conservation practices that better address climate impacts.
- b. Create and promote strong networks for sharing information and best practices (for example: ORCAN).
- c. *Explore how to support “carbon farming.”
- d. *Track the development of accessible, reliable methods to measure carbon sequestration and share with landowners.



5 Through our grant programs, establish school and community gardens and support sustainable and culturally important agriculture practices. Grants should:

- a. Engage residents in improving soil health, fish and wildlife habitat, and water quality.
- b. Increase conservation benefits for communities and populations experiencing disparities in environmental health, environmental education, and natural amenities.
- c. Build resilience to climate change in local communities, including for farmers to mitigate climate change impacts and build momentum for climate change action.
- d. Prepare residents for careers or education in agriculture, natural resources, or related fields by supporting mentorship, youth programs, market access, and skill development.

Natural Spaces – Urban and Rural

Summary

As a soil and water conservation district, we play a critical role in protecting natural spaces that contribute to the quality of life for both urban and rural residents. It is well documented that Black and Indigenous people and Asian Americans were forcibly removed from and denied access to land in Oregon. It is also well-documented that low-income communities lack open spaces in their neighborhoods. By building meaningful relationships and investing in – and with – these communities we can address some of the historic injustices.

Land trusts, and local, regional, state, and federal government partners all have missions that include protecting natural spaces for people and wildlife. EMSWCD has a responsibility to continue working in partnership with these and other organizations to achieve these goals, focusing on strategic investments within our district and prioritizing opportunities where our limited funding for these projects can make a big impact.

Goals and Strategies

1

Improve soil, water, and habitat health.

- a. Partner with other agencies and organizations to purchase conservation easements to protect natural spaces.
- b. Provide financial and technical assistance to improve soil and water health.
- c. Improve fish and wildlife habitat and water quality (Stream Care, weed mitigation, grants, Planting with Partners).
- d. *Explore opportunities to plant native trees on upland rural private properties currently dominated by Himalayan blackberries using the StreamCare model.

2

Increase access to natural spaces for people, especially those who have been most impacted and/or historically excluded.

- a. Provide funding to partners to help protect parks and natural areas (e.g., Nestwood Forest, Nadaka).
- b. *Support public access infrastructure to parks and natural areas (e.g., bathrooms, parking, trash cans, boat launches, swim ladders, remove barriers).





3 Work with partners to create and promote information about how to access natural spaces (COLT's map, Intertwine, Metro, Parks departments, etc.).

a. *Develop strong outreach and communication channels with BIPOC and other marginalized groups.

4 Increase the conservation benefits of parks and natural areas for communities and populations experiencing disparities in environmental health, environmental education, and natural amenities when investing in park and natural area projects.

- a. *Help build resilience to climate change in local communities and mitigate climate change impacts when investing in park and natural area projects.
- b. *Rethink plant choices using the latest research (plantings, Native Plant Sale, PWP, workshops, etc.)
- c. *Foster mutually beneficial relationships with BIPOC and other marginalized groups.

Urban and Built Environment

(Residential, Commercial & Industrial, Community & Public)

Summary

Within EMSWCD, we have a diverse and growing urban population with different resource concerns. Significantly, climate change is causing additional negative impacts in our urban areas, requiring new, innovative approaches related to soil and water health. Black and Indigenous communities and other people of color (BIPOC) have and continue to experience much greater impacts from contaminated water and soil, as well as flooding and fire which are exacerbated by climate change. Soil and water health within the urban and built environment is further impacted by the construction, maintenance, and use of buildings, roads, traditional landscapes (lawns, etc.), and other development. Water quality is compromised by stormwater runoff from these systems, which carries chemicals and sediment into waterways.

Many public, nonprofit, and private partners are working in the urban and built environment through an intricate framework of regulatory and voluntary programs. EMSWCD will continue to leverage our resources, strengths, creativity, and expertise by identifying gaps and providing education, as well as financial and technical assistance to homeowners and institutional landowners (colleges, churches, businesses, landlords, etc.). Grants to nonprofits, schools, and other local community groups help engage residents on the ground at the local and neighborhood scale and make our mission more relevant to the significant number of residents who are not landowners (about half of the population in our district).

Goals and Strategies

1

Promote conservation practices that protect and improve water quality, water conservation, and wildlife habitat.

- a. Improve stormwater management and decrease urban stormwater pollution by reducing impervious surfaces and retaining/treating stormwater on-site.
- b. Reduce the use of synthetic landscaping chemicals and products.
- c. Increase the use of water conservation methods and tools within the urban landscape.
- d. Reduce the area of lawn and ornamental plants that require frequent watering.
- e. Improve and protect wildlife habitat and riparian corridors.
- f. Reduce/remove invasive species.
- g. Increase the number of native plants and areas of green infrastructure within the urban growth boundary.
- h. *Improve fish passage.
- i. *Reduce tire pollution runoff into our waterways.



2 Increase access to natural spaces for people, especially those who have been most impacted and/or historically excluded.

- a. Support the implementation and maintenance of green infrastructure.
- b. Fund tree planting AND maintenance.
- c. Support landowners replacing lawn and impervious surfaces with trees, native shrubs and ground cover.
- d. *Stay up to date on emerging conservation practices that better address climate impacts.



3 Provide education and assistance to partners, local residents and landowners.

- a. Increase public understanding of water quality, water conservation, and natural habitat conservation concerns, and inspire action to address those concerns.
- b. Create and use accessible and culturally relevant outreach and communication materials.
- c. *Work with and center BIPOC communities and other marginalized groups when developing, implementing, and adapting programs and services.
- d. *Increase EMSWCD engagement with and services to BIPOC communities and other marginalized groups.

4 Expand impact through partnerships and by leveraging financial support and resources.

- a. Provide landowners with financial and technical assistance (to improve water quality, conserve water and improve habitat).
- b. Provide grants for community-led projects.
- c. Work with partners on demonstration projects.
- d. *Identify opportunities within programs to build the conservation capacity of organizations that are led by and/or serving BIPOC communities and other marginalized groups.
- e. *Fund research and planning for new projects and/or new technologies.
- f. *Provide incentives for landscape companies to use more sustainable practices.
- g. *Engage with local, state, tribal, and federal agencies on policy updates related to soil and water health (tracking current efforts; how and if they are being updated).



