



Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Monday, July 1, 2024, 6:00 – 8:00 PM

To be the EMSWCD Office (5211 N Williams Ave. Portland, OR, 97217) or

Join online via GoToMeetings: <https://meet.goto.com/EastMultSWCD/boardmeeting>

or call in: United States (Toll Free):1 (866) 899-4679 Access Code:578-282-301

AGENDA

Item #	Time	Board Meeting Agenda Item	Purpose	Presenter	Packet
1	6:00 5 min	Welcome and meeting called to order: • Introductions • Review/revise agenda. • Review previous action items • Review/approve June 2024 Board Meeting Minutes	Information/ Decision	Zimmer- Stucky	a) 6/3/24 Board Meeting Minutes Previous Action Items
2	6:05 5 min	Time reserved for public comment and introductions ¹	Information	Public	N/A
DISTRICT BUSINESS					
3	6:10 15 min	Executive Director and Leadership Team Updates	Information	Leadership Team	a) Executive Director & Leadership Team Updates
4	6:25 30 min	Messaging Training Update	Information	Kent	a) Key Messages b) Tips and Tricks
5	6:55 10 min	Pre-Approval for Website Design	Decision	Beamer	N/A
6	7:05 20 min	Approve FY 24-25 District Work Plan	Decision	Beamer	a) EMSWCD FY 24-25 Work Plan
7	7:25 5 min	Approve Engagement Letter for Annual Audit	Decision	Mitten	a) Audit Engagement Letter
8	7:30 10 min	ED Performance Review Reminder and Update	Discussion	Beamer	N/A
FINANCE AND OPERATIONS					
9	7:40 5 min	Monthly Financial Report: • May 2024	Information	Mitten	a) May 2024 Financial Report

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

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



Board of Directors Meeting Agenda

East Multnomah Soil and Water Conservation District

Monday, June 3, 2024, 6:00 – 8:00 PM

To be the EMSWCD Office (5211 N Williams Ave. Portland, OR, 97217) or

Join online via GoToMeetings: <https://meet.goto.com/EastMultSWCD/boardmeeting>

or call in: United States (Toll Free):1 (866) 899-4679 Access Code:578-282-301

BOARD DISCUSSION					
10	7:45 10 min	Board Discussion • PWB Treatment Plant • Ranching for Profit Conference	Discussion	Zimmer-Stucky	N/A
CLOSING ITEMS					
11	7:55 5 min	• Announcements and reminders • Action items • Adjourn meeting	Information	Zimmer-Stucky	N/A

EMSWCD Board Members, Committees and Meeting Dates

EMSWCD Board			EMSWCD Committees		
Members	Positions	Officers	Budget	Land Legacy	Personnel
Joe Rossi	Director - Zone 1		X	X	
Laura Masterson	Director - Zone 2	Secretary	X	X	X
Mike Guebert	Director - Zone 3	Vice Chair	X	X	X
Jim Carlson	Director - At-Large 1	Treasurer	X	X	X
Jasmine Zimmer-Stucky	Director - At-Large 2	Chair	X	X	X
Upcoming Schedule		Board	Budget	Land Legacy Committee	Personnel Committee
FY24-25	2024	July	1	22	15
		August	5		
		September	4	23	
		October	7		21
		November	4	25	
		December	2		
	2025	January	6	27	20
		February	3		
		March	3	24	
		April	7		21
		May	5	26	
		June	2		

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

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

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

6/3/2024



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

Monday, June 3, 2024

6:01pm- Call to Order

Zimmer-Stucky called to order the regular meeting of the EMSWCD Board of Directors at 6:00pm on Monday, June 3, 2024, at the EMSWCD Office in North Portland.

6:00pm- Introductions, Review/revise agenda, Review previous action items.

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

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

Staff: Kelley Beamer (Executive Director), Dan Mitten (Chief of Finance & Operations), Heather Nelson Kent (Community Outreach & Engagement Program Supervisor), Julie DiLeone (Rural Lands Program Supervisor), Asianna Fernandez (Executive Assistant), Alex Woolery (IT and Analytics Specialist), Matt Shipkey (Land Legacy Program Manager)

Guests: Kimberly Galland (NRCS)(virtual), Spence Kiddle (public)

Changes to the agenda: N/A

Previous action items:

- **Fernandez** to add a Work Session Planning topic to the June Board Meeting Agenda. -Done
- **Fernandez** to send the 2022 Agricultural Census PowerPoint to Masterson. -Done
- **DiLeone** to send the 2022 Agricultural Census Report to the Board. -Done
- **Fernandez** to work with Staff to finalize a date for the Headwaters Farm Board Work Session. - Done

Jim Carlson arrived 6:02pm

6:03pm- Approval of minutes

Rossi noticed a typo on page 7 of the May Board Meeting Minutes. He requested to change “approve” to “improve,” in his offer to the Headwaters Farm farmers.

MOTION: Masterson moved to approve the May 5, 2024, Board Meeting Minutes as amended, Rossi 2nd. Motion passed unanimously (5-0).

MOTION: Masterson moved to approve the May 5, 2024, Budget Committee Meeting #3 Minutes, Rossi 2nd. Motion passed unanimously (5-0).

6:05pm- Public Comment: N/A

Galland NRCS has about 28 Environmental Quality Incentives Program (EQIP) applications that are moving into contract, ranging from pasture to forestry. There are not too many high tunnels applications going through this year, compared to the number of applications received. They’re also working on moving 20 Conservation Stewardship Program applications into the ranking step soon. Five of those are in EMSWCD’s boundaries, but none of the applications in equipment are in the EMSWCD’s boundaries. NRCS only had around 200k in tunnels, while the ask was closer to \$2million, though out nine counties.

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6:35pm- ED and L-Team Updates

Beamer shared her Executive Director update:

- Attended Center for Equity and Inclusion's (CEI) "Reframing Racism" 3-day training.
- Attended Oregon Community Foundation Annual Lunch.
- PCEF Grants applicants for regenerative agriculture: the grant guidelines have a new component, strongly encouraging applicants to partner with a government entity. We were approached by NAYA, Park City PTA, and ECOTRUST to fill that role. We will be joining two letters of interest (NAYA and Ecotrust), but the partners will be taking the lead on the rest of the application process.
- Leadership Team retreat held at the Nestwood Natural Area – looking forward at the next Fiscal Year, based on the Strategic Plan and making SMART goals to incorporate into the FY 24-25 District Workplan.

Zimmer-Stucky asked about the Sandy River Watershed Organization.

Beamer DiLeone will talk about it in her update.

Masterson Where are we at with the Conditional Use Permit?

Beamer It has officially been accepted. Peter Fry, as our point of contact, will let us know about the hearing officer and what the next steps are. We anticipate working on it through the next year. Once the application moves forward and the public comment period is announced, we'll share the outreach plan and how to let neighbors and the community know, for letters of support.

Mitten shared his Finance and Operations update:

- The TSCC Hearing has taken up most of our time this month. Starting tomorrow, we'll also begin the Budget adoption process, getting it submitted to TSCC and then the State in time for July 1st.
- Sasha Schwenk, our Operations Admin Assistant, helped with setting up and facilitating the Leadership Team retreat. She did a phenomenal job!
- We've been having a lot of District-wide technology and network infrastructure updates. We're upgrading our server licenses and server OS system.
- The HIP automated invoicing forms are complete, and the devices are almost ready to be used! This reduces manual entry and human input errors. It makes the process of getting checks, making payments, and renting equipment faster and easier for farmers and staff. The devices utilized around the farm will be completely solar powered as well.

DiLeone shared her Rural Lands update:

- Headwaters Farm:
 - The additional 20 hours a week of contracted help from a HIP Graduate is making a big difference on the farm already. All of the areas that had winter cover crops were turned in and prepped for summer cover (perennial grasses might have some weeds coming through that will need to be mowed)
 - The piglets have arrived and are beginning to find the nutsedge and dig it out.
 - The Weed Management team is working on an assessment of the areas we manage, including the pigs' areas, and we're trying to figure out how to do weed assessments on sites that are all full, once we get more sunshine.
 - Most of the HIP farmers have prepared and planted beds and prepped for future plantings. Steele has put a section aside with planted crops for the farmers to practice using the cultivating tractor.

