



**FY21-22 Annual Meeting &
December 2022 Board of Directors Meeting Agenda**
East Multnomah Soil and Water Conservation District
Monday December 5, 2022, 6:00 – 9:10 PM
To be held at EMSWCD's Office at 5211 N Williams Ave, Portland OR 97217

(November 28, 2022)

AGENDA

Item #	Time	FY21-22 Annual Meeting Agenda Item	Purpose	Presenter	Packet
1	6:00 5 min	Welcome and meeting called to order: • Introductions • Review/revise agenda	Information	Guebert	N/A
2	6:05 20 min	Recognition Awards: • Employee of the Year • Service Awards: Milestone Anniversaries: Kathy (20), Lucas (15), Rowan (10), Jon (10), Whitney (5), Matt (5)	Information	Hamilton/ L-Team	N/A
3	6:25 20 min	FY 21-22 Annual Report Presentation and Approval	Information/ Decision	Hamilton w/White- Brainard & Fernandez	a) EMSWCD FY21-22 Annual Report
4	6:45 15 min	Audit Presentation and Approval	Information/ Decision	Mitten	a) FY21-22 Audit Report
5	7:00	Adjourn Meeting	Information	Guebert	N/A

December Board Meeting Agenda

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet
1	7:05 5 min	Welcome and meeting called to order: • Introductions • Review/revise agenda • Review previous action items • Approve Board Meeting Minutes 11/7/22 and 11/9/22	Information/ Decision	Guebert	a) 11/7/2022 Board Meeting Minutes b) 11/9/2022 Special Board Meeting Minutes
2	7:10 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					

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



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3	7:15 15 min	Executive Director Updates - Review of activities from November - Brief overview of upcoming priorities - External meetings update - Something to celebrate	Information/ Discussion	Hamilton	a) ED Updates
4	7:30 20 min	Leadership Team Updates	Information/ Discussion	Hamilton/ Mitten/ Shearin/ DiLeone	a) Leadership Team Updates
5	7:50 10 min	2023 Grants Review Committee	Information/ Decision	Kent	a) 2023 Grants Review Committee
6	8:00 30 min	Strategic Plan Presentation	Information/ Decision	Hamilton/ Caldwell/ Dozier	Presentation will be circulated separately
FINANCE AND OPERATIONS					
7	8:30 15 min	Monthly Financial Report: September & October	Information	Mitten	a) September 2022 Financial Report b) October 2022 Financial Report
BOARD BUSINESS					
8	8:45 20 min	Board Discussion - Idea: Climate Committee - Feedback on other items from mtg	Information/ Discussion	Guebert	N/A
CLOSING ITEMS					
9	9:05 5 min	Announcements and reminders Action item Adjourn meeting	Information	Guebert	N/A

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EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees				
Members	Positions	Officers	Budget	Land Legacy	Personnel	Grants	PIC
Joe Rossi	Director - Zone 1		X	X		X	
Laura Masterson	Director - Zone 2	Secretary	X	X	X		
Mike Guebert	Director - Zone 3	Chair	X	X	X		
Jim Carlson	Director - At-Large 1	Treasurer	X	X		X	
Jasmine Zimmer-Stucky	Director - At-Large 2	Vice Chair	X	X	X	X	
Upcoming Schedule							
FY22-23	2022	July	6	x			
		August	1		x		
		September	x	x			
		October	3		17		
		November	7	x			
		December	5		19		
	2023	January	4	30			
		February	6		27		
		March	6	7	27		
		April	3	4	17		
		May	1	2	22		
		June	5		27		

Internal EMSWCD Teams

- Equity Team: Heather Nelson Kent, Matt Shipkey, Alex Woolery, Jon Wagner, Tiffany Mancillas, Jeremy Baker
- CLIP Team: Jeremy Baker, Whitney Bailey, Julie DiLeone, Kathy Shearin
- Safety Committee: Scot Wood (lead), Jon Wagner, Katie Meckes, Sasha Schwenk, Jeremy Baker

EMSWCD Representation on External Committees

- 4-County Cooperative Weed Management Area – Chris Aldassy
- Beaver Creek Conservation Partnership – Kathy Shearin; Lucas Nipp; Chelsea White-Brainard
- Columbia Gorge Cooperative Weed Management Area - Jon Wagner
- Columbia Slough Watershed Council - Kathy Shearin (Vice Chair, Executive Committee); Whitney Bailey (CSWC Tech Team)
- Gray Family Foundation Grant Review Committee – Heather Nelson Kent
- Johnson Creek Watershed Council – Julie DiLeone
- Inter-jurisdictional Committee for Johnson Creek Watershed – Whitney Bailey; Jeremy Baker
- Northwest Adult Conservation Education – Kathy Shearin
- Oregon 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.

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

EAST MULTNOMAH SOIL AND WATER
CONSERVATION DISTRICT

Financial Statements

For the Year Ended June 30, 2022

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
June 30, 2022

BOARD OF DIRECTORS

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

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, 2022

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DOUGALL CONRADIE LLC
 CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of East Multnomah Soil and Water Conservation District as of and for the year ended June 30, 2022, 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, 2022, 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 5, 2022 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.

December 5, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT
Management's Discussion and Analysis
For the year ended June 30, 2022

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, 2022. Our purposes are to assist users of these financial statements to interpret the information found in the following pages, highlight the major factors and impacts on the District's financial situation, and to explain significant changes from last year to this year. Please read it in conjunction with the District's financial statements beginning on page 6.

FINANCIAL HIGHLIGHTS

- Revenues were \$5,699,123 in 2022, an increase from 2021 of \$60,019. Property tax revenue increased by \$151,423 in 2022 compared to 2021.
- Total expenditures were \$5,084,782 in 2022, an increase of \$663,882 over 2021, primarily related to increases in conservation spending of \$477,974.
- The District's net position increased by \$614,341 during the year ended June 30, 2022.

Government-wide Statements

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

Fund Financial Statements

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

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

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

	<u>FY 2022</u>	<u>FY 2021</u>
Assets:		
Current assets	\$ 11,794,891	\$ 11,061,775
Capital assets and loan fees, net	<u>7,094,461</u>	<u>7,154,431</u>
Total assets	<u>18,889,442</u>	<u>18,216,206</u>
Current liabilities	<u>443,010</u>	<u>384,115</u>
Total liabilities	<u>443,010</u>	<u>384,115</u>
NET POSITION:		
Invested in capital assets net of related debt	7,094,461	7,154,431
Restricted	327,750	811,100
Unrestricted	<u>11,024,221</u>	<u>9,886,560</u>
Total net position	<u><u>\$ 18,446,432</u></u>	<u><u>\$ 17,832,091</u></u>

SUMMARY STATEMENT OF ACTIVITIES

	<u>FY 2022</u>	<u>FY 2021</u>
Program revenues:		
Operating grants and contributions	\$ 87,907	\$ 97,315
Charges for services	<u>80,117</u>	<u>60,121</u>
Total program revenues	168,024	157,436
General revenues:		
Property taxes	5,453,321	5,301,898
Other income	11,250	88,213
Interest income	<u>66,528</u>	<u>91,557</u>
Total general revenues	<u>5,531,099</u>	<u>5,481,668</u>
Total revenues	5,699,123	5,639,104
Expenditures		
Soil and water conservation	<u>5,084,782</u>	<u>4,420,900</u>
Total expenses	<u>5,084,782</u>	<u>4,420,900</u>
Change in net position	614,341	1,218,204
Net position, beginning of year	<u>17,832,091</u>	<u>16,613,887</u>
Net position, end of year	<u><u>\$ 18,446,432</u></u>	<u><u>\$ 17,832,091</u></u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental fund balances totaled \$11,329,991 at June 30, 2022. A summary of changes in governmental fund balances on the budgetary basis follows:

	June 30, 2022	June 30, 2021	Change
General fund	\$ 4,292,381	\$ 3,471,719	\$ 820,662
Grants and cost share fund	327,750	811,100	(483,350)
Land conservation fund	6,709,860	6,367,747	342,113
Total	<u>\$ 11,329,991</u>	<u>\$ 10,650,566</u>	<u>\$ 679,425</u>

Revenues for the General Fund were \$5,603,001, which was \$31,433 under budget. Expenditures for the General Fund were \$3,631,109, which was \$1,417,341 under budget.

The decrease in the Grants and Cost Share Fund was due to receiving a smaller transfer in from the General Fund and there was a significant increase in project spending during the year ended June 30, 2022. The increase in Land Conservation Fund was due no capital outlay spending during the year ended June 30, 2022.

PRIOR YEAR CORRECTION

During the current year the District noted that the prior year had an error in the accrued payroll liability. The accompanying summary statements of net position and activities for FY 2021 have been adjusted for the correction of this error. The result of correcting this error was a decrease to current liabilities of \$60,959 and a decrease to soil and water conservation expenses of \$60,959. Net position increased by \$60,959 as a result of this correction. The June 30, 2021 fund balance of the General Fund also increased by \$60,959 from this correction.

BUDGETARY HIGHLIGHTS

See the supplemental information for detailed schedules of budget to actual variances for the fiscal year ended June 30, 2022. All expenditures by program were under budget for the year ended, June 30, 2022.

