



Board of Directors Meeting Agenda
East Multnomah Soil and Water Conservation District
Monday March 7th, 2022, 6:00 – 8:00 PM

(February 28, 2022)

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

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet <i>* please read; ~ please review</i>
1	6:00 5 min	Welcome and meeting called to order: • Introductions • Review/revise agenda • Review previous action items • Review/approve February Minutes	Information/ Decision	Guebert	a) 2/7/2022 Board Meeting Minutes ~
2	6:05 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					
3	6:10 10 min	Executive Director Update • SPT Workshop Scheduling • Staff Updates	Information	Hamilton	N/A
4	6:20 15 min	Equity Topic #1: Racism and Conservation	Information	Banuelos/Quince	N/A
5	6:35 30 min	Deepish Dive: ORS Language	Information	DiLeone/Meckes	a) ORS Language b) Ballot Language
6	7:05 20 min	Strategic Planning Discussion	Information/ Discussion/	Wallace-Caldwell/ Dozier	N/A
7	7:25 15 min	MHCC Project Update	Information	Shearin	a) Urban Lands Recommendation for MHCC

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

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



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FINANCE AND OPERATIONS					
8	7:40 15 min	• Monthly Financial Reports: January 2022	Information	Mitten	a) January 2022 Financial Report~
CLOSING ITEMS					
9	7:55 5 min	• Announcements and reminders • Action items • Adjourn meeting	Information	Guebert	N/A

EMSWCD Board Members, Committees and Meeting Dates

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

Internal EMSWCD Teams

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

EMSWCD Representation on External Committees

- 4-County Cooperative Weed Management Area – Chris Aldassy
- Beaver Creek Conservation Partnership – Kathy Shearin; Lucas Nipp; Chelsea White-Brainard

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

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

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

Monday, February 7th, 2022

6:05pm- Call to Order

Guebert called to order the regular meeting of the EMSWCD Board of Directors at 6:02pm on Monday, February 7th, 2022, via videoconference.

6:06pm- Introductions, Review/revise agenda, Review previous action items

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

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

Staff: Nancy Hamilton (Executive Director), Andrew Brown (Conservation Legacy Program Supervisor), Dan Mitten (Chief of Finance & Operations), Julie DiLeone (Rural Lands Program Supervisor), Kathy Shearin (Urban Lands Program Supervisor), Heather Nelson Kent (Grants Program Manager), Monica McAllister (Community Connection Liaison), Katie Meckes (Urban Lands Planner), Whitney Bailey (Senior Urban Conservationist), Asianna Fernandez (Executive Assistant)

Guests: Jamila Dozier (Consultant), Chris Wallace Caldwell (Consultant), Veronica Banuelos (Consultant), Sasha Schwenk

Changes to the agenda: N/A

Guebert presented previous Action Items.

- Board to review Staff Meeting Agreements and Mission, Vision, Organizational Goals Document (packet to be sent to board separately) before 1/19 workshop -Completed
- Wallace-Caldwell and Dozier to send packet to board by 1/12. -Completed
- Instead of Teams Meeting, Wallace-Caldwell and Dozier to send updated invite with ZOOM link to meeting. -Completed
- Kent to follow up with Carlson on joining the PIC Committee. -Completed

8:08pm- Approval of minutes

MOTION: Zimmer-Stucky moved to approve January 10, 2022, Board Meeting Minutes, Carlson 2nd.
Motion passed unanimously (4-0)

MOTION: Zimmer Stucky moved to approve January 10, 2022, Board Meeting Minutes, Carlson 2nd.
Motion passed unanimously (4-0)

MOTION: Zimmer-Stucky moved to approve January 19th, 2022, Board Meeting Minutes, Carlson 2nd.
Motion passed unanimously (4-0)

6:07pm- Time reserved for public comment

No public present. No comments made by the public at this time.

6:07pm- Executive Director Update

Hamilton announced the following:

- The next Strategic Planning Workshop, originally planned for February 16th, will be postponed until May to give the Strategic Planning Team and Management Team extra time to craft ideas

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and draft presentations for the board of directors. The board and consultants are to go over options for March, May, and September Workshops at the end of today's meeting.