Sustainable and Equitable Organization

Summary

Advancing our mission of helping people care for land and water includes addressing the Strategic Plan's focus on climate, equity and inclusion in our operations. Over the past several years, EMSWCD has moved our equity commitment into action through individual and collective learning, and program and policy changes. For decades, EMSWCD has fulfilled our mission through our innovative, sustainability practices.

Goals and Strategies

1

Ensure internal systems and processes support effective and equitable operations.

- a. Recruit, train, retain and support a diverse staff.
- b. Increase the knowledge, awareness, and skills of staff to meet equity goals by cooperatively developing learning opportunities, educational programs and activities.
- c. Improve staff communication and conflict management skills through training, feedback and practice.
- d. Prioritize equity in purchasing and contracting.
- e. *Develop and implement EMSWCD standards for accessibility in our events, online and print publications, presentation materials and other outreach and engagement activities.
- f. *Improve our physical spaces so they are accessible and inclusive of different cultures, languages, and abilities.



2 Increase public awareness of important conservation issues and EMSWCD's purpose and mission among key audiences.

- a. *Provide a districtwide resource for all EMSWCD's outreach efforts (Community Outreach and Engagement Team) and increase support for communications and engagement across all program areas.
- b. *Develop and implement a Communications Plan including audience mapping and key messages for the entire organization.
- c. *Create a style guide, web and social media guidelines, and other communications protocols.

3 Ensure that internal systems and purchasing processes utilize principles of sustainability.

- a. Consider carbon footprint, energy performance, waste reduction, product lifespan and end-of-life disposal, as well as impact on natural resources, in purchasing or construction decisions.
- b. Follow the principles of reduce, re-use and recycle (or donate).
- c. Continue the transition to renewable energy for buildings and operations.
- d. Use and recommend more sustainable alternatives to plastic, especially single-use plastic.
- e. Maintain our facilities to conserve water and improve water quality including retaining and treating stormwater on-site and using the safest and most sustainable products.
- f. Encourage the use of bikes, public transportation, and electric fleet vehicles for transportation.

2024 Partners in Conservation (PIC) Grant Review Committee

Mary Colombo* (she/her)

Founder and owner, Wild Roots Farm

A full-time farmer beginning in 2009, Mary Columbo has owned Wild Roots Farm since 2015. The farm uses conservation practices including minimal till and organics. Mary loves helping young and beginning farmers learn more about farming and shares her knowledge in formal and informal settings. She has a degree in geology and worked as a field geologist for five years before becoming a farmer. Born and raised in Oregon, Mary grew up in a small rural community outside of Portland. She credits her parents with instilling in her a deep love and appreciation of nature from a young age.

Carlos Garcia (he/him)

Senior Program Officer, Environment, Oregon Community Foundation

Carlos supports donors in environmental grantmaking and directs the Pacific Northwest Resilient Landscapes Initiative. Previously, Carlos was a senior philanthropic advisor for the San Francisco Foundation, a philanthropy advisor at Silicon Valley Community Foundation, and associate director of philanthropy for The Nature Conservancy. He holds the Chartered Advisor in Philanthropy® professional designation and is a 21/64-certified philanthropy consultant to multi-generational families. Carlos also served as chair of the board of the Environmental Grantmakers Association (EGA), a national organization of nearly 200 funders. He received a bachelor's degree in psychology with a specialization in business administration from UCLA and a master's degree in environmental management from Duke University.

Mike Guebert* (he/him)

EMSWCD Board Vice Chair, Zone 3 Director

Mike Guebert earned his B.A. degree in geology from Humboldt State University. Retired as Metro Program Manager at the former St. Johns Landfill in North Portland, Mike worked with a small staff to monitor and improve environmental quality, operate and maintain a landfill gas extraction and re-use system, and make habitat improvements on the reclaimed grassland covering the landfill. Mike and his wife own and operate a small farm in Corbett, where they raise a variety of pasture-based livestock including dairy cows, goats, chickens, and turkeys. Mike is very active in the small farm community, serving on several committees and panels, often testifying to the state legislature in support of bills to help family farmers, and providing advice and assistance to beginning farmers.

Roy Iwai* (he/him)*Water Resources Specialist, Multnomah County Transportation*

Roy Iwai is a water quality scientist with a passion for collaboration to improve watershed health. He has managed the Water Quality Program at Multnomah County since 2007. He leads several partnerships at the local and state levels, including the Clean Rivers Coalition, a collaborative partnership dedicated to creating the first statewide clean water outreach campaign in Oregon. Roy has a master's degree in Oceanography from Louisiana State University.

Belinda Nhundu (she/they)*Grantwriter, Align Consulting*

Belinda Nhundu is a dedicated grant writer passionate about empowering BIPOC-led and serving organizations. With a profound commitment to equity and justice, Belinda has honed her expertise by securing 10 million dollars in funding for initiatives in education, healthcare, and civic engagement. Her extensive background in grant writing and a deep understanding of the unique challenges faced by BIPOC communities allow her to craft compelling proposals that resonate with funders seeking to make a positive impact. Belinda's work is distinguished by her ability to bridge the gap between innovative programmatic ideas and the financial support needed to bring them to life, ensuring that BIPOC organizations can flourish and continue their vital work in advancing social progress and community well-being.

Jared Pruch (he/him)*Program Officer, Gray Family Foundation*

Jared Pruch has a diverse professional background including leadership roles with school garden and environmental education nonprofits, managing grantmaking and community impact programs for United Way, and facilitating partnerships in rural food systems and wildfire recovery efforts. In 2023 he joined the Upper Willamette Soil & Water Conservation District to lead the development of a new grantmaking program. Jared holds a Master's degree in Environmental Studies and a graduate certificate in Nonprofit Management from the University of Oregon. As a commissioner of the OregonServes State Service Commission, Jared oversees AmeriCorps programs in Oregon. In his free time, he enjoys enhancing his family's backyard wildlife habitat and vegetable garden with his kids and partner, long runs in the natural areas around Eugene, and backpacking in Oregon's wilderness areas.