CAPITAL ASSETS

At June 30, 2022 the District had \$7,094,461 invested in capital assets net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

ECONOMIC FACTORS

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

FINANCIAL CONTACT

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

FINANCIAL SECTION

BASIC FINANCIAL STATEMENTS

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Statement of Net Position****June 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and investments	\$ 11,645,615
Property taxes receivable	126,354
Accounts receivable	19,377
Prepaid assets	<u>3,635</u>
Total current assets	11,794,981
Noncurrent assets:	
Land	5,741,336
Capital assets, net of accumulated depreciation	<u>1,353,125</u>
Total assets	<u>18,889,442</u>
LIABILITIES	
Current liabilities:	
Accounts payable	298,353
Accrued payroll	4,576
Other current liabilities	2,700
Accrued compensated absences	<u>137,381</u>
Total liabilities	<u>443,010</u>
NET POSITION:	
Invested in capital assets	7,094,461
Restricted	327,750
Unrestricted	<u>11,024,221</u>
Total net position	<u><u>\$ 18,446,432</u></u>

The accompanying notes are an integral part of these financial statements

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Statement of Activities****For the Year Ended June 30, 2022**

	<u>Governmental Activities</u>
Expenditures	
Soil and water conservation	<u>\$ 5,084,782</u>
Program revenues:	
Operating grants and contributions	87,907
Charges for services	<u>80,117</u>
Total program revenues	<u>168,024</u>
Net program expenses	(4,916,758)
General revenues:	
Property taxes	5,453,321
Other income	11,250
Interest income	<u>66,528</u>
Total general revenues	<u>5,531,099</u>
Change in net position	614,341
Net Position - beginning of year	<u>17,832,091</u>
Net Position - end of year	<u><u>\$ 18,446,432</u></u>

The accompanying notes are an integral part of these financial statements

FUND FINANCIAL STATEMENTS

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Balance Sheet – Governmental Funds****June 30, 2022**

	<u>General Fund</u>
ASSETS:	
Cash and investments	\$ 11,645,615
Property taxes receivable	126,354
Accounts receivable	<u>19,377</u>
 Total assets	 <u><u>\$ 11,791,346</u></u>
 LIABILITIES:	
Accounts payable	\$ 298,353
Accrued payroll	4,576
Other current liabilities	<u>2,700</u>
 Total liabilities	 <u>305,629</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	<u>155,726</u>
 Total deferred inflows of resources	 155,726
 FUND BALANCES:	
Restricted (grants for conservation projects)	327,750
Assigned (land conservation)	6,709,860
Unassigned	<u>4,292,381</u>
 Total fund balances	 <u>11,329,991</u>
 Total liabilities and fund balances	 <u><u>\$ 11,791,346</u></u>

The accompanying notes are an integral part of these financial statements

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds****For the Year Ended June 30, 2022**

	General Fund
REVENUES:	
Property tax income	\$ 5,405,791
Grant income	87,907
Interest income	66,528
Rental income	80,117
Miscellaneous	<u>11,250</u>
Total revenues	<u>5,651,593</u>
EXPENDITURES:	
Current:	
Personnel services	2,424,741
Materials and services	2,577,207
Capital outlay	<u>33,075</u>
Total expenditures	<u>5,035,023</u>
Change in fund balances	<u>616,570</u>
Fund balance, beginning of year	<u>10,713,421</u>
Fund balance, end of year	<u><u>\$ 11,329,991</u></u>

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, 2022**

Fund balance	\$ 11,329,991
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	7,094,461
Prepaid assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,635
Deferred revenues are not due and payable in the current period and, therefore, are not reported in the governmental funds.	155,726
Accrued compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(137,381)</u>
Net position	<u>\$ 18,446,432</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, 2022**

Total changes in fund balances – Governmental Funds	\$ 616,570
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.	47,530
Capital asset and prepaid 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.	
Current year capital outlay expenditures capitalized as additions	33,075
Less depreciation expense	(93,045)
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.	
Accrued paid time off	<u>10,211</u>
Change in net position	<u>\$ 614,341</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, 2022

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, 2022

1. Summary of Significant Accounting Policies (continued)

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

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

Fund Accounting

The District has the following major 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.
- 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.

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

Net Position

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

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

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

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

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements – Continued

June 30, 2022

1. Summary of Significant Accounting Policies (continued)

Fund Equity

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

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

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

Cash and Investments

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

Property Taxes

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

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2022****1. Summary of Significant Accounting Policies (continued)**Receivables

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

Capital Assets

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

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

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

Compensated Absence Payable

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

Long-Term Obligations

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

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

Transfers

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

Transfers for the year ended June 30, 2022 are presented in the fund financial statements, but have been eliminated from the statement of activities.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2022****1. Summary of Significant Accounting Policies (continued)**Use of Estimates

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

2. Stewardship, Compliance and Accountability

The District is subject to the budget requirements of state law. The resolution authorizing appropriations of each fund sets the level by which expenditures cannot legally exceed appropriations for the major object class. The legal level of appropriation for the General Fund is at the organizational unit level. 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.

3. Cash and Investments

Cash and investments of the District consisted of the following at June 30, 2022:

Local Government Investment Pool	\$ 11,480,078
Checking account	<u>165,537</u>
Total	<u>\$ 11,645,615</u>

Deposits

The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. Federal Deposit Insurance Corporation (FDIC) insurance of \$250,000 applies to total deposits at each financial institution. When balances exceed \$250,000, ORS 295.002 requires the bank depository to enter into an agreement described in ORS 295.008(2)(b) and to deposit securities pursuant to ORS 295.015(1). The Oregon State Treasurer's Office facilitates these agreements and maintains a list of qualified depositories. Well capitalized depository banks must pledge securities with a value of at least 10 percent of their quarter-end public fund deposits, unless otherwise directed by the Oregon State Treasurer. Adequately capitalized or undercapitalized bank depositories are required to pledge collateral valued at 110 percent of their uninsured public fund deposits. The securities are held by a custodian for the benefit of the State of Oregon. Any balances in excess of the FDIC insurance plus 10 percent are considered exposed to custodial 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, 2022, deposits per the bank statements were \$229,531, which did not exceed the custodial credit risk threshold.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements - Continued

June 30, 2022

3. Cash and Investments (continued)

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, 2022 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, 2022****4. Capital Assets**

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

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Land	\$ 5,741,336	\$ -	\$ -	\$ 5,741,336
Buildings and improvements	1,839,650	33,075	-	1,872,725
Equipment and furniture	334,330	-	-	334,330
Total depreciable capital assets	2,173,980	33,075	-	2,207,055
Less: accumulated depreciation				
Buildings and improvements	(529,205)	(61,726)	-	(590,931)
Equipment and furniture	(231,680)	(31,319)	-	(262,999)
Total accumulated depreciation	(760,885)	(93,045)	-	(853,930)
Net depreciable capital assets	1,413,095	(93,045)	-	1,353,125
Net capital assets	\$ 7,154,431	\$ (59,970)	\$ -	\$ 7,094,461

Depreciation expense of \$93,045 is recorded as a program expense in the accompanying Statement of Activities for the year ended June 30, 2022.

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, 2022 the District contributed \$94,436 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, 2022 that exceeded the District's insurance coverage.

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT**Notes to Financial Statements - Continued****June 30, 2022****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. Prior Period Adjustment

During the current year the District determined that the prior year had an error in the accrued payroll liability which overstated that liability by \$60,959 at June 30, 2021. To correct this error, the beginning net position of \$17,731,132, as originally reported, has been increased to \$17,832,091. In addition, the beginning fund balance of the General Fund of \$10,650,566, as originally reported, has been increased to \$10,713,421.

9. Subsequent Events

The District did not have any subsequent events through December 5, 2022 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, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

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

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Budgetary Basis	Variance to Final Budget Over/Under
REVENUES:				
Property tax income	\$ 5,392,567	\$ 5,392,567	\$ 5,405,791	\$ 13,224
Grant income	108,265	112,857	87,907	(24,950)
Native plant sale	50,000	50,000	-	(50,000)
Interest income	35,000	35,000	17,936	(17,064)
Rental income	44,010	44,010	80,117	36,107
Miscellaneous	-	-	11,250	11,250
Total revenues	<u>5,629,842</u>	<u>5,634,434</u>	<u>5,603,001</u>	<u>(31,433)</u>
EXPENDITURES:				
Finance and operations	1,312,788	1,377,685	1,016,153	361,532
Rural lands program	1,236,060	1,269,275	1,044,580	224,695
Urban lands program	932,920	932,920	667,008	265,912
Conservation legacy program	635,338	635,338	491,235	144,103
Headwaters farm incubator program	433,232	463,232	412,133	51,099
Contingency	400,000	370,000	-	370,000
Total expenditures	<u>4,950,338</u>	<u>5,048,450</u>	<u>3,631,109</u>	<u>1,417,341</u>
Excess of revenues over expenditures	<u>679,504</u>	<u>585,984</u>	<u>1,971,892</u>	<u>1,385,908</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(1,214,085)</u>	<u>(1,214,085)</u>	<u>(1,214,085)</u>	<u>-</u>
Change in fund balances	<u>(534,581)</u>	<u>(628,101)</u>	<u>757,807</u>	<u>1,385,908</u>
Fund balance, beginning of year	<u>3,179,707</u>	<u>3,179,707</u>	<u>3,534,574</u>	<u>354,867</u>
Fund balance, end of year	<u>\$ 2,645,126</u>	<u>\$ 2,551,606</u>	<u>\$ 4,292,381</u>	<u>\$ 1,740,775</u>
Reconciliation to Governmental Fund Balance as required by GASB 54				
Ending Fund Balance:				
Grants and Cost Share Fund			327,750	
Land Conservation Fund			<u>6,709,860</u>	
Total			<u>\$ 11,329,991</u>	

OTHER SUPPLEMENTARY INFORMATION

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

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Budgetary Basis	Variance to Final Budget Over/Under
REVENUES:				
Interest	\$ 13,000	\$ 13,000	\$ 6,479	\$ (6,521)
Total revenues	13,000	13,000	6,479	(6,521)
EXPENDITURES:				
Materials and services	1,522,000	1,522,000	1,203,914	318,086
Total expenditures	1,522,000	1,522,000	1,203,914	318,086
Excess of revenues over (under) expenditures	(1,509,000)	(1,509,000)	(1,197,435)	311,565
OTHER FINANCING SOURCES (USES):				
Transfers in	714,085	714,085	714,085	-
Change in fund balance	(794,915)	(794,915)	(483,350)	311,565
Beginning fund balance	794,915	794,915	811,100	16,185
Ending fund balance	\$ -	\$ -	\$ 327,750	\$ 327,750