- There will be a Deepish Dive on Urban Lands tonight, one on Rural Lands in March, and then Deepish Dives will be on pause for a few months in order to make space for the budget committee meetings, but Equity Moments will continue each month.
- Hamilton acknowledged Kathy Shearin for successfully creating the Planting with Partners program in as a temporary alternative of cancelling this year's annual Plant Sale.
 - Hamilton acknowledged and thanked Rossi for holding the plants at Rossi farms in the meantime.
- Reminder of Brown's 6 months leave beginning March 7th until after Labor Day.
- Reminder of Budget meetings beginning in March. The board will be appointing an officer tonight, and the committee will begin discussing the budget during next meeting. Hamilton provided an expectation that bigger changes in the budget will not be recommended until Strategic planning is over.
- At the end of the meeting, the board and staff will discuss rescheduling public board and committee meetings that fall on holidays this year.

6:15pm- Urban Lands Deepish Dive

Shearin, Urban Lands Program Manager shared a presentation on the Urban Lands Program and Meckes, Urban Lands Planner, went over an evaluation of the workshops that the program does.

EMSWCD Urban Area: 140 sq. mi. (District Total: 460 sq. mi.) and most populated space in the state.

Over 98% of the district's population are in the urban areas.

Climate Change Predictions for PNW: Warmer summers, winters, and water. Increased drought and storm unpredictability.

Shearin explained how urban heat islands have been affecting the urban areas and the people who are within them.

Shearin showed a map of the urban area, pointed out where populations are within lower income or speak a different language and how they are connected to or disconnected from us.

Urban Lands Program Relationship to EMSWCD's Broad Strategic Goals:

1. Protect and improve water quality and quantity
2. Protect and improve soil quality and quantity
3. Protect and improve natural habitats

Urban Lands Programmatic Approaches: Outreach, Education, Inspiration, Info Resources, Tech Assistance, Access to Materials, Financial Assistance, Installation Assistance.

Shearin introduced the Urban Lands Evaluation Logic Model and Measurement Framework.

Meckes shared a presentation on the Urban Lands Workshop Program Evaluation Overview:

Over 25 years of community engagement within water conservation, water quality, and healthy habitat.

~50 workshops per year, therefore ~1000 participants per year.

Participants surveyed a year after their participation in the workshops to gauge effectiveness of the workshops.

Guebert asked who the respondents of these surveys are? Katie confirmed they are people who have already participated in the workshops for about a year. This data is a compilation of 5 years of workshops. For the rain garden data, collected 9 years of data.

Meckes then compared data from 2015 to 2019 on participants' race, age, and gender compared to Multnomah County's Population Census.

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Meckes explained about the program evaluation procedure, in which the Shearin and Meckes participated in Portland State's Program Evaluation Certification course to bring skills in multicultural evaluation to the District. The Evaluation identifies gaps, barriers, strengths/weaknesses, and opportunities. Meckes has created a few new surveys to launch within the next few months before and after workshops, and an alumni (1+ year post-workshop) survey. It is expected to see evidence of change within organization awareness, understanding of concepts, change in behaviors, increased sustainable practices, meaningful changes in environmental state.

Meckes ended her presentation by explaining that this data collection is expected to be used to help inform discussion of potential program changes to make it more accessible and better serve communities we have not engaged with previously, and to reduce barriers and help people discover ways to reduce their negative impacts on environmental spaces.

Shearin invited Questions or Comments:

Guebert asked, depending on the data findings, do you think changes will be proposed during this year's strategic planning process, or is this a multi-year process?

Meckes responded that the data will probably not be completed in time to be able to fully use it in strategic planning, but it can be looked into in conjunction with other program views to help make decisions for the program going forward.

Guebert asked if people are aware of and taking advantage of the remote technical assistance?

Shearin replied that the remote tech assistance has been helpful and used by people who may not be able to engage with us in person for any reason, especially during remote work requirements due to COVID-19 mandates.

Zimmer-Stucky asked if other programs within the District are using the same kind of data analysis? Or is this specifically for the Urban Lands program?

Meckes explained that Shearin looked at the entire program, Meckes dialed in to evaluating just the Workshops. Once these data are completed and collected, they do plan to share their knowledge so that other program areas can use the same analysis within their own scope of work.

Masterson shared her appreciation for the presentation and asked how the program is thinking about serving renters who do not have as much access to land in the same way as land owners?

Meckes replied that part of her plan is to pull out who hasn't been able to participate fully and why and use that input in strategic planning as well as adding living situation census questions in the upcoming surveys.

