



**FY23-24 Annual Meeting &
December 2024 Board of Directors Meeting Agenda**

(November 25, 2024)

East Multnomah Soil and Water Conservation District

Monday December 2, 2024, 6:00 – 8:15 PM

To be held at EMSWCD Office (5211 N Williams Ave. Portland, OR 97217) or
Join online via GoToMeetings: <https://meet.goto.com/EastMultSWCD/boardmeeting>
or call in: United States (toll free): +1 (571) 317-3116 Access Code: 578-282-301

Annual Meeting Agenda

Item #	Time	FY23-24 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 • Milestone Anniversaries 	Information	Beamer	N/A
3	6:25 15 min	FY 23-24 Annual Report Presentation and Approval	Information/ Decision	Fernandez & Kent	Sent Separately
4	6:40 15 min	FY 23-24 Audit Presentation and Approval	Information/ Decision	Mitten	a) FY 23-24 Audit Report
5	6:55	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 2024 Board Meeting Minutes 	Information/ Decision	Zimmer-Stucky	a) 11/4/2024 Board Meeting Minutes
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/>



**FY23-24 Annual Meeting &
December 2024 Board of Directors Meeting Agenda**
East Multnomah Soil and Water Conservation District
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FINANCE AND OPERATIONS					
3	7:10 10 min	Monthly Financial Report: September & October	Information	Mitten	a) September 2024 Financial Report b) October 2024 Financial Report
DISTRICT BUSINESS					
4	7:20 15 min	Leadership Team Updates	Information/ Discussion	Leadership Team	a) ED, L-Team, & E-Team Updates Report
5	7:35 10 min	2025 PIC Grants Review Committee	Information/ Decision	Kent	a) 2025 PIC Grants Review Committee
6	7:45 15 min	Equity-Focused Strategic Opportunity Grant Pilot Program Review	Information/ Decision	Kent	a) EFSOG Review
BOARD BUSINESS					
7	8:00 10 min	Board Discussion	Information/ Discussion	Zimmer-Stucky	N/A
CLOSING ITEMS					
8	8:10 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		Board	Budget	Land Legacy Committee	Personnel Committee	
FY24-25	2024	July	1	22	15	
		August	5			
		September	4		23	
		October	7			21
		November	4		25	
		December	2			
	2025	January	6		27	20
		February	3			
		March	3	3	24	
		April	7	7		21
		May	5	5	26	
		June	2			

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, 2024

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
 June 30, 2024

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

Draft

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, 2024

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Geoffrey Dougall, CPA
 Heather Jackson, 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, 2024, 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, 2024, 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 December 2, 2024 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
December 2, 2024

By: Richard Winkel
Richard Winkel, Partner

MANAGEMENT'S DISCUSSION AND ANALYSIS

Draft

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
Management's Discussion and Analysis
For the year ended June 30, 2024

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, 2024. 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 \$6,979,807 in 2024, an increase from 2023 of \$1,019,720. The majority of the change resulted from increases in property tax revenue, which increased by \$491,788 and interest income of \$313,873.
- Total expenditures were \$5,939,915 in 2024, a decrease of \$261,213 from 2023, primarily related to decreases in conservation spending on materials and services.
- The District's net position increased by \$1,039,892 during the year ended June 30, 2024.

Government-wide Statements

The government-wide financial statements on pages 7 and 8 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 9 and 10 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 2024</u>	<u>FY 2023</u>
Assets:		
Current assets	\$ 13,561,126	\$ 12,069,515
Capital assets and loan fees, net	<u>6,315,255</u>	<u>6,453,496</u>
Total assets	<u>19,876,381</u>	<u>18,523,011</u>
Current liabilities	<u>631,096</u>	<u>317,620</u>
Total liabilities	<u>631,096</u>	<u>317,620</u>
NET POSITION:		
Invested in capital assets net of related debt	6,315,255	6,453,496
Restricted	593,606	518,811
Unrestricted	<u>12,336,424</u>	<u>11,233,084</u>
Total net position	<u>\$ 19,245,285</u>	<u>\$ 18,205,391</u>

SUMMARY STATEMENT OF ACTIVITIES

	<u>FY 2024</u>	<u>FY 2023</u>
Program revenues:		
Operating grants and contributions	\$ 190,193	\$ 150,244
Total program revenues	190,193	150,244
General revenues:		
Property taxes	6,166,363	5,674,575
Other income / (loss)	(54,417)	(228,529)
Interest income	<u>677,670</u>	<u>363,797</u>
Total general revenues	<u>6,789,616</u>	<u>5,809,843</u>
Total revenues	6,979,809	5,960,087
Expenditures		
Soil and water conservation	<u>5,939,915</u>	<u>6,201,128</u>
Total expenses	<u>5,939,915</u>	<u>6,201,128</u>
Change in net position	1,039,894	(241,041)
Net position, beginning of year	<u>18,205,391</u>	<u>18,446,432</u>
Net position, end of year	<u>\$ 19,245,285</u>	<u>\$ 18,205,391</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental fund balances totaled \$12,941,593 at June 30, 2024. A summary of changes in governmental fund balances on the budgetary basis follows:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
General fund	\$ 5,741,453	\$ 4,969,675	\$ 771,778
Grants and cost share fund	593,606	518,811	74,795
Land conservation fund	<u>6,606,534</u>	<u>6,289,317</u>	<u>317,217</u>
Total	<u>\$ 12,941,593</u>	<u>\$ 11,777,803</u>	<u>\$ 1,163,790</u>

Revenues for the General Fund were \$6,621,876, which was \$341,890 over budget. Expenditures for the General Fund were \$4,800,663, which was \$1,481,291 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, 2024. The increase in Land Conservation Fund was due to an increase in interest during the year ended June 30, 2024.

BUDGETARY HIGHLIGHTS

See the supplemental information for detailed schedules of budget to actual variances for the fiscal year ended June 30, 2024. All expenditures by program were under budget for the year ended, June 30, 2024.

CAPITAL ASSETS

At June 30, 2024 the District had \$6,315,255 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 88% 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

Draft

BASIC FINANCIAL STATEMENTS

Draft

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Statement of Net Position

June 30, 2024

	Governmental Activities 2024
	<u>2024</u>
ASSETS	
Current assets:	
Cash and investments	\$ 13,372,378
Property taxes receivable	177,612
Accounts receivable	6,490
Property taxes receivable	4,646
	<u>13,561,126</u>
Total current assets	13,561,126
Noncurrent assets:	
Land	4,815,951
Capital assets, net of accumulated depreciation	1,499,304
	<u>19,876,381</u>
Total assets	19,876,381
LIABILITIES	
Current liabilities:	
Accounts payable	412,069
Accrued payroll	62,802
Accrued compensated absences	156,225
	<u>631,096</u>
Total liabilities	631,096
NET POSITION	
Invested in capital assets	6,315,255
Restricted	593,606
Unrestricted	12,336,424
	<u>19,245,285</u>
Total net position	<u>\$ 19,245,285</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, 2024

	<u>Governmental Activities</u>
EXPENDITURES	
Soil and water conservation	\$ 5,939,915
PROGRAM REVENUES	
Operating grants and contributions	<u>190,193</u>
Net program expenditures	(5,749,722)
GENERAL REVENUES	
Property taxes	6,166,363
Rental income	37,308
Loss on sale of capital assets	(201,892)
Other revenues	110,167
Interest income	<u>677,670</u>
Total general revenues	<u>6,789,616</u>
Change in Net Position	1,039,894
Net Position - beginning of year	<u>18,205,391</u>
Net Position - end of year	<u><u>\$ 19,245,285</u></u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

Draft

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Balance Sheet - Governmental Funds

June 30, 2024

	General Fund
ASSETS	
Cash and investments	\$ 13,372,378
Property taxes receivable	177,612
Account receivable	6,490
	<hr/>
Total assets	13,556,480
	<hr/>
LIABILITIES	
Accounts payable	412,069
Accrued payroll	62,802
	<hr/>
Total liabilities	474,871
	<hr/>
DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	140,016
	<hr/>
Total deferred inflows of resources	140,016
	<hr/>
FUND BALANCES	
Restricted (grants for conservation projects)	593,606
Assigned (land conservation)	6,606,534
Unassigned	5,741,453
	<hr/>
Total fund balances	12,941,593
	<hr/>
Total liabilities and fund balances	\$ 13,556,480
	<hr/> <hr/>

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, 2024

	General Fund
RECEIPTS:	
Property tax income	\$ 6,147,857
Grant income	190,193
Native plant sale	50,175
Interest income	677,670
Rental income	37,308
Miscellaneous	59,992
	<hr/>
Total receipts	7,163,195
	<hr/>
EXPENDITURES	
Current:	
Personnel Services	2,706,632
Materials and services	3,131,637
Capital outlay	961,136
	<hr/>
Total expenditures	6,799,405
	<hr/>
Excess of revenues over (under) expenditures	363,790
	<hr/>
OTHER FINANCING SOURCES (USES):	
Proceeds from sale of real property	800,000
	<hr/>
Change in fund balance	1,163,790
	<hr/>
Fund balance, beginning of year	11,777,803
	<hr/>
Fund balance, end of year	\$ 12,941,593
	<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, 2024**

Fund balance	\$ 12,941,593
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	6,315,255
Prepaid assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,646
Deferred revenues are not due and payable in the current period and, therefore, are not reported in the governmental funds.	140,016
Accrued compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(156,225)</u>
Net position	<u><u>\$ 19,245,285</u></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, 2024**

Total changes in fund balances – Governmental Funds	\$ 1,163,790
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	18,506
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	961,136
Less depreciation expense	(97,486)
Proceeds from land sale	(800,000)
Loss from the sale of land	(201,892)
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	3,874
Accrued paid time off	<u>(8,034)</u>
Change in net position	<u><u>\$ 1,039,894</u></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, 2024

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, 2024

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 measurable and available as net current assets. Measurable 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.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements – Continued

June 30, 2024

1. Summary of Significant Accounting Policies (continued)

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

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.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2024****1. Summary of Significant Accounting Policies (continued)**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.

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.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements - Continued

June 30, 2024

1. Summary of Significant Accounting Policies (continued)

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, 2024 are presented in the fund financial statements, but have been eliminated from the statement of activities.

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, 2024:

Local Government Investment Pool	\$ 13,214,930
Checking account	<u>157,448</u>
Total	<u>\$ 13,372,378</u>

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements - Continued

June 30, 2024

3. Cash and Investments (continued)

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 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, 2024, 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, 2024 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, 2024

4. Capital Assets

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

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Land	\$ 5,176,712	\$ 641,131	\$ (1,001,892)	\$ 4,815,951
Buildings and improvements	1,842,509	127,774	-	1,970,283
Equipment and furniture	377,615	192,233	-	569,847
Total depreciable capital assets	2,220,124	320,006	-	2,540,129
Less: accumulated depreciation				
Buildings and improvements	(633,670)	(63,599)	-	(697,269)
Equipment and furniture	(309,670)	(33,887)	-	(343,557)
Total accumulated depreciation	(943,341)	(97,486)	-	(1,040,826)
Net depreciable capital assets	1,276,783	222,521	-	1,499,304
Net capital assets	\$ 6,453,495	\$ 863,652	\$ (1,001,892)	\$ 6,315,255

Depreciation expense of \$97,486 is recorded as a program expense in the accompanying Statement of Activities for the year ended June 30, 2024. Further, The District sold easement land for a loss of \$201,892 for the year ended June 30, 2024.

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, 2024 the District contributed \$107,798 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, 2024 that exceeded the District's insurance coverage.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2024****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 December 2, 2024 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, 2024.