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, 2022

	Original Budget	Final Budget	Actual Budgetary Basis	Variance to Final Budget Over/Under
REVENUES:				
Interest	\$ 70,000	\$ 70,000	\$ 42,113	\$ (27,887)
Total revenues	70,000	70,000	42,113	(27,887)
EXPENDITURES:				
Materials and services	150,000	150,000	200,000	(50,000)
Capital outlay	6,839,977	6,839,977	-	6,839,977
Total expenditures	6,989,977	6,989,977	200,000	6,789,977
Excess of revenues over (under) expenditures	(6,919,977)	(6,919,977)	(157,887)	6,762,090
OTHER FINANCING SOURCES (USES):				
Transfers in	500,000	500,000	500,000	-
Change in fund balance	(6,419,977)	(6,419,977)	342,113	6,762,090
Beginning fund balance	6,419,977	6,419,977	6,367,747	(52,230)
Ending fund balance	\$ -	\$ -	\$ 6,709,860	\$ 6,709,860

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, 2022

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

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

EAST MULTNOMAH SOIL AND WATER CONSERVATION DISTRICT

Schedule of Property Tax Collections and Taxes Receivable

For the year ended June 30, 2022

Transactions by Year	Property Taxes Uncollected, Beginning	Levy as Extended by Assessor	Discounts	Collections	Adjustments	Property Taxes Uncollected, Ending
2021-2022	\$ -	\$ 5,610,986	\$ (148,969)	\$ (5,382,352)	\$ (15,212)	\$ 64,453
2020-2021	73,189	-	87	(38,198)	(8,178)	26,899
2019-2020	30,400	-	16	(12,986)	(1,308)	16,123
2018-2019	17,052	-	9	(9,658)	(423)	6,980
2017-2018	7,154	-	1	(5,252)	(59)	1,844
2016-2017	1,605	-	1	(567)	(73)	966
2015-2016	804	-	-	(360)	(24)	420
2014-2015	406	-	-	(56)	-	351
2013-2014	359	-	-	(39)	-	321
2012-2013	471	-	-	(36)	(1)	433
2011-Prior	7,698	-	-	(138)	6	7,566
	<u>\$ 139,138</u>	<u>\$ 5,610,986</u>	<u>\$ (148,855)</u>	<u>\$ (5,449,642)</u>	<u>\$ (25,272)</u>	<u>\$ 126,536</u>

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



DOUGALL CONRADIE LLC
 CERTIFIED PUBLIC ACCOUNTANTS

Geoffrey Dougall, CPA
 Heather Jackson, CPA
 Monte Harrell, 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, 2022 and have issued our report thereon dated December 5, 2022. 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.

December 5, 2022

11/28/2022



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

Monday, November 7th, 2022

6:04pm- Call to Order

Guebert called to order the regular meeting of the EMSWCD Board of Directors at 6:04pm on Monday, November 7th, 2022, at EMSWCD's Office.

6:04pm- Introductions, Review/revise agenda, Review previous action items

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

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

Board of Directors Absent: Joe Rossi (Zone 1 Director)

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

Guests: Chris Wallace Caldwell (Catalysis), Jamila Dozier (Consulting), Jennifer Aron (Blue Raven Farm)

Changes to the agenda: Adding updates from Guebert to ED Update

Previous action items: N/A

6:07pm- Approval of minutes

MOTION: Zimmer-Stucky moved to approve October 3, 2022, Board of Directors Meeting Minutes, Masterson 2nd. Motion passed unanimously (4-0, Rossi absent).

MOTION: Zimmer-Stucky moved to approve October 19, 2022, Special Board of Directors Meeting Minutes, Masterson 2nd. Motion passed unanimously (4-0, Rossi absent).

6:07pm- Time reserved for public comment

N/A

6:07pm- Executive Director Update

Guebert and Hamilton attended the OACD Conference. Not as many attendees as expected.

- NRCS offered so many resources, how could we make use of those funds?
- Impressed with the presentation on Biochar. Salem will be making a lot soon and will be looking for ideas to distribute it.
- Carbon Sequestration- **Guebert** suggested a Board level Climate Committee. If agreed on, the District could begin that in January
 - Action Item: Fernandez to add to Climate Committee discussion to December Board Meeting Items.
- Nori, the Carbon removal marketplace, has money available for carbon credit, but they don't have properties. Can we aggregate lands for this to meet the minimum requirement to qualify for the program?
- Nellie McAdams from OAT and Taylor Larson from OAHP- resources are available for easements, assistance, etc.

11/28/2022



- So many programmatic dollars and resources available to us, we just need to figure out how to make use of it.
- Bruce Buckmaster Co-chair for OWEB's Climate Committee talked a lot about the relationship between climate adaptation and volatility. How the work SWCDs do could change to reflect those ideas.
- Farm succession planning – rethinking what role SWCDs play.
- Reminded how SWCDs are charged with soil and water conservation practices and humans are the beneficiaries of that even though the work isn't directly done for human benefit. Therefore, farming alone doesn't necessarily constitute being a conservation practice.
- Soil scientist: "Soil can serve as one of the greatest carbon sequestration vehicles we have if we quite treating it like dirt."

Zimmer-Stucky How is the District working on becoming a leader in taking on these opportunities?

Hamilton The USDA Grant and use of federal dollars (not state dollars) through grants would help us find and implement next best practices. How we rethink collaborating across equity, climate, soil and water health, is where the highroad and money is. Is in touch with Ronald Harris to let us know when NRCS comes up with next steps after those 4 principles (equity, climate, S&W), and how they're being reflected in grant applications. Working on implementing staff training with other SWCDs on this topic and beginning lunch and learns for staff starting January.

Hamilton Doesn't make sense to hire a grant writer right now, but the team we have writing the USDA grant is really good at this. Hiring contract services and identifying the grants we want to pursue should be something we do next fiscal year.

Masterson It's exciting to see us go from scarcity to being more expansive in how we work together to bring in more money.

Hamilton

- Will be meeting quarterly with other SWCD Eds.
- We have done some math on the Comet Tracker on carbon sequestration within our riparian StreamCare work.
 - What's our (EMSWCD) role in this big question of carbon sequestration efforts?
- **Masterson** got appointed to Oregon Agriculture Heritage Program (OAHP) Commission.
- **Guebert** is now on the advocacy committee for Oregon Association of Conservation Districts (OACD).
- **Guebert** On the Oregon Soil and Water Conservation Commission meeting, scoring for surveys were done backwards so data may not be accurate. Guebert amongst others gave testimony that the 10-acre requirement didn't make sense. Commission presented proposed plan options: keep the requirements the same at status quo, each district chooses for themselves, do away with the requirement all together, or switch the requirements to at-large positions could keep the requirement and zones positions would not.
 - **Hamilton** If this comes to ODA, they'd have to analyze it and weigh in on the statute. ODA representative refused to give their opinion at the moment.
 - **Masterson** So many Districts are begging people to come on/stay on because they don't have anyone running for the positions.
 - No consensus from commission.
 - There was one from Tualatin and one Willamette who were very articulate on this topic.

11/28/2022



- **Masterson** proposed EMSWCD be something of a lead on this discussion if no one else steps up.
- **Hamilton** suggested the Board propose a recommendation to the commission.
- **Action Item: Fernandez** to add this topic to agenda in the Spring Board Meeting.

6:32pm- Executive Director Update- Strategic Plan Outline

Hamilton Felt that the idea of farming was becoming a proxy for soil and water health. Outline is a brief framework to what the plan will include.

- Talked with Stan Dean from Jackson SWCD who just finished their plan recently.
 - Made climate change a core issue to look at all over programs through.
 - Talked about trends and forces that are coming at them.
- Looked at different SWCD's plans and got feedback from different people internally and externally. Got a lot of equity and inclusion information from Coalitions of Color.
- The plan will not be completely internally focused. Our Audience:
 - 1. Board – to act as a guideline to make decisions to offer to staff.
 - 2. Staff - to act as a guideline to come back to the Board with recommendations.
 - 3. Constituents – we have a responsibility to communicate and educate on what good stewardship means and what we do with their money.
- We will not be changing the Mission Statement.
- Will add information from OACD and NRCS about the 2 core lenses.
- Section IVB. Looking to redefine 3 programmatic areas:
 - Urban/Built environment
 - Agricultural/Working Lands
 - Natural Spaces
- How to think about the Urban Environment beyond tech assistance as we usually have. How to work with the built environment.
- Plan in Action: This plan will be a working document. What works, what can be changed?

Masterson What do you mean by using Farming as proxy?

Hamilton SWCDs history tends to be Farming focused, but we aren't. Being a farmer isn't the same as working towards soil and water health. Do we want to recommend and offer a broader suite of services for farmers who are actively working towards soil and water conservation, with carbon sequestration farming? Federal funding through grants is how this may be achieved.

Masterson How are we supporting farmers who are doing good conservation work, and how do we share best practices with the ones who aren't?

Zimmer-Stucky likes that we're in an action-oriented direction and asking ourselves these important questions of how we work with farmers, and when it comes to climate mitigation, suggested acting with urgency.

Masterson How do we do it in a way of teaching and bringing everyone along and not just doing it ourselves going forward. Ex. Cover cropping, which began a few years ago.

Hamilton Some of the gaps that existed before don't exist anymore, so it's a good idea to think about what else we need to look at now. Double down on easements? Give the money outwards to others who are doing the things we find important? Who are our partners now?

6:53pm- Headwaters Presentation

Steele presented about the Headwaters Farm Incubator Program (HIP).