Rhesa Ramdeen* (she/they)*Botanic Specialist, Community Gardens Program, Portland Parks & Recreation*

Rhesa Ramdeen has an academic background in Environmental Studies and Naturopathic Medicine along with personal and professional interests in gardening and food/land justice. She is passionate about equitable access to nature, especially land for urban farming and gardening for the positive impacts on individual and public health, community resilience, and climate change mitigation. She previously worked within the Urban Lands team at EMSWCD and now works with the Community Gardens Program at Portland Parks and Recreation.

Eric Rosewall* (he/him)*Ecological Landscapes Program Coordinator, Portland Parks & Recreation*

Eric Rosewall has a background in landscape architecture and construction and has been involved in the Portland region's open space system through numerous public and nonprofit organizations, including as executive director of Depave. He currently coordinates Portland Parks and Recreation's Ecologically Sustainable Landscapes Initiative - piloting high-impact landscape transformations that fill the urban nature gap.

Jina Sagar* (she/her)*Associate Natural Resources Scientist, Metro*

Jina Sagar returned to Oregon after working as an ecologist in Wellington, New Zealand for seven years. In New Zealand, Jina focused on protecting endemic wildlife and restoring native upland and riparian habitats. Before New Zealand, Jina lived and worked in Oregon as a Research Scientist managing two monitoring programs for the Estuary Partnership along the lower Columbia River. She has worked across the state as a wildlife biologist and in land conservation for the Oregon Trust for Public Land. Jina earned her B.A. in Environmental Science/Conservation Biology from Middlebury College in Vermont and her M.S. in Wildlife Ecology from Oregon State University. She has a passion for indigenous culture through her time in New Zealand and service in the Peace Corps in Madagascar.

Jen Shih* (she/her)*Grants & Enrollment Specialist, Tualatin Soil and Water Conservation District*

Jen Shih grew up in the Portland metro area and, after living in several other places across the country, came back to raise her family. After studying environmental science in college, she gained experience administering and applying for grants while working at a conservation-based non-profit foundation, at a public university, and in local government. Jen has a background in urban planning and has taught nature-play classes for young children.

Amy Stork (she/her)

Business Owner, Amy Stork Consulting

Amy Stork has worked as a consultant, executive, and volunteer leader in the nonprofit and public sectors since 1996. She worked as the communications and marketing lead at Oregon Food Bank and the City of Portland Office of Sustainable Development and as executive director of [TwispWorks](#), a special district and community economic development project in rural Washington. Her consulting work began in 2001 and includes a focus on strategic planning, staffing analysis, team building, and leadership/management coaching. Her clients operate at the intersection of the public and private sectors including many conservation districts, trail stewardship organizations, national park “Friends” groups, and more. Amy has worked with local conservation districts including Clackamas, Benton, and Curry SWCDs in Oregon as well as Placer, Solano, Napa, Sonoma, and Mendocino Resource Conservation Districts in California.

Nicolas Townsend (he/him/his)*

Wellness Program Manager, Serendipity Center, Inc.

Nicolas has 15 years of experience in sustainable urban farming and garden education and holds a Master’s degree in Leadership for Sustainability Education from PSU. In 2013 he fostered the development of the Growing Minds Garden program at Serendipity and has facilitated its growth over the past decade. Nicolas’ approach is holistic, interest-based and trauma-informed with the goal of meeting students and volunteers where they are and empowering them to grow their own food.

Stacey Triplett* (she/her)

Community Program Manager, Worksystems, Inc.

Stacey Triplett currently serves as engagement Director at Oregon AARP, serving more than 500,000 state members and a trusted force for social change. She previously was the Community Programs Manager at Worksystems connecting federal, state, and local support with community-based employment services providers to address community wealth creation. Her environmental work consists of prior roles with Nature in Neighborhoods at Metro and the Intertwine Alliance. She serves on Groundwork USA and Proud Ground Boards of Directors. *Ella habla español*. In her youth, Stacey was an exchange student and maintains that language immersion experiences change lives.

Charlotte Trowbridge (she/her)*Education & Grants Program Manager, Tualatin Soil and Water Conservation District*

Charlotte Trowbridge has worked for Tualatin SWCD since 2018, developing and managing their Conservation Education Program and Grants Program. She has an academic background in ecology and environmental policy. She has worked for nonprofit organizations and public agencies in positions focused on conservation research, natural resource mitigation and environmental education. She grew up in Portland and has focused her career on conserving and celebrating the natural environment in the Pacific Northwest.

Jasmine Zimmer-Stucky (she/her)*EMSWCD Board Chair, At-Large Director 2*

Jasmine Zimmer-Stucky received her B.A. in General Science from the University of Oregon and holds a Graduate Certificate in Nonprofit and Public Management from Portland State University. Jasmine works for a regional environmental nonprofit. Jasmine is a lieutenant with the Corbett Fire District, and she and her husband manage a small blueberry farm on their property in Corbett.