Draft

REQUIRED SUPPLEMENTARY INFORMATION

Draft

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, 2024

	Original Budget	Final Budget	Actual Budgetary Basis	Variance to Final Budget Over/Under
REVENUES:				
Property tax income	\$ 5,720,418	\$ 5,720,418	\$ 6,147,857	\$ 427,439
Grant income	289,881	298,568	190,193	(108,375)
Native plant sale	50,000	50,000	50,175	175
Interest income	75,000	160,000	136,351	(23,349)
Rental income	28,000	28,000	37,308	9,308
Miscellaneous	15,000	23,000	59,992	36,992
Total revenues	<u>6,178,299</u>	<u>6,279,986</u>	<u>6,621,876</u>	<u>341,890</u>
EXPENDITURES:				
Finance and operations	1,599,130	1,607,736	1,436,184	171,552
Rural lands program	1,766,904	1,857,985	1,522,717	335,268
Urban lands program	920,800	920,800	673,085	247,715
Community Outreach & Engagement	635,315	635,315	511,805	123,510
Headwaters farm incubator program	899,118	901,118	656,872	244,246
Contingency	359,000	359,000	-	359,000
Total expenditures	<u>6,180,267</u>	<u>6,281,954</u>	<u>4,800,663</u>	<u>1,481,291</u>
Excess of revenues over expenditures	<u>(1,968)</u>	<u>(1,968)</u>	<u>1,821,213</u>	<u>1,823,181</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of real property	-	-	800,000	800,000
Transfers out	<u>(1,849,435)</u>	<u>(1,849,435)</u>	<u>(1,849,435)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,849,435)</u>	<u>(1,849,435)</u>	<u>(1,049,435)</u>	<u>800,000</u>
Change in fund balances	<u>(1,851,403)</u>	<u>(1,851,403)</u>	<u>771,778</u>	<u>2,623,181</u>
Fund balance, beginning of year	<u>3,822,463</u>	<u>3,822,463</u>	<u>4,969,675</u>	<u>1,147,212</u>
Fund balance, end of year	<u>\$ 1,971,060</u>	<u>\$ 1,971,060</u>	<u>\$ 5,741,453</u>	<u>\$ 3,770,393</u>
Reconciliation to Governmental Fund Balance as required by GASB 54				
Ending Fund Balance:				
Grants and Cost Share Fund			593,606	
Land Conservation Fund			<u>6,606,534</u>	
Total			<u>\$ 12,941,593</u>	

OTHER SUPPLEMENTARY INFORMATION

Draft

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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance to Final Budget Over/Under</u>
REVENUES:				
Grants	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Interest	25,000	25,000	112,492	87,492
Total revenues	<u>125,000</u>	<u>125,000</u>	<u>112,492</u>	<u>(12,508)</u>
EXPENDITURES:				
Grants and cost share program	<u>1,932,000</u>	<u>1,932,000</u>	<u>1,337,132</u>	<u>594,868</u>
Total expenditures	<u>1,932,000</u>	<u>1,932,000</u>	<u>1,337,132</u>	<u>594,868</u>
Excess of revenues over (under) expenditures	<u>25,000</u>	<u>25,000</u>	<u>(1,224,640)</u>	<u>582,360</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>1,299,435</u>	<u>1,299,435</u>	<u>1,299,435</u>	<u>-</u>
Change in fund balance	<u>(507,565)</u>	<u>(507,565)</u>	<u>74,795</u>	<u>582,360</u>
Beginning fund balance	<u>507,565</u>	<u>507,565</u>	<u>518,811</u>	<u>11,246</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 593,606</u></u>	<u><u>\$ 593,606</u></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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance to Final Budget Over/Under</u>
REVENUES:				
Interest	\$ 150,000	\$ 150,000	\$ 428,827	\$ 278,827
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>428,827</u>	<u>278,827</u>
EXPENDITURES:				
Land conservation program	<u>7,085,154</u>	<u>7,085,154</u>	<u>661,610</u>	<u>6,423,544</u>
Total expenditures	<u>7,085,154</u>	<u>7,085,154</u>	<u>661,610</u>	<u>6,423,544</u>
Excess of revenues over (under) expenditures	<u>(6,935,154)</u>	<u>(6,935,154)</u>	<u>(232,783)</u>	<u>6,702,371</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>-</u>
Change in fund balance	<u>(6,385,154)</u>	<u>(6,385,154)</u>	<u>317,217</u>	<u>6,702,371</u>
Beginning fund balance	<u>6,385,154</u>	<u>6,385,154</u>	<u>6,289,317</u>	<u>(95,837)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,606,534</u>	<u>\$ 6,606,534</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
Partner Grants Management Fund**

For the Year Ended June 30, 2024

	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	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
EXPENDITURES:				
Partner grants management program	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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.

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

Draft



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, 2024 and have issued our report thereon dated December 2, 2024. 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
Portland, Oregon
December 2, 2024

By: Richard Winkel
Richard Winkel, Partner

Draft

11/4/2024



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

Monday, November 4, 2024

6:02pm- Call to Order

Zimmer-Stucky called to order the regular meeting of the EMSWCD Board of Directors at 6:02pm on Monday, November 4th, 2024, at the EMSWCD Office in North Portland.

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

Zimmer-Stucky conducted introductions for the record. The following people 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) (virtual), Jim Carlson (At-Large 1 Director, Treasurer) (virtual), Joe Rossi (Zone 1 Director)

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

Guests: Jen Aron (Blue Raven Farm and farm consultant for Headwaters), Nicki Passarella (Farm Consultant), Mary Colombo (Farmer), Larry Bailey (Multnomah County Farm Bureau), Deniece Tucker (MCFB), Tom Tucker (MCFB), Genevieve Rossi (public), Evan Gregoire (public), Craig Flynn (public), Joseph Kunsevi (DRC), Madeline Tucker (Farmer), Tara Violetta (Farmer), Jihelah Greenwald (Farmer), Leilani Mroczkowski (Farmer), Catherine Nguyen (Farmer), Kim Galland (NRCS)

Changes to the agenda: N/A

Previous Action Items: N/A

6:03pm- Paying Respects to Bob Sallinger

Board Members, Staff, and Public paid respects to Bob Sallinger and the Board said a few words.

6:08pm- Review/Approve October 2024 Board Meeting Minutes

Motion: Guebert moved to approve the October 7, 2024, Board Meeting Minutes. Carlson 2nd. Motion passed unanimously (5-0).

6:10pm- Public Comment:

Greenwald, a 2nd year Headwaters Farm Business Incubator Program farmer. They are speaking today to the Board to request an appeal to let their farm, Kasama Farm, stay at the incubator program, leasing land, and encouraging the Headwaters Farm and District staff to support their business. They run a less than 1-acre, no till farm, as their full-time job for four years, growing Filipino, Southeast, and East Asian vegetables. They grow for the Filipino community in East Multnomah county through CSA, working with the Filipino community center, and other Asian nonprofits and small businesses. They are feeling nervous about their business because of an email they received from HIP staff stating that without meeting additional requirements, their farm lease would not be renewed for next year. On page 31 of the Farmer Manual, there are benchmarks that the farmers are requested to meet, and right now there is one that they are not meeting, the new partnership agreement requirement, but they are scheduled to meet it by February 1st as asked to. They're also asked to meet two other requirements that seem like they have not been asked of other farmers, making them singled out. They've been asked to have 70% of their time, crops, and acreage at the Headwaters Incubator Program site, which would mean moving a third of their

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farm, which is not feasible for their business. They're a small business and have to make decisions that are financially viable for them. They decided to split their operation between two sites because it works for them, and the District imposing its beliefs about how their operation should be midway through tenure in the program is not supporting their business, and they understand that the Board is in the role of supporting small business and not being in the nitty-gritty operations of each farm business. They are asking the Board to support staff in letting the farmers make those operational decisions themselves. On page six of the Farmer Manual, it says the District is working to break away from white supremacy culture, and center equity through all of its policies and services for the Headwaters program. Much of this work involves examining program policies, bolstering support services for underserved farmers, focusing on relationship building, and expanding the concept of what constitutes successful farm models. They asked the Board to please lean into these values and encourage the staff to do the same by supporting Kasama Farm, which they believe is meeting these goals that the program has. They've grown their farm slowly to prioritize sustainability, they're centered on feeding underserved immigrant communities in Multnomah County, and they're a no-till farm that prioritizes soil health, so they feel like they're in line with the District's values. They ask the District to let them operate to make their own business decisions. They know the manual is always changing and evolving, but please do not add policies that add additional barriers to their particular farm, and instead ask them how they can support their business and follow their lead on how they want to run their business.

Violetta, a 2nd year Headwaters Farm Business Incubator Program farmer. They run a "no till-ish" farm, following similar practices as Kasama Farm. They are speaking in support of Kasama Farm, and their petition to let them stay in the program and maintain their lease for the next three years. They have concerns that the metrics or criteria that Kasama Farm is not meeting is not also being asked of other farmers in the program. The amount of money their farm is making is similar to Kasama's and they receive grant funding from USDA for their CSA shares to be able to implement a sliding scale, so their business health is similar. So, if there's question about the vitality of Kasama Farm's business, why is it also not being asked of theirs? It seems like these specific questions about Kasama Farm were not asked of their farm during the mid-season check-in, which they're concerned about, and it makes them feel like they cannot trust in having these mid-season check-ins without a notetaker present to ensure that the same information is being given and same question are being asked of each farm. They asked the Board to consider what Greenwald shared as well as Violetta's concerns for fairness and equity.

Bailey, President of the Multnomah County Farm Bureau. Speaking on behalf of Scot Ekstrom: He is frustrated by the fact that he's been farming in East Multnomah County, working hard to keep his land in production, while developments are going up around him. He has thoughts and suggestions about how the Land Legacy Program (LLP) can be more effecting in trying to create offers for farms, as opposed to purchasing properties that would otherwise go to another farmer or someplace else. He asked the Board to read his full letter, as he's very passionate about the topic.

Bailey, President of the Multnomah County Farm Bureau. He echoed the HIP farmers who spoke tonight. They talked about the fact that they're running a business whose practices are being scrutinized in a certain way that's causing challenges. From his perspective, the same thing happens with the LLP when property is purchased, and constraints are placed on how somebody can then do business moving forward. It may be well intentioned constraint, but it often causes problems for people who are trying to purchase property, but the District, from the farmer's perspective, "swoops in", and purchases it. Local farmers can't compete with the District. The unintended consequence is that all properties in the area become more expensive, which has to happen because the District is a competitor in the market. He would like the Board to think about these things and the unintended consequences of the program. He was hoping to have Shipkey speak with the Farm Bureau as they wanted to learn a little bit more about that and they appreciate the conversation, and he is asking for an ongoing conversation. He knows that Rossi is trying to have a conversation in that regard as well and he thinks that if staff go into Bailey's community and talk with people, the program is generally not well received, because it's competing with everybody else for a very limited resource which makes it more difficult for them. Though he doesn't know exactly which changes have been made to the program, with changes that are being made, the LLP

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puts constraints on the property saying how it can and can't be farmed moving forward, which is problematic in terms of letting the business owner run their business in the way that's most profitable for them. Beamer and he have had a few conversations about that in the past. He appreciates the opportunity to discuss this and welcomes the opportunity to do so moving forward.

Tucker, a farmer in Troutdale. They run an 84-acre farm. Loves the concept of tying up farmland for farm use, as it's been their passion their whole life. Their land has been in the family for almost 200 years, so they know what works, what doesn't, and how to be stewards of their land. She would have full intentions of joining the LLP, but can't, because they've evolved into raising nursery stock, which the program wouldn't allow. They have no intention of stopping farming, but they also can't lock their property up into this type of program because they feel like they have to still have control of the property to make a living, and nobody loves the land more than they do. They've always backed away from joining the program because they can't get past the wall of giving up management decisions on how to best run the land for their purposes.