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Caldwell Prefers the Board get to discuss the key questions as today's main goal. The Board will have a chance to do the prioritization exercise in the upcoming poll that will be sent out.

Steele Getting confirmation from the Board that they do see an active role for Headwaters Farm (HWF) in the District going forward is the goal of this presentation. The other key question is do the 2018 program goals still address what we want to accomplish at HWF, and should we still go through with those? Who should we be serving in our Incubator Farm Program? How do we measure success at HWF? How do we incorporate the new strategic priorities of climate mitigation and equity?

EMSWCD bought HWF in 2011. Steele was hired as the HWF Manager, and the 1st farmer cohort began in 2013. Facilities manager hired in 2014. HWF's Operations Assistant was hired, and we graduated our first HIP farmers in 2017. In 2018, EMSWCD completed our last strategic process, in which the HWF and HIP's current goals and roadmap were initiated. This year, we're wrapping up our 10th season and graduating our 6th cohort of HIP farmers.

HWF also does education and demonstrations, outreach, and community building.

HIP's early concepts:

People who were interesting in farming would begin their journey in learning at one of our partner organizations (Zenger Farm, Rogue Farm, Pathways, etc.). Those who follow through and develop the skill and desire to start a farm would work on a local farm or join an apprenticeship program for a few years. Once they're ready to turn their knowledge and experience into establishing a successful farm, this is where HWF and HIP would help them become established through resources and community, and then help them reach the resources and services needed through USDA extension services and SWCDs. The model also allows for these established farms to hire farm workers/ managers or be a host site for tours and apprenticeships, thus following the cycle of creating more farmers and established farms. This model has mostly held true, except it's more of a web of opportunities instead of a linear path.

HWF and HIP's mission: increasing the number of new farmers locally, keeping local farmland in production, and ensuring both are well stewarded.

As a SWCD, it's important to ensure farmers are centering resource management on farms to positively impact natural resources and assist the future transition of land from an aging farmer population to new growers, who are super focused on soil and water health. According to a recent National Young Farmers Coalition study from 10,000 young farmers, 86% indicated they're using regenerative farming, and 97% indicated they're using sustainable agriculture.

Impacts beyond HIP: New farmers; viability of farms who can withstand farming issues; education and demonstration benefits for HIP, other local farmers, and constituents; a developing farmers ecosystem; community hub for farmers on site, grads, beginner farm and small farm communities; visibility for the District and our programs/projects; healthy resources within our District and benefits that ripple outwards of the District.

Program Goals from our last strategic planning session for HWF:

1. Maintain and improve the natural resources at HWF to support sustainable agriculture.
2. Facilitate the establishment of viable new farm businesses, that are good stewards of the land.
3. Increase visibility of conservation farming practices
4. Headwaters Farm facilities: infrastructure and equipment that supports HIP and EMSWCD's mission.

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1-3= soil and water health oriented.

4= site set-up and management oriented.

Headwaters Farm Budget over 11 years:

3 columns: personnel and materials costs, services and operating costs, capital outlay improvements in land and equipment costs.

2019-2020 spike in budget: solar panels (will pay for themselves in 8 years) and equipment shed built.

2021 spike in personnel: HWF employees became full time.

To date, about \$5.3million has been invested in HWF and HIP, including property purchase.

FY22-23 HIP Budget=9% EMSWCD's Total FY Budget

To date, we've worked with 38 different farm businesses. 13 are still at HIP. 16 of our 18 farm graduates are still farming. 13 of those are still farming, selling, and/or buying within the District. Looking at the demographics of our 49 total farmers from those 38 farms, 20% have been BIPOC identifying. This demographic is also trending upwards in the last year. Gender breakdown shows 60% of all the farmers at HIP are female.

Farmer Net Income: The difference between highest and lowest net incomes per farmer shows the difference between HIP farmers who are established in their markets and those who are just starting out within the program. Difference in 2020 and 2021 also show the social and climate issues faced in both years – COVID pandemic in 2019 and 2020, wildfire smoke in 2020 and 2021, and the 2021 Heat Dome. Will have data on the late spring and wet start of the growing season issues in 2022 soon.

Zimmer-Stucky How well do you think this program has or has not achieved those 2018 goals?

Steele We've done an excellent job on goal 1. On goal 2, there's still work to be done on launching viable farm businesses and increasing visibility on conservation practices. We've done well on goal 4.

Masterson Is it possible to further breakdown the HWF budget? Seems like this budget we looked at is directly showing costs towards HIP. How do we see the other budget items for HWF per year? What is or isn't a direct cost of running HIP per year compared to the number of farmers we host?

7:20pm- Board Discussion Questions

- **Board** Yes. 4 thumbs up, Rossi absent.

Carlson What's the average acreage that each HIP farmer is farming?

Steele It vary per farmer. The average graduate finishes on an acre and a half usually, but right now it varies from half an acre to 4.5 acres.

Guebert Do graduates tend to increase on acreage when they leave?

Steele Depends on what the farmer wants and can afford. Most would like to scale up, but it depends on a few factors.

Carlson Is there land that is fallow every year?

Steele Yes, we do that mostly as a strategic way to restart land that recent grads have left for the new farmers coming in. We focus on skill level and viability of the individual farms who come in, not on 100% farm capacity and maximizing output of the land.

- **Guebert** Are these 2018 goals the right goals to have for HWF still? Only has an issue with number 2, it's not important or helpful to focus on having a certain amount of people. Taking advantage of opportunities that are present at the time, it makes more sense to allow bigger or smaller farms.

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Zimmer-Stucky Staff should be able to set the number that's right for the land, depending on applicants' acreage ask, HIP community need, and staffing.

Zimmer-Stucky Are there, or should we be setting, different goals for HIP and HWF?

Masterson We could be clearer going forward about what all of HWF projects are, including DPNA, HIP, StreamCare, etc.

Masterson was imagining that most of the conversation tonight was about HIP only. Would like to see that be more fine-tuned.

Guebert wants to recognize that if we want to reach existing farmers and increase the viability of our farms, we're not doing enough of that now. How do we change the message that it's for newer farmers? Can we do trials of specific practices at different partnering locations?

- **Masterson** Using all resources of district, staff can bring recommendations of where different farm levels work/stay.
- **Steele** We could do more to leverage the program we have at HIP, it could be a demonstration farm, mentorships, etc. That might be more challenging due to staffing needs.
- **Caldwell** to the Board, What might be missing from the goals that could create an increased focus for existing farmers?
- **Zimmer-Stucky** Some of those farmers who want workshops might not be at HIP, they could work on other farms.
- **Guebert** Happy to eliminate the goal bullet on farmers staying within District. **Board** agrees. It's okay to keep an eye on, but if graduates are successful and learn climate mitigating practices, that's an achievement.
- **Masterson** HIP has amazing resources, probably some of the best in the country, the more established incoming HIP farmers are, the more bandwidth they'll have to focus more on using those resources to create the most viable business.

Guebert Do you think the farmers who fit that vision, are not hearing about us, not applying, or not being accepted?

Masterson Not sure why we're not attracting those established farmers. Afraid that HIP may be seen as a place for farmers who are just starting out. There's nothing wrong with engaging with farmers nationally to find those established farmers. It feels like the resources at HIP are for those who are ready to launch.

Steele In all but a few cases, applicants have met that criterion, but not all levels of experience (years) meet those kinds of exposure that we want. Years of working on a farm is a crude metric, but the years of management would be better to judge from.

Guebert reminded about our equity goals and the need within our community.

Zimmer-Stucky If we make this shift, we want to make sure that those programs for newer farmers are still supported by us in the same way so that they still have the same level of resources.

Masterson The pool where we're pulling from now are much more diverse than they were when we started this program. The District's Hispanic farmworker community aren't reached within our equity roles. Why aren't they participating in our programs at all? Culturally, what are the challenges that create that gap?

Guebert Who is working with that community, how do we reach out to them? How do we fit their needs?

Carlson Notices from the data presented, that the program is more diverse, but how do we target the Hispanic community more?

Steele Viva Farms would be an amazing group to work with to engage the Hispanic Farmworker community. That would come with a whole new host of resource needs too.

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Zimmer-Stucky Agrees that this would fit that idea that we're looking for in finding more farmers with more farming experience.

Dozier Is the HIP application only in English? **Steele** Yes.

Hamilton If we move more into the experienced farmers who are ready to launch, are we filling a gap by bringing them to HIP? What resources do we have that are not at HWF to help launch them?

Zimmer-Stucky HIP is not a place for people to learn to farm, it's to learn to operate a farm business and the time is spent getting farmland at an incredibly reduced rate. Farmers come in with farm skills, leave with equity to find own farmland.

Caldwell Sounds like we've landed on what's called a Wicked Question: complex and paradox questions that businesses land on that can come with solutions that help you solve both. How do we find a solid solution to help experienced farmers and farmers from marginalized backgrounds at the same time?

Steele We can do both, bring in farmers who are ready to launch their business and remind them that this is a working farm community with farmers of varying abilities and skill levels, such to ensure we're not forgetting about the local pipeline. There's a concern that focusing on bringing in farmers from outside areas could outcompete the local farmers. Do we have a responsibility to the local small farms that may be different than the typical 5+ acre farm?

On Measuring success:

Steele The success of HWF and of HIP is probably 2 different conversations. Focusing on HIP now would be more beneficial for feedback.

Zimmer-Stucky Would like to see HWF work more with Rural Lands on some overlapping education/workshop opportunities.

Carlson It's about using resources to the fullest as well as quantifying success. It's also about knowledge sharing outside of HWF.

Zimmer-Stucky The program is still young. It's okay to look at the number of graduates as a metric of success, just not the only metric.

Hamilton We have plenty of good feedback for the Strategic Plan, we might have more questions as well as recommendations later.

Steele There is more conversation to be had but got enough information to run with now to go forward. What is our role if any before and after the program?