*Prior PIC grant review committee member

11:44 AM
11/20/23
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	107,886.16	150,086.14	-42,199.98	-28.12%
1010 · LGIP savings acct #1	10,753,770.38	10,139,049.99	614,720.39	6.06%
Total Checking/Savings	10,861,656.54	10,289,136.13	572,520.41	5.56%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	126,354.45	126,354.45	0.00	0.0%
1200 · Accounts Receivable - Other	3,306.76	17,665.92	-14,359.16	-81.28%
Total 1200 · Accounts Receivable	129,661.21	144,020.37	-14,359.16	-9.97%
Total Accounts Receivable	129,661.21	144,020.37	-14,359.16	-9.97%
Other Current Assets				
1300 · Prepaid Expense	659.79	3,339.16	-2,679.37	-80.24%
1499 · Undeposited Funds	1,665.70	1,357.98	307.72	22.66%
Total Other Current Assets	2,325.49	4,697.14	-2,371.65	-50.49%
Total Current Assets	10,993,643.24	10,437,853.64	555,789.60	5.33%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-278,825.43	-278,825.43	0.00	0.0%
Total 1500 · Fixed Assets	55,504.18	55,504.18	0.00	0.0%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-241,457.07	-241,457.07	0.00	0.0%
1605 · Building/Capital Improvements	1,378,208.66	1,378,208.66	0.00	0.0%
1606 · Accum Depreciation Improvements	-333,647.33	-333,647.33	0.00	0.0%
Total 1600 · Building	1,297,620.68	1,297,620.68	0.00	0.0%
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
Total Fixed Assets	7,094,461.33	7,094,461.33	0.00	0.0%
TOTAL ASSETS	18,088,104.57	17,532,314.97	555,789.60	3.17%

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11/20/23
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	123,073.38	28,589.48	94,483.90	330.49%
Total Accounts Payable	123,073.38	28,589.48	94,483.90	330.49%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	2,063.59	3,347.63	-1,284.04	-38.36%
2053 · VISA - KS - 0994	286.93	1,335.89	-1,048.96	-78.52%
2054 · Visa - RS - 2818	3,511.85	3,068.45	443.40	14.45%
2058 · Visa - SW - 1901	2,430.81	1,689.10	741.71	43.91%
2061 · Visa - NH - 4046	3,694.89	49.77	3,645.12	7,323.93%
2062 · Visa - SS - 8195	3,116.35	1,779.23	1,337.12	75.15%
2063 · Visa - CA - 5240	130.85	0.00	130.85	100.0%
2064 · Visa - JW - 5687	509.31	0.00	509.31	100.0%
Total 2050 · Beneficial Credit Cards	15,744.58	11,270.07	4,474.51	39.7%
Total Credit Cards	15,744.58	11,270.07	4,474.51	39.7%
Other Current Liabilities				
2105 · FSA Liabilities	-83.33	1,039.31	-1,122.64	-108.02%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	21.82	-122.09	143.91	117.87%
2150 · Accrued Compensated Absences	137,381.46	137,381.46	0.00	0.0%
Total Other Current Liabilities	140,019.95	140,998.68	-978.73	-0.69%
Total Current Liabilities	278,837.91	180,858.23	97,979.68	54.18%
Total Liabilities	278,837.91	180,858.23	97,979.68	54.18%
Equity				
3900 · Retained Earnings-Unrestricted	11,797,587.48	11,408,821.78	388,765.70	3.41%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,709,859.81	6,709,859.81	0.00	0.0%
3952 · Projects & Cost Share	327,750.32	327,750.32	0.00	0.0%
Total 3950 · Board Designated Restrictions	7,037,610.13	7,037,610.13	0.00	0.0%
Net Income	-1,025,930.95	-1,094,975.17	69,044.22	6.31%
Total Equity	17,809,266.66	17,351,456.74	457,809.92	2.64%
TOTAL LIABILITIES & EQUITY	18,088,104.57	17,532,314.97	555,789.60	3.17%

11:45 AM
11/20/23
Accrual Basis

EMSWCD Profit & Loss Budget Performance July through September 2023

	Jul - Sep 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	41,054.40	43,175.00	-2,120.60	95.09%	5,720,418.00
4400 · Event Income					
4420 · Native Plant Sale	0.00	0.00	0.00	0.0%	50,000.00
Total 4400 · Event Income	0.00	0.00	0.00	0.0%	50,000.00
4500 · Interest	125,225.73	62,502.00	62,723.73	200.36%	250,000.00
4600 · Grants					
4610 · Federal	0.00	115,000.00	-115,000.00	0.0%	251,974.00
4620 · State	0.00	15,384.00	-15,384.00	0.0%	87,907.00
4650 · City	0.00	50,000.00	-50,000.00	0.0%	50,000.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	0.00	205,384.00	-205,384.00	0.0%	414,881.00
4800 · Rental Income	7,198.92	13,000.00	-5,801.08	55.38%	28,000.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	4,260.46	1,265.00	2,995.46	336.8%	5,000.00
4990 · Uncategorized Income	2.00				
4900 · Misc Income - Other	0.00	0.00	0.00	0.0%	10,000.00
Total 4900 · Misc Income	4,262.46	1,265.00	2,997.46	336.95%	15,000.00
Total 4000 · Income	177,741.51	325,326.00	-147,584.49	54.64%	6,478,299.00
Total Income	177,741.51	325,326.00	-147,584.49	54.64%	6,478,299.00
Gross Profit	177,741.51	325,326.00	-147,584.49	54.64%	6,478,299.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	478,604.92	549,555.00	-70,950.08	87.09%	2,213,200.00
5200 · Payroll Taxes	44,515.17	53,397.00	-8,881.83	83.37%	215,000.00
5300 · Wkrs Comp Insurance	10,840.18	27,670.00	-16,829.82	39.18%	27,670.00
5400 · Emp Benefits	102,968.37	126,668.00	-23,699.63	81.29%	509,130.00
Total 5000 · Payroll Expenses	636,928.64	757,290.00	-120,361.36	84.11%	2,987,500.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	6,000.00	4,500.00	1,500.00	133.33%	18,000.00
6010 · Contracted Audit Services	0.00	0.00	0.00	0.0%	8,000.00
6020 · Contracted Attorney	550.00	47,990.00	-47,440.00	1.15%	190,000.00
6050 · Contracted Services	223,492.19	397,240.00	-173,747.81	56.26%	1,545,939.00
6065 · Contracted IT Support	4,953.00	8,250.00	-3,297.00	60.04%	33,000.00
Total 6000 · Professional Services	234,995.19	457,980.00	-222,984.81	51.31%	1,794,939.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	300.00
6120 · Bank Charges	421.85	275.00	146.85	153.4%	2,875.00
6130 · Bulk Mail Permit Renewal	0.00	0.00	0.00	0.0%	300.00
6135 · Legal Notice	492.28	1,600.00	-1,107.72	30.77%	4,700.00
6140 · Payroll Svcs	121.75	192.00	-70.25	63.41%	750.00
6150 · Licenses & Fees	1,703.73	4,571.00	-2,867.27	37.27%	11,115.00
6160 · Taxes	0.00	0.00	0.00	0.0%	8,363.00
Total 6100 · Admin	2,739.61	6,638.00	-3,898.39	41.27%	28,403.00
7100 · Occupancy					
7110 · Utilities	4,460.19	5,175.00	-714.81	86.19%	23,508.00
7120 · Telecommunications	6,676.05	9,183.00	-2,506.95	72.7%	31,782.00
7130 · Repairs/Maintenance	6,132.86	26,672.00	-20,539.14	22.99%	52,050.00
Total 7100 · Occupancy	17,269.10	41,030.00	-23,760.90	42.09%	107,340.00
7500 · Insurance					