7:03pm- Equity Moment

Banuelos and Quince (contractors for capacity building in the area of Diversity, Equity, and Inclusion (DEI)) shared an Equity Moment to intersect with the work the District does. Banuelos explained how she will present content rounded in equity in relation to program work during each board meeting and then how both Banuelos and Quince will be available to the board for one on one DEI training.

Banuelos introduced a poll on what types of DEI topics the board would like to discuss during further Equity Moments and provided a quick explanation about each poll topic. Fernandez shared the poll in the chat for the board members to fill out.

Guebert mentioned that he thinks this is a nice opportunity being offered, especially the availability for the board to privately speak to the consultants outside of board meetings. Banuelos added that the processing time and the ability to access answers is important and what the main focus of this option is. Discussions to begin in March.

Action Item: Board members to have the poll filled out by end of day Wednesday 2/9.

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7:15pm- Strategic Planning Update

Dozier shared updates on the Strategic Planning Team's (SPT) work:

- Diving into mission statement language
- Part of the team working on gathering historical data surrounding legal precedent, historical priorities
- Split in subgroups to collect data

Wallace Caldwell shared the 3 big questions that the SPT and the District currently holds:

1. What is the extent that the District is focused on, serving, and addressing protecting soil and water on agricultural lands and natural areas?
2. How does the District have meaningful efforts to address climate change and improve climate resiliency?
3. How do you serve all people, including those who may have historically not benefited from the work that the District does or conservation work in general?

Wallace Caldwell explained the 3 parts of the strategic planning process that the team is currently going through:

1. Gather groundwork and collect historical documentation for the District
2. Developing clarity on the mission statement
3. SWOT Analysis

Wallace Caldwell explained that the workshops will be spread out a little bit more in order for the SPT and M-Team to work together in doing more background work before bringing information to workshops.

Wallace Caldwell opened the floor for questions or concerns.

Guebert asked if there will not be any SP work during June-August. Wallace Caldwell confirmed that there will be work being done or items to review individually or within Board meetings during that time, just not workshops.

Masterson asked if there was any info to be given today about the upcoming March meeting? What should the board expect? Wallace Caldwell responded that some info/material should be shared before the meeting (draft mission and vision statements, and some historical documents).

CWC shared that an internal SWOT analysis may be conducted before the next workshop as well to share with board during workshop. Used to identify high level priorities for the org.

CWC asked the board if it would be difficult to add a July workshop? Guebert said it would be ok, no one else objected.

7:33pm- PIC Review Committee

Brown shared that the PIC Review committee is comprised of 10 stakeholders, and that the first meeting is scheduled for March 28th.

The list of proposed members is in the meeting packet.

MOTION: Masterson moved to approve PIC Review Committee, Carlson 2nd. Motion passed unanimously (5-0)

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7:36pm- Monthly Financial Reports: December

Mitten presented the December 2021 Financial Report: In line and on target with financials. Any variances have already been pointed out in previous months. Checking and Savings account is almost the same as last year, Total current assets is almost the same as last year, Total fixed assets increased due to land purchase. Not many liabilities- just slightly over last year's, overall stable and healthy balance sheet. Profit and Loss is nothing to be concerned about but worth watching, we are projected to reach our annual budget within the remaining 4 months. Mid to high 30% of spend in Profit and Loss by class for entire budget. Nothing is over budget, all in line with projections.

Masterson asked if the programs are budgeting knowing that sometimes there may be something bigger to spend on in one half of the year rather than the other, or is it budgeted evenly each month throughout the year?

Dan replied that it's a mixture of both. If the District knows there's something big at a certain time to year, more is allocated for that time, but for smaller streamline situations, it is budgeted by month.

Mitten went over the Appointment of the Budget Officer.

The Budget Officer prepares the budget at the direction of the Executive Committee, the Budget Committee, Executive Director, and staff, and is responsible for putting together notices, meetings, etc., and being in line with Oregon public law. It is a legal requirement.

The Presiding Officer, appointed at first budget committee meeting, presides over the meetings.

MOTION: Zimmer-Stucky moved to appoint Dan Mitten as Budget Officer for the upcoming budget cycle, Masterson 2nd. Motion passed unanimously (5-0)

Mitten shared the 2022-2023 Budget Calendar which governs the entire budget season process.

1st Budget Committee Meeting is at 4pm on March 7th, 2022 before the next Board Meeting.

2nd Budget Committee Meeting is at 4pm on April 4th, 2022 before the April Board Meeting.

3rd Budget Committee Meeting is at 4pm on May 2nd, 2022 before the April Board Meeting.