Rossi Last meeting, he issued an ask that the District address the perceived conflicts we have with our local farmers, which is competing for the scarce land that we have, for our farmers to adequately compete to expand or shift acreage toward less development. As a director, he sees himself as a conduit for information, so he engages a lot of the farm community; small urban, small rural, historic, and those in the city who saw water benefits. One group that we're underserving or mis serving due to unintended consequences are those we compete in the marketplace with for ag property. He asked for a conversation with fellow farmers, and it might have been believed that Rossi didn't represent a lot of people, but there are a lot of farmers at this meeting tonight and there are a lot more farmers that he's talked to that asked him to bring the issue up to the Board. He framed the issue in a statement that was intended to be exciting for both people, and the area of alignment to begin conversation, and he was disappointed that it got voted down. He was told that he shouldn't be preventing people from speaking to the District, so some people wanted to speak for themselves tonight. In conversation with Director Carlson, he perceived that the Board didn't understand his low level ask or that he represented a lot of people, and Carlson thought the Board didn't understand what Rossi was trying to say. So, to solve that, we're having a conversation now which is unnecessary, because he wishes we could've had it earlier, as he asked for. We may have a different approach, but we have the same goals. He loves farmland and wants to preserve it as much as possible. In terms of how we get there, our ideas may be different, but he thinks we should begin a conversation with our ag community in the district, like he asked for. Thanked the Headwaters Incubator Program farmers for attending, and thinks their commonality is that the District is rigid and not everybody can fit what we want to do. His proposal adds capacity instead of costing us money, because we don't have to make big purchases of ag land and tie up a lot of capital into one property. With the \$800,000 that we'd invest into a property, we could instead spread it amongst other people and actually accomplish soil and water health a lot more. If the goal is to accomplish the most soil and water health possible in our district, he thinks we're misapplying our resources because farmers can buy the farmland, and we could collaborate with them to be successful instead of competitors.

6:30pm- Leadership Team Monthly Updates

Beamer Offered her gratitude to the members of the public who showed up and shared their input today. We're stronger because you're part of this process. Internally, the Board passed the strategic plan with 3 main pillars: soil and water health, climate action, and equity.

- The Leadership Team is engaging with a consultant to help us bring the 72 goals from the strategic goals document into a succinct form and help us identify what success would look like year to year.
- We put a conditional use permit application into the Multnomah county for a Headwaters Farm (HWF) office, because the current office is in a riparian area and it's not a healthy or conductive office.
 - The Multnomah County Planning staff advised us to pursue a permit adjacent to the current farm structure, which is now the direction we're going in.
- Annual Evaluations are complete

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- Staff are participating in bi-monthly lunch and learns, with the next one highlighting the Human Access Project and water health in the Willamette.
- At the next Board meeting, we'll come back with Quart 2 report. It's also the Annual Meeting.

Shearin shared her Urban Lands program update:

- Recently hired Cat Ayala as the Urban Lands Education and Outreach Coordinator, and she'll be running workshops and other outreach. CO&E have helped to get the workshops up and running for the full season, which start soon.
- We've been getting a lot of technical assistance calls, so we've been doing a lot of site visits. We might get an urban CLIP project soon.
- Native Plant Sale planning is ongoing.

Zimmer-Stucky Congratulated the team on their work with getting the workshops up and running. Having a workshop geared towards prepping for the plant sale was a great idea. She also appreciates the wildfire resiliency workshop.

Shearin We heard from the community that they wanted that plant sale prep workshop earlier, which we've done. The team has been expanding our workshop options, sizes, and timeframes.

DiLeone shared her Rural Lands program update:

- Winter crops are planted at Headwaters Farm.
- Steele is meeting with current Headwaters Farm Business Incubator participants about planning for the next season.
- There's been more press coverage on the farm from OPB and the Capital Press.
- Held a required public meeting for the farms participating in our farmland protection program with easements. A few folks attended in support of the easements.
- The Eat n Greet was successful. About 15 farmers attended, and participated in discussions about how the District could help facilitate community building between the farmers in the area. Planning to move forward with a few of the ideas created then and meet again with a few individuals. Thanked Guebert and Zimmer-Stucky for their attendance.

Zimmer-Stucky The Eat n Greet was a great cross section of the farmers in the East county, with participants' experience ranging from early CSA, to retired folks tending land, to large commercial growers. It was great to see everyone in the room talking to each other and learning about the District.

Kent shared her Community Outreach & Engagement program update:

- We've been doing a lot of promotion for the Headwaters Farm Business Incubator application process.
- We've been working with Shipkey and Clackamas SWCD, to put together resources for succession planning. Testing out different languages for the materials as well as what to name the project besides succession planning, as it might not be the most obvious term for people. Shipkey and his counterparts contracted with Diana Tourney and colleagues to do 10-minute-long webinar sessions to walk people through the planning and process steps, five videos and accompanying worksheets. The Communications team has been trying to figure out how to market this program and making them accessible. We have incentives in mind in collaboration with the in-person succession planning workshops that the Oregon Agricultural Trust is hosting. We don't have a way to verify that people are using the resources, but this is a new way to make the information accessible to people.
- The new website design is coming together.

Zimmer-Stucky laughed so much about the Instagram video of Wood. Thanked him for being a good sport!

6:45pm- Personnel Committee Recommendations

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Zimmer-Stucky The recommendations to the Board include procedural updates to the Employee Handbook and documenting and finalizing our Executive Director performance evaluation process.

Beamer The request is to make a motion to update the Employee Handbook, specifically to remove the section about Veteran's day as it is already one of the District's floating holidays for all employees and updating the language around the beginning vacation time to be in line with what the Board passed a few months ago.

Motion: Guebert moved to approve the Personnel Committee recommendations regarding the Employee Handbook. Carlson 2nd. Motion passed unanimously (4-0, Masterson unidentified).

Beamer The other motion is regarding codifying the Executive Director review process, as approved by the Personnel Committee.

Motion: Guebert moved to approve the Personnel Committee recommendations regarding the Executive Director evaluation process. Carlson 2nd. Motion passed unanimously (4-0, Masterson unidentified).

6:50pm- Headwaters Farm Weeds Assessment Update

Beamer Tonight, we'll be focusing on weed management and soil health strategy at Headwaters Farm (HWF). A year ago, staff presented the challenges and barriers around weed pressure at the farm, along with a plan for its management. That plan was put into place, and we've been trying to bring the Board along via the Rural Land updates, the HWF Work Session, and this space for reflection of the year. The Headwaters Farm is a complex ecosystem, with the Farm Business Incubator being interconnected as well.

Steele and Aron presented about Headwaters Farm Business Incubator –

- Headwaters Farm is a multipurpose space:
 - Headwaters Farm Business Incubator
 - Education, demonstration, experimentation, all promoting conservation agriculture, as one of the ways in which we're pursuing greater soil and soil health and meeting our climate goals.
- Soil health is synonymous with weed and pest management
- Main foundational piece of the program is to improve soil health
- 4 pillars for success:
 - Cover crops
 - Biological inoculant
 - Balancing micronutrients
 - Optimizing Tillage
- Complexities:
 - Being the home of the Farm Business Incubator means the plots have many different users, managing them differently over the years, creating a wide variation of conditions at each site.
 - District vs farmer managed land.
- What's been done this year:
 - The HWF soil health report was finished by Jen Aron 5 months ago.
 - Physical interventions of the soil
 - programmatic changes to match the plan
 - soil trials to follow up with the report
- **Aron** explained each of the physical interventions that the Weeds team has done to the soil as recommended by the Weeds plan:
 - Optimizing tillage- compromised soil structure is one of the primary challenges at HWF. This is the forefront of the physical intervention plan. We're working on choosing the least destructive/harmful tool to still reach the same result.

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- Implemented successful trials to figure out how to move away from the disc use and found the “sow and mow” practice in which we sow the seed with a no till drill and follow with a mow of the cover crops or weeds which acted as mulch.
 - Also successfully trialed the chisel plow in lieu of the disc for fall-sown cover crops.
- Cover crops- switched to a multi-species blend for collaborative growth instead of competitively. Each species was chosen to target different challenges at the farm.
- Mowing- in the past, we’ve used the disc, but this year we chose to mow to reduce tillage and to help keep weeds in check.
 - In just this season, we can already see the weeds start to calm down with this change.
- Inoculants- Had the most impact of all of the interventions. Biological tests from 2020 showed severe microbial deficiencies. We built two new on-site compost systems, used to mimic livestock on the farm.
 - On seed – to encourage biological relationship at the beginning of sowing. Inoculated about 4,500 lbs. of seed this year, with purchased and compost pile inoculants.
 - Added to seed foliar applications
 - On soil – farmers added compost to their seed propagation mix, inoculating their entire field.
 - Farm Business Incubator farmers have already reported rapid seed germination with solid crop stands from this trial.
- Rip and drip- optimizing tillage and introducing inoculants at the same time.
 - Modified our subsoiler with tanks that are filled with homemade inoculant that drips down the attached tubes into the soil. Though it feels invasive, the hope is that it’s a one and done situation instead of annually.
 - “Drip”: Compost extract, molasses, fish, etc. – as many things as we can fit in it.
 - Soil used to fracture and recompact in one season, but we’re no longer seeing that happen.
- Applying trace minerals – custom blend to apply to cover crops in farmer fields. Using a foliar feed means only a small amount was used.
 - Apply necessary nutrients with potential to be immediately absorbed by the plant when it needs it most.
- Irrigation- She didn’t expect this limitation, and it caught everyone off guard.
 - We were only able to irrigate three acres per week.
 - Instead of putting out a scare amount of water over 38 acres, we chose to focus irrigation on certain plots.
 - Physical limitations: the well can produce max 110 gallons per minute, we did not want to compete with the farmers during the day which means we have to place sprinklers in certain places overnight for iteration watering.

Public Is the data and information for the inoculant available to the public?

Aron To some degree, yes. It included a vermicast extract produced on site, molasses, fish emulsion, and humic acid.

Rossi Why is this farm the only one he knows of that does this practice, when other historic farms including his own don’t seem to need this heavy intervention?

Aron It’s just context, this is a unique farm with unique conditions, and due to how it’s been managed for the last 40 years, it’s been left in a pretty compromised state.

Rossi Why are neighboring farms who also have a history of ball and burlap operation producing good soil? Rossi offered a sample of said soil to Aron. We’ve run that ground (referring to Headwaters Farm) down for the last seven years, why do you keep blame shifting to the previous grower? We’ve had less

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performance every year for seven years. You don't tell anybody why we have an intervention this year. Why do we have intervention this year? Why are you pointing to somebody from 7-9 years ago about the problem instead of our management for the last 7 years?

Aron hasn't blamed anyone for everything. It's context. She can't speak about the practices of the Ball and Burlap operations nearby. The soil in the cup Rossi brought doesn't have a good soil structure. What we're looking for is a marble-like structure, but the soil in the cup has a little bit of that with mostly something that looks like powdered sugar. From everything she understands about soil structure and the physicality of it, it's not indicative of good, healthy soil. She cannot speak to the neighboring farm; she can only speak to Headwaters Farm. In the report there are all the reasons why HWF is having challenges.

Rossi So, why does that soil produce good crops and ours does not, including this year, where we have a nitrogen deficiency across all of the plots. A seemingly demonized practice has better soil than ours and has better crops than ours. We're teaching pseudo farming. Of the no till methods plowing does a service when correctly applied, discing only touches so much, as well as tilling. The optimized tillage is wrong. Taking what's on top and flipping it to the bottom provides a deep way for the roots to go down. Right now, what HWF has is stratified soil, it doesn't have the ability to take moisture and nutrients down, causing shallow roots. The ability to draw up nitrogen is bad. He's frustrated because he was asked to be at meetings at HWF, and he was never invited, and the reason we're having this discussion is because he pointed out the non-performance of the farm. As a director, he should know what's going on out there and he feels like there is distrust in him from the group because he knows what a farm is supposed to look like and what he's being told about it in meetings doesn't match.