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EMSWCD Profit & Loss Budget Performance July through September 2023

	Jul - Sep 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	16,500.00
7510 · Property Insurance	0.00	0.00	0.00	0.0%	9,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00
7540 · Vehicle insurance	52.00	0.00	52.00	100.0%	2,600.00
Total 7500 · Insurance	52.00	0.00	52.00	100.0%	28,650.00
8100 · Office Expenses					
8110 · Office Supplies	999.08	3,120.00	-2,120.92	32.02%	11,450.00
8115 · Postage, Delivery	0.00	2,200.00	-2,200.00	0.0%	9,820.00
8120 · Printing, Copying	1,462.78	5,214.00	-3,751.22	28.06%	21,300.00
8130 · Furnishings & Equipment	6,164.59	11,653.00	-5,488.41	52.9%	20,450.00
Total 8100 · Office Expenses	8,626.45	22,187.00	-13,560.55	38.88%	63,020.00
8200 · Production					
8210 · Advertising	0.00	3,853.00	-3,853.00	0.0%	12,990.00
8230 · Signage, Banners, Displays	0.00	3,059.00	-3,059.00	0.0%	9,900.00
8250 · Public Relations Promo & Events	224.93	8,909.00	-8,684.07	2.53%	46,750.00
Total 8200 · Production	224.93	15,821.00	-15,596.07	1.42%	69,640.00
8500 · Programs & Projects					
8505 · Dues	7,500.00	5,960.00	1,540.00	125.84%	15,525.00
8506 · Subscriptions	19,536.99	26,115.00	-6,578.01	74.81%	79,233.00
8510 · Contracts w/ Partners/Lndownrs	10,000.00	62,503.00	-52,503.00	16.0%	250,000.00
8520 · Grants to Others	208,269.94	432,780.00	-224,510.06	48.12%	1,707,000.00
8530 · Program Supplies	15,486.68	33,179.50	-17,692.82	46.68%	63,775.00
8540 · Plants & Materials	13,541.25	18,780.00	-5,238.75	72.11%	75,000.00
8560 · Space Rental	477.70	1,126.00	-648.30	42.43%	3,142.00
8570 · Equip Rental	560.00	2,844.00	-2,284.00	19.69%	12,960.00
8580 · Vehicles Rent/Lease	288.63	2,128.00	-1,839.37	13.56%	8,500.00
Total 8500 · Programs & Projects	275,661.19	585,415.50	-309,754.31	47.09%	2,215,135.00
8600 · Training					
8610 · Training/Development Staff	745.00	6,953.00	-6,208.00	10.72%	25,550.00
8620 · Training/Development Board	300.00	1,256.00	-956.00	23.89%	5,000.00
Total 8600 · Training	1,045.00	8,209.00	-7,164.00	12.73%	30,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	3,683.22	4,991.00	-1,307.78	73.8%	14,780.00
8740 · Out of Town Travel - Board	0.00	1,294.00	-1,294.00	0.0%	4,500.00
8750 · Local Mlg, Pkg, Bus - Staff	1,454.37	3,564.00	-2,109.63	40.81%	12,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	244.00	-244.00	0.0%	1,000.00
Total 8700 · Travel	5,137.59	10,093.00	-4,955.41	50.9%	32,830.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	4,983.02	4,953.00	30.02	100.61%	70,900.00
8820 · Vol & Staff Refreshments	3,431.18	3,847.00	-415.82	89.19%	14,360.00
Total 8800 · Volunteers & Staff	8,414.20	8,800.00	-385.80	95.62%	85,260.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	9,799.00	38,000.00	-28,201.00	25.79%	38,000.00
9030 · Improvements On Real Property	2,779.56	197,000.00	-194,220.44	1.41%	447,000.00
9040 · Purchase of Real Property	0.00	1,750,000.00	-1,750,000.00	0.0%	6,935,154.00
Total 9000 · Capital Outlay	12,578.56	1,985,000.00	-1,972,421.44	0.63%	7,420,154.00
Total Expense	1,203,672.46	3,898,463.50	-2,694,791.04	30.88%	14,863,421.00
Net Ordinary Income	-1,025,930.95	-3,573,137.50	2,547,206.55	28.71%	-8,385,122.00
Net Income	-1,025,930.95	-3,573,137.50	2,547,206.55	28.71%	-8,385,122.00