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- Two recent cost-share grants awarded to commercial farmers:
 - Drip irrigation on six acres of vegetables
 - Sprinkler irrigation on 8.5 acres of nursery farm pots, and micro sprays within pots, as well as a gravel road.
- 1 CLIP application was put on hold by the nursery as they needed time and money for other things, but they should come back to us once they're ready.
- The Sandy Watershed Council Meeting went well as a community meeting with a lot of interest in moving forward. The main limiting factor is people's time, with most of their interest in the community connections to the watershed instead of big riparian projects. Roy Iwai will present his findings online on June 6th.
 - **Action Item: DiLeone to send Board and Staff the link to Roy Iwai's presentation.**

Kent shared her Communications, Outreach, and Engagement Team and Grants Updates:

- CO&E:
 - Gearing up for the new website project. The team is getting ready to put the RFP together.
 - Message Development Team: the framework is finalized and they're getting ready for the trainings that are coming up on 6/14 and 6/19. They will both be in person only.
 - **Masterson and Zimmer-Stucky** are not available for either. They would love to hear how the trainings go and get a presentation about the next phase after.
 - **Masterson** How is the messaging that we currently have changing?
 - White-Brainard has taken the lead in developing a marketing strategy for HIP.
 - Kent has taken the lead in developing a marketing strategy for LLP.
 - Working with other SWCDs on an online information and training session about how to run as an SWCD Board Member, which will be on June 13th.
 - **Action Item: Beamer to send information about the SWCD Board Member online Session to Board.**
 - **Zimmer-Stucky** ODA is also hosting a couple of training sessions for staff and Board members around what they can and cannot do during election season, on work time.
 - **Beamer** The training session's audience is the Districts who have been affected by SB 775.
- Grants:
 - All PIC grantees have been notified about whether or not they've received awards. One contract has been signed already, and we're still working on closing out other grants.

Beamer Something to Celebrate: Garlic Mustard Team! Garlic Mustard exudes a toxic chemical from its roots that kills other places, so Aldassy and Rojas have been working everyday are eradicating it at 220 sites (twice during the season, each) in the forests, scenic areas, and other places in our district. If it was allowed to proliferate, we would have a mono-scape in the understory.

6:43pm –FY 23-24 Annual Goals & Progress (as of April 2024)

Zimmer-Stucky Next month, we will review the Annual Workplan (for FY 24-25) that gets sent to ODA. Prior to creating that new workplan, we're looking at the one created last year to compare to objective measurements of success.

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Beamer This is a summary that streamlines our goals and outcomes, and we're hoping to continue making the District Plan more goals and outcomes based, instead of narratives, all based on the programmatic objectives. She then shared a few highlights:

- One big project she learned about in this process is that the Urban Lands Team worked on a project at Mount Hood Community College, where they removed over 6800 square feet of asphalt.
- The Urban Lands team responded to over 120 technical assistant requests and had 1600 workshop attendees.
- The Community Outreach & Engagement Team implemented the Communications Plan, including a communications calendar, and building the new team.
- There were 28 New PIC grantees and 38 new SPACE grantees.
- The Rural Lands Team worked on cost share projects with two significant nurseries to improve farm roads, improved three farm irrigation systems, and maintained 168 acres of riparian area on 41 properties.
- The Finance and Operations Team completed the Audit, developed the FY 24-25 Budget, oversaw the office renovation, and offboarding and onboarding of Executive Directors.

Zimmer-Stucky In the Rural Lands section, she feels like it's lacking data in how many technical assistant projects we did vs. how many we wanted to do, as well as a lack of Land Legacy Program data. Asked staff to revise that section.

Masterson A challenge of the District has always been how do we turn talking to new landowners into impact reports, in the urban and rural areas. Will we get these updates quarterly?

DiLeone apologized, as this is not the time of year where she usually collects information and data like this from her team, so she didn't have those numbers prepared yet.

Beamer agrees that quarterly updates can work.

Action Item: Leadership Team to report on annual goals and progress quarterly and revise the Rural Lands section of the FY 23-24 progress report.

Spence Kiddle (public) arrived at 6:44pm.

6:51pm- Land Legacy Committee Recommendations

Shipkey The Board will be deciding on the Woodard and Division properties.

MOTION: Masterson moved to approve Resolution No 2024-06-02, Carlson 2nd. Motion passed unanimously (5-0).

MOTION: Masterson moved to approve Resolution No 2024-06-03 as recommended to the Board by the Land Legacy Committee, Guebert 2nd. Motion passed (4-1 Rossi).

Spence Kiddle (public) left at 6:55pm.

6:55pm- TSCC Hearing Update

Mitten It was a good hearing, with well rounded questions, and well attended. All of the commissioners came.

Zimmer-Stucky They probably would've liked to talk to us more, as there was so much interest in how the work that we do applies to them personally and professionally. We unfortunately ran out of time.

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Beamer Staff took them on a tour of the office, showing that our building is one of the ways that we are living out our mission. They had a Strategic Plan in front of them, but they also leaned into the key performance indicators, which we will focus more on next year.

Mitten At the end of the hearing, they had no objections or recommendations to the Budget, approving and certifying it.

Rossi enjoyed how they complimented Mitten on his time dedicated to the Budget.

7:00pm- Resolution to Adopt FY 24-25 Budget, Make Appropriations, and impose Tax Limits

Mitten

MOTION: Masterson moved to approve Resolution No 2024-06-01, Rossi 2nd. Motion passed unanimously (5-0).

7:01pm- April 2024 Financial Reports

Mitten The Balance Sheet as we come to the end of the Fiscal Year looks very healthy. The two operational accounts are at \$14 million, dropping from \$16 million several months ago. Undeposited funds at the end of April were \$47,849, compared to \$2,700 last year at this time. This reflects the Portland Water Bureau funding that has been received in QuickBooks but is collected and combined into a batch deposit to the bank at a different time. Assets are \$21.1 million compared to \$19.9 million last year at this time. Nothing significant to note about that. The Profit & Loss Budget performance, shows Property Tax Revenue at \$5.9 million, meaning we've received more than we budgeted for to-date. City and State (ODA) grants received are \$47,070, for operations and admin and rural lands. The rest of the Profit & Loss has remained largely unchanged since the last report. Profit and Loss by Class shows the spend with 83% of the full fiscal year being completed. Spend velocity for each program is shown from the total annual appropriation, as well as appropriations to-date (through April, 2024).

Masterson Where does the over budget funds from interest go to?

Mitten It sits in the Ending Fund Balance until it is allocated. Since I was aware of this excess interest early in the year, we did a budget amendment to appropriate the overage of interest for most of it. Since it was early in the budget process for the FY24-25 budget, I included those estimated interest rates and amounts in 24-25. For the estimated property tax revenue for 24-25, I used the formula and recommendation utilized by the TSCC in calculating estimated tax revenue.

Mike Guebert and Carlson left at 7:03pm.

7:12pm- Board Discussion: FY 24-25 Work Session Dates

Zimmer-Stucky We set one work session for the middle of June at Headwaters Farm. Of the rest of the topics discussed that haven't been planned for yet, are there any that the Board wants to push forward now? She is okay with coming back to those later since this summer is so busy.

Rossi is okay with coming back to those work sessions later but would like to advocate for a session on Strategic Planning to be one of the topics discussed as soon as possible.

7:13pm- Announcements, Action Items, and Adjournment

6/3/2024



Zimmer-Stucky It was hard to miss the Capital Press article. Her statement in return: On May 23, 2024, the Capital Press published a story titled “Diversity, Equity, In-fighting: Conservation district confronts urban-rural divide.” The news story begins by categorizing the East Multnomah SWCD as “hardly ordinary.” I not only agree with this assessment, I value it. Helping People Care for Soil and Water – EMSWCD’s mission – applies to the entire district, urban and rural. Each environment provides distinct challenges and opportunities to help people care for soil and water. EMSWCD’s “hardly ordinary” approach represents our “hardly ordinary” district. No single community – rural or urban – should singularly shoulder the entire burden of caring for water and soil. It is a shared responsibility. I applaud the staff at EMSWCD for understanding the shared responsibility and for developing a large suite of targeted programs that meet the needs of all the district’s taxpayers. Choosing a career in public service is an honorable path to take. Naturally, the path of public service is more heavily scrutinized by members of the public and elected officials. In light of the May 23rd news story, it is important that I share my opinion about the public service employees at the EMSWCD: thank you for doing your work. I see the challenges you face, watch you adapt and grow to overcome them, and apply your passion and creativity to your jobs. Thank you. As for the other topics covered in the news story, I don’t see merit in responding to the personal grievances of individuals. They are entitled to their perceived experience, even if it is not the same as mine. However, it is important that I state that the district’s easement program has already created many affordable, forever farms for farmers in its district and the Headwaters Incubator Program has helped to launch many successful farm operations. These are cutting-edge programs that experienced both success and setbacks. They continue to evolve, learn from each completed cycle, and grow to meet the needs of all of EMSWCDs constituents. And as the number of acres of farmland continues to shrink, while the number of people who rely on farmland to grow food to eat increases, these programs will become even more important.