TSCC Hearing is at 4pm on May 17th. Board Attendance is recommended, and the meeting day and time is planned by TSCC.

Board adopts the budget: June 6th as long as all goes smoothly.

MOTION: Zimmer-Stucky moved to approve the 2022/2023 Budget Calendar as presented, Carlson 2nd. Motion passed unanimously (5-0)

7:50pm- Closing items: announcements, reminders, and action items

SPT Workshop Dates:

March: 3/2 at 4pm.

Action Item: Fernandez to send options for a Wednesday in July.

May: 5/18 at 4pm.

Sept: 9/14 at 4pm.

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Holiday reschedules:

4/18 Personnel Committee (PC) meeting not necessary to change.

5/30 Land Legacy Committee (LLC) meeting moved to 5/23

6/19 PC meeting moved to 4pm on 6/13.

7/4 Board Meeting moved to Wednesday 7/6 6pm.

9/5 Board Meeting to be skipped. Possibility add half hour to SPT workshop if more to discuss.

11/28 LLC mtg moved to 11/21

1/2/23 Board Meeting to be discussed later. Future Action Item.

Hamilton reminded the board on her vacation time this month.

Fernandez read new **Action Items**:

- Board members to have the poll filled out by end of day Wednesday 2/9.
- Fernandez to send options for a Wednesday in June.

8:10pm- Adjournment

Guebert adjourned the meeting at 8:10 pm.



Located in the Community Resources Conservation Center at Montgomery Park
2701 NW VAUGHN STREET, SUITE 450 PORTLAND, OR 97210
PHONE: 503-222-7645 (222-SOIL) FAX: 503-326-3942

September 2, 2004

John Kauffman, Elections Officer
Multnomah County Elections
1040 SE Morrison St.
Portland, OR 97214

Dear Mr. Kauffman:

The East Multnomah Soil and Water Conservation District hereby files a ballot title for a permanent rate limit to be voted on at the November 2004 general election.

On the attached page is the ballot title, including the Caption, Question, and Summary, approved by a vote of the District Board of Directors at its regular monthly Board meeting on September 1, 2004.

The District has not written a separate Explanatory Statement for the voters' pamphlet. We request that the space set aside in the voters' pamphlet for an Explanatory Statement be left blank, as long as the Summary we have written appears above that space.

Thank you.

Sincerely,

Eann Rains, District Administrator

CAPTION:

East Multnomah Soil and Water Conservation District Permanent Rate Limit

QUESTION:

Shall the District be authorized to have a permanent rate limit of \$0.10 per \$1,000 assessed value beginning FY 2005-2006?

SUMMARY:

This permanent rate limit will enable the East Multnomah Soil and Water Conservation District to provide education and technical assistance to urban and rural residents, farmers, businesses, municipalities, and others to meet rising legal and public expectations for healthy and sustainable land management. The District does not make or enforce regulations.

The permanent rate limit will support current District programs including Naturescaping for Clean Rivers, conservation technical assistance, help for landowners navigating regulations, and cost-share funding for conservation projects. The District may purchase conservation easements in ecologically sensitive areas, provide youth education, make capital expenditures, and develop new programs to improve the quality of our streams and natural habitat for fish, wildlife, and people.

This measure establishes a permanent rate limit of \$.10 per \$1,000 of assessed value. It will cost the owner of a property valued at \$200,000 a maximum of \$20.00 per year and yield an estimated \$2,862,200 to the District. The District may levy a lower rate. This permanent rate is an upper limit that by law can never be raised.



Mt Hood Community College Project Management and Recommended Changes in Fiscal Framework

Historically, EMSWCD has contracted with the Sandy River Watershed Council (SRWC) to administer and project-manage the Mt Hood Community College (MHCC) Clean Water Retrofit.

In December of 2021, the SRWC dissolved. As a result, the Clean Water Retrofit partners began looking for a viable solution to fill the administration and project management void.

MHCC has offered to absorb the administrative responsibilities and with some of the project dollars, hire a temporary project manager to guide the upcoming projects. To do that, the college has offered to set up a dedicated fund, into which earmarked project dollars would be deposited and paid out according to an Intergovernmental Agreement (IGA) with its associated scope of work and under the direction of the guiding partners/funders (EMSWCD, City of Gresham, MHCC).

With the assistance of EMSWCD legal counsel, the partnership plans to draft a new Intergovernmental Agreement (IGA) that will define the new roles that each entity of the partnership will fulfill along with the conditions of the agreement.