Aron Speaking to the tillage, we're four to five months into the trial, this farm has been tilled and disced to death for 10 years. From taking extensive site history, we saw production go down, soil structure and biology being destroyed. This new approach of not tilling at depth has only happened for four months, and we're only seeing the opposite of a decrease in productivity. The way that agriculture has been for decades is starting to shift. We're starting to understand how dynamic and complex soil is and know better. While things have historically been done a certain way for a long time and worked, once it doesn't is where she begins working with a lot of farms after they've hit a wall, just as HWF has. When they hit a wall, the weeds, pests, and disease took over. So, we're making a shift and trial run. The lack of tilling is not what's causing the crops to not grow well, because that's been happening for the last few years, which is why she's been brought in. We're doing things differently and we're already starting to see some impressive results.

Rossi hasn't seen impressive results when he visits HWF. We're talking about two different things-tilling and plowing. Plowing has never been done at HWF. He asked for a trial so that the District could get an independent opinion on the farm. But you're not inviting an expert independent opinion to the farm, and not actually doing a trial like he asked for. He's tired of underserving our farmers, they should have land that's productive and easy to farm.

Rossi Our taxpayers spend \$800,000 on that asset, we spend \$70,000 per student and an OSU education cost \$12,000. Are we really doing our taxpayers a service?

Beamer This project was catalyzed from the land's intense weed pressure. There isn't a magic wand to fix this, the context is about the weed problem. We're dealing with a unique site situation that proliferates under tillage. We're all trying to figure out how to fix the nutsedge problem and create an abundant farm that serves the Farm Business Incubator farmers, lifts soil health, and is an important community investment. Soil health is only one of the approaches to the weed issue.

Colombo What's the reason for getting the inoculants down deeper with the rip and drip?

Aron They don't travel well down the soil. There are multiple distribution points along the tubing of the tool.

7:24pm – **Jim Carlson** left the meeting.

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Steele went on to explain Soil Health Initiative: Programmatic Shifts

- Farmer Supports:
 - Provided the farmers with the same inoculants and nutrient blends that the District has been using on our own crops, which have all shown fast and encouraging results.
 - Provided all of the tools involved in weed management for free: string trimmers, flame weeder, power ox, etc.
 - Each farmer got six hours of farm work with our weed management crew
 - Bi-weekly technical assistance for each farmer with Aron to discuss any production challenges.
- Soil Ambassador Program (optional):
 - Meets with Aron for 15-30 minutes a week to discuss production topics and how to apply the soil health assessment to their individual plot.
 - Attends six soil health workshops in the season
 - Participants for 3+ years graduate with a soil health kit to assess and monitor their own soil conditions: penetrometer, refractometer, soil probe, etc.
- Accountability and small changes to the Farm Business Incubator Programming:
 - Weed Assessment Team: provides each farmer with two to three progress reports throughout the season particularly about how urgent their weed management needs are.
 - At first, they worked to create a rubric that was too complex, and decided to shift it to a simple green, yellow, red-light form, in regard to weed severity.
 - The team includes Steele, Rodrigo Corona, and Catherine Nguyen.
 - Emergency mowing in small blocks at a time. If a farmer has lost control of their bed or area, we'd let the farmer know that they need to fix it, or it will be mowed in an x amount of time. We want the farmer to know that we're here as a safety net to help them quickly arrest a weed problem.
 - First year farmers are put on a trial year: to ensure that the program is working for the new farmers, before they're accepted into the program.
- Recruitment: Improving our outreach for recruitment
 - Standing ads in Capital Press for market all season long
 - OPB and Capital Press articles
 - KGW interview
 - Steele was part of a farmer Podcast
 - Changes to application and selection process. Mostly highlighting experience as a key criterion for farmer selection, as well as moving interviews too sooner in the selection process to help us get to know them better.

Steele listed the Weed Management Plan's original areas of concern: significant existing seed bank, nutsedge pressure, ensuring our farmers are prepared and have the resources they need, accountability pieces are clear, fair, and agreed upon, ensure our tools and resources are serving our farmers, and the acknowledgement that the farmers are not starting with clean fields and that we play a role in making sure that changes.

Steele Over the course of the season, we haven't solved all of these big issues, but despite setbacks, we have achieved all of the actions that we set out to do, including the interventions and program shifts mentioned today.

Zimmer-Stucky With water availability and only being able to treat three acres at a time per week, are there thoughts on finding ways to expand that next year?

Steele Yes, that's on District-managed lands only, so Farmers have the water they need and flexible timing during the day. Once they meet their cap of 110 gallon per minute while irrigating at the same time, we have an irrigation board that the farmers can sign up for to alternate irrigation times between them all.

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Masterson Of the 15 acres that the District is managing, how many of those were in the cover crop blend and how many in Sudan grass this summer?

Steele The Sudan grass trial alone was under half an acre, based off timing, as we'd already sowed the multi-species blend earlier in the summer.

Steele and Aron explained the trials done:

- Pigs and nutsedge control: We pastured eight pigs on about half an acre, rotating them throughout the farm with the intention of them digging up and eating the nutsedge. Aron ran transects before the season started, so we'll be able to see if there was any impact from the pigs next Spring or Summer. Just in case it did work, he's working on lining up pigs again for next year.
- Cultivation and Stale Seed Bed: Done to dial in our cultivation equipment, demonstrate its use to the farmers, and give them space to learn how to operate the equipment. This will be done again next year.
- Stale Bed trial: Ran a disc through it every few weeks and irrigated in between to promote weed seed germination and then rapid termination.
- Nutrient Balancing: **Aron** worked on a half-acre of the farm's most difficult land to trial different levels of trace minerals to explore the impact of various rates. Unfortunately, due to the large amount of variability, it was difficult to quantify the results. She then broke the space into two parts, one being disced and the other being ripped and dripped. She has some preliminary data but won't know for sure until the conditions are a little dryer.
- Perennial Cover: Done in a plot with some of the most challenging conditions. It's already being filled in. The nutsedge in this field is more down the hill, but its smaller and not thriving.
- Sudan Grass smother crop: Tried a monocrop and a diverse cover crop blend and found that while the plant is only a fraction of the size from the blend, the root system is almost twice the size of the monocrop. These were planted a few weeks apart in different flats but with similar starting conditions.

Aron gave a background on weeds, which are a huge concern at HWF. Soil is a living breathing ecosystem, and historically, weeds are just one of the ways the Earth repairs itself. They're a symptom of much bigger concern on the farm; mineral imbalances or mismanaged soil. We want to pay attention to what the weeds are responding to instead of suppressing with herbicides or aggressive tillage. The weed indicators for each issue will be resolved with them, with some time. When folks come to her farm, they're often shocked at the lack of weed pressure.

Masterson At a different phase of the plant's growth, their root systems might look different. It would be cool to see the results if you planted them at the same time and compared their root systems at different foliage sizes. Also found that Sudan Grass will grow a bigger root system when mowed.

Aron In her research, found that the root system for Sudan grass is usually one to five feet.

Looking forward:

Aron We will continue to use the Headwaters Soil Health Plan as a guide, we will continue to build on the Weed Management Plan, and we'll have the advantage of starting all these applications at the next season's start next year instead of June like we had to do this year. She already sees space for making shifts in the Soil Health Plan, as their goal is to be adaptive instead of prescriptive.

- Three-phase management plan:
 - Active Restoration – documented field history and created a color-coded map to show where we're headed. There are areas of least acreage, active restoration areas with lowest weed pressure, transition to active areas with only a little more weed pressure, and holding areas that will take the most time to repair because irrigation and management resources are not available.
 - As the team works, each field will move into a different color or category of improvement. Each plot of land will move into a different category in tiers, as a cycle, before they can reach "green" status to give to a new farmer.

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Masterson Do we expect the active restoration zones would be passed for new Farm Business Incubator farmers in this coming year, or keep them for another year before recruiting more farmers?

Steele This is a tentative map. Yes, some of the fields will be moved to different categories in this next year.

Masterson would like to continue to improve the land and bring in less farmers this year. Wants to ensure the land they start on is healthy, high-quality land.

Zimmer-Stucky recognized that the District has done more in terms of outreach while we're running this plan at the same time.

Steele Some of the outreach we're doing now is likely going to help down the road instead of instantly as many of those farmers might not be ready for the Business Incubator Program now, but they'll see it as part of their trajectory to work towards.

Guebert Great job on the podcast.

Zimmer-Stucky is this the first year that the cultivation area is being offered?

Steele Yes, we got the tractor in late Spring. He was very impressed with how effective it was, even with nutsedge. It was knocking the nutsedge back and even removing it from the ground. He's heard from the farmers that they're intrigued and want to figure out if they'll be able to use it next season.

Rossi How did we come across the cultivation tractor? How much did it cost?

Steele The producers brought a bunch of equipment to a workshop a couple of years ago, and he was able to take a look at the plots to see what kind of equipment we might need and recommend some to us. He was impressed that this particular one was able to be more universal in terms of row size than others. It cost us around \$35,000.

Rossi It's hard for farmers who struggle to see that tractor knowing that they could never afford it. When he made his suggestion, he was thinking of the Allis-Chalmers G that's also interchangeable, which is about \$25,000 and it does the same job. He wishes his opinion was asked for before buying it. We could've saved money and taught the farmers about a tool they could actually use and afford after graduating. We shouldn't be teaching something that farmers can't actually use.

Steele sees Rossi's point. HIP is unique in that it's a multi-user site, and equipment needs to be able to handle all the different kinds of beginning farmers using it, so it's important to make investments that are going to be reliable and more helpful in different ways.

Steele shared about land leased to farmers.

- We have 22 acres of leasable, irrigatable land
 - In the past, we had 17 acres in production at a time.
- Leasing max = 13 acres, now that we're looking at longer breaks in between farmers.
- The District is still managing 40% of the land, which is good to keep in mind in terms of capacity.
- This is all in terms of the immediate future, for as long as we have soil health concerns.

Limiting factors:

- Plot variability – can't do a one size fits all approach.
- Time – the farm wasn't degraded overnight; it won't be restored overnight either.
- Capacity - couldn't have done work this year without contracting Passarelli and our weeds management team
- Water - We looked into well improvements before, but there isn't guarantee that we'd get any additional capacity from any changes, it's just what the well produces. Something that might work is having storage capacity on site, to backfill our pump. We're working with a local company to price that, but if it's within a comfortable range, we'll bring it back to the Board for the next Budget cycle.

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Lessons Learned:

- Don't plant summer cover crops too early – will either keep Fall cover crops longer or do a quick wheat round to buy us time.
- Maintaining soil moisture – learned how long it takes to move sprinklers, hoses, etc.
- Trials are critical
- Mowing is our safety net
- Building partnership with our farmers by providing a lot of support, incentives, and clear, mutually agreed upon points of accountability.
- Adaptive management is critical – be nimble, adjust, and learn as we go.
- Soil health work is active farming and active management of land, not following.

Aron prepared herself for things to look worse when she started. While crops didn't grow optimally, there were so many important shifts happening below the ground. She began seeing Rizosheaths around the root systems. There weren't any Rizosheaths just last year, and since we're seeing them now, it's proof that things are starting to move in the right direction. We've seen corn showing improvements in manganese deficiency. We're seeing improved root growth. In 2023, average root growth was 2 inches. Now we're seeing 3–4-inch improvements, with expectations for it to continue to grow. We're starting to see even the soil from our most challenging fields form into small marble-like structures that resist compaction, are a microbial powerhouse of fungi and beneficial organisms, help with water filtration, etc. We are now seeing visible fungi on the soil which was absent before. Biology is the most difficult piece of the restoration puzzle. We need to be patient and stay the course as good things are happening.

7:39pm: A few members of the public left.

Guebert is excited about the biological approach. Without it, you just have dirt.

Rossi complimented Aron on bringing a biology approach as we haven't done before. We're still not bringing in historical expertise. Part of what Aron says is true, part of it isn't though. He doesn't think it's a transparent presentation about the performance at Headwaters Farm. It's hopes and dreams. Aron is an insider, and he thought she was expert opinion before, but she is not completely independent.