Masterson seconded that.

Rossi seconded a lot of that as well. He felt like there was an accurate balance of representation in the article. We’re the district that faces these issues first and as the District becomes more urbanized, he is concerned about keeping a balance. Urban and rural shares resources, and he believes urban resources are mis-applied at times, and we don’t have any rural-facing people who the agricultural community can relate to, and that’s a struggle for the District. He’s concerned with SB 775, with the landowner requirement getting taken away, and he already feels like his rural viewpoint is misunderstood at times. There are things in the rural community that we’re underserving for the historic members of the farming community, but we’re doing a good job at many things. Mateuse seemed fair, and while he did mention interviewing other people who weren’t mentioned in the article, he could be of good use to the District in order to understand where we are.

Masterson The article did not reflect what the majority of the Board has decided to do. He did not choose to highlight some of the good highlights that she suggested he had the opportunity to show. As Zimmer-Stucky expressed in her letter, the District is doing great work, we have great staff, and sure there’s always room for improvement, but she found it disappointing that he didn’t represent any of that. This one piece of press is not important, the good work we’re doing here is the important things.

Action Items:

- **DiLeone** to send the Board and Staff the link to Roy Iwai’s presentation.
- **Beamer** to send information about the SWCD Board Member online Session to Board.
- **Leadership Team** to report on annual goals and progress quarterly and revise the Rural Lands section of the FY 23-24 progress report.

Zimmer-Stucky adjourned the meeting at 8:07pm.



Executive Director Update – July 2024

Looking back:

- Attended Sustainable Foods Roundtable, hosted by Ecotrust and Representative Earl Blumenauer. Julie and I connected with local leaders in agriculture about building a more equitable and sustainable food system. The Congressman discussed what he is hearing in D.C. around the Farm Bill. Many of the District's local partners were there including Zenger, NRCS, Black Food Sovereignty Network, and Zero Foodprint.
- The big project this month was crafting the District's FY 24-25 work plan, and paring it down to core goals, activities and metrics. Going forward, this will be a living document that will guide staff in advancing programmatic and strategic plan goals.
- Further developed the Bridge Award Program for HIP graduates with RS and JD.
- Kicked off the annual staff evaluation process- all staff evaluations due by Sept. 30th.
- Attended the Portland Harbor Collaborative Group meeting to discuss the Community Impact Management Plan. This is a process to create clarity and feedback loops around potential community impacts from implementing clean-up activities. This is part of my effort to familiarize myself with emerging opportunities and activities in the District with a nexus to our mission.

External meetings:

- Daniel Newberry, Executive Director for the Johnson Creek Watershed Council came to the District to share about the organization's work. This conversation connects to the Strategic Partnership Agreement we share with two Councils in our district and opened opportunities for programmatic collaboration around shared goals.

Key updates:

- Orient Drive field station permitting update: EMSWCD submitted a conditional use permit application to Multnomah County Planning Dept. on May 5 with the intention of inviting feedback about eligibility of a District 'field station' in a rural center. We received a response letter from the County inviting a complete application by November. This is not a guarantee for approval but an opportunity to continue to move the application forward and make the argument that an Orient Drive field station provides a community service by supporting soil and water health and the agricultural community of East Multnomah County.

Looking forward:

- KB and JD meeting with Rick Cowlshaw, the new ODA Regional Water Quality Specialist for North Coast and North Willamette Valley Region (6/27)



Leadership Team Updates –July 2024

Dan Mitten – Finance and Operations Program

- **Office Furnishings & Equipment:** Finalized and purchased additional Conference Room furnishings & equipment (tables data/electrical outlets, chairs, wall monitor, additional microphones, etc). Scheduled electrical work for wall mounted monitor and soliciting bids for new carpet and paint throughout the remaining areas untouched by the recent upgrades to the Williams Office address.
- **FY24-25 Finance & Operations Workplan:** Developed F&O's workplan objectives and identified three new goals associated with the program. Applied metrics to F&O deliverables for 24-25.
- **Financial Focus:** Completed and submitted FY24-25 budget to TSCC and State. Began preparations for the end of FY23-24, subsequent closing of the books in early August, and initiating upcoming financial audit.

Kathy Shearin – Urban Lands Program

- **Plant Sale Planning:** UL staff are beginning to select and purchase plants for plant sale.
- **Outreach/Relationship building:** Monica tabled at a Juneteenth event organized by Rockwood CDC. The event is getting bigger every year. This year she connected with well over 100 attendees.
- **Conservation Corner:** Whitney gave a walk-n-talk tour of EMSWCD landscape demonstrations. She will also be working with NW Native Landscaping to renew the annual maintenance contract for the office landscaping and demonstrations.
- **Vacations:** Kathy is just returning from a trip to Hungary

Julie DiLeone – Rural Lands Program

- **Headwaters:** Contracted with a crew that will assist farmers with manual weed control in early July.
- Beginning conversations with the Dry Farming Institute and the Culinary Breeding Network about potential partnerships.
- Beginning planning for a fall event that was requested by farmers that attended the Eat and Greet.

Heather Nelson Kent – CO&E and Grants Programs

CO&E

- Finalizing an RFP for consultant services for our website redesign.
- Completed two training sessions for All Staff on the new Message Framework (see Board packet for copies of the material)
- Launched our new social media content management tool – Later – this will help us develop a more regular schedule for social media posting and for tracking results.

Grants

- Meeting this week with Johnson Creek Watershed Council ED, Daniel Newberry to discuss the Scope of Work for EMSWCD's award of an \$85,000 Special Partnership Agreement. We will hold a similar meeting in July with Heather King, Columbia Slough WC Executive Director
- Grant agreements for eight of 26 new PIC Grants signed and projects underway
- Final SPACE grant awarded for this FY to Rocky Butte FM 2024
- Thirty-six (36) SPACE grants were awarded this FY for \$86,502.

Key Message Framework

East Multnomah Soil and Water Conservation District

June 12, 2024



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Commercial Farmers and Growers.....	9
• <i>EMSWCD helps protect farmland while supporting local farmers and growers to operate sustainable businesses.</i>	
• <i>You can access practical resources and support through EMSWCD</i>	
Farmers and Landowners Interested in Working Lands Protection	10
• <i>We partner with farmers to ensure farmland remains available for current and future generations of farmers.</i>	
• <i>You can receive financial support and technical assistance to plan the future of your farm while retaining the ability sell it, will it and farm it.</i>	
Rural Residents	12
• <i>It's important to care for the land and water that makes rural Oregon so special.</i>	
• <i>You can receive free assistance to improve your property.</i>	
Urban Residents	13
• <i>We all benefit from flourishing natural spaces in our neighborhoods.</i>	
• <i>You can access free resources to learn how to improve and beautify your landscape...</i>	
Partners from Community-Based Organizations	14
• <i>Everyone in our community deserves a healthy environment to live, work and play.</i>	
• <i>EMSWCD is a collaborative and supportive partner that can offer resources like grant funding and practical assistance to strengthen your work.</i>	

Background & Context

The Communications Plan recommended several strategies to increase awareness of EMSWCD and ensure that people connect with our mission, find our programs and resources accessible and relevant, and benefit from our investments.

This Messaging Framework was developed in response to Strategy #1 of the Communications Plan: *“Develop consistent messaging that centers the needs of the audience.”*

Message Guidance

This messaging document offers guidelines to support communications about EMSWCD's range of programs and services. Key messages can be used verbatim or adjusted to fit the situation or spokesperson.

- **Key messages are high-level** and emphasize core values that resonate with each audience group. We encourage EMSWCD staff to use this messaging as a starting point and incorporate situation-specific and program-specific details as needed.
- **Emphasize human-centered shared values when describing EMSWCD’s programs.** While many audience groups care about protecting environmental resources, messaging is most effective when it connects with human experiences – such as supporting a family through a successful farming business, enjoying a flourishing garden in the front yard, or bringing communities together to grow their own produce.
- **Use simple language that is accessible to a general audience.** Avoid the use of acronyms or technical language and define terms when needed.
- **Key messages are adapted for each audience** to connect with their unique values, motivators and barriers. Later sections provide detailed guidance on what makes each audience group unique, especially when it comes to core values and program benefits.
- **When communicating with a specific audience,** focus on the programs they care most about, including:
 - Farmers and growers
 - Site visits, technical assistance, and farm planning
 - Cost-share funding for on-farm conservation projects
 - Educational workshops
 - For new farmers, Headwaters Farm Incubator Program
 - Farmland protection

- Rural residents
 - Weed control
 - StreamCare
 - Plant sale
 - Farmland protection
- Urban residents
 - Workshops, including Naturescaping, rain gardens and water conservation
 - Practical assistance and free educational materials
 - Cost-share for eligible practices on eligible sites
 - Native plant sale
 - Large-scale partnerships and demonstration projects
 - Natural area protection in urban and rural areas
- Community organizations
 - Grants and cost share
 - Planting with partners
 - Practical assistance
 - Partnership projects
 - Large-scale partnership/demonstration projects

Narrative Arc

The Narrative Arc is a high-level overview of the District's overall purpose and goals that connect to the values of our audiences.