Legal, policy, and liability issues if any:

Staff will be working with EMSWCD legal counsel to further define the process and to craft the IGA language and scope.

Budget implications and expected return on investment:

Mt Hood Community College has offered to not charge the project overhead/administration fees due to the partnership's great and direct benefit to the college.

Staff recommendation:

Staff recommends moving forward with MHCC holding and administering the Clean Water Retrofit funds provided through EMSWCD, the City of Gresham, and other partners for the express purpose of furthering water quality projects on the MHCC campus.

We are asking the EMSWCD board to:

- Generally agree to this new approach (where MHCC would administer the projects and hire a project manager to implement the projects),
- Agree to allow EMSWCD dollars to be deposited into an earmarked fund designated for projects identified in the MHCC agreement/contract.
- Designate a signatory (Board member or E.D.) for the new IGA, if legally required.

8:55 AM
02/21/22
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of January 31, 2022

	Jan 31, 22	Jan 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	73,197.56	85,850.43	-12,652.87	-14.74%
1010 · LGIP savings acct #1	13,080,350.16	13,115,538.68	-35,188.52	-0.27%
Total Checking/Savings	13,153,547.72	13,201,389.11	-47,841.39	-0.36%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receivable	139,137.47	146,131.64	-6,994.17	-4.79%
1200 · Accounts Receivable - Other	12,503.22	8,149.24	4,353.98	53.43%
Total 1200 · Accounts Receivable	151,640.69	154,280.88	-2,640.19	-1.71%
Total Accounts Receivable	151,640.69	154,280.88	-2,640.19	-1.71%
Other Current Assets				
1300 · Prepaid Expense	4,779.58	1,234.80	3,544.78	287.07%
1499 · Undeposited Funds	3,296.82	0.00	3,296.82	100.0%
Total Other Current Assets	8,076.40	1,234.80	6,841.60	554.07%
Total Current Assets	13,313,264.81	13,356,904.79	-43,639.98	-0.33%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	325,358.64	8,970.97	2.76%
1502 · Accumulated Depreciation	-247,506.71	-215,195.44	-32,311.27	-15.02%
Total 1500 · Fixed Assets	86,822.90	110,163.20	-23,340.30	-21.19%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-224,973.19	-208,489.31	-16,483.88	-7.91%
1605 · Building/Capital Improvements	1,345,133.76	1,334,113.45	11,020.31	0.83%
1606 · Accum Depreciation Improvements	-288,405.26	-243,842.97	-44,562.29	-18.28%
Total 1600 · Building	1,326,271.73	1,376,297.59	-50,025.86	-3.64%
1700 · Land	5,741,336.47	4,891,365.99	849,970.48	17.38%
Total Fixed Assets	7,154,431.10	6,377,826.78	776,604.32	12.18%
TOTAL ASSETS	20,467,695.91	19,734,731.57	732,964.34	3.71%