Zimmer-Stucky This is an opportunity to fill both ends of the pipeline through Rural Lands, Grants, and HIP. How to advertise to get our HIP graduates as farmers that landowners want working on their land and working with LLP to bring open land to HIP graduates who are ready to buy.

Masterson Staff, where are our gaps? Do we want to, and how do we push into both directions?

8:20pm- Announcements, Action Items, and Adjournment

Hamilton A survey is being sent out to the Board tomorrow on all criteria and beneficiaries to give final data for the Strategic Plan. Will be due very soon. Should take 7-10 minutes.

Guebert is sending Hamilton's Eval Perf tomorrow morning.

Hamilton November 21st LLC Meeting to be rescheduled.

Action Items:

Action Item: Fernandez to add to Climate Committee discussion to December Board Meeting Items.

Action Item: Fernandez to add topic of Board Membership qualifications around land ownership as an agenda item in Spring Board Meetings.

Guebert adjourned the meeting at 8:27 pm

11/10/2022



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

Wednesday November 9, 2022

5:16pm- Call to Order

Guebert called to order the EMSWCD Special Board of Directors meeting at 5:16pm on Wednesday, November 9, 2022, at the EMSWCD Office.

5:16pm- Introductions, Review/revise agenda, Review previous action items

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

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

Staff: Nancy Hamilton (Executive Director), Asianna Fernandez (Executive Assistant) (left at 5:17pm)

Guests: N/A

Changes to the agenda: N/A

Previous Action Items: N/A

5:17pm- Executive Director Performance Evaluation:

Executive Session under ORS 192.660(2)(i) held to review and evaluate the employment-related performance of a public officer.

Action Items:

Action Item: Hamilton to present an Executive Director Work Plan at the January 2023 Board of Directors Meeting.

Action Item: Hamilton to develop a brief monthly memo that supports specific details of the Executive Director Updates at future Board Meetings.

6:46pm- Adjournment

Guebert adjourned the meeting at 6:46 pm.



Executive Director Updates – December 5, 2022

Looking back:

Completed Strategic Plan, presenting that tonight.

Completed FY21-22 Annual Report, presented tonight.

Completing LLC mtg organization (will take place on 12/6)

Began work on my work plan, per performance evaluation mtg

Met with Leadership Team about how to reinstitute L-Team reports for Board

External meetings last month:

Mitra Anoushiravani, Senator Merkley's District staff rep re: Headwaters Tour with the Senator for next Spring. Rowan and I met Mitra at Headwaters. Walked and talked. Been in touch and waiting to hear more.

Looking forward:

Begin/continue work on:

- Organization restructuring based on Strategic Plan
- NJH Work Plan
- Budget planning for next fiscal year
- Update performance evaluation process/form based on feedback from staff and board
- Morphing into 2x1 mtgs and cancelling scheduled 1x1's with Board members.

Upcoming external meetings:

- Limited in December
- Tara Wilkinson from Intertwine Alliance in December.
- Nellie McAdams with Oregon Agricultural Trust in early January
- Planning to meet with Jim Middaugh next.

Something to Celebrate:

USDA Grant was submitted:

The Land & Capital Access Pilot Project will test four innovative, cost-effective approaches to land and capital access for underserved farmers. The project will provide on-ramps for farmers at varying levels of readiness with a focus on regenerative farming. We will intensively track

each participant throughout the grant period to learn what program supports helped them succeed; what impact the programs had on their farm income; whether we met our three goals of land access, capital access, and land loss prevention; and what changes need to be made.

For January Board Mtg:

- Board Handbook
 - CRM
 - Staff work plan format redesign
 - Step increases
 - Performance evals
 - Work plans
 - Budget Amendment
-

—



Leadership Team Updates – December 5, 2022

Nancy

- Farm Hall
- Headwaters Farm Manual update completed. HIP application update is almost done
- PIC review committee finalized
- Mainstem & Nestwood transactions
- Dianna Pope Natural Area Sign

Dan:

- Our website is now translated. We've added a translation plug-in that allows our website to be viewed in 12 other languages of your choosing.
- F&O is assisting Urban Lands in many logistical aspects of the upcoming Plant Sale, including updating and testing the Plant Sale website and help with interpreting and using plant sale analytic data.
- As part of getting our brand out, we've ordered a branded tent and tablecloths and a round of branded gear for the staff.
- Along with upkeep of the building and landscape, our front sign is being refurbished.
- Along with the Safety Committee, reviewed and updated the Workplace Safety Policy to be more reflective of the current staff and hybrid work environments and regulations. This will be presented to the Personnel Committee at an upcoming meeting.

Kathy:

- **2023 Plant sale** - EMSWCD Annual Native plant Sale is a go! This is an organization-wide event that is spear-headed by Urban Lands but works lockstep with F&O and with all programs to bring this opportunity to the community. Sale will open Tues. Jan.17 at 6pm (Tues following MLK day) Pick up day will be Sat. Feb. 18th.
- **Workshops – what's new?** - In order to attract and accommodate a more diverse workshop audience we have divided our longer workshops into shorter, more digestible educational offerings, not to exceed 2hrs. We have also added 3 new workshops – Climate Resilience, Outdoor Water Conservation and Landscaping for Wildlife.
- **Shaul Property stabilization plan feedback** – Gresham reached out and requested feedback on their forest management framework for the property. We responded with suggestions regarding their approach to handling the Laminated root rot on site in addition to requesting that they retain as many trees as is safely and environmentally feasible.

Julie:

- Portland Water Bureau is providing funding \$49,500 for invasive weed control in the Sandy River watershed. We are partnering with Metro and State Parks on an application for ivy control this winter.
- As part of our work to better collaborate internally, Jeremy Baker and Matt Shipkey have been working on ways to streamline both planning and monitoring of agricultural easements. Jeremy will be taking the lead on both moving forward.
- The Lower Willamette Agricultural Water Quality Management Area Biennial Review took place on December 1. In two years, both the Lower Willamette and Sandy Management Areas will be considering new rules. Board members are encouraged to become involved.

2023 Partners in Conservation (PIC) Grant Review Committee

Bruce Barbarasch (he/him)*

Nature and Trails Manager, Tualatin Hills Parks & Recreation

Bruce Barbarasch is a resident of Southeast Portland and the Nature & Trails Manager for the Tualatin Hills Park & Recreation District. He has worked in the fields of environmental education, trail management, and natural resources conservation for more than 25 years.

Mary Colombo (she/her)

Founder and owner, Wild Roots Farm

A full-time farmer since 2009, Mary Columbo has owned Wild Roots Farm since 2015. The farm uses conservation practices including minimal till and organics. Mary loves helping young and beginning farmers learn more about farming and shares her knowledge in formal and informal settings. She has a degree in geology and worked as a field geologist for 5 years before becoming a farmer. Born and raised in Oregon, Mary grew up in a small rural community outside of Portland. She credits her parents with instilling in her a deep love and appreciation of nature from a young age.

Jeremy Hart (he/him)

Environmental Justice Fellow, Asian Pacific American Network of Oregon (APANO)

With a background in ecology and community development, Jeremy Hart organizes community-oriented programs for APANO around topics of environmental equity, urban greening, sustainable energy production and youth development. Prior professional roles include habitat restoration for Ash Creek Forest Management LLC, and as a biological surveyor for the National Council for Air and Stream Improvement. While a college student, Jeremy supervised the Methodist Community Garden, organizing volunteer workdays and growing food for community participants and a local foodbank. Jeremy is passionate about protecting nature in unison with human environmental rights to clean water, food, and sustainable development.

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.

Rhesa Napoli (she/her)

Garden Educator, Portland Parks and Recreation

Rhesa has strong lived, academic and professional experience in natural healthcare, gardening, food justice, community outreach and environmental studies. A former EMSWCD outreach and education technician, Rhesa's was previously a naturopathic physician and business owner. Her relevant experience includes training and partnership with Wisdom of the Elders, Common Sense Gardens and Unity Farm at Oregon Food Bank.

Jen Shih (she/her)

Grants & Enrollment Specialist, Tualatin Soil and Water Conservation District

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

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.

Nell Tessman (she/her)*

Program Officer, Gray Family Foundation

Nell Tessman serves as the Program Officer for Gray Family Foundation, a Think Tank member for Growing Gardens, and on the Advisory Committee for the Oregon Farm to School and School Garden Network. She has committed her career to increase access to opportunities that unify youth and communities in their efforts to be strong stewards of their environments, their health, and each other. Over the past decade, she has worked as an educator, program manager, evaluator, and grant manager in schools, youth-serving organizations, local government, and at a national child health nonprofit. Nell earned her Master's in Educational Leadership and Policy from Portland State University, with a focus on food systems sustainability and place-based education. She lives in Northeast Portland with her partner and her young son and loves to grow fruits and vegetables in her garden, play on her basketball team, and explore Oregon outdoors with her family.

Nicolas Townsend (he/him/his)*

Garden Program Supervisor, Serendipity Center, Inc.

Nicolas Townsend is the garden program supervisor at Serendipity Center. He has nearly 15 years' experience in the fields of sustainable urban farming and garden education and holds a Master's degree in Leadership for Sustainability Education from PSU. In 2013 he spearheaded the development of the Growing Minds Garden program at Serendipity and has facilitated its growth over the past 9 years. Nicolas' approach is wholistic and interest-based with the goal of meeting students and volunteers where they are and empowering them to grow their own food.

Stacey Triplett (she/her)*

Community Program Manager, Worksystems, Inc.

Stacey Triplett currently serves as the Community Programs Manager at Worksystems, the Workforce Development Board for this region. Worksystems connects federal, state and local support with a network of community-based employment services providers to address community wealth creation and recognizes shared roles in housing and homelessness systems as well as childcare and child welfare systems all in support of job seekers and employers. 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.