Our communities thrive when we support the people who care for our land and water. A healthy environment provides clean water and soil for people and wildlife, improves our mental and physical health, brings people together, fuels our local agriculture economy and food systems, and enables us all to enjoy the scenic landscapes that make this a special place to live. EMSWCD can equip you and your community with the resources, assistance, and education you need to care for our land and water and help our communities thrive

Elevator Pitch

The Elevator Pitch is a concise and specific description of who the District serves and how they serve them.

EMSWCD supports district residents, farmers, and community organizations as they care for land and water. We provide free education programs and practical assistance to grow thriving yards and gardens, build successful farm operations for generations to come, and nurture healthy outdoor spaces all of us can enjoy. Contact us to learn how we can help you care for your yard, garden, farm or community natural area. If your property or project is located within Multnomah County, east of the Willamette River, you are eligible for our services.

Organizational Key Messages

These high-level messages can be used across all EMSWCD's audience groups, as they center on universal themes. They fall into the following categories:

- *A Source of Shared Benefits*
- *A Community Resource*
- *Accessible to All Communities*

#1: A Source of Shared Benefits

People throughout our community access EMSWCD's resources and support to improve their outdoor spaces.

- Our communities thrive when we care for our shared environment. Natural resources support our mental, emotional and physical well-being, as well as the local economy.
- Many people face challenges in caring for the land and water where they live or work, due to systemic barriers and lack of access to knowledge and resources.
- EMSWCD equips people in our community with resources to grow flourishing yards and gardens, protect farmland, operate successful farms, and nurture healthy natural spaces all of us can enjoy.
- You can access helpful resources and support through EMSWCD to improve your yard, garden, farm, nursery or any natural space you care for.
- EMSWCD provides education and practical assistance for district residents, farmers, and growers who are interested in conservation projects. EMSWCD also supports community-based organizations to ensure people can access culturally relevant programs and resources.
- With our support people in our district can more easily grow a thriving garden full of native plants, manage pests and invasive species, launch a farm business, or improve their farm operations.

#2: A Community Resource

EMSWCD's programs are completely optional and free.

- EMSWCD's programs are (voluntary and) available to people in the district who want support caring for their land.
- Anyone can participate in EMSWCD's workshops and programs at no cost.
- EMSWCD does not enforce regulations or impose fines.

#3: Accessible to All Communities

EMSWCD offers support for everyone in our community in the unique ways they care for land and water.

- EMSWCD partners with organizations to share relevant resources with communities facing systemic barriers to land access and the greatest impacts of pollution and climate change.
- EMSWCD understands the specific challenges residents face in caring for their property, both urban and rural. We provide support for all residents in the district, no matter where they live.
- Both landowners and renters can participate in EMSWCD's programs to improve their yards and gardens.
- EMSWCD offers a range of programs that benefit longtime farmers, growers and gardeners, as well as those who are learning for the first time or have recently moved to the area.

Audience Specific Key Messages

These are more detailed than the higher-level Organizational Key Messages. They were developed to align with the needs and themes that emerged from each audience group in the listening sessions and surveys.

The Key Messages for each Audience Group fall into two main categories:

1. Shared Values & Benefits
2. Accessible Resources

Audience Groups

- **Commercial Farmers & Growers:**
This audience group includes commercial businesses, new farmers and start-ups, and agriculture-focused rural nonprofits.
- **Farmers & Landowners Interested in Land Conservation:**
This audience group includes farmers and landowners who may be interested in preserving farmland through EMSWCD's Land Legacy Program and working farmland easements.
- **Rural Residents:**
This audience group includes rural landowners, land managers, and agriculture-focused/rural nonprofit organizations.
- **Urban Residents:**
This audience group includes urban landowners, land managers and renters.
- **Partners from CBOs:**
This audience group includes grantees and other partners in EMSWCD's mission.

Commercial Farmers and Growers

This audience group includes commercial businesses, new farmers and start-ups, and agriculture-focused rural nonprofits.

#1: Shared Values & Benefits

EMSWCD helps protect farmland while supporting local farmers and growers to operate sustainable businesses.

- Protecting working farmland is a central goal for EMSWCD. We work to support farmers and growers as they steward their land and contribute to our communities, economy and environment.
- As farmland acreage becomes scarcer and more expensive, we work to preserve farmland for future generations.
- We understand farmers and growers face unique challenges managing their land.
- We provide free resources for farmers and growers to maintain and improve the soil and water resources needed to grow healthy crops.
- All our resources and programs are optional and independent of any regulations or requirements.

#2: Accessible Resources

You can access practical resources and support through EMSWCD

- We assist farmers and growers with common issues they face, such as erosion, drought, manure management, and soil health.
- We provide farmers and growers assistance in Multnomah County, east of the Willamette River.
- Our Headwaters Farm Business Incubator Program supplies enrolled farmers with resources and equipment to help them launch and manage a successful new farm business.
- You can attend informative workshops with EMSWCD or receive expert assistance tailored to the specific needs of your farm or nursery, at no cost to you.
- You can request a site visit where a staff person from EMSWCD will tour your property with you, learn about your operation and objectives, and recommend ways to increase crop production, reduce erosion, and improve water and soil quality.
- Cost-sharing opportunities are available for implementing soil and water conservation practices.
- All EMSWCD resources and programs are optional, and we do not enforce any rules or regulations.

Farmers and Landowners Interested in Working Lands Protection

This audience group includes farmers and landowners who may be interested in preserving farmland through EMSWCD's Land Legacy Program and working farmland easements.

#1: Shared Values & Benefits

We partner with farmers to ensure farmland remains available for current and future generations of farmers.

- Local farmland is vital to our community, economy, food systems and environment. Farmland fuels our rural economy, nourishes people with fresh, locally grown food, and enables us to enjoy the vibrant rural landscapes that make Oregon special.
- Our farming community has let us know farmland is getting harder and more expensive to access. We are responding to that challenge by working with local landowners to protect farmland for current and future generations of farmers.
- We work to support the future of thriving farm businesses where farmers from all backgrounds have access to high-quality, secure and affordable farmland.
- Our collaborations with existing farmers help unlock opportunities for the next generation of farmers to steward these special farm properties.

#2: Accessible Resources

You can receive financial support and practical assistance to plan the future of your farm while retaining the ability sell it, will it, and farm it.

- You can receive cash payments and other incentives if you decide to partner with the District to preserve your farmland for future generations.
 - A working farmland easement allows you to continue to own your farm while guaranteeing that it stays a farm forever. You retain the ability to sell it, will it, and farm it.
 - We recognize that every property and landowner is unique and that you know your farmland best. Working farmland easement terms are developed collaboratively, based on your personal objectives, property and operation. These voluntary agreements can support your future plans.
 - Benefits for participation can include cash payments and possible tax benefits. Contact us to learn more about specific benefits you may qualify for.

- We help create opportunities for a diversity of farmers to access farmland.
 - EMSWCD can make farmland available at a reduced price to both current and future farmers.
 - By agreeing to a working farmland easement with EMSWCD, local farmers and landowners can receive funds they can use to purchase new farm property.
 - Our working farmland easements require that protected farm properties stay in active farm use. This includes a requirement to make farmland available for lease if the owner can't continue farming.

Rural Residents

This audience group includes rural landowners, land managers, and agriculture-focused/rural nonprofit organizations.

#1: Shared Values & Benefits

It's important to care for the land and water that makes rural Oregon so special.

- Rural residents enjoy the lush beauty of the rivers, streams and forested land Oregon is known for – right in their backyards.
- Our rural landowners understand the importance and challenges of protecting and enhancing the land and water we all depend on.

#2: Accessible Resources

You can receive free assistance to improve your property.