Aron was not brought in because things were going great, but because the District needed a different approach.

Zimmer-Stucky We don't need to question her integrity.

Rossi As a Board member, that is my job.

Masterson It sounds like Rossi has a different perspective, which is fine, but the Board agreed to go in this direction, and Aron is taking us in that direction. It's likely that a lot of this will work, and while some of it might not now, that's okay. This is in line with the work being done with NRCS, and science across the country, so it's exciting to be pushing the envelope. It's also okay to ask if there are historical and conventional ways of farming that might still be useful. These are all just tools in the toolbox. She might advocate for monoculture Sudan because she's had positive experiences with it, but she's also happy to have people push back on that.

Beamer read Carlson's note to the Board: The East Multnomah Soil and Water Conservation District's Land Legacy Program is a good program that helps ensure valuable farmland is protected forever and not lost to development. However, the program has come under scrutiny of historic farmers and groups that support agriculture. The feeling among these groups is that EMSWCD is purchasing farms "off market" and then protecting them with easements and reselling them to Headwaters graduates thereby excluding historic farmers for purchasing these properties. Granted some property owners have come directly to EMSWCD with desires to deal with EMSWCD directly and protect their land through either a buy, protect, sell strategy, or by just selling an easement to EMSWCD. In these cases, it is not excluding historic farmers because the property owners are coming directly to us. In other cases, EMSWCD has acquired properties not listed on the open market, placed easements on them and held on to them for sometimes several years before reselling them. This is part of what has caused hard feelings among some historic farmers in

11/4/2024



our district boundaries. In my opinion there needs to be more transparency in the implementation of the Land Legacy Program so that anyone, be they a beginning farmer, Headwaters graduate or historic farmer, has an equal opportunity to acquire and farmland that is presented to EMSWCD for protection.

At the October board meeting this topic was discussed and proved to be a very contentious subject among board members. I asked the question "How do we change the narrative that we are excluding historic farmers from acquiring land?" There were no immediate answers or solutions to my question. Therefore, I suggest that question should serve as a starting point for discussions with the board, farmers and the Associations the represent them, i.e., Farm Bureau, Oregon Association of Nurseries, etc. to improve transparency and repair relationships with these groups.

8:17pm- Announcements, Action Items, and Adjournment

Rossi Sometimes its perceived that Farm Bureau represents big ag, but most of these farmers own less than an acre, and six of them are new farmers.

Action Items: N/A

Zimmer-Stucky adjourned the meeting at 8:18pm.

4:26 PM
 11/22/24
 Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of September 30, 2024

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	193,505.99	107,907.98	85,598.01	79.33%
1010 · LGIP savings acct #1	11,454,617.48	10,753,770.38	700,847.10	6.52%
Total Checking/Savings	11,648,123.47	10,861,678.36	786,445.11	7.24%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receivable	177,612.00	148,323.46	29,288.54	19.75%
1200 · Accounts Receivable - Other	6,564.21	3,306.76	3,257.45	98.51%
Total 1200 · Accounts Receivable	184,176.21	151,630.22	32,545.99	21.46%
Total Accounts Receivable	184,176.21	151,630.22	32,545.99	21.46%
Other Current Assets				
1300 · Prepaid Expense	4,567.34	659.79	3,907.55	592.24%
1499 · Undeposited Funds	0.00	1,665.70	-1,665.70	-100.0%
Total Other Current Assets	4,567.34	2,325.49	2,241.85	96.4%
Total Current Assets	11,836,867.02	11,015,634.07	821,232.95	7.46%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	569,846.83	377,614.09	192,232.74	50.91%
1502 · Accumulated Depreciation	-343,556.82	-309,669.71	-33,887.11	-10.94%
Total 1500 · Fixed Assets	226,290.01	67,944.38	158,345.63	233.05%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-274,424.83	-257,940.95	-16,483.88	-6.39%
1605 · Building/Capital Improvements	1,475,766.22	1,347,992.66	127,773.56	9.48%
1606 · Accum Depreciation Improvements	-422,844.15	-375,729.42	-47,114.73	-12.54%
Total 1600 · Building	1,273,013.66	1,208,838.71	64,174.95	5.31%
1700 · Land	4,815,951.48	5,176,712.47	-360,760.99	-6.97%
Total Fixed Assets	6,315,255.15	6,453,495.56	-138,240.41	-2.14%
TOTAL ASSETS	18,152,122.17	17,469,129.63	682,992.54	3.91%

4:26 PM
11/22/24
Accrual Basis

EMSWCD Balance Sheet Prev Year Comparison As of September 30, 2024

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	90,161.83	123,073.38	-32,911.55	-26.74%
Total Accounts Payable	90,161.83	123,073.38	-32,911.55	-26.74%
Credit Cards				
2050 · Beneficial Credit Cards				
2066 · Visa - KB - 9408	943.48	0.00	943.48	100.0%
2052 · VISA - JD - 0960	311.41	2,063.59	-1,752.18	-84.91%
2053 · VISA - KS - 0994	2,064.01	316.93	1,747.08	551.25%
2054 · Visa - RS - 2818	727.39	3,511.85	-2,784.46	-79.29%
2058 · Visa - SW - 1901	2,815.58	2,430.81	384.77	15.83%
2061 · Visa - NH - 4046	0.00	3,694.89	-3,694.89	-100.0%
2062 · Visa - SS - 8195	3,034.06	3,116.35	-82.29	-2.64%
2063 · Visa - CA - 5240	109.13	130.85	-21.72	-16.6%
2064 · Visa - JW - 5687	59.20	509.31	-450.11	-88.38%
2065 · Visa - HK - 6313	4,661.56	0.00	4,661.56	100.0%
Total 2050 · Beneficial Credit Cards	14,725.82	15,774.58	-1,048.76	-6.65%
Total Credit Cards	14,725.82	15,774.58	-1,048.76	-6.65%
Other Current Liabilities				
2105 · FSA Liabilities	189.35	-83.33	272.68	327.23%
2400 · Security Deposits Returnable	0.00	2,700.00	-2,700.00	-100.0%
2100 · Payroll Liabilities	89,865.79	43.64	89,822.15	205,825.28%
2150 · Accrued Compensated Absences	156,224.57	148,190.94	8,033.63	5.42%
Total Other Current Liabilities	246,279.71	150,851.25	95,428.46	63.26%
Total Current Liabilities	351,167.36	289,699.21	61,468.15	21.22%
Total Liabilities	351,167.36	289,699.21	61,468.15	21.22%
Equity				
3900 · Retained Earnings-Unrestricted	12,045,145.12	11,397,263.24	647,881.88	5.69%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,606,533.81	6,289,316.81	317,217.00	5.04%
3952 · Projects & Cost Share	593,606.32	518,811.32	74,795.00	14.42%
Total 3950 · Board Designated Restrictions	7,200,140.13	6,808,128.13	392,012.00	5.76%
Net Income	-1,444,330.44	-1,025,960.95	-418,369.49	-40.78%
Total Equity	17,800,954.81	17,179,430.42	621,524.39	3.62%
TOTAL LIABILITIES & EQUITY	18,152,122.17	17,469,129.63	682,992.54	3.91%

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11/22/24
Accrual Basis

EMSWCD Profit & Loss Budget Performance July through September 2024

	Jul - Sep 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	43,188.01	47,200.00	-4,011.99	91.5%	6,279,272.00
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	163,836.05	127,100.00	36,736.05	128.9%	510,000.00
4600 · Grants					
4610 · Federal	0.00	70,000.00	-70,000.00	0.0%	120,000.00
4620 · State	0.00	24,148.00	-24,148.00	0.0%	96,594.00
4650 · City	0.00	0.00	0.00	0.0%	0.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	0.00	119,148.00	-119,148.00	0.0%	241,594.00
4800 · Rental Income	7,336.63	6,612.00	724.63	110.96%	26,472.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	16,045.24	19,935.00	-3,889.76	80.49%	34,785.00
Total 4900 · Misc Income	16,045.24	19,935.00	-3,889.76	80.49%	34,785.00
Total 4000 · Income	230,405.93	319,995.00	-89,589.07	72.0%	7,142,123.00
Total Income	230,405.93	319,995.00	-89,589.07	72.0%	7,142,123.00
Gross Profit					
	230,405.93	319,995.00	-89,589.07	72.0%	7,142,123.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	540,477.93	576,769.00	-36,291.07	93.71%	2,322,100.00
5200 · Payroll Taxes	50,591.52	56,644.00	-6,052.48	89.32%	228,000.00
5300 · Wkrs Comp Insurance	11,814.91	27,050.00	-15,235.09	43.68%	27,050.00
5400 · Emp Benefits	127,939.51	150,070.00	-22,130.49	85.25%	596,180.00
Total 5000 · Payroll Expenses	730,823.87	810,533.00	-79,709.13	90.17%	3,173,330.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	6,000.00	6,000.00	0.00	100.0%	24,000.00
6010 · Contracted Audit Services	0.00	0.00	0.00	0.0%	8,500.00
6020 · Contracted Attorney	3,927.50	55,000.00	-51,072.50	7.14%	185,000.00
6050 · Contracted Services	161,858.56	395,328.00	-233,469.44	40.94%	1,601,245.00
6065 · Contracted IT Support	5,815.00	6,450.00	-635.00	90.16%	25,800.00
Total 6000 · Professional Services	177,601.06	462,778.00	-285,176.94	38.38%	1,844,545.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	300.00
6120 · Bank Charges	669.47	310.00	359.47	215.96%	3,075.00
6130 · Bulk Mail Permit Renewal	0.00	350.00	-350.00	0.0%	350.00
6135 · Legal Notice	1,017.74	1,878.00	-860.26	54.19%	4,700.00
6140 · Payroll Svcs	261.00	750.00	-489.00	34.8%	750.00
6150 · Licenses & Fees	6,886.52	3,702.00	3,184.52	186.02%	13,090.00
6160 · Taxes	0.00	0.00	0.00	0.0%	8,400.00
Total 6100 · Admin	8,834.73	6,990.00	1,844.73	126.39%	30,665.00
7100 · Occupancy					
7110 · Utilities	4,055.09	6,142.00	-2,086.91	66.02%	23,700.00
7120 · Telecommunications	8,936.18	7,694.00	1,242.18	116.15%	30,752.00
7130 · Repairs/Maintenance	5,737.49	12,439.00	-6,701.51	46.13%	44,750.00
Total 7100 · Occupancy	18,728.76	26,275.00	-7,546.24	71.28%	99,202.00
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	17,000.00