*Prior PIC grant review committee member

9:30 AM
10/20/22
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of September 30, 2022

	Sep 30, 22	Sep 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	150,086.14	92,151.66	57,934.48	62.87%
1010 · LGIP savings acct #1	10,139,049.99	9,664,104.20	474,945.79	4.92%
Total Checking/Savings	10,289,136.13	9,756,255.86	532,880.27	5.46%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receivable	139,137.47	139,137.47	0.00	0.0%
1200 · Accounts Receivable - Other	17,665.92	11,965.22	5,700.70	47.64%
Total 1200 · Accounts Receivable	156,803.39	151,102.69	5,700.70	3.77%
Total Accounts Receivable	156,803.39	151,102.69	5,700.70	3.77%
Other Current Assets				
1300 · Prepaid Expense	3,339.16	5,380.36	-2,041.20	-37.94%
1499 · Undeposited Funds	1,357.98	9,659.74	-8,301.76	-85.94%
Total Other Current Assets	4,697.14	15,040.10	-10,342.96	-68.77%
Total Current Assets	10,450,636.66	9,922,398.65	528,238.01	5.32%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-247,506.71	-247,506.71	0.00	0.0%
Total 1500 · Fixed Assets	86,822.90	86,822.90	0.00	0.0%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-224,973.19	-224,973.19	0.00	0.0%
1605 · Building/Capital Improvements	1,345,133.76	1,345,133.76	0.00	0.0%
1606 · Accum Depreciation Improvements	-288,405.26	-288,405.26	0.00	0.0%
Total 1600 · Building	1,326,271.73	1,326,271.73	0.00	0.0%
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
Total Fixed Assets	7,154,431.10	7,154,431.10	0.00	0.0%
TOTAL ASSETS	17,605,067.76	17,076,829.75	528,238.01	3.09%

9:30 AM
10/20/22
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of September 30, 2022

	Sep 30, 22	Sep 30, 21	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	20,658.00	146,689.06	-126,031.06	-85.92%
Total Accounts Payable	20,658.00	146,689.06	-126,031.06	-85.92%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	3,347.63	1,469.79	1,877.84	127.76%
2053 · VISA - KS - 0994	1,335.89	396.96	938.93	236.53%
2054 · Visa - RS - 2818	3,068.45	1,967.14	1,101.31	55.99%
2058 · Visa - SW - 1901	1,689.10	892.63	796.47	89.23%
2059 · Visa - AB - 2529	0.00	174.93	-174.93	-100.0%
2060 · Visa - LN - 1935	0.00	2,204.44	-2,204.44	-100.0%
2061 · Visa - NH - 4046	49.77	127.00	-77.23	-60.81%
2062 · Visa - SS - 8195	1,779.23	0.00	1,779.23	100.0%
Total 2050 · Beneficial Credit Cards	11,270.07	7,232.89	4,037.18	55.82%
Total Credit Cards	11,270.07	7,232.89	4,037.18	55.82%
Other Current Liabilities				
2105 · FSA Liabilities	1,039.31	3,386.72	-2,347.41	-69.31%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	57,318.75	60,289.83	-2,971.08	-4.93%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	147,592.79	147,592.79	0.00	0.0%
Total Other Current Liabilities	208,700.03	214,018.52	-5,318.49	-2.49%
Total Current Liabilities	240,628.10	367,940.47	-127,312.37	-34.6%
Total Liabilities	240,628.10	367,940.47	-127,312.37	-34.6%
Equity				
3900 · Retained Earnings-Unrestricted	11,272,685.40	10,592,285.20	680,400.20	6.42%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,367,746.81	6,367,746.81	0.00	0.0%
3952 · Projects & Cost Share	811,100.32	811,100.32	0.00	0.0%
Total 3950 · Board Designated Restrictions	7,178,847.13	7,178,847.13	0.00	0.0%
Net Income	-1,087,092.87	-1,062,243.05	-24,849.82	-2.34%
Total Equity	17,364,439.66	16,708,889.28	655,550.38	3.92%
TOTAL LIABILITIES & EQUITY	17,605,067.76	17,076,829.75	528,238.01	3.09%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through September 2022

	Jul - Sep 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	44,481.22	47,240.00	-2,758.78	94.16%	5,411,306.00
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	42,534.21	21,248.00	21,286.21	200.18%	85,000.00
4600 · Grants					
4610 · Federal	0.00	0.00	0.00	0.0%	15,000.00
4620 · State	0.00	15,383.75	-15,383.75	0.0%	87,907.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	0.00	40,383.75	-40,383.75	0.0%	127,907.00
4800 · Rental Income	14,935.13	6,670.00	8,265.13	223.92%	46,080.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	2,698.73	1,950.00	748.73	138.4%	5,000.00
4900 · Misc Income - Other	0.00	1,580.00	-1,580.00	0.0%	5,440.00
Total 4900 · Misc Income	2,698.73	3,530.00	-831.27	76.45%	10,440.00
Total 4000 · Income	104,649.29	119,071.75	-14,422.46	87.89%	5,730,733.00
Total Income	104,649.29	119,071.75	-14,422.46	87.89%	5,730,733.00
Gross Profit	104,649.29	119,071.75	-14,422.46	87.89%	5,730,733.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	582,973.77	549,302.00	33,671.77	106.13%	2,197,181.00
5200 · Payroll Taxes	55,172.65	49,201.00	5,971.65	112.14%	196,800.00
5300 · Wkrs Comp Insurance	13,355.46	25,050.00	-11,694.54	53.32%	25,050.00
5400 · Emp Benefits	107,975.46	128,518.01	-20,542.55	84.02%	514,030.00
Total 5000 · Payroll Expenses	759,477.34	752,071.01	7,406.33	100.99%	2,933,061.00
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%	6,000.00
6020 · Contracted Attorney	6,942.82	44,472.00	-37,529.18	15.61%	179,000.00
6050 · Contracted Services	107,560.59	272,997.00	-165,436.41	39.4%	1,144,590.00
6065 · Contracted IT Support	4,590.00	6,750.00	-2,160.00	68.0%	27,000.00
Total 6000 · Professional Services	125,093.41	330,219.00	-205,125.59	37.88%	1,380,590.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	250.00
6120 · Bank Charges	160.50	50.00	110.50	321.0%	2,525.00
6130 · Bulk Mail Permit Renewal	0.00	0.00	0.00	0.0%	300.00
6135 · Legal Notice	748.52	750.00	-1.48	99.8%	3,000.00
6140 · Payroll Svcs	128.00	187.50	-59.50	68.27%	750.00
6150 · Licenses & Fees	1,682.93	1,962.00	-279.07	85.78%	7,703.00
6160 · Taxes	0.00	0.00	0.00	0.0%	8,718.00
Total 6100 · Admin	2,719.95	2,949.50	-229.55	92.22%	23,246.00
7100 · Occupancy					
7110 · Utilities	2,854.24	3,586.00	-731.76	79.59%	19,672.00
7120 · Telecommunications	6,827.12	6,740.00	87.12	101.29%	26,964.00
7130 · Repairs/Maintenance	13,454.22	13,177.00	277.22	102.1%	44,050.00
Total 7100 · Occupancy	23,135.58	23,503.00	-367.42	98.44%	90,686.00
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	12,000.00
7510 · Property Insurance	0.00	0.00	0.00	0.0%	7,000.00
7515 · D & O Anti Crime	0.00	0.00	0.00	0.0%	550.00

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EMSWCD Profit & Loss Budget Performance July through September 2022

	Jul - Sep 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7540 · Vehicle insurance	0.00	0.00	0.00	0.0%	2,500.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	22,050.00
8100 · Office Expenses					
8110 · Office Supplies	2,552.41	1,845.00	707.41	138.34%	7,050.00
8115 · Postage, Delivery	0.00	1,756.00	-1,756.00	0.0%	8,370.00
8120 · Printing, Copying	412.59	4,544.00	-4,131.41	9.08%	18,300.00
8130 · Furnishings & Equipment	1,127.41	3,900.00	-2,772.59	28.91%	14,050.00
Total 8100 · Office Expenses	4,092.41	12,045.00	-7,952.59	33.98%	47,770.00
8200 · Production					
8210 · Advertising	661.00	2,323.00	-1,662.00	28.46%	8,650.00
8230 · Signage, Banners, Displays	0.00	1,027.00	-1,027.00	0.0%	4,700.00
8250 · Public Relations Promo & Events	4,032.21	4,750.00	-717.79	84.89%	18,700.00
Total 8200 · Production	4,693.21	8,100.00	-3,406.79	57.94%	32,050.00
8500 · Programs & Projects					
8505 · Dues	8,175.00	3,853.00	4,322.00	212.17%	14,575.00
8506 · Subscriptions	10,313.19	18,836.00	-8,522.81	54.75%	49,220.00
8510 · Contracts w/ Partners/Lndownrs	2,035.00	39,999.00	-37,964.00	5.09%	160,000.00
8520 · Grants to Others	208,480.95	368,749.00	-160,268.05	56.54%	1,400,000.00
8530 · Program Supplies	8,823.70	15,691.00	-6,867.30	56.23%	57,070.00
8540 · Plants & Materials	4,989.50	11,255.00	-6,265.50	44.33%	65,000.00
8560 · Space Rental	232.85	619.00	-386.15	37.62%	3,102.00
8570 · Equip Rental	505.00	1,710.00	-1,205.00	29.53%	12,960.00
8580 · Vehicles Rent/Lease	2,632.01	1,251.00	1,381.01	210.39%	5,000.00
Total 8500 · Programs & Projects	246,187.20	461,963.00	-215,775.80	53.29%	1,766,927.00
8600 · Training					
8610 · Training/Development Staff	8,030.73	6,308.00	1,722.73	127.31%	17,050.00
8620 · Training/Development Board	0.00	1,251.00	-1,251.00	0.0%	5,000.00
Total 8600 · Training	8,030.73	7,559.00	471.73	106.24%	22,050.00
8700 · Travel					
8730 · Out of Town Travel- Staff	10,843.55	2,483.00	8,360.55	436.71%	8,030.00
8740 · Out of Town Travel - Board	0.00	253.00	-253.00	0.0%	1,000.00
8750 · Local Mlg, Pkg, Bus - Staff	912.35	2,311.00	-1,398.65	39.48%	9,170.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	251.00	-251.00	0.0%	1,000.00
Total 8700 · Travel	11,755.90	5,298.00	6,457.90	221.89%	19,200.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	1,448.22	4,632.00	-3,183.78	31.27%	21,350.00
8820 · Vol & Staff Refreshments	679.61	2,229.00	-1,549.39	30.49%	9,850.00
Total 8800 · Volunteers & Staff	2,127.83	6,861.00	-4,733.17	31.01%	31,200.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	4,428.60	5,500.00	-1,071.40	80.52%	60,500.00
9030 · Improvements On Real Property	0.00	6,000.00	-6,000.00	0.0%	115,000.00
9040 · Purchase of Real Property	0.00	0.00	0.00	0.0%	7,587,747.00
Total 9000 · Capital Outlay	4,428.60	11,500.00	-7,071.40	38.51%	7,763,247.00
Total Expense	1,191,742.16	1,622,068.51	-430,326.35	73.47%	14,132,077.00
Net Ordinary Income	-1,087,092.87	-1,502,996.76	415,903.89	72.33%	-8,401,344.00
Net Income	-1,087,092.87	-1,502,996.76	415,903.89	72.33%	-8,401,344.00