- If your property borders a creek, you may be eligible for our StreamCare program. EMSWCD can visit your site and recommend strategies for controlling weeds and ideas for planting native trees and shrubs along the waterway. These enhancements can beautify your streamside area, increase property value, reduce the risk of erosion and flooding, and provide cleaner water for your family to enjoy.
- If you choose to sign up for StreamCare, EMSWCD will contract and supervise a crew to complete the work for you and obtain any necessary permits. We will maintain the area along the creek on your property for five years at no cost to you.
- We help remove high-priority weeds on rural properties.

Urban Residents

This audience group includes urban landowners, land managers and renters.

#1: Shared Values & Benefits

We all benefit from flourishing natural spaces in our neighborhoods.

- Nature is medicine. Caring for gardens and green spaces helps improve our physical, mental, and emotional health.
- When we spend time outside tending to our gardens and green spaces, we can connect with our neighbors and build community.
- Yard projects are rewarding. When we care for our gardens, we can breathe fresher air, see our plants bloom and grow, attract pollinators like birds and butterflies, and even harvest our own produce and herbs.
- Colorful, thriving gardens add beauty to our neighborhoods, making our community a happier and healthier place to live.
- Sustainable gardens and green spaces help save water, manage stormwater, and provide food and shelter for pollinators and wildlife.
- Trees, shrubs and other plants can reduce the negative effects of extreme heat.

#2: Accessible Resources

You can access free resources to learn how to improve and beautify your landscape.

- EMSWCD offers free resources and programs to help you enhance your landscape while caring for the environment.
- If you want to transform your landscape but aren't sure where to start, you can find free workshops, resources and expert guidance through EMSWCD. We can help you build skills and confidence to take on your next project – whether you are deciding which plants to buy, or if you're planning a full landscape redesign.
- You can receive guidance on topics like plant selection and placement, converting a water-thirsty lawn into a colorful native landscape, attracting beneficial birds and pollinators, conserving water and more.
- Find affordable, high-quality native plants to bring home from EMSWCD's native plant sale.
- The right plants can help protect your home and green spaces from the effects of climate change – including heat waves and damage from ice storms.
- If you live in subsidized, or multi-family housing, you may be eligible to receive financial assistance for conservation practices in your landscape.
- If your property borders a creek, EMSWCD can visit your site and recommend strategies for controlling weeds and ideas for planting native trees and shrubs along the waterway. These enhancements can beautify your streamside, reduce the risk of erosion and flooding, and provide cleaner water for your family to enjoy.

Partners from Community-Based Organizations

This audience group includes grantees and other partners in EMSWCD's mission.

#1: Shared Values & Benefits

Everyone in our community deserves a healthy environment to live, work and play.

- The environment directly impacts the health and wellness of people in our community. Nature is important to everyone's well-being, along with access to housing, healthcare and livable wages.
- Our communities thrive when everyone has access to green spaces, clean air and water, culturally relevant and locally grown foods, and opportunities to connect with nature in culturally familiar ways.
- By caring for the health of our soil, water, and wildlife today, we can ensure that nature can be enjoyed now and for generations to come.
- We center communities that face the greatest impacts of pollution and climate change due to systemic racism and discrimination.
- By improving access to nature for our communities, we can foster healing, improve wellbeing and resilience, and transform our relationship with the land.
- Connection to the natural environment is culturally important and specific to each community.

#2: Accessible Resources

EMSWCD is a collaborative and supportive partner that can offer resources like grant funding and practical assistance to strengthen your work.

- EMSWCD values your organization's critical work to support our community and environment. Our staff can connect you with resources and expand your capacity for projects and programs that align with our mutual goals.
- Your organization can access grant funding through EMSWCD to sustain and grow your work.
- We offer technical assistance to support your sustainable agriculture and nature-focused community garden programs.
- Our staff can connect you to resources and programs, support land acquisition efforts, recommend partners, and refer people to your programs.
- We prioritize culturally specific programming. Please let us know how we can better serve your community, if you are interested in upcoming workshops, or if you have any language or accessibility needs.

Tips & Strategies for Engaging Your Audience

Prepare

1. **Plan for the purpose of the meeting or event, and any tough questions.** Take time to identify the purpose of the meeting or engagement and what should be communicated and accomplished by the end. What will the next steps be? What tough questions might arise?
2. **Be ready to recap.** Just because someone is at this meeting doesn't mean they've been following EMSWCD's work closely. If you're speaking about a specific project, start with a recap of any important milestones to date and what was discussed or decided in the previous meeting or project phase.
3. **Write down three key points.** What information do you want to convey? Deliver your talking points early and often. Use simple language and short statements. Identify three key messages you want to deliver in the meeting.
4. **Prepare supporting examples.** These might include personal experience examples, facts and statistics, and third-party endorsements.

Speak to a Broad Audience

5. **Speak slowly and methodically.** Sometimes our nervous energy can cause us to talk faster. Slow down when answering questions. Stick to your talking points. If you are unsure of what to say, don't ramble. Stop talking and wait for the next question, or ask your teammates to jump in to help.
6. **Don't use jargon.** Use words and expressions most people understand. No slang, jargon or acronyms.
7. **Say "I don't know."** If you don't know, it's completely fine to say "I am not sure" or "I don't know." Admit that you don't have the information the audience member or stakeholder needs and offer to find the answer and provide it after the meeting. Then actually follow up.
8. **Use plain language.** Many of the people you are going to connect with will not have the same technical or professional background. Using plain, accessible language will go a long way in bringing them into the conversation.

Stay Objective

9. **Stick to what you know.** Avoid guessing or speculating. Don't speak for other people or other organizations.
10. **Don't take it personally.** People will share personal concerns or past experiences. Their frustrations may be directed towards individuals, but they typically have problems with systems rather than people. Don't respond to questions emotionally.
11. **Correct inaccurate information.** Don't let incorrect statements go unaddressed; correct these immediately. But be kind.
12. **Remember you are always "on the record."** Even if you are not speaking to a reporters, Do not say anything you don't want to see in the newspaper, online, or on the local TV news.

Stay in Control

13. **Drive the conversation.** If the conversation is not heading in the direction you need it to, find a way to bridge or segue to the key points using words and phrases like "also," "on the other hand," "it's important to know," etc.
14. **Buy time.** If you need to buy time during a meeting or facilitated conversation, ask the audience member to repeat or rephrase their question. Or, simply pause to think before responding. They will wait for you.
15. **Don't repeat negatives.** If someone asks a difficult question with an implied negative, you don't need to repeat it in your response. Instead, bridge to the topic you want to discuss.
16. **If someone interrupts, finish your response.** If your answer is interrupted for another question, return to your original topic to ensure that the audience has the information you want to share and then answer their follow up question.
17. **Relax and breathe.** Your role is to help connect the community with information they need and help relay their feedback to improve the process and the final outcome. Your energy will help set the tone in the room. Take a breath, relax, and focus on your role in this exciting work.

Build Trust

18. **Be honest.** Always tell the truth. No exceptions.
19. **Invite people to share more so they feel heard.** If someone expresses a general statement of negativity or disappointment, but the takeaway or next step isn't clear, invite them to be more specific with questions like: "What would that look like?" Or "What is the outcome you are hoping for?" You can also mirror their statement back as a question.
20. **Share next steps and future opportunities to participate.** At the conclusion of the meeting, share information about next steps, as well as upcoming meetings and milestones.
21. **Follow up.** If you let someone know that you'll follow up with more information or with an answer to a question, make sure to do that as soon as possible. This follow-up will build trust and make people feel like they are truly invited to continue participating in the process.

Tough Questions

To prepare for a speaking engagement or public meeting, take a few moments to anticipate what will be asked, identify the key messages that you want to share, and be ready to return to a central take-away point. Before the meeting, jot down several tough questions you anticipate may be asked, write down the key points that you want to use in response and draft a lifeline phrase you can use to reset the conversation. As you answer each question, combine key messages with your own knowledge and experience.