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EMSWCD

Profit & Loss by Class

July through September 2023

	General Fund					Special Funds		TOTAL
	Finance & Operations	Rural Lands	Urban Lands	Community Outreach & Engagement	HIP	Grants Fund	Land Conservation Fund	
Ordinary Income/Expense								
Income								
4000 · Income	73,039.29	3,410.00	850.46	0.00	7,198.92	12,432.38	80,810.46	177,741.51
Total Income	73,039.29	3,410.00	850.46	0.00	7,198.92	12,432.38	80,810.46	177,741.51
Gross Profit	73,039.29	3,410.00	850.46	0.00	7,198.92	12,432.38	80,810.46	177,741.51
Expense								
5000 · Payroll Expenses	185,629.64	169,591.76	114,598.28	97,190.37	69,918.59	0.00	0.00	636,928.64
6000 · Professional Services	68,405.48	131,714.96	0.00	18,793.75	16,081.00	0.00	0.00	234,995.19
6100 · Admin	1,655.01	492.28	32.74	14.58	545.00	0.00	0.00	2,739.61
7100 · Occupancy	7,037.00	4,843.39	625.04	468.78	4,294.89	0.00	0.00	17,269.10
7500 · Insurance	52.00	0.00	0.00	0.00	0.00	0.00	0.00	52.00
8100 · Office Expenses	3,218.38	4,953.61	114.96	339.50	0.00	0.00	0.00	8,626.45
8200 · Production	124.93	0.00	0.00	100.00	0.00	0.00	0.00	224.93
8500 · Programs & Projects	17,873.48	15,055.47	4,000.18	6,000.00	14,462.12	218,269.94	0.00	275,661.19
8600 · Training	600.00	0.00	345.00	0.00	100.00	0.00	0.00	1,045.00
8700 · Travel	372.56	2,245.59	0.00	2,463.11	56.33	0.00	0.00	5,137.59
8800 · Volunteers & Staff	4,815.18	2,018.37	0.00	837.80	742.85	0.00	0.00	8,414.20
9000 · Capital Outlay	2,779.56	0.00	0.00	0.00	9,799.00	0.00	0.00	12,578.56
Total Expense	292,563.22	330,915.43	119,716.20	126,207.89	115,999.78	218,269.94	0.00	1,203,672.46
Net Ordinary Income	-219,523.93	-327,505.43	-118,865.74	-126,207.89	-108,800.86	-205,837.56	80,810.46	-1,025,930.95
Net Income	-219,523.93	-327,505.43	-118,865.74	-126,207.89	-108,800.86	-205,837.56	80,810.46	-1,025,930.95
Annual Appropriation by Program	\$1,599,130	\$1,766,904	\$920,800	\$635,315	\$899,118	\$1,932,000	\$7,085,154	
Percent of Fiscal Year Passed	25%	25%	25%	25%	25%	25%	25%	
Percentage of Appropriation Spent	18%	19%	13%	20%	13%	11%	0%	
Year-To-Date Appropriation by Program (as of 9/30)	\$367,517	\$465,316	\$220,425	\$162,640	\$399,783			
Year-To-Date Percentage of Appropriation Spent (as of 9/30)	80%	71%	54%	78%	29%			

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EMSWCD

Balance Sheet Prev Year Comparison

As of October 31, 2023

	Oct 31, 23	Oct 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	162,239.92	157,276.38	4,963.54	3.16%
1010 · LGIP savings acct #1	10,282,001.50	9,924,352.96	357,648.54	3.6%
Total Checking/Savings	10,444,241.42	10,081,629.34	362,612.08	3.6%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	126,354.45	126,354.45	0.00	0.0%
1200 · Accounts Receivable - Other	3,306.76	17,134.92	-13,828.16	-80.7%
Total 1200 · Accounts Receivable	129,661.21	143,489.37	-13,828.16	-9.64%
Total Accounts Receivable	129,661.21	143,489.37	-13,828.16	-9.64%
Other Current Assets				
1300 · Prepaid Expense	622.22	785.26	-163.04	-20.76%
Total Other Current Assets	622.22	785.26	-163.04	-20.76%
Total Current Assets	10,574,524.85	10,225,903.97	348,620.88	3.41%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-278,825.43	-278,825.43	0.00	0.0%
Total 1500 · Fixed Assets	55,504.18	55,504.18	0.00	0.0%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-241,457.07	-241,457.07	0.00	0.0%
1605 · Building/Capital Improvements	1,378,208.66	1,378,208.66	0.00	0.0%
1606 · Accum Depreciation Improvements	-333,647.33	-333,647.33	0.00	0.0%
Total 1600 · Building	1,297,620.68	1,297,620.68	0.00	0.0%
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
Total Fixed Assets	7,094,461.33	7,094,461.33	0.00	0.0%
TOTAL ASSETS	17,668,986.18	17,320,365.30	348,620.88	2.01%

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Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of October 31, 2023

	Oct 31, 23	Oct 31, 22	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	108,552.19	112,393.74	-3,841.55	-3.42%
Total Accounts Payable	108,552.19	112,393.74	-3,841.55	-3.42%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	0.00	351.42	-351.42	-100.0%
2053 · VISA - KS - 0994	-30.00	653.21	-683.21	-104.59%
2054 · Visa - RS - 2818	0.00	3,708.50	-3,708.50	-100.0%
2058 · Visa - SW - 1901	81.20	1,732.40	-1,651.20	-95.31%
2061 · Visa - NH - 4046	1,452.53	831.97	620.56	74.59%
2062 · Visa - SS - 8195	3,218.91	1,956.39	1,262.52	64.53%
2063 · Visa - CA - 5240	153.88	0.00	153.88	100.0%
Total 2050 · Beneficial Credit Cards	4,876.52	9,233.89	-4,357.37	-47.19%
Total Credit Cards	4,876.52	9,233.89	-4,357.37	-47.19%
Other Current Liabilities				
2105 · FSA Liabilities	-83.33	-3,155.03	3,071.70	97.36%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	0.00	60,884.66	-60,884.66	-100.0%
2150 · Accrued Compensated Absences	137,381.46	137,381.46	0.00	0.0%
Total Other Current Liabilities	139,998.13	197,811.09	-57,812.96	-29.23%
Total Current Liabilities	253,426.84	319,438.72	-66,011.88	-20.67%
Total Liabilities	253,426.84	319,438.72	-66,011.88	-20.67%
Equity				
3900 · Retained Earnings-Unrestricted	11,797,587.48	11,408,821.78	388,765.70	3.41%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,709,859.81	6,709,859.81	0.00	0.0%
3952 · Projects & Cost Share	327,750.32	327,750.32	0.00	0.0%
Total 3950 · Board Designated Restrictions	7,037,610.13	7,037,610.13	0.00	0.0%
Net Income	-1,419,638.27	-1,445,505.33	25,867.06	1.79%
Total Equity	17,415,559.34	17,000,926.58	414,632.76	2.44%
TOTAL LIABILITIES & EQUITY	17,668,986.18	17,320,365.30	348,620.88	2.01%