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11/22/24
Accrual Basis

EMSWCD Profit & Loss Budget Performance July through September 2024

	Jul - Sep 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7510 · Property Insurance	0.00	0.00	0.00	0.0%	8,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00
7540 · Vehicle insurance	0.00	0.00	0.00	0.0%	2,750.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	28,300.00
8100 · Office Expenses					
8110 · Office Supplies	2,311.30	3,500.00	-1,188.70	66.04%	11,250.00
8115 · Postage, Delivery	15.45	1,575.00	-1,559.55	0.98%	11,370.00
8120 · Printing, Copying	413.92	4,053.00	-3,639.08	10.21%	23,300.00
8130 · Furnishings & Equipment	1,896.87	5,400.00	-3,503.13	35.13%	19,050.00
Total 8100 · Office Expenses	4,637.54	14,528.00	-9,890.46	31.92%	64,970.00
8200 · Production					
8210 · Advertising	7,131.83	5,025.00	2,106.83	141.93%	12,990.00
8230 · Signage, Banners, Displays	200.00	5,378.00	-5,178.00	3.72%	14,100.00
8250 · Public Relations Promo & Event	3,303.85	8,006.00	-4,702.15	41.27%	51,000.00
Total 8200 · Production	10,635.68	18,409.00	-7,773.32	57.77%	78,090.00
8500 · Programs & Projects					
8505 · Dues	8,175.00	7,360.00	815.00	111.07%	21,125.00
8506 · Subscriptions	17,263.72	17,951.00	-687.28	96.17%	72,082.00
8510 · Contracts w/ Partners/Lndownrs	3,830.69	75,000.00	-71,169.31	5.11%	300,000.00
8520 · Grants to Others	208,036.72	529,500.00	-321,463.28	39.29%	2,287,000.00
8530 · Program Supplies	18,443.49	22,088.00	-3,644.51	83.5%	81,180.00
8540 · Plants & Materials	2,726.87	33,000.00	-30,273.13	8.26%	75,000.00
8560 · Space Rental	274.15	3,400.00	-3,125.85	8.06%	5,150.00
8570 · Equip Rental	0.00	3,352.00	-3,352.00	0.0%	17,920.00
8580 · Vehicles Rent/Lease	0.00	500.00	-500.00	0.0%	1,000.00
Total 8500 · Programs & Projects	258,750.64	692,151.00	-433,400.36	37.38%	2,860,457.00
8600 · Training					
8610 · Training/Development Staff	2,146.16	10,500.00	-8,353.84	20.44%	28,800.00
8620 · Training/Development Board	0.00	1,256.00	-1,256.00	0.0%	5,000.00
Total 8600 · Training	2,146.16	11,756.00	-9,609.84	18.26%	33,800.00
8700 · Travel					
8730 · Out of Town Travel- Staff	1,560.80	3,809.00	-2,248.20	40.98%	16,230.00
8740 · Out of Town Travel - Board	0.00	1,003.00	-1,003.00	0.0%	4,000.00
8750 · Local Mlg, Pkg, Bus - Staff	894.11	3,020.00	-2,125.89	29.61%	10,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	500.00	-500.00	0.0%	1,000.00
Total 8700 · Travel	2,454.91	8,332.00	-5,877.09	29.46%	31,780.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	4,454.00	6,278.00	-1,824.00	70.95%	27,400.00
8820 · Vol & Staff Refreshments	2,454.02	4,665.00	-2,210.98	52.61%	17,860.00
Total 8800 · Volunteers & Staff	6,908.02	10,943.00	-4,034.98	63.13%	45,260.00
8900 · Misc Expenses	0.00	500.00	-500.00	0.0%	500.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	0.00	0.00	0.0%	20,000.00
9030 · Improvements On Real Property	0.00	135,000.00	-135,000.00	0.0%	411,000.00
9040 · Purchase of Real Property	453,215.00	2,050,432.00	-1,597,217.00	22.1%	8,201,707.00
Total 9000 · Capital Outlay	453,215.00	2,185,432.00	-1,732,217.00	20.74%	8,632,707.00
Total Expense	1,674,736.37	4,248,627.00	-2,573,890.63	39.42%	16,923,606.00
Net Ordinary Income	-1,444,330.44	-3,928,632.00	2,484,301.56	36.76%	-9,781,483.00
Net Income	-1,444,330.44	-3,928,632.00	2,484,301.56	36.76%	-9,781,483.00

8:25 AM
11/25/24
Accrual Basis

EMSWCD Profit & Loss by Class July through September 2024

	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	87,564.99	0.00	0.00	0.00	7,336.63	29,698.42	105,805.89	230,405.93
Total Income	87,564.99	0.00	0.00	0.00	7,336.63	29,698.42	105,805.89	230,405.93
Gross Profit	87,564.99	0.00	0.00	0.00	7,336.63	29,698.42	105,805.89	230,405.93
Expense								
5000 · Payroll Expenses	209,824.97	213,060.02	105,599.70	124,863.83	77,475.35	0.00	0.00	730,823.87
6000 · Professional Services	25,935.63	108,332.76	12,500.00	0.00	30,832.67	0.00	0.00	177,601.06
6100 · Admin	4,242.51	2,529.00	1,997.52	65.70	0.00	0.00	0.00	8,834.73
7100 · Occupancy	8,516.83	2,965.45	627.00	1,276.99	5,342.49	0.00	0.00	18,728.76
8100 · Office Expenses	3,544.16	0.00	70.44	775.00	247.94	0.00	0.00	4,637.54
8200 · Production	1,789.88	1,100.00	0.00	613.97	7,131.83	0.00	0.00	10,635.68
8500 · Programs & Projects	10,502.79	5,403.06	4,818.55	10,988.57	15,170.26	211,867.41	0.00	258,750.64
8600 · Training	1,523.16	116.00	282.00	0.00	225.00	0.00	0.00	2,146.16
8700 · Travel	820.35	856.75	21.44	27.60	728.77	0.00	0.00	2,454.91
8800 · Volunteers & Staff	5,650.30	16.27	0.00	0.00	1,241.45	0.00	0.00	6,908.02
9000 · Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	453,215.00	453,215.00
Total Expense	272,350.58	334,379.31	125,916.65	138,611.66	138,395.76	211,867.41	453,215.00	1,674,736.37
Net Ordinary Income	-184,785.59	-334,379.31	-125,916.65	-138,611.66	-131,059.13	-182,168.99	-347,409.11	-1,444,330.44
Net Income	-184,785.59	-334,379.31	-125,916.65	-138,611.66	-131,059.13	-182,168.99	-347,409.11	-1,444,330.44
Annual Appropriation by Program	\$1,524,760	\$1,983,747	\$949,300	\$674,595	\$912,497	\$2,202,000	\$8,651,707	
Percent of Fiscal Year Passed	25%	25%	25%	25%	25%	25%	25%	
Percentage of Appropriation Spent	18%	17%	13%	21%	15%	10%	5%	
Year-To-Date Appropriation by Program (as of 9/30)	\$413,393	\$595,038	\$221,241	\$171,546	\$154,977			
Year-To-Date Percentage of Appropriation Spent (as of 9/30)	66%	56%	57%	81%	89%			

4:17 PM
11/22/24
Accrual Basis

EMSWCD
Balance Sheet Prev Year Comparison
As of October 31, 2024

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	77,895.19	160,989.77	-83,094.58	-51.62%
1010 · LGIP savings acct #1	11,024,371.93	10,282,001.50	742,370.43	7.22%
Total Checking/Savings	11,102,267.12	10,442,991.27	659,275.85	6.31%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	177,612.00	148,323.46	29,288.54	19.75%
1200 · Accounts Receivable - Other	13,012.59	3,306.76	9,705.83	293.52%
Total 1200 · Accounts Receivable	190,624.59	151,630.22	38,994.37	25.72%
Total Accounts Receivable	190,624.59	151,630.22	38,994.37	25.72%
Other Current Assets				
1300 · Prepaid Expense	4,567.34	622.22	3,945.12	634.04%
Total Other Current Assets	4,567.34	622.22	3,945.12	634.04%
Total Current Assets	11,297,459.05	10,595,243.71	702,215.34	6.63%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	569,846.83	377,614.09	192,232.74	50.91%
1502 · Accumulated Depreciation	-343,556.82	-309,669.71	-33,887.11	-10.94%
Total 1500 · Fixed Assets	226,290.01	67,944.38	158,345.63	233.05%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-274,424.83	-257,940.95	-16,483.88	-6.39%
1605 · Building/Capital Improvements	1,475,766.22	1,347,992.66	127,773.56	9.48%
1606 · Accum Depreciation Improvements	-422,844.15	-375,729.42	-47,114.73	-12.54%
Total 1600 · Building	1,273,013.66	1,208,838.71	64,174.95	5.31%
1700 · Land	4,815,951.48	5,176,712.47	-360,760.99	-6.97%
Total Fixed Assets	6,315,255.15	6,453,495.56	-138,240.41	-2.14%
TOTAL ASSETS	17,612,714.20	17,048,739.27	563,974.93	3.31%

4:17 PM
11/22/24
Accrual Basis

EMSWCD Balance Sheet Prev Year Comparison As of October 31, 2024

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	89,556.87	109,898.43	-20,341.56	-18.51%
Total Accounts Payable	89,556.87	109,898.43	-20,341.56	-18.51%
Credit Cards				
2050 · Beneficial Credit Cards				
2066 · Visa - KB - 9408	1,588.52	0.00	1,588.52	100.0%
2052 · VISA - JD - 0960	541.22	1,246.10	-704.88	-56.57%
2053 · VISA - KS - 0994	2,259.68	1,865.81	393.87	21.11%
2054 · Visa - RS - 2818	2,693.12	2,969.44	-276.32	-9.31%
2058 · Visa - SW - 1901	1,691.97	81.20	1,610.77	1,983.71%
2061 · Visa - NH - 4046	0.00	1,452.53	-1,452.53	-100.0%
2062 · Visa - SS - 8195	1,875.92	3,218.91	-1,342.99	-41.72%
2063 · Visa - CA - 5240	749.70	153.88	595.82	387.2%
2064 · Visa - JW - 5687	109.94	0.00	109.94	100.0%
2065 · Visa - HK - 6313	248.05	0.00	248.05	100.0%
Total 2050 · Beneficial Credit Cards	11,758.12	10,987.87	770.25	7.01%
Total Credit Cards	11,758.12	10,987.87	770.25	7.01%
Other Current Liabilities				
2105 · FSA Liabilities	152.20	-83.33	235.53	282.65%
2400 · Security Deposits Returnable	0.00	2,700.00	-2,700.00	-100.0%
2100 · Payroll Liabilities	345.67	21.82	323.85	1,484.19%
2150 · Accrued Compensated Absences	156,224.57	148,190.94	8,033.63	5.42%
Total Other Current Liabilities	156,722.44	150,829.43	5,893.01	3.91%
Total Current Liabilities	258,037.43	271,715.73	-13,678.30	-5.03%
Total Liabilities	258,037.43	271,715.73	-13,678.30	-5.03%
Equity				
3900 · Retained Earnings-Unrestricted	12,045,145.12	11,397,263.24	647,881.88	5.69%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,606,533.81	6,289,316.81	317,217.00	5.04%
3952 · Projects & Cost Share	593,606.32	518,811.32	74,795.00	14.42%
Total 3950 · Board Designated Restrictions	7,200,140.13	6,808,128.13	392,012.00	5.76%
Net Income	-1,890,608.48	-1,428,367.83	-462,240.65	-32.36%
Total Equity	17,354,676.77	16,777,023.54	577,653.23	3.44%
TOTAL LIABILITIES & EQUITY	17,612,714.20	17,048,739.27	563,974.93	3.31%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through October 2024