Q:

A:

Q:

A:

Q:

A:

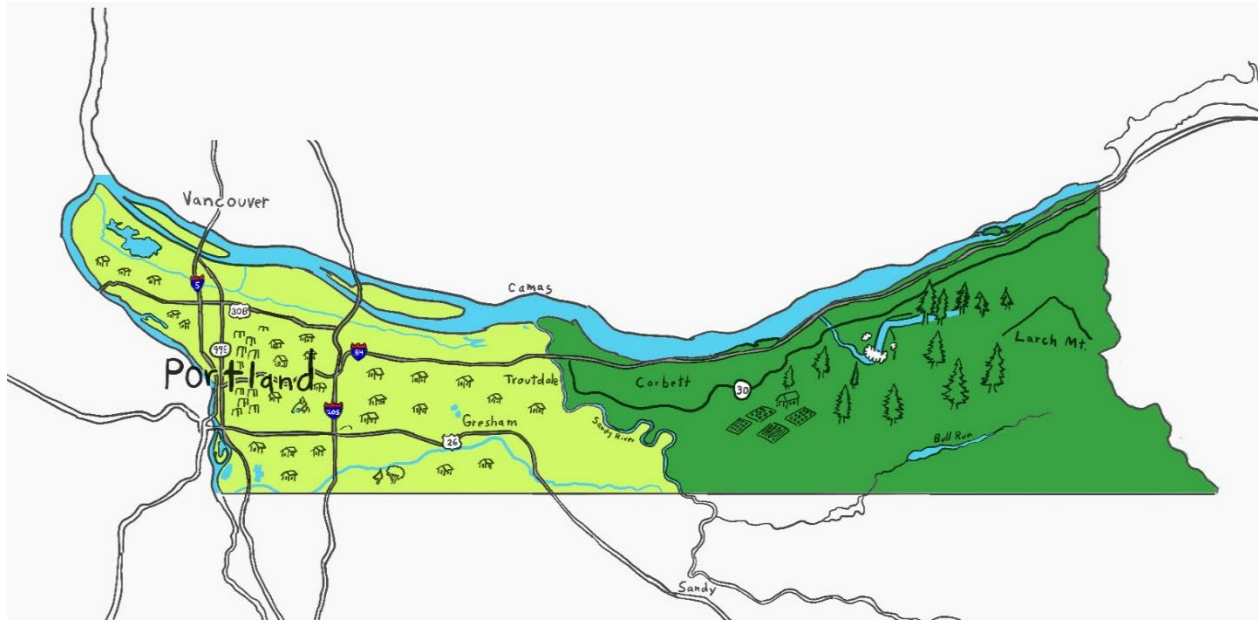
Lifeline Statement:



June 25, 2024

East Multnomah Soil & Water Conservation District

**Annual Work Plan for Fiscal Year 2024-2025
July 1, 2024 - June 30, 2025**



Helping people care for land and water since 1950.

This plan will be available for download in PDF format from:

<http://emswcd.org/about/documents/emswcd-organizational/planning-documents/>

For more information about this plan or to receive a hardcopy, please contact:

East Multnomah Soil & Water Conservation District

5211 N. Williams Ave., Portland, OR 97217

Tel: 503-222-7645

Email: info@emswcd.org

Web: www.emswcd.org

Cover image: Illustration of EMSWCD Boundaries, by Jon Wagner.

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1. About EMSWCD

East Multnomah Soil and Water Conservation District serves approximately 675,000 residents who live in and manage land east of the Willamette River in Multnomah County, Oregon. The EMSWCD geographic service area encompasses approximately 230,000 acres and includes portions of three major watersheds – Columbia River, Sandy River, and Willamette River — all of which contribute to the Greater Columbia River Basin.

2. Purpose of Annual Work Plan

The District’s Annual Work Plan is an overarching document designed to guide the work of EMSWCD staff in achieving the strategic goals and objectives established in the 2023-2027 Strategic Plan. It is also submitted to the Oregon Department of Agriculture as part of their annual requirements for SWCDs. The audience for this plan is District staff and Board members, who will use the goals and strategies to charter a common path forward. This Plan is successful if it reaches the following goals:

- Provides a framework for goals and benchmarks guiding the District’s work and helps define success over time.
- Creates a common understanding across District departments and programs.
- Operationalizes the District’s strategic priorities including soil and water health, climate action, and equity.

3. Vision & Mission

The EMSWCD Vision: *Our lands and waters are healthy and sustain farms, forests, wildlife, and communities.*

The EMSWCD Mission: *We help people care for land and water.*

We measure success by advancing: *Soil & Water Health, Climate Action, Equity & Inclusion.*



Table 1: Organizational Chart

The daily operations of EMSWCD are led by its Executive Director and implemented by 22 staff. The Board of Directors collectively serves as the supervisor for the Executive Director, who is in turn responsible for all EMSWCD operations, including supervising staff, managing budgets, developing long range plans, representing EMSWCD to the public and partner organizations, and providing information, advice, and support to the Board of Directors and staff.

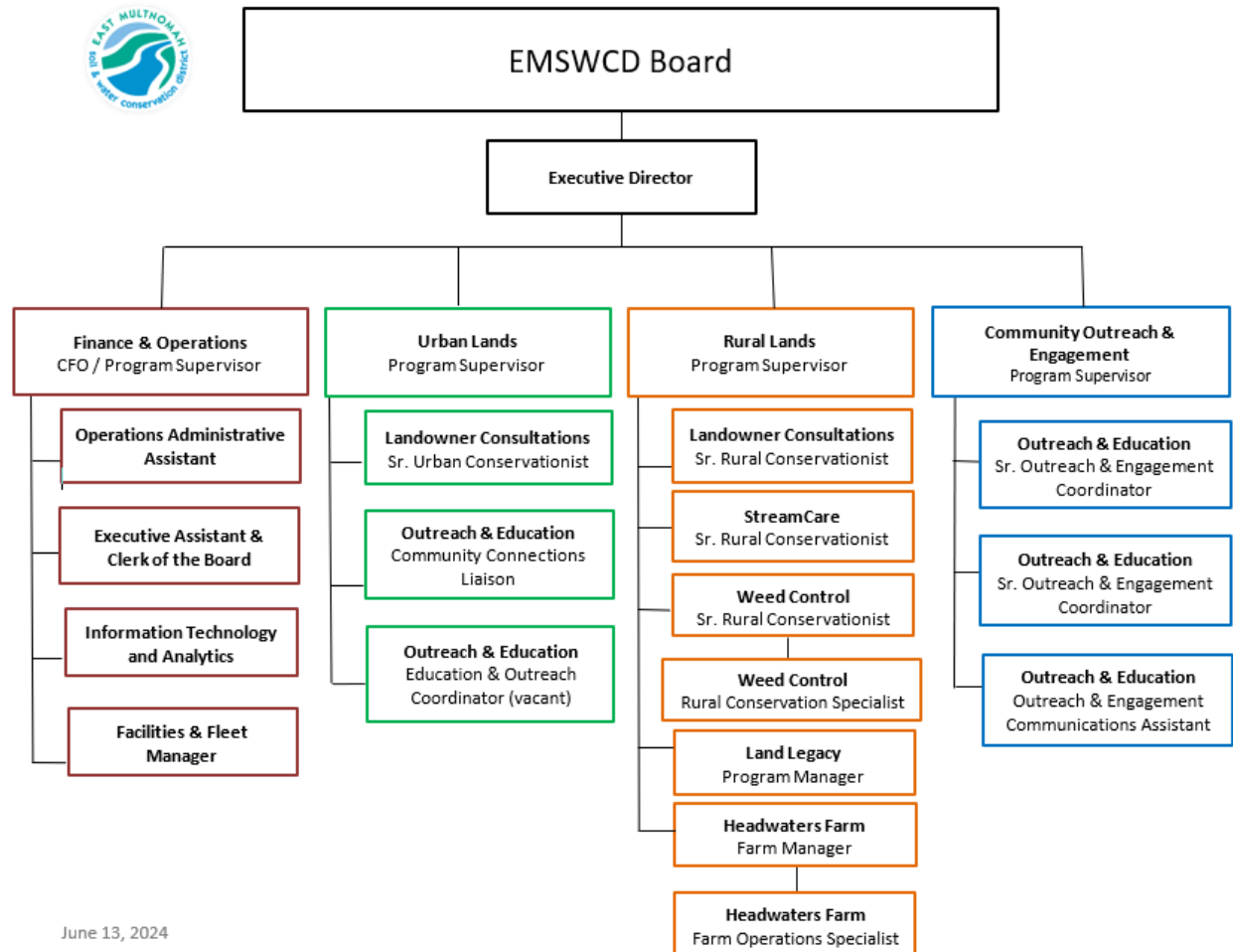


Figure 1: EMSWCD Organizational Chart

4. Budget

The total EMSWCD FY24-25 budget is \$21.4 million with \$19.4 million appropriated and just over \$2.0 million unappropriated as reserves. Of the General Fund appropriations, there is \$6.04 million for operational, programmatic work; \$500,000 for contingency; and \$1.99 million for transfer to the Special Funds totaling just over \$8.5 million. The Special Fund appropriations total \$10.9 million of which \$8.65 million is for land acquisitions; \$2.2 million is for grants to external entities and \$25,000 as pass through grant funding.