8:55 AM
02/21/22
Accrual Basis

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

	<u>Jan 31, 22</u>	<u>Jan 31, 21</u>	<u>\$ Change</u>	<u>% Change</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	84,508.77	122,050.17	-37,541.40	-30.76%
Total Accounts Payable	<u>84,508.77</u>	<u>122,050.17</u>	<u>-37,541.40</u>	<u>-30.76%</u>
Credit Cards				
2050 · Beneficial Credit Cards				
2061 · Visa - NH - 4046	2,173.61	0.00	2,173.61	100.0%
2060 · Visa - LN - 1935	557.48	0.00	557.48	100.0%
2059 · Visa - AB - 2529	319.83	0.00	319.83	100.0%
2058 · Visa - SW - 1901	1,116.58	0.00	1,116.58	100.0%
2053 · VISA - KS - 0994	516.84	1,546.96	-1,030.12	-66.59%
2054 · Visa - RS - 2818	0.00	348.40	-348.40	-100.0%
Total 2050 · Beneficial Credit Cards	<u>4,684.34</u>	<u>1,895.36</u>	<u>2,788.98</u>	<u>147.15%</u>
Total Credit Cards	<u>4,684.34</u>	<u>1,895.36</u>	<u>2,788.98</u>	<u>147.15%</u>
Other Current Liabilities				
2105 · FSA Liabilities	2,382.74	463.61	1,919.13	413.95%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	117,634.70	57,290.91	60,343.79	105.33%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	147,592.79	137,219.04	10,373.75	7.56%
Total Other Current Liabilities	<u>270,359.41</u>	<u>197,722.74</u>	<u>72,636.67</u>	<u>36.74%</u>
Total Current Liabilities	<u>359,552.52</u>	<u>321,668.27</u>	<u>37,884.25</u>	<u>11.78%</u>
Total Liabilities	<u>359,552.52</u>	<u>321,668.27</u>	<u>37,884.25</u>	<u>11.78%</u>
Equity				
3900 · Retained Earnings-Unrestricted	10,592,285.20	9,219,213.77	1,373,071.43	14.89%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,367,746.81	6,659,976.81	-292,230.00	-4.39%
3952 · Projects & Cost Share	811,100.32	735,596.32	75,504.00	10.26%
Total 3950 · Board Designated Restrictions	<u>7,178,847.13</u>	<u>7,395,573.13</u>	<u>-216,726.00</u>	<u>-2.93%</u>
Net Income	<u>2,337,011.06</u>	<u>2,798,276.40</u>	<u>-461,265.34</u>	<u>-16.48%</u>
Total Equity	<u>20,108,143.39</u>	<u>19,413,063.30</u>	<u>695,080.09</u>	<u>3.58%</u>
TOTAL LIABILITIES & EQUITY	<u><u>20,467,695.91</u></u>	<u><u>19,734,731.57</u></u>	<u><u>732,964.34</u></u>	<u><u>3.71%</u></u>

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2021 through January 2022

	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,140,457.76	4,920,567.00	219,890.76	104.47%	5,292,567.00
4400 · Event Income					
4420 · Native Plant Sale	0.00	45,000.00	-45,000.00	0.0%	50,000.00
Total 4400 · Event Income	0.00	45,000.00	-45,000.00	0.0%	50,000.00
4500 · Interest	33,380.85	68,912.00	-35,531.15	48.44%	118,000.00
4600 · Grants					
4610 · Federal	0.00	15,000.00	-15,000.00	0.0%	15,000.00
4620 · State	57,139.26	57,139.26	0.00	100.0%	87,906.50
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	57,139.26	97,139.26	-40,000.00	58.82%	127,906.50
4700 · Sale of Real Property	1.00				
4800 · Rental Income	49,462.38	31,360.00	18,102.38	157.72%	44,010.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	5,728.59	0.00	5,728.59	100.0%	0.00
4900 · Misc Income - Other	0.00	8,040.00	-8,040.00	0.0%	9,950.00
Total 4900 · Misc Income	5,728.59	8,040.00	-2,311.41	71.25%	9,950.00
Total 4000 · Income	5,286,169.84	5,171,018.26	115,151.58	102.23%	5,642,433.50
Total Income	5,286,169.84	5,171,018.26	115,151.58	102.23%	5,642,433.50
Gross Profit	5,286,169.84	5,171,018.26	115,151.58	102.23%	5,642,433.50
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	1,044,581.45	1,127,344.15	-82,762.70	92.66%	1,950,883.00
5200 · Payroll Taxes	95,879.03	98,065.08	-2,186.05	97.77%	170,106.00
5300 · Wkrs Comp Insurance	15,135.07	22,407.00	-7,271.93	67.55%	22,407.00
5400 · Emp Benefits	243,995.70	294,718.49	-50,722.79	82.79%	506,891.00
5900 · Temporary Help	0.00	0.00	0.00	0.0%	0.00
Total 5000 · Payroll Expenses	1,399,591.25	1,542,534.72	-142,943.47	90.73%	2,650,287.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	14,026.35	14,000.00	26.35	100.19%	24,000.00
6010 · Contracted Audit Services	5,650.00	6,000.00	-350.00	94.17%	6,000.00
6020 · Contracted Attorney	9,241.70	106,366.00	-97,124.30	8.69%	182,000.00
6050 · Contracted Services	347,072.24	736,235.69	-389,163.45	47.14%	1,272,976.00
6065 · Contracted IT Support	10,980.00	14,000.00	-3,020.00	78.43%	24,000.00
Total 6000 · Professional Services	386,970.29	876,601.69	-489,631.40	44.14%	1,508,976.00
6100 · Admin					
6110 · Audit Filing Fee	250.00	250.00	0.00	100.0%	250.00
6120 · Bank Charges	396.51	2,285.00	-1,888.49	17.35%	2,475.00
6130 · Bulk Mail Permit Renewal	0.00	275.00	-275.00	0.0%	275.00
6135 · Legal Notice	490.75	1,750.00	-1,259.25	28.04%	3,000.00
6140 · Payroll Svcs	293.50	380.00	-86.50	77.24%	650.00
6150 · Licenses & Fees	4,187.11	4,750.19	-563.08	88.15%	7,496.00
6160 · Taxes	8,314.64	8,050.00	264.64	103.29%	8,050.00
Total 6100 · Admin	13,932.51	17,740.19	-3,807.68	78.54%	22,196.00
7100 · Occupancy					
7110 · Utilities	8,323.25	11,917.00	-3,593.75	69.84%	22,566.00
7120 · Telecommunications	14,430.94	15,644.55	-1,213.61	92.24%	26,820.00
7130 · Repairs/Maintenance	13,067.06	27,768.31	-14,701.25	47.06%	44,350.00
Total 7100 · Occupancy	35,821.25	55,329.86	-19,508.61	64.74%	93,736.00