	Jul - Oct 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	54,890.16	58,972.00	-4,081.84	93.08%	6,279,272.00
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	212,916.77	169,300.00	43,616.77	125.76%	510,000.00
4600 · Grants					
4610 · Federal	0.00	70,000.00	-70,000.00	0.0%	120,000.00
4620 · State	24,148.50	48,296.00	-24,147.50	50.0%	96,594.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	24,148.50	143,296.00	-119,147.50	16.85%	241,594.00
4800 · Rental Income	11,268.70	13,242.00	-1,973.30	85.1%	26,472.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	16,968.94	21,585.00	-4,616.06	78.62%	34,785.00
Total 4900 · Misc Income	16,968.94	21,585.00	-4,616.06	78.62%	34,785.00
Total 4000 · Income	320,193.07	406,395.00	-86,201.93	78.79%	7,142,123.00
Total Income	320,193.07	406,395.00	-86,201.93	78.79%	7,142,123.00
Gross Profit	320,193.07	406,395.00	-86,201.93	78.79%	7,142,123.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	720,555.99	769,461.00	-48,905.01	93.64%	2,322,100.00
5200 · Payroll Taxes	66,742.47	75,528.00	-8,785.53	88.37%	228,000.00
5300 · Wkrs Comp Insurance	11,814.91	27,050.00	-15,235.09	43.68%	27,050.00
5400 · Emp Benefits	170,588.46	199,360.00	-28,771.54	85.57%	596,180.00
Total 5000 · Payroll Expenses	969,701.83	1,071,399.00	-101,697.17	90.51%	3,173,330.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	8,000.00	8,000.00	0.00	100.0%	24,000.00
6010 · Contracted Audit Services	0.00	0.00	0.00	0.0%	8,500.00
6020 · Contracted Attorney	4,862.50	70,000.00	-65,137.50	6.95%	185,000.00
6050 · Contracted Services	239,421.65	527,101.00	-287,679.35	45.42%	1,601,245.00
6065 · Contracted IT Support	7,470.00	8,600.00	-1,130.00	86.86%	25,800.00
Total 6000 · Professional Services	259,754.15	613,701.00	-353,946.85	42.33%	1,844,545.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	300.00
6120 · Bank Charges	836.94	560.00	276.94	149.45%	3,075.00
6130 · Bulk Mail Permit Renewal	0.00	350.00	-350.00	0.0%	350.00
6135 · Legal Notice	1,017.74	2,636.00	-1,618.26	38.61%	4,700.00
6140 · Payroll Svcs	348.00	750.00	-402.00	46.4%	750.00
6150 · Licenses & Fees	7,853.01	4,734.00	3,119.01	165.89%	13,090.00
6160 · Taxes	673.08	0.00	673.08	100.0%	8,400.00
Total 6100 · Admin	10,728.77	9,030.00	1,698.77	118.81%	30,665.00
7100 · Occupancy					
7110 · Utilities	5,464.93	7,900.00	-2,435.07	69.18%	23,700.00
7120 · Telecommunications	11,520.55	10,256.00	1,264.55	112.33%	30,752.00
7130 · Repairs/Maintenance	11,932.81	16,918.00	-4,985.19	70.53%	44,750.00
Total 7100 · Occupancy	28,918.29	35,074.00	-6,155.71	82.45%	99,202.00
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	17,000.00

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through October 2024

	Jul - Oct 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7510 · Property Insurance	0.00	0.00	0.00	0.0%	8,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00
7540 · Vehicle insurance	0.00	0.00	0.00	0.0%	2,750.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	28,300.00
8100 · Office Expenses					
8110 · Office Supplies	2,604.58	4,250.00	-1,645.42	61.28%	11,250.00
8115 · Postage, Delivery	160.25	1,650.00	-1,489.75	9.71%	11,370.00
8120 · Printing, Copying	1,110.25	13,186.00	-12,075.75	8.42%	23,300.00
8130 · Furnishings & Equipment	8,470.41	8,200.00	270.41	103.3%	19,050.00
Total 8100 · Office Expenses	12,345.49	27,286.00	-14,940.51	45.25%	64,970.00
8200 · Production					
8210 · Advertising	7,667.09	5,625.00	2,042.09	136.3%	12,990.00
8230 · Signage, Banners, Displays	200.00	6,236.00	-6,036.00	3.21%	14,100.00
8250 · Public Relations Promo & Events	3,593.48	11,672.00	-8,078.52	30.79%	51,000.00
Total 8200 · Production	11,460.57	23,533.00	-12,072.43	48.7%	78,090.00
8500 · Programs & Projects					
8505 · Dues	8,275.00	8,945.00	-670.00	92.51%	21,125.00
8506 · Subscriptions	21,209.48	23,910.00	-2,700.52	88.71%	72,082.00
8510 · Contracts w/ Partners/Lndownrs	52,931.38	100,000.00	-47,068.62	52.93%	300,000.00
8520 · Grants to Others	316,139.75	1,022,000.00	-705,860.25	30.93%	2,287,000.00
8530 · Program Supplies	25,435.71	28,786.00	-3,350.29	88.36%	81,180.00
8540 · Plants & Materials	2,726.87	50,000.00	-47,273.13	5.45%	75,000.00
8560 · Space Rental	374.15	3,400.00	-3,025.85	11.0%	5,150.00
8570 · Equip Rental	0.00	3,804.00	-3,804.00	0.0%	17,920.00
8580 · Vehicles Rent/Lease	0.00	500.00	-500.00	0.0%	1,000.00
Total 8500 · Programs & Projects	427,092.34	1,241,345.00	-814,252.66	34.41%	2,860,457.00
8600 · Training					
8610 · Training/Development Staff	3,715.16	13,000.00	-9,284.84	28.58%	28,800.00
8620 · Training/Development Board	0.00	1,672.00	-1,672.00	0.0%	5,000.00
Total 8600 · Training	3,715.16	14,672.00	-10,956.84	25.32%	33,800.00
8700 · Travel					
8730 · Out of Town Travel- Staff	1,880.98	4,578.00	-2,697.02	41.09%	16,230.00
8740 · Out of Town Travel - Board	0.00	1,336.00	-1,336.00	0.0%	4,000.00
8750 · Local Mlg, Pkg, Bus - Staff	1,279.22	3,790.00	-2,510.78	33.75%	10,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	500.00	-500.00	0.0%	1,000.00
Total 8700 · Travel	3,160.20	10,204.00	-7,043.80	30.97%	31,780.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	5,615.38	8,386.00	-2,770.62	66.96%	27,400.00
8820 · Vol & Staff Refreshments	2,815.37	5,720.00	-2,904.63	49.22%	17,860.00
Total 8800 · Volunteers & Staff	8,430.75	14,106.00	-5,675.25	59.77%	45,260.00
8900 · Misc Expenses	0.00	500.00	-500.00	0.0%	500.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	0.00	0.00	0.0%	20,000.00
9030 · Improvements On Real Property	22,279.00	155,000.00	-132,721.00	14.37%	411,000.00
9040 · Purchase of Real Property	453,215.00	2,733,907.00	-2,280,692.00	16.58%	8,201,707.00
Total 9000 · Capital Outlay	475,494.00	2,888,907.00	-2,413,413.00	16.46%	8,632,707.00
Total Expense	2,210,801.55	5,949,757.00	-3,738,955.45	37.16%	16,923,606.00
Net Ordinary Income	-1,890,608.48	-5,543,362.00	3,652,753.52	34.11%	-9,781,483.00
Net Income	-1,890,608.48	-5,543,362.00	3,652,753.52	34.11%	-9,781,483.00

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 11/25/24
 Accrual Basis

EMSWCD Profit & Loss by Class July through October 2024

	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	119,831.48	16,904.00	0.00	0.00	11,268.70	34,589.70	137,599.19	320,193.07
Total Income	119,831.48	16,904.00	0.00	0.00	11,268.70	34,589.70	137,599.19	320,193.07
Gross Profit	119,831.48	16,904.00	0.00	0.00	11,268.70	34,589.70	137,599.19	320,193.07
Expense								
5000 · Payroll Expenses	279,720.13	281,767.85	140,136.12	166,299.22	101,778.51	0.00	0.00	969,701.83
6000 · Professional Services	32,604.32	180,473.41	12,500.00	0.00	34,176.42	0.00	0.00	259,754.15
6100 · Admin	4,891.93	2,529.74	2,023.32	65.70	1,218.08	0.00	0.00	10,728.77
7100 · Occupancy	12,176.74	3,637.24	836.12	1,486.11	10,782.08	0.00	0.00	28,918.29
8100 · Office Expenses	6,792.78	1,104.10	2,797.87	863.15	787.59	0.00	0.00	12,345.49
8200 · Production	2,029.51	1,635.26	0.00	663.97	7,131.83	0.00	0.00	11,460.57
8500 · Programs & Projects	13,987.74	5,857.50	5,017.99	11,148.47	22,009.51	369,071.13	0.00	427,092.34
8600 · Training	2,172.16	126.00	292.00	900.00	225.00	0.00	0.00	3,715.16
8700 · Travel	1,354.12	874.17	21.44	107.86	802.61	0.00	0.00	3,160.20
8800 · Volunteers & Staff	6,723.03	16.27	0.00	0.00	1,691.45	0.00	0.00	8,430.75
9000 · Capital Outlay	22,279.00	0.00	0.00	0.00	0.00	0.00	453,215.00	475,494.00
Total Expense	384,731.46	478,021.54	163,624.86	181,534.48	180,603.08	369,071.13	453,215.00	2,210,801.55
Net Ordinary Income	-264,899.98	-461,117.54	-163,624.86	-181,534.48	-169,334.38	-334,481.43	-315,615.81	-1,890,608.48
Net Income	-264,899.98	-461,117.54	-163,624.86	-181,534.48	-169,334.38	-334,481.43	-315,615.81	-1,890,608.48
Annual Appropriation by Program	\$1,524,760	\$1,983,747	\$949,300	\$674,595	\$912,497	\$2,202,000	\$8,651,707	
Percent of Fiscal Year Passed	33%	33%	33%	33%	33%	33%	33%	
Percentage of Appropriation Spent	25%	24%	17%	27%	20%	17%	5%	
Year-To-Date Appropriation by Program (as of 10/31)	\$529,179	\$761,259	\$300,592	\$229,177	\$223,643			
Year-To-Date Percentage of Appropriation Spent (as of 10/31)	73%	63%	54%	79%	81%			



Executive Director Update – December 2, 2024

Looking back:

- Attended a 2-day conference at Oregon State University called *Our Willamette Waters: Science in Service of Policy, Management and Restoration*. The focus was sharing new science and connecting groups stewarding watershed health- agencies, non-profits, Tribes and the University.
- Attended training “building a brave leadership team” led by Chris Caldwell
- Attended the Oregon Land Justice Project annual summit in The Dalles- focusing on supporting Native-led conservation work.
- Hosted Willie Levenson, leader of the Human Access Project for a ‘lunch & learn’ for EMSWCD staff. Focus was restoring human access to the Willamette River in Portland and addressing harmful algal blooms in the Ross Island Lagoon.
- Provided verbal and written testimony to Portland City Council in support of removing a sunset date for the Large Tree Amendment in the City’s tree code. The Amendment is helping reduce large tree removals by 68%. The council voted unanimously to remove the sunset.
- Continued planning for the onboarding process for new EMSWCD board members.

External meetings last month:

- Atchley Culbertson, Indigenous Community Coordinator, Portland Parks and Recreation
- Jen Aron, Headwaters Farm Consultant and blue raven farm
- Larry Baily and Denise Tucker Meeting (with Jasmine) to follow up on their public testimony provided during the 11/4 meeting. Listen and address concerns.
- Hood River SWCD and Verde meeting to discuss legislation that would provide funding to OSU for bilingual pesticide education program providing Worker Protection Standards and Pesticide Handler trainings to the Spanish-speaking agricultural workforce.
- provides Spanish support to ag work force.
- Megan Gibb, New Planning Director for Multnomah County

Looking forward:

- The focus will be on Rural Lands staff transition and kicking off a Strategic Plan prioritization process prior to budget creation.

Leadership Team Update – December 2, 2024

Dan Mitten – Finance and Operations Program

- **FY23-24 Audit** – Audit completed. Audit report reviewed, entered AJEs (Adjusting Journal Entries), and trued up of fund balances in QuickBooks as part of post audit adjustments. Prepared audit report and presentation for FY23-24 Annual Meeting
- **Paint & Carpet** – Williams Ave office interior received a fresh coat of paint throughout, and new carpet installed in the majority of second floor and areas untouched by the recent modifications on the first floor. Orchestrated paint and carpet schedule to minimize impact of staff, office, and conference room usage.

Kathy Shearin – Urban Lands Program

- **Dam removal at MHCC** – 2+ grant applications submitted for the design and technical studies phase of the project - Open Rivers/Resource Legacy Fund, ODFW-PFA (Private Forest Accord) - thanks to Kelley for connecting us with the ODFW grant!



- **NAYA Canemah** partnership has been reignited - this is the project at the NAYA campus to address both natural and cultural resource opportunities at the site.
- **Spring Workshops** – We have begun planning for the Spring workshop season – expect to see more in-person workshops! Yay!