EMSWCD

Profit & Loss Budget Performance

July through October 2023

	Jul - Oct 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	49,052.91	55,675.00	-6,622.09	88.11%	5,720,418.00
4400 · Event Income					
4420 · Native Plant Sale	0.00	0.00	0.00	0.0%	50,000.00
Total 4400 · Event Income	0.00	0.00	0.00	0.0%	50,000.00
4500 · Interest	169,458.49	83,336.00	86,122.49	203.34%	250,000.00
4600 · Grants					
4610 · Federal	0.00	115,000.00	-115,000.00	0.0%	251,974.00
4620 · State	24,158.50	43,954.00	-19,795.50	54.96%	87,907.00
4650 · City	0.00	50,000.00	-50,000.00	0.0%	50,000.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	24,158.50	233,954.00	-209,795.50	10.33%	414,881.00
4800 · Rental Income	7,198.92	18,000.00	-10,801.08	39.99%	28,000.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	4,588.62	1,680.00	2,908.62	273.13%	5,000.00
4990 · Uncategorized Income	2.00				
4900 · Misc Income - Other	0.00	3,500.00	-3,500.00	0.0%	10,000.00
Total 4900 · Misc Income	4,590.62	5,180.00	-589.38	88.62%	15,000.00
Total 4000 · Income	254,459.44	396,145.00	-141,685.56	64.23%	6,478,299.00
Total Income	254,459.44	396,145.00	-141,685.56	64.23%	6,478,299.00
Gross Profit	254,459.44	396,145.00	-141,685.56	64.23%	6,478,299.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	649,906.38	732,741.00	-82,834.62	88.7%	2,213,200.00
5200 · Payroll Taxes	58,622.17	71,200.00	-12,577.83	82.34%	215,000.00
5300 · Wkrs Comp Insurance	10,840.18	27,670.00	-16,829.82	39.18%	27,670.00
5400 · Emp Benefits	138,580.89	168,886.00	-30,305.11	82.06%	509,130.00
5900 · Temporary Help	0.00	0.00	0.00	0.0%	22,500.00
Total 5000 · Payroll Expenses	857,949.62	1,000,497.00	-142,547.38	85.75%	2,987,500.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	8,000.00	6,000.00	2,000.00	133.33%	18,000.00
6010 · Contracted Audit Services	0.00	0.00	0.00	0.0%	8,000.00
6020 · Contracted Attorney	4,504.50	63,300.00	-58,795.50	7.12%	190,000.00
6050 · Contracted Services	304,696.57	528,830.00	-224,133.43	57.62%	1,545,939.00
6065 · Contracted IT Support	6,604.00	11,000.00	-4,396.00	60.04%	33,000.00
Total 6000 · Professional Services	323,805.07	609,130.00	-285,324.93	53.16%	1,794,939.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	300.00
6120 · Bank Charges	462.00	525.00	-63.00	88.0%	2,875.00
6130 · Bulk Mail Permit Renewal	0.00	0.00	0.00	0.0%	300.00
6135 · Legal Notice	492.28	1,600.00	-1,107.72	30.77%	4,700.00
6140 · Payroll Svcs	159.75	254.00	-94.25	62.89%	750.00
6150 · Licenses & Fees	1,775.23	5,287.00	-3,511.77	33.58%	11,115.00
6160 · Taxes	2,812.07	663.00	2,149.07	424.14%	8,363.00
Total 6100 · Admin	5,701.33	8,329.00	-2,627.67	68.45%	28,403.00
7100 · Occupancy					
7110 · Utilities	6,467.17	6,932.00	-464.83	93.29%	23,508.00
7120 · Telecommunications	8,902.92	11,694.00	-2,791.08	76.13%	31,782.00
7130 · Repairs/Maintenance	6,132.86	28,989.00	-22,856.14	21.16%	52,050.00
Total 7100 · Occupancy	21,502.95	47,615.00	-26,112.05	45.16%	107,340.00