The total amount of **annual income** for FY24-25 in the General Fund is \$10.5 million of which \$6.38 million is new and prior year property tax revenue. This represents 61% of all **new revenue**. The remaining 39% is from Interest (\$160,000), Grants (\$116,594), Plant Sale (\$50,000), and Rent & Other



sources (\$61,257). Additional annual income designated solely in the Special Funds (Land Conservation Fund and Grants Fund) are the annual transfers from the General Fund (\$1.99 million) and \$350,000 in interest.

Of the total EMSWCD budget, the ***largest source of available appropriated funding*** comes from the Special Fund and General Fund Carryover Balances (\$7.95 and \$3.77 million respectively) which total over \$11.7 million.

EMSWCD FY24-25 Appropriations

Category		Purpose	Budgeted Amount
Operations	Finance & Operations	Staffing, facilities, and operations	\$1,524,760
	Rural Lands	Staffing, contracting, and operations	\$1,983,747
	Urban Lands	Staffing, contracting and operations	\$949,300
	Community Outreach & Engagement	Staffing, communications, and operations	\$674,595
	Headwaters Farm	Farm-specific staff and operations	\$912,497
<i>Sub-total Operations</i>			<i>\$6,044,899</i>
Capital, Grants, and Contingency/Unappropriated	Land Conservation Fund	Acquisitions	\$8,651,707
	Grants Fund	External grants	\$2,202,000
	Partner Grants	Pass through funds	\$25,000
	Contingency Funds	Unanticipated costs	\$500,000
	Unappropriated Funds	Funds held in reserve	\$2,001,890
<i>Sub-total Grants, Funds and Reserves</i>			<i>\$13,380,597</i>
Total EMSWCD Budget			\$19,425,496



Figure 1: FY24-25 Budget

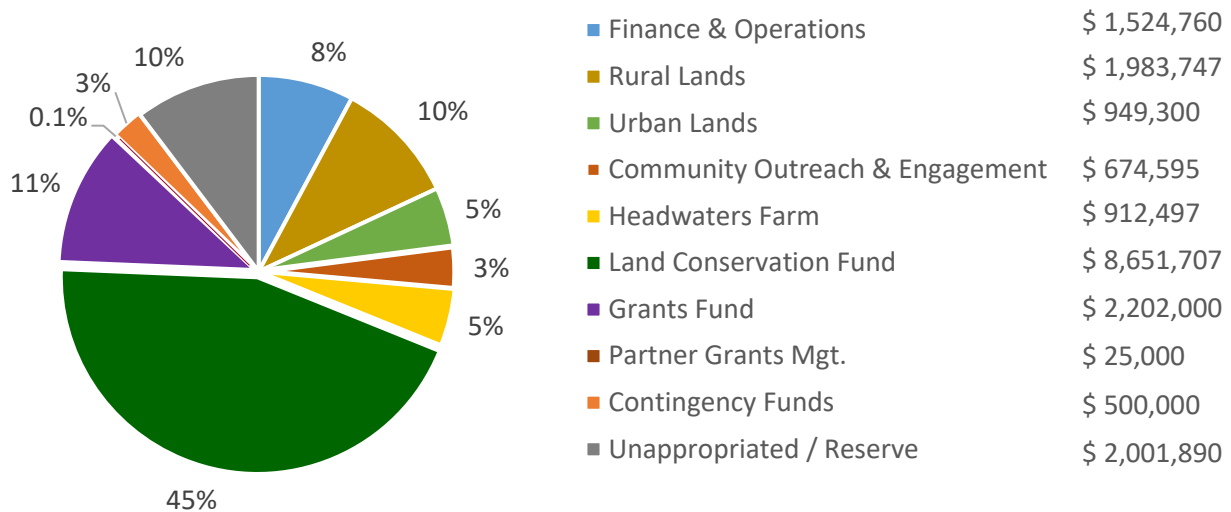
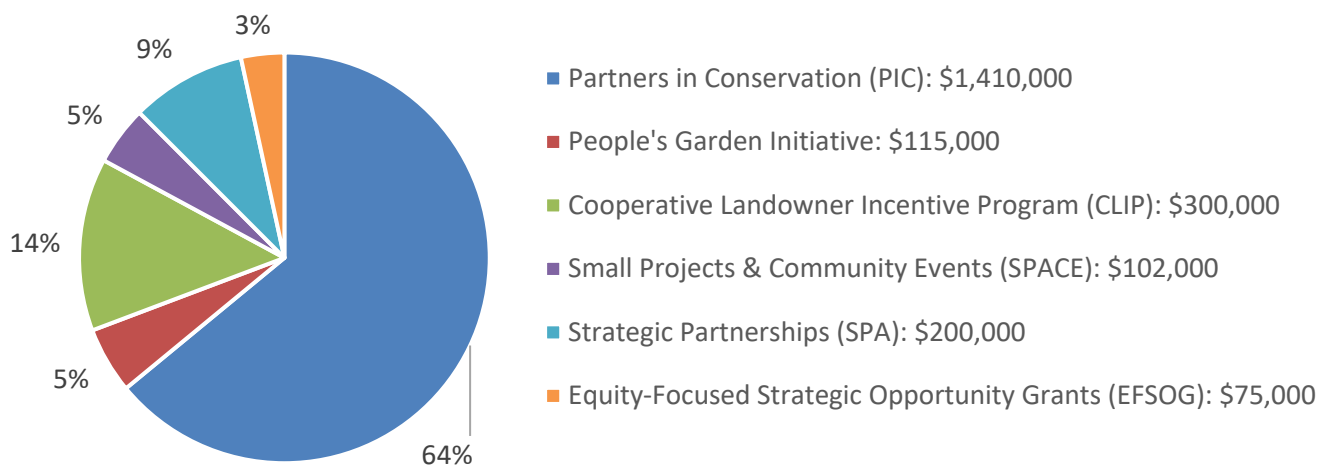


Figure 2: FY24-25 Grants Fund Budget





5. Goals of Equity Action Plan

EMSWCD continues to use the goals from our Equity Action Plan to define our work, which are:

- **Goal 1: Meaningfully and authentically engage Black, Indigenous, and People of Color (BIPOC), and other marginalized groups.**
- **Goal 2: Recruit, train, retain, and support a diverse staff and Board.**
- **Goal 3: Provide equitable programs and services.**
- **Goal 4: Allocate resources in a way that advances racial equity.**

The Equity Team’s key activities for the 2024-25 fiscal year:

2024-2025 Activities and Deliverables (Diversity, Equity, and Inclusion)	Outcomes
Conduct monthly Equity Team meetings; Hold quarterly combined Equity Team + Leadership Team meetings; Provide monthly Equity Team updates for Board Packet.	12 ET meetings; 4 ET+LT meetings
Train new staff members about the history of EMSWCD’s Equity journey; share current documents and information for background and context.	3 new staff will be trained and attend CEI Training
Develop a plan to support incoming and current board members in establishing a shared language and a baseline understanding of equity to align with the organizational strategic goal of centering equity. This includes a shared understanding of equity, white supremacy culture, and structural inequality.	Onboard up to 3 new BOD members to District Equity work
Reintroduce Equity Moments in staff and Board meetings; Engage staff to gather ideas for equity topics and possible methods of engagement; Create a schedule for consistent engagement.	24 topics per year
Continue Equity Small Discussion Groups; Reshuffle groups; Update guidelines; Prepare a list of options/topics for groups to discuss.	Groups established
Develop a plan to engage all staff in ongoing education to gain a deeper understanding of equity. Options include: • How to operationalize racial justice in the workplace • Launch comprehensive learning journey that centers Indigenous voice and experience	Shows in individual work plans
Begin exploring how to build out a robust community stakeholder engagement effort to gather updated information on who is accessing EMSWCD’s services, community awareness of EMSWCD programs and services, and identify programmatic needs for hard-to-reach communities utilizing the Communications and Outreach Plan.	Create plan for FY 25-26



6. Urban Lands

The Urban Lands Program focuses its efforts east of the Willamette River and west of the Urban Growth Boundary (UGB) in Multnomah County. The program works to foster a stewardship ethic in the urban landscape by encouraging residents, businesses, and communities to incorporate resource conservation and pollution prevention into everyday life. The urban area of Multnomah County is one of the most diverse and populated regions of the state. The Urban Lands program places emphasis on ensuring EMSWCD's programming is accessible to all who live, work, and play in EMSWCD.

High-Level Goals for Urban Lands Program:

Goal 1: Promote conservation practices that protect and improve soil and water quality, water conservation, and wildlife habitat.