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EMSWCD

Profit & Loss Budget Performance

July 2021 through January 2022

	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7500 · Insurance					
7505 · General Liability Insurance	10,784.00	12,000.00	-1,216.00	89.87%	12,000.00
7510 · Property Insurance	6,628.00	5,000.00	1,628.00	132.56%	5,000.00
7515 · D & O Anti Crime	283.00	500.00	-217.00	56.6%	500.00
7540 · Vehicle insurance	2,349.00	2,500.00	-151.00	93.96%	2,500.00
Total 7500 · Insurance	20,044.00	20,000.00	44.00	100.22%	20,000.00
8100 · Office Expenses					
8110 · Office Supplies	1,646.67	4,602.50	-2,955.83	35.78%	7,450.00
8115 · Postage, Delivery	187.10	5,714.15	-5,527.05	3.27%	8,600.00
8120 · Printing, Copying	872.64	12,985.00	-12,112.36	6.72%	20,100.00
8130 · Furnishings & Equipment	9,332.98	12,614.00	-3,281.02	73.99%	19,190.00
Total 8100 · Office Expenses	12,039.39	35,915.65	-23,876.26	33.52%	55,340.00
8200 · Production					
8210 · Advertising	7,953.80	5,270.00	2,683.80	150.93%	8,700.00
8230 · Signage, Banners, Displays	0.00	3,348.31	-3,348.31	0.0%	4,800.00
8250 · Public Relations Promo	43.34	10,911.00	-10,867.66	0.4%	18,700.00
Total 8200 · Production	7,997.14	19,529.31	-11,532.17	40.95%	32,200.00
8500 · Programs & Projects					
8505 · Dues	12,836.94	8,721.00	4,115.94	147.2%	13,925.00
8506 · Subscriptions	20,489.72	25,305.49	-4,815.77	80.97%	38,898.00
8510 · Contracts w/ Partners/Lndownrs	128,712.09	72,919.00	55,793.09	176.51%	125,000.00
8520 · Grants to Others	832,121.72	839,911.00	-7,789.28	99.07%	1,422,000.00
8530 · Program Supplies	39,037.33	50,405.00	-11,367.67	77.45%	71,940.00
8540 · Plants & Materials	3,472.25	55,003.31	-51,531.06	6.31%	80,000.00
8560 · Space Rental	358.45	2,935.31	-2,576.86	12.21%	5,002.00
8570 · Equip Rental	115.00	10,280.00	-10,165.00	1.12%	12,260.00
8580 · Vehicles Rent/Lease	3,290.91	4,675.00	-1,384.09	70.39%	8,000.00
Total 8500 · Programs & Projects	1,040,434.41	1,070,155.11	-29,720.70	97.22%	1,777,025.00
8600 · Training					
8610 · Training/Development Staff	7,949.32	11,057.04	-3,107.72	71.89%	19,550.00
8620 · Training/Development Board	0.00	4,085.00	-4,085.00	0.0%	7,000.00
Total 8600 · Training	7,949.32	15,142.04	-7,192.72	52.5%	26,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	0.00	4,631.70	-4,631.70	0.0%	9,330.00
8740 · Out of Town Travel - Board	0.00	300.00	-300.00	0.0%	2,000.00
8750 · Local Mlg, Pkg, Bus - Staff	2,521.07	5,647.69	-3,126.62	44.64%	9,800.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	280.00	-280.00	0.0%	500.00
Total 8700 · Travel	2,521.07	10,859.39	-8,338.32	23.22%	21,630.00
8800 · Volunteers					
8810 · Volunteer Recog	4,691.47	9,828.31	-5,136.84	47.73%	17,940.00
8820 · Vol Refreshments	112.75	8,873.50	-8,760.75	1.27%	15,170.00
Total 8800 · Volunteers	4,804.22	18,701.81	-13,897.59	25.69%	33,110.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	0.00	30,000.00	-30,000.00	0.0%	30,000.00
9030 · Improvements On Real Property	17,053.93	77,400.00	-60,346.07	22.03%	104,400.00
9040 · Purchase of Real Property	0.00	4,839,977.00	-4,839,977.00	0.0%	6,839,977.00
Total 9000 · Capital Outlay	17,053.93	4,947,377.00	-4,930,323.07	0.35%	6,974,377.00
Total Expense	2,949,158.78	8,629,886.77	-5,680,727.99	34.17%	13,215,427.00
Net Ordinary Income	2,337,011.06	-3,458,868.51	5,795,879.57	-67.57%	-7,572,993.50
Net Income	2,337,011.06	-3,458,868.51	5,795,879.57	-67.57%	-7,572,993.50