EMSWCD

Profit & Loss Budget Performance

July through October 2023

	Jul - Oct 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	16,500.00
7510 · Property Insurance	0.00	0.00	0.00	0.0%	9,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00
7540 · Vehicle insurance	52.00	0.00	52.00	100.0%	2,600.00
Total 7500 · Insurance	52.00	0.00	52.00	100.0%	28,650.00
8100 · Office Expenses					
8110 · Office Supplies	1,293.46	4,010.00	-2,716.54	32.26%	11,450.00
8115 · Postage, Delivery	0.00	2,880.00	-2,880.00	0.0%	9,820.00
8120 · Printing, Copying	1,704.64	6,950.00	-5,245.36	24.53%	21,300.00
8130 · Furnishings & Equipment	6,164.59	12,486.00	-6,321.41	49.37%	20,450.00
Total 8100 · Office Expenses	9,162.69	26,326.00	-17,163.31	34.81%	63,020.00
8200 · Production					
8210 · Advertising	0.00	4,996.00	-4,996.00	0.0%	12,990.00
8230 · Signage, Banners, Displays	0.00	3,808.00	-3,808.00	0.0%	9,900.00
8250 · Public Relations Promo & Events	364.92	12,132.00	-11,767.08	3.01%	46,750.00
Total 8200 · Production	364.92	20,936.00	-20,571.08	1.74%	69,640.00
8500 · Programs & Projects					
8505 · Dues	7,500.00	7,245.00	255.00	103.52%	15,525.00
8506 · Subscriptions	20,889.18	31,876.00	-10,986.82	65.53%	79,233.00
8510 · Contracts w/ Partners/Lndownrs	10,000.00	83,336.00	-73,336.00	12.0%	250,000.00
8520 · Grants to Others	322,697.03	592,360.00	-269,662.97	54.48%	1,707,000.00
8530 · Program Supplies	16,050.86	37,181.00	-21,130.14	43.17%	63,775.00
8540 · Plants & Materials	13,541.25	23,360.00	-9,818.75	57.97%	75,000.00
8560 · Space Rental	692.70	1,250.00	-557.30	55.42%	3,142.00
8570 · Equip Rental	560.00	2,968.00	-2,408.00	18.87%	12,960.00
8580 · Vehicles Rent/Lease	288.63	2,836.00	-2,547.37	10.18%	8,500.00
Total 8500 · Programs & Projects	392,219.65	782,412.00	-390,192.35	50.13%	2,215,135.00
8600 · Training					
8610 · Training/Development Staff	745.00	8,786.00	-8,041.00	8.48%	25,550.00
8620 · Training/Development Board	300.00	1,672.00	-1,372.00	17.94%	5,000.00
Total 8600 · Training	1,045.00	10,458.00	-9,413.00	9.99%	30,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	5,525.15	6,012.00	-486.85	91.9%	14,780.00
8740 · Out of Town Travel - Board	449.82	1,778.00	-1,328.18	25.3%	4,500.00
8750 · Local Mlg, Pkg, Bus - Staff	1,634.62	4,518.00	-2,883.38	36.18%	12,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	328.00	-328.00	0.0%	1,000.00
Total 8700 · Travel	7,609.59	12,636.00	-5,026.41	60.22%	32,830.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	5,288.55	6,652.00	-1,363.45	79.5%	70,900.00
8820 · Vol & Staff Refreshments	3,815.78	4,896.00	-1,080.22	77.94%	14,360.00
Total 8800 · Volunteers & Staff	9,104.33	11,548.00	-2,443.67	78.84%	85,260.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	9,799.00	38,000.00	-28,201.00	25.79%	38,000.00
9030 · Improvements On Real Property	35,781.56	252,000.00	-216,218.44	14.2%	447,000.00
9040 · Purchase of Real Property	0.00	1,750,000.00	-1,750,000.00	0.0%	6,935,154.00
Total 9000 · Capital Outlay	45,580.56	2,040,000.00	-1,994,419.44	2.23%	7,420,154.00
Total Expense	1,674,097.71	4,569,887.00	-2,895,789.29	36.63%	14,863,421.00
Net Ordinary Income	-1,419,638.27	-4,173,742.00	2,754,103.73	34.01%	-8,385,122.00
Net Income	-1,419,638.27	-4,173,742.00	2,754,103.73	34.01%	-8,385,122.00

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Accrual Basis

EMSWCD
Profit & Loss by Class
July through October 2023

		General Fund				Special Funds			
		Finance & Operations	Rural Lands	Urban Lands	Community Outreach & Engagement	HIP	Grants Fund	Land Conservation Fund	
									TOTAL
Ordinary Income/Expense									
Income									
4000 · Income		99,765.46	20,324.00	850.46	0.00	7,198.92	16,842.75	109,477.85	254,459.44
Total Income		99,765.46	20,324.00	850.46	0.00	7,198.92	16,842.75	109,477.85	254,459.44
Gross Profit		99,765.46	20,324.00	850.46	0.00	7,198.92	16,842.75	109,477.85	254,459.44
Expense									
5000 · Payroll Expenses		251,311.73	227,748.03	154,405.63	131,180.77	93,303.46	0.00	0.00	857,949.62
6000 · Professional Services		103,245.23	172,590.63	762.50	29,999.75	17,206.96	0.00	0.00	323,805.07
6100 · Admin		1,804.66	2,646.07	32.74	14.58	1,203.28	0.00	0.00	5,701.33
7100 · Occupancy		8,668.43	5,281.18	833.76	625.32	6,094.26	0.00	0.00	21,502.95
7500 · Insurance		52.00	0.00	0.00	0.00	0.00	0.00	0.00	52.00
8100 · Office Expenses		3,754.62	4,953.61	114.96	339.50	0.00	0.00	0.00	9,162.69
8200 · Production		264.92	0.00	0.00	100.00	0.00	0.00	0.00	364.92
8500 · Programs & Projects		19,596.00	15,379.33	4,085.17	6,000.00	14,462.12	332,697.03	0.00	392,219.65
8600 · Training		600.00	0.00	345.00	0.00	100.00	0.00	0.00	1,045.00
8700 · Travel		1,308.23	2,269.17	9.83	3,902.49	119.87	0.00	0.00	7,609.59
8800 · Volunteers & Staff		5,505.31	2,018.37	0.00	837.80	742.85	0.00	0.00	9,104.33
9000 · Capital Outlay		35,781.56	0.00	0.00	0.00	9,799.00	0.00	0.00	45,580.56
Total Expense		431,892.69	432,886.39	160,589.59	173,000.21	143,031.80	332,697.03	0.00	1,674,097.71
Net Ordinary Income		-332,127.23	-412,562.39	-159,739.13	-173,000.21	-135,832.88	-315,854.28	109,477.85	-1,419,638.27
Net Income		-332,127.23	-412,562.39	-159,739.13	-173,000.21	-135,832.88	-315,854.28	109,477.85	-1,419,638.27
Annual Appropriation by Program		\$1,599,130	\$1,766,904	\$920,800	\$635,315	\$899,118	\$1,932,000	\$7,085,154	
Percent of Fiscal Year Passed		33%	33%	33%	33%	33%	33%	33%	
Percentage of Appropriation Spent		27%	24%	17%	27%	16%	17%	0%	
Year-To-Date Appropriation by Program (as of 10/31)		\$480,285	\$606,508	\$290,584	\$214,576	\$502,238			
Year-To-Date Percentage of Appropriation Spent (as of 10/31)		90%	71%	55%	81%	28%			