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EMSWCD Profit & Loss by Class July through September 2022

	General Fund					Special Funds		TOTAL
	Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	
Ordinary Income/Expense								
Income								
4000 · Income	58,033.39	0.00	0.00	3,950.00	10,985.13	4,224.10	27,456.67	104,649.29
Total Income	58,033.39	0.00	0.00	3,950.00	10,985.13	4,224.10	27,456.67	104,649.29
Gross Profit	58,033.39	0.00	0.00	3,950.00	10,985.13	4,224.10	27,456.67	104,649.29
Expense								
5000 · Payroll Expenses	183,694.16	203,064.16	138,478.81	164,176.72	70,063.49	0.00	0.00	759,477.34
6000 · Professional Services	39,214.32	67,590.17	0.00	7,609.50	10,679.42	0.00	0.00	125,093.41
6100 · Admin	1,695.39	0.00	0.00	504.56	520.00	0.00	0.00	2,719.95
7100 · Occupancy	7,442.78	805.98	1,194.92	422.52	13,269.38	0.00	0.00	23,135.58
8100 · Office Expenses	4,014.10	0.00	78.31	0.00	0.00	0.00	0.00	4,092.41
8200 · Production	3,980.71	0.00	51.50	0.00	661.00	0.00	0.00	4,693.21
8500 · Programs & Projects	14,005.24	8,201.05	2,433.93	2,391.00	8,640.03	210,515.95	0.00	246,187.20
8600 · Training	571.01	2,968.35	3,692.70	798.67	0.00	0.00	0.00	8,030.73
8700 · Travel	1,574.46	3,105.76	4,659.04	2,334.13	82.51	0.00	0.00	11,755.90
8800 · Volunteers & Staff	2,031.71	0.00	83.30	12.82	0.00	0.00	0.00	2,127.83
9000 · Capital Outlay	0.00	0.00	0.00	0.00	4,428.60	0.00	0.00	4,428.60
Total Expense	258,223.88	285,735.47	150,672.51	178,249.92	108,344.43	210,515.95	0.00	1,191,742.16
Net Ordinary Income	-200,190.49	-285,735.47	-150,672.51	-174,299.92	-97,359.30	-206,291.85	27,456.67	-1,087,092.87
Net Income	-200,190.49	-285,735.47	-150,672.51	-174,299.92	-97,359.30	-206,291.85	27,456.67	-1,087,092.87
Annual Appropriation by Program	\$1,385,305	\$1,365,150	\$935,249	\$648,352	\$500,274	\$1,535,000	\$7,737,747	
Percent of Fiscal Year Passed	25%	25%	25%	25%	25%	25%	25%	
Percentage of Appropriation Spent	19%	21%	16%	27%	22%	14%	0%	
Year-To-Date Appropriation by Program (as of 9/30)	\$300,734	\$352,218	\$226,222	\$170,920	\$125,727			
Year-To-Date Percentage of Appropriation Spent (as of 9/30)	86%	81%	67%	104%	86%			

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EMSWCD

Balance Sheet Prev Year Comparison

As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	157,276.38	354,010.77	-196,734.39	-55.57%
1010 · LGIP savings acct #1	9,924,352.96	8,936,161.16	988,191.80	11.06%
Total Checking/Savings	10,081,629.34	9,290,171.93	791,457.41	8.52%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receivable	126,354.45	139,137.47	-12,783.02	-9.19%
1200 · Accounts Receivable - Other	17,134.92	11,965.22	5,169.70	43.21%
Total 1200 · Accounts Receivable	143,489.37	151,102.69	-7,613.32	-5.04%
Total Accounts Receivable	143,489.37	151,102.69	-7,613.32	-5.04%
Other Current Assets				
1300 · Prepaid Expense	785.26	5,329.87	-4,544.61	-85.27%
Total Other Current Assets	785.26	5,329.87	-4,544.61	-85.27%
Total Current Assets	10,225,903.97	9,446,604.49	779,299.48	8.25%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	334,329.61	334,329.61	0.00	0.0%
1502 · Accumulated Depreciation	-278,825.43	-247,506.71	-31,318.72	-12.65%
Total 1500 · Fixed Assets	55,504.18	86,822.90	-31,318.72	-36.07%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-241,457.07	-224,973.19	-16,483.88	-7.33%
1605 · Building/Capital Improvements	1,378,208.66	1,345,133.76	33,074.90	2.46%
1606 · Accum Depreciation Improvements	-333,647.33	-288,405.26	-45,242.07	-15.69%
Total 1600 · Building	1,297,620.68	1,326,271.73	-28,651.05	-2.16%
1700 · Land	5,741,336.47	5,741,336.47	0.00	0.0%
Total Fixed Assets	7,094,461.33	7,154,431.10	-59,969.77	-0.84%
TOTAL ASSETS	17,320,365.30	16,601,035.59	719,329.71	4.33%

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Balance Sheet Prev Year Comparison

As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	111,844.91	151,158.74	-39,313.83	-26.01%
Total Accounts Payable	111,844.91	151,158.74	-39,313.83	-26.01%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	0.00	1,134.44	-1,134.44	-100.0%
2053 · VISA - KS - 0994	0.00	427.90	-427.90	-100.0%
2054 · Visa - RS - 2818	0.00	3,840.43	-3,840.43	-100.0%
2058 · Visa - SW - 1901	1,732.40	310.97	1,421.43	457.1%
2059 · Visa - AB - 2529	0.00	298.06	-298.06	-100.0%
2060 · Visa - LN - 1935	0.00	834.87	-834.87	-100.0%
2061 · Visa - NH - 4046	831.97	167.00	664.97	398.19%
2062 · Visa - SS - 8195	1,956.39	0.00	1,956.39	100.0%
Total 2050 · Beneficial Credit Cards	4,520.76	7,013.67	-2,492.91	-35.54%
Total Credit Cards	4,520.76	7,013.67	-2,492.91	-35.54%
Other Current Liabilities				
2105 · FSA Liabilities	-3,155.03	3,653.38	-6,808.41	-186.36%
2400 · Security Deposits Returnable	2,700.00	2,700.00	0.00	0.0%
2100 · Payroll Liabilities	60,884.66	106,264.12	-45,379.46	-42.7%
2110 · Direct Deposit Liabilities	49.18	49.18	0.00	0.0%
2150 · Accrued Compensated Absences	137,381.46	147,592.79	-10,211.33	-6.92%
Total Other Current Liabilities	197,860.27	260,259.47	-62,399.20	-23.98%
Total Current Liabilities	314,225.94	418,431.88	-104,205.94	-24.9%
Total Liabilities	314,225.94	418,431.88	-104,205.94	-24.9%
Equity				
3900 · Retained Earnings-Unrestricted	11,408,821.78	10,592,285.20	816,536.58	7.71%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,709,859.81	6,367,746.81	342,113.00	5.37%
3952 · Projects & Cost Share	327,750.32	811,100.32	-483,350.00	-59.59%
Total 3950 · Board Designated Restrictions	7,037,610.13	7,178,847.13	-141,237.00	-1.97%
Net Income	-1,440,292.55	-1,588,528.62	148,236.07	9.33%
Total Equity	17,006,139.36	16,182,603.71	823,535.65	5.09%
TOTAL LIABILITIES & EQUITY	17,320,365.30	16,601,035.59	719,329.71	4.33%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July through October 2022