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EMSWCD
Profit & Loss by Class
July 2021 through January 2022

	General Fund					Special Funds		
	Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	TOTAL
Ordinary Income/Expense								
Income								
4000 · Income	5,181,939.79	30,767.26	0.00	26,650.00	22,813.38	3,199.93	20,799.48	5,286,169.84
Total Income	5,181,939.79	30,767.26	0.00	26,650.00	22,813.38	3,199.93	20,799.48	5,286,169.84
Gross Profit	5,181,939.79	30,767.26	0.00	26,650.00	22,813.38	3,199.93	20,799.48	5,286,169.84
Expense								
5000 · Payroll Expenses	327,194.49	433,733.63	275,580.01	221,188.18	141,894.94	0.00	0.00	1,399,591.25
6000 · Professional Services	154,552.97	110,447.19	75,055.50	29,963.25	16,951.38	0.00	0.00	386,970.29
6100 · Admin	4,906.81	115.00	0.00	7,690.69	1,220.01	0.00	0.00	13,932.51
7100 · Occupancy	17,372.72	2,049.78	1,305.32	1,947.46	13,145.97	0.00	0.00	35,821.25
7500 · Insurance	20,044.00	0.00	0.00	0.00	0.00	0.00	0.00	20,044.00
8100 · Office Expenses	6,101.34	2,753.16	50.93	2,489.16	644.80	0.00	0.00	12,039.39
8200 · Production	5,970.42	0.00	1,500.72	526.00	0.00	0.00	0.00	7,997.14
8500 · Programs & Projects	15,312.74	5,936.73	7,253.00	12,448.75	38,649.38	760,833.81	200,000.00	1,040,434.41
8600 · Training	6,137.82	872.50	149.00	790.00	0.00	0.00	0.00	7,949.32
8700 · Travel	87.40	1,944.66	8.08	121.02	359.91	0.00	0.00	2,521.07
8800 · Volunteers	1,994.46	0.00	100.00	1,954.86	754.90	0.00	0.00	4,804.22
9000 · Capital Outlay	0.00	0.00	0.00	0.00	17,053.93	0.00	0.00	17,053.93
Total Expense	559,675.17	557,852.65	361,002.56	279,119.37	230,675.22	760,833.81	200,000.00	2,949,158.78
Net Ordinary Income	4,622,264.62	-527,085.39	-361,002.56	-252,469.37	-207,861.84	-757,633.88	-179,200.52	2,337,011.06
Net Income	4,622,264.62	-527,085.39	-361,002.56	-252,469.37	-207,861.84	-757,633.88	-179,200.52	2,337,011.06
Annual Appropriation by Program	\$1,377,686	\$1,269,275	\$932,920	\$635,338	\$463,232	\$1,522,000	\$6,989,977	
Percent of Fiscal Year Passed	58%	58%	58%	58%	58%	58%	58%	
Percentage of Appropriation Spent	41%	44%	39%	44%	50%	50%	3%	
Year-To-Date Appropriation by Program (as of 1/31/22)	\$815,531	\$733,255	\$559,074	\$375,293	\$306,427			
Year-To-Date Percentage of Appropriation Spent (as of 1/31/22)	69%	76%	65%	74%	75%			