Julie DiLeone – Rural Lands Program

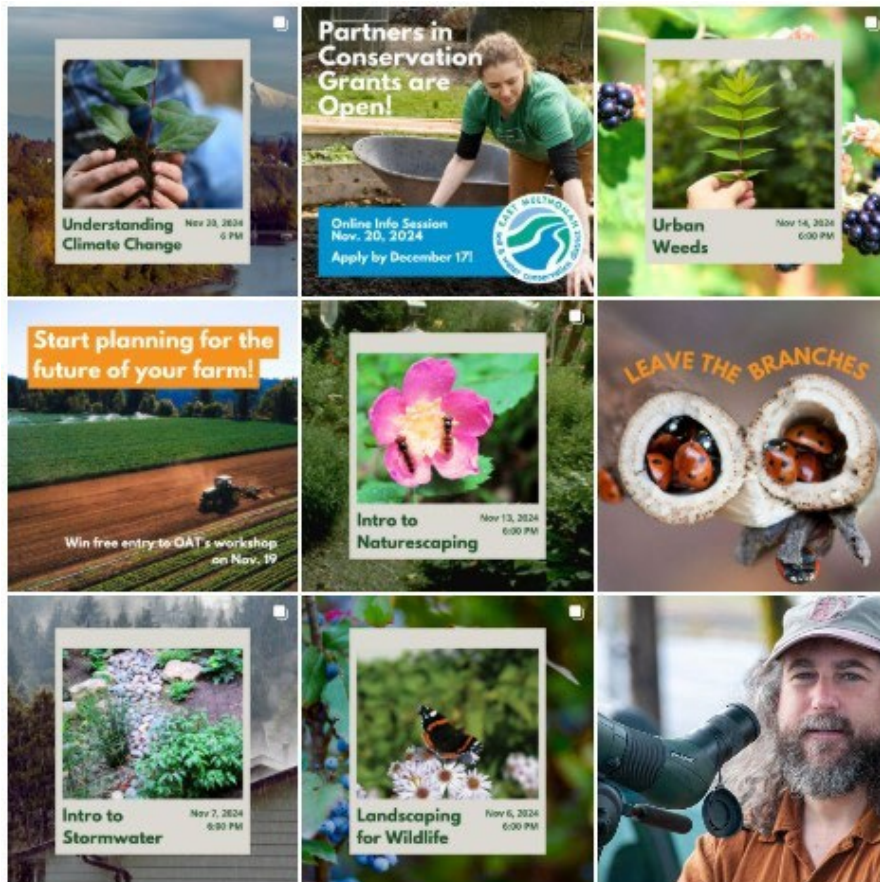
- Applications for the Headwaters Farm Business Incubator Program are due November 30. Expect 3 to 5 applications.
- The four cost share projects on farms have been completed. The projects were installation of drip irrigation at two nurseries and installation of rainwater harvesting tanks and drip at two vegetable farms that irrigate with municipal water.
- The sale of the farm on Division Avenue to a Headwaters graduate was completed.

Heather Nelson Kent – CO&E and Grants Programs

CO&E

- New EMSWCD Website project – on track
 - Round 2 designs
 - Beginning rewriting/editing content
- Big help with Urban Lands workshop planning and promotions

Social media snapshot





Grants

- 2025 PIC Grant Review Committee recruitment and recommendation to Board
- PIC on-line information session 11/20/2024
- All 2024 PIC Grant Agreements signed and underway – 26 total
- SPACE Grant Awarded - Portland Harbor Community Coalition - Introduction to Environmental Careers, adult education series.
- Equity Focused Grant Pilot Program review and staff engagement

Equity Team Update – December 2, 2024

Katie Meckes – Equity Team

- Kelly and Heather attended the 12/19 Equity Team meeting to share results of the recent Equity Focused Strategic Opportunity Grant program assessment. Team offered input regarding possible recommendation moving forward and shared ideas to be considered if modifications are made to the program.
- The team has been engaging with staff to share resources for Small Discussion Group assignments and ensure that groups are meeting regularly. Currently working on topics to explore in the new year.
- Having completed 45% of the action items in our 5-year Equity Plan, the Equity Team is recognizing an opportunity to adjust/retool some of the action items to better reflect progress made to date and in response to lessons learned so far. They are currently exploring how best to engage staff in developing a way to simplify the plan and move it forward as efficiently as possible.



2025 Partners in Conservation (PIC) Grant Review Committee

Approved by EMSWCD Board xxdate

Ramona DeNies (she/her)

EMSWCD Board, At-Large Director 1 elect

Ramona DeNies is a longtime Portland-based journalist and conservation practitioner. She's the Senior Writer at the Wild Salmon Center—a nonprofit focused on wild fish, water quality, and healthy forests across the North Pacific—and the former News, Travel, and Research Editor at *Portland Monthly* magazine. She has run communications for multiple nonprofits, including The Intertwine Alliance. Her byline and contributing writer credits appear in *Outside*, *The Believer*, *Willamette Week*, the *Seattle Met*, *The Osprey*, and Wildsam Field Guides, among other publications.

Carlos Garcia* (he/him)

Senior Program Officer, Environment, Oregon Community Foundation

Carlos Garcia, senior program officer, environment, Oregon Community Foundation
Carlos leads OCF's environmental grantmaking and supports donors in their environmental giving. He also directed the foundation's work on the multi-state Pacific Northwest Resilient Landscapes Initiative. Previously, he was a philanthropic advisor at the San Francisco Foundation and Silicon Valley Community Foundation as well as associate director of philanthropy for The Nature Conservancy. Carlos holds 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.

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)

Grant Management Specialist, Upper Willamette Soil & Water Conservation District

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. He is also an appointed commissioner for the OregonServes State Service Commission, which oversees AmeriCorps programs in Oregon.

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.

Amy Stork* (she/her)

Business Owner, Amy Stork Consulting

Amy Stork is an organizational development consultant providing strategic planning, staffing, and leadership development services. Most of her clients are organizations focused on conservation, agriculture, trails and recreation--including dozens of conservation districts in Oregon and California. Amy's background also includes working for Oregon Food Bank, the City of Portland Office of Sustainable Development, and as executive director of TwispWorks, a community economic development project in rural Washington.



Nicolas Townsend* (he/him)

Wellness Program Manager, Serendipity Center, Inc.

Nicolas Townsend has 15 years' experience in sustainable urban farming and garden education. He fostered the development of the Growing Minds Garden program at Serendipity Center therapeutic school and has facilitated its growth over the past decade. Nicolas holds a master's degree in leadership for Sustainability Education from PSU where he developed an approach that is holistic, interest-based and trauma-informed. His goal is to meet students and volunteers where they are and empower them to grow their own food and support our local food system.

Stacey Triplett* (she/her)

Director of Engagement, Oregon AARP

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.

Jenny Tseng (she/her)

Farm to School Fellow, Ecotrust

Jenny Tseng is a food systems collaborator who has held various roles in food systems, including as a farmer, food assistance provider, and school meal program researcher. Her passion lies in creating and strengthening local food systems, emphasizing food sovereignty, and dismantling colonial, paternalistic systems. She works as a Farm to School Fellow, the connector between schools, early care providers, local food producers, and government agencies in Oregon. Jenny holds a B.S. in Environmental Sciences and Public Policy from UC Berkeley.



Mary (Meier) Vogel (she/they)

Natural Resources Scientist, Metro

Mary Vogel grew up in Wisconsin and moved to the Pacific Northwest over 10 years ago. With a B.S. in Biology and Zoology from the University of Wisconsin, they have collaborated with diverse organizations to safeguard water quality and restore ecosystems throughout the region. Mary brings both scientific knowledge and a community-centered approach to conservation. They are passionate about protecting our natural resources and connecting folks with nature.

Jenny Wetzel (she/they)

Springwater School Educator

Jenny Wetzel has worked with students, researchers, farmers, and community members for more than 20 years connecting people to organic agriculture and helping build a sustainable, resilient, and connected Pacific Northwest community. Jennys's skills and experience include grant writing, grant management, organic vegetable production, data collection, statistical analysis, PNW plant identification, and sustainable landscape design. She holds a certificate in Permaculture Certificate and speaks basic Spanish.

Estafania Zavala (she/her)

Program Associate, Gray Family Foundation

Estefania Zavala recently joined the Gray Family Foundation, a supporting organization of the Oregon Community Foundation (OCF) to help support their mission of engaging people in Oregon as active stewards of communities and the environment. Before this, she worked in the Finance Department at OCF providing administrative support to organizations and trusts. Estefania was born in Peru and moved to the Pacific Northwest as a kid, eventually moving to Portland in 2012. She is currently studying Environmental Studies at Portland State with a minor in Geography and is pursuing a certificate in Indigenous Traditional Ecological and Cultural Knowledge. She is passionate about community engagement and loves getting her hands dirty at land-tending events.

*Prior PIC grant review committee member



Nov. 21, 2024

To: EMSWCD Board of Directors

RE: Equity-Focused Strategic Opportunity Grants – Pilot Program Review

From: Heather Nelson Kent, Community Outreach and Engagement, Grant Program Manager

Executive Summary

Staff reviewed the Equity-Focused Strategic Opportunity Grants pilot program against the purpose established by the Board. **Staff recommends sunsetting this program and not providing additional funding for this grant program in the FY 25-26 budget year.**

Background

Starting in FY 21-22, the Board of Directors dedicated funding (\$50,00 to \$75,000 annually) in the district's adopted budget for a new Equity-Focused Strategic Opportunity grant program. Staff proposed this new program to the board due to compelling, mission-aligned requests it was **unable to fund via other existing EMSWCD grant programs.**

The purpose established by the Board (February 2023) for these grants included:

- Support organizations that are helping to advance EMSWCD's strategic goals by **addressing economic and environmental disparities** in areas such as access to land, access to nature, environmental education, or environmental health, and **where barriers to current funding programs exist.**
- **Pathway for staff-identified** projects and partnerships within various program areas.
- Projects and/or projects from emerging organizations that our existing grant funding programs would likely not prioritize due to the **startup nature** of these projects and potentially **higher levels of risk.**

Status of Awarded Grants

- FY 23-24: Vive NW: For the Big Float. \$50K - **awarded as a two-year grant, paused on first year**
- FY 23-24: Urban League: revitalize community garden in North Portland: \$25K - **underway**
- FY 22-23: BOLT: Paying down Craft 3 land acquisition loan \$50K - **completed**
- FY 22-23: iUrban Teen- provide STEM-focused education \$26K - **completed**



Total grant awards from three funding cycles (FY 22-23, 23-24, 24-25): \$200K budgeted, \$126,768 awarded, \$101K expended.

Program Evaluation

The program was established as a pilot and Staff committed to annually review the opportunity for process improvements and make a recommendation to the Board after 2-3 years or after a meaningful number of projects have been funded and completed.

Program evaluation of the pilot would consider:

- **Are grant awards advancing EMSWCD's strategic priorities?**
- **Is the program catalyzing innovative approaches and/or new initiatives?**
- **How well is the new program breaking down barriers to EMSWCD funding?**
- **Is the program leveraging other funds or support from other partners?**

In reviewing these evaluation criteria, this grant program is not meeting expectations for program outcomes.

- Not getting money out as hoped – only about half the funds have been spent out of this fund.
- Not effectively building a project pipeline – each year it's difficult to identify projects
- Not catalyzing innovative approaches and/or new initiatives – new projects not easily identified and developed
- Most projects could be funded by existing grant programs

We gained additional insights as we vetted this decision with staff and the Equity Team. One of these was that a separate staff-directed pool of funding for community grants could create inequities and a lack of community transparency with unintended negative consequences in promoting partnerships. This process made clear the staff's strong commitment to fund equity-focused work, and that we are achieving many of our Equity goals through our Partners in Conservation grant program.

Staff Recommendation: Sunset EFSOG in FY 25-26 and reprogram funding to other grant programs. Should a promising mission-aligned project emerge that would not qualify for grant funding under our current programs, what potential is there to bring projects directly to the Board?