	Jul - Oct 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	45,549.15	58,440.00	-12,890.85	77.94%	5,411,306.00
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	66,782.42	28,332.00	38,450.42	235.71%	85,000.00
4600 · Grants					
4610 · Federal	0.00	0.00	0.00	0.0%	15,000.00
4620 · State	0.00	41,755.75	-41,755.75	0.0%	87,907.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	0.00	66,755.75	-66,755.75	0.0%	127,907.00
4800 · Rental Income	15,820.13	15,520.00	300.13	101.93%	46,080.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	3,326.73	2,600.00	726.73	127.95%	5,000.00
4900 · Misc Income - Other	0.00	4,360.00	-4,360.00	0.0%	5,440.00
Total 4900 · Misc Income	3,326.73	6,960.00	-3,633.27	47.8%	10,440.00
Total 4000 · Income	131,478.43	176,007.75	-44,529.32	74.7%	5,730,733.00
Total Income	131,478.43	176,007.75	-44,529.32	74.7%	5,730,733.00
Gross Profit	131,478.43	176,007.75	-44,529.32	74.7%	5,730,733.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	750,859.47	732,399.00	18,460.47	102.52%	2,197,181.00
5200 · Payroll Taxes	70,209.55	65,601.00	4,608.55	107.03%	196,800.00
5300 · Wkrs Comp Insurance	13,355.46	25,050.00	-11,694.54	53.32%	25,050.00
5400 · Emp Benefits	140,511.43	171,355.35	-30,843.92	82.0%	514,030.00
Total 5000 · Payroll Expenses	974,935.91	994,405.35	-19,469.44	98.04%	2,933,061.00
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%	6,000.00
6020 · Contracted Attorney	7,935.66	59,514.00	-51,578.34	13.33%	179,000.00
6050 · Contracted Services	160,653.99	369,993.00	-209,339.01	43.42%	1,144,590.00
6065 · Contracted IT Support	6,120.00	9,000.00	-2,880.00	68.0%	27,000.00
Total 6000 · Professional Services	182,709.65	446,507.00	-263,797.35	40.92%	1,380,590.00
6100 · Admin					
6110 · Audit Filing Fee	0.00	0.00	0.00	0.0%	250.00
6120 · Bank Charges	233.50	50.00	183.50	467.0%	2,525.00
6130 · Bulk Mail Permit Renewal	0.00	0.00	0.00	0.0%	300.00
6135 · Legal Notice	748.52	1,000.00	-251.48	74.85%	3,000.00
6140 · Payroll Svcs	167.75	250.00	-82.25	67.1%	750.00
6150 · Licenses & Fees	1,760.03	2,534.00	-773.97	69.46%	7,703.00
6160 · Taxes	7,694.43	643.00	7,051.43	1,196.65%	8,718.00
Total 6100 · Admin	10,604.23	4,477.00	6,127.23	236.86%	23,246.00
7100 · Occupancy					
7110 · Utilities	6,842.12	5,144.00	1,698.12	133.01%	19,672.00
7120 · Telecommunications	8,937.12	8,988.00	-50.88	99.43%	26,964.00
7130 · Repairs/Maintenance	16,936.04	16,027.00	909.04	105.67%	44,050.00
Total 7100 · Occupancy	32,715.28	30,159.00	2,556.28	108.48%	90,686.00
7500 · Insurance					
7505 · General Liability Insurance	0.00	0.00	0.00	0.0%	12,000.00
7510 · Property Insurance	0.00	0.00	0.00	0.0%	7,000.00

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Accrual Basis

EMSWCD

Profit & Loss Budget Performance

July through October 2022

	Jul - Oct 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
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%	2,500.00
Total 7500 · Insurance	0.00	0.00	0.00	0.0%	22,050.00
8100 · Office Expenses					
8110 · Office Supplies	3,590.22	2,346.00	1,244.22	153.04%	7,050.00
8115 · Postage, Delivery	0.00	2,486.00	-2,486.00	0.0%	8,370.00
8120 · Printing, Copying	675.79	6,095.00	-5,419.21	11.09%	18,300.00
8130 · Furnishings & Equipment	1,327.40	5,250.00	-3,922.60	25.28%	14,050.00
Total 8100 · Office Expenses	5,593.41	16,177.00	-10,583.59	34.58%	47,770.00
8200 · Production					
8210 · Advertising	661.00	3,175.00	-2,514.00	20.82%	8,650.00
8230 · Signage, Banners, Displays	0.00	1,236.00	-1,236.00	0.0%	4,700.00
8250 · Public Relations Promo & Events	4,032.21	6,500.00	-2,467.79	62.03%	18,700.00
Total 8200 · Production	4,693.21	10,911.00	-6,217.79	43.01%	32,050.00
8500 · Programs & Projects					
8505 · Dues	9,414.33	4,911.00	4,503.33	191.7%	14,575.00
8506 · Subscriptions	13,967.64	22,050.00	-8,082.36	63.35%	49,220.00
8510 · Contracts w/ Partners/Lndownrs	2,035.00	53,332.00	-51,297.00	3.82%	160,000.00
8520 · Grants to Others	267,609.27	483,332.00	-215,722.73	55.37%	1,400,000.00
8530 · Program Supplies	9,703.11	19,889.00	-10,185.89	48.79%	57,070.00
8540 · Plants & Materials	4,989.50	20,004.00	-15,014.50	24.94%	65,000.00
8560 · Space Rental	280.85	828.00	-547.15	33.92%	3,102.00
8570 · Equip Rental	505.00	1,960.00	-1,455.00	25.77%	12,960.00
8580 · Vehicles Rent/Lease	2,632.01	1,668.00	964.01	157.79%	5,000.00
Total 8500 · Programs & Projects	311,136.71	607,974.00	-296,837.29	51.18%	1,766,927.00
8600 · Training					
8610 · Training/Development Staff	7,391.38	7,142.00	249.38	103.49%	17,050.00
8620 · Training/Development Board	285.00	1,668.00	-1,383.00	17.09%	5,000.00
Total 8600 · Training	7,676.38	8,810.00	-1,133.62	87.13%	22,050.00
8700 · Travel					
8730 · Out of Town Travel- Staff	10,843.55	3,062.00	7,781.55	354.13%	8,030.00
8740 · Out of Town Travel - Board	0.00	336.00	-336.00	0.0%	1,000.00
8750 · Local Mlg, Pkg, Bus - Staff	1,942.74	3,034.00	-1,091.26	64.03%	9,170.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	336.00	-336.00	0.0%	1,000.00
Total 8700 · Travel	12,786.29	6,768.00	6,018.29	188.92%	19,200.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	2,108.09	5,978.00	-3,869.91	35.26%	21,350.00
8820 · Vol & Staff Refreshments	883.22	2,942.00	-2,058.78	30.02%	9,850.00
Total 8800 · Volunteers & Staff	2,991.31	8,920.00	-5,928.69	33.54%	31,200.00
9000 · Capital Outlay					
9010 · Office/Field Equipment	25,928.60	30,500.00	-4,571.40	85.01%	60,500.00
9030 · Improvements On Real Property	0.00	26,000.00	-26,000.00	0.0%	115,000.00
9040 · Purchase of Real Property	0.00	750,000.00	-750,000.00	0.0%	7,587,747.00
Total 9000 · Capital Outlay	25,928.60	806,500.00	-780,571.40	3.22%	7,763,247.00
Total Expense	1,571,770.98	2,941,608.35	-1,369,837.37	53.43%	14,132,077.00
Net Ordinary Income	-1,440,292.55	-2,765,600.60	1,325,308.05	52.08%	-8,401,344.00
Net Income	-1,440,292.55	-2,765,600.60	1,325,308.05	52.08%	-8,401,344.00

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Accrual Basis

EMSWCD
Profit & Loss by Class
July through October 2022

	General Fund					Special Funds		TOTAL
	Finance & Operations	Rural Lands	Urban Lands	Conservation Legacy	HIP	Grants Fund	Land Conservation Fund	
Ordinary Income/Expense								
Income								
4000 · Income	70,454.85	0.00	0.00	5,450.00	10,370.13	6,027.12	39,176.33	131,478.43
Total Income	70,454.85	0.00	0.00	5,450.00	10,370.13	6,027.12	39,176.33	131,478.43
Gross Profit	70,454.85	0.00	0.00	5,450.00	10,370.13	6,027.12	39,176.33	131,478.43
Expense								
5000 · Payroll Expenses	244,613.88	265,474.56	186,181.92	186,482.90	92,182.65	0.00	0.00	974,935.91
6000 · Professional Services	47,619.93	83,372.05	3,950.00	34,140.25	13,627.42	0.00	0.00	182,709.65
6100 · Admin	1,885.24	0.00	0.00	7,559.07	1,159.92	0.00	0.00	10,604.23
7100 · Occupancy	10,173.13	1,061.68	1,450.62	524.80	19,505.05	0.00	0.00	32,715.28
8100 · Office Expenses	5,235.16	199.99	78.31	79.95	0.00	0.00	0.00	5,593.41
8200 · Production	3,980.71	0.00	51.50	0.00	661.00	0.00	0.00	4,693.21
8500 · Programs & Projects	16,145.06	8,475.97	2,534.92	5,197.46	9,139.03	269,644.27	0.00	311,136.71
8600 · Training	1,141.01	2,968.35	2,768.35	798.67	0.00	0.00	0.00	7,676.38
8700 · Travel	1,946.71	3,622.64	4,659.04	2,426.63	131.27	0.00	0.00	12,786.29
8800 · Volunteers & Staff	2,457.14	0.00	83.30	450.87	0.00	0.00	0.00	2,991.31
9000 · Capital Outlay	0.00	0.00	0.00	0.00	25,928.60	0.00	0.00	25,928.60
Total Expense	335,197.97	365,175.24	201,757.96	237,660.60	162,334.94	269,644.27	0.00	1,571,770.98
Net Ordinary Income	-264,743.12	-365,175.24	-201,757.96	-232,210.60	-151,964.81	-263,617.15	39,176.33	-1,440,292.55
Net Income	-264,743.12	-365,175.24	-201,757.96	-232,210.60	-151,964.81	-263,617.15	39,176.33	-1,440,292.55
Annual Appropriation by Program	\$1,385,305	\$1,365,150	\$935,249	\$648,352	\$500,274	\$1,535,000	\$7,737,747	
Percent of Fiscal Year Passed	33%	33%	33%	33%	33%	33%	33%	
Percentage of Appropriation Spent	24%	27%	22%	37%	32%	18%	0%	
Year-To-Date Appropriation by Program (as of 10/31)	\$426,115	\$464,992	\$305,988	\$223,283	\$184,566			
Year-To-Date Percentage of Appropriation Spent (as of 10/31)	79%	79%	66%	106%	88%			