Goal 2: Address climate impacts and reduce the heat island effect.

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

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

This year, NEW 2024-2025 areas of focus from Strategic Plan include:

- **Improve fish passage:** as part of the MHCC Campus Clean Water Retrofit, will begin the design phase of the Kelly Creek dam removal project on the MHCC campus.
- **Support new technologies:** support water quality monitoring of Harmful Algal Blooms (HABs) in the Willamette River.
- **Reduce tire pollution runoff into our waterways:** participate in a new working group (6PPD-q Working Group) dedicated to finding solutions to tire pollution run-off into our local waterways.

6.1 Technical and Financial Assistance

24-25 Annual Activities and Deliverables (Technical and Financial Assistance)	Metrics
Provide technical consultations and site visits to residential, commercial, and industrial landowners.	100/year, 25/quarter
Provide technical consultations and site visits to Grants Program applicants and Land Legacy partners and/or projects.	8-10 consults/year
Incorporate new climate change considerations into our offerings and adjust content and delivery as necessary.	"Climate Change 2.0" workshop- "what can you do in your yard" workshop
Work with (at least) 3 large land managers to build relationships, encourage sustainable land management practices, and promote EMSWCD services.	CDC's, Multi-family Housing complexes, Churches, schools, etc.
Provide cost-share (CLIP) financial assistance for eligible urban practices.	2-4 projects/year



6.2 Regional Coalitions and Partnerships

Annual Activities and Deliverables (Regional Campaigns and Partnership Projects)	Metrics
Work within and promote regional coalitions that increase green infrastructure and improve natural resources (Clean Rivers Coalition, Solve Pest Problems, etc.).	Help promote campaigns and use web analytics to demonstrate outreach success
Plant trees and native shrubs in underserved communities together with community partners and volunteers through “Planting with Partners” events	3-5 partner planting events/year
NEW: Support information gathering/sharing, research, and projects that aim to reduce water quality contaminants (HABs, 6PPD-q, PFAS/PFOA)	Actively participate in emerging coalitions, support monitoring and help identify actions and next steps

6.3 Large-Scale Partnership Projects and Demonstration projects

Annual Activities & Deliverables (Demonstration Projects)	Metrics
Implement the Conservation Corner outreach plan to enhance the visibility and educational value of the site and oversee maintenance.	3-5 tours
Work with partners to guide and implement top priority projects identified in the MHCC campus clean water retrofit assessment.	Obtain funding for and solicit RFP for treatment of stormwater in N. slope of parking lots R, S, T, U
NEW: Begin the design phase of MHCC dam removal	Obtain funding for and complete design phase for the removal of the MHCC Dam.
Scope potential new large-scale, multi-partner projects.	Neighborhood/Community Sites, Commercial/industrial sites, Campuses, etc.

6.4 Outreach and Education

Annual Activities and Deliverables (Outreach and Education)	Metrics
Outreach	
Coordinate with presenters and partners to develop workshops and outreach materials that engage diverse audiences.	New multi-cultural offerings
Engage with new and existing community leaders/groups/organizations in priority areas by attending and/or tabling at meetings. promoting EMSWCD workshops and introducing people to the benefits of sustainable landscaping and/or green infrastructure practices.	Table 5 community events. Attend 6 community meetings
Adult Education	
Conservation presentations (1-hour)	10/year; 200 participants
Conservation Workshops (1-2.5hours)	50/year; 1200 participants
Events	



Host a Native Plant Sale providing residents with low-cost plants and information about their benefits and selection of the best plants for their site.	Reach 1000 participants. Sell at least 10,000 bare-root trees and shrubs
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7. Rural Lands

The Rural Lands Program focuses on the portions of EMSWCD outside the urban area. The program provides technical information and financial assistance to help farmers protect natural resources on their land, revegetation of areas along waterways, noxious weed control, a business incubator for beginning farmers, and protection for working farmland and properties with significant natural resources and/or access to nature opportunities.

High-Level Goals for Rural Lands Program:

Goal 1: Work with farmers to plan and implement practices that protect soil health, water quality, and water quantity.

Goal 2: Increase stream shading to protect water temperature and improve riparian habitat in priority watersheds.

Goal 3: Understand water quality and trends over time in priority watersheds.

Goal 4: Reduce the impacts of ecosystem altering weeds species on natural habitats in the rural part of the district, focusing on protecting high value native forest and riparian areas.

Goal 5: Provide a farm business incubator to support viable new farm businesses.

Goal 6: Use working farmland easements to protect agricultural land from conversion and improve affordability.

This year, NEW 2024-2025 areas of focus:

- Community meetings with farmers: we will expand on the Eat and Greet by adding an annual fall gathering to hear needs, share resources, and create relationships.
- Plant trees on the upland restoration pilot site. Determine feasibility of taking on additional sites, including priority areas, budget and capacity needs.
- Identify ways to protect trees planted on upland sites from future logging.
- Implement the weed management plan for un-leased areas at Headwaters Farm.
- Use the farm worker assessment to determine the feasibility of recruiting applications to the Headwaters Farm Business Incubator program from this community.

7.1 Technical and Financial Assistance

Annual Activities and Deliverables (Technical and Financial Assistance)	Metrics
Recruit farmers to work with us.	5 farmers begin working with us
Conduct site visits to provide site specific technical assistance.	25 site visits
Develop technical recommendations and/or conservation plans that include methods to reduce erosion and protect water quality.	5/year



Assist farmers with applying for and implementing projects funded with financial assistance (aka cost share).	4 applications
NEW: facilitate meetings with farmers to learn needs and help create community	2/year

7.2 StreamCare

Annual Activities and Deliverables (StreamCare)	Metrics
Maintain the existing, planted StreamCare sites to ensure good rates of plant survival.	41 sites, 168 acres
Enroll and plant additional sites	10 acres
StreamCare sites that reach the five-year mark will be evaluated to determine if the site is ready to graduate or if the landowner agreement should be extended.	Annual summary of graduated sites
For landowners that are graduating from StreamCare, offer an exit site visit.	Summary report on lessons Learned

7.3 Water Quality Monitoring

Annual Activities and Deliverables (Water Quality Monitoring)	Metrics
Collect samples in upper Beaver and Johnson Creeks. This will include laboratory analysis for fecal bacteria, total suspended solids, total phosphorous, and nitrate. Submit data to DEQ for trend analysis.	Monthly
Install continuous temperature loggers in multiple locations in Beaver, Johnson, Big, and Smith creeks each April. Remove temperature loggers in the fall.	Annually

7.4 Weed Control

Annual Activities and Deliverables (Weeds)	Metrics
Control work on half of known riparian knotweed infestations in the rural area.	50% infested area treated
Control all accessible false brome infestations to prevent establishment in the rural area.	All annually
Control spurge laurel in the rural area.	20% annually
Evaluate priority areas for control ivy and clematis project in natural areas east of the mainstem Sandy River and adjust as needed. Continue control of 20% of priority sites.	20% annually
Control all known infestations of garlic mustard outside the containment zone.	Annually
Evaluate the need to alter the garlic mustard containment zone.	Annually
NEW: Plant trees on upland pilot site. Determine feasibility of taking on additional sites, including priority areas, budget and capacity needs.	22 acres
NEW: Identify ways to protect trees planted on upland sites from future logging.	By end of fiscal year



7.5 Headwaters Farm Business Incubator Program

Annual Activities and Deliverables (Natural Resources Management)	Metrics
Plan, implement and monitor a suite of practices that promote good stewardship, including organic practices, cover cropping, nutrient management, integrated pest management, reduced and appropriately timed tillage, drip irrigation, soil compaction alleviation, among others.	Ongoing
NEW: Implement the Weed Management Plan for unleased areas.	Annual report
Soil samples taken for all fields in October, both in production or not, to help determine fertility needs and document change over time.	Annually
Recruit qualified applicants for the 2025 growing season.	10 applicants, at least 6 viable
Permit, procure, and set up a new farm office.	By end of fiscal year
Remove the current farm office from Headwaters Farm and decommission the septic system.	By end of fiscal year
NEW: Farm Worker Report next steps identified	Program plan

7.6 Land Legacy Program

The Land Legacy Program focuses on protecting working farmland and properties that possess significant natural resources and/or access to nature opportunities. Working farmland is the principal priority and focus of the program at this time, as there are no other organizations currently working to protect this important resource in the EMSWCD service area.

Annual Activities and Deliverables (Natural Resources Management)	Metrics
Close out buy-protect-sell transactions on working farmland and identify new opportunities.	2 property transactions
Close out working farmland easement transactions and identify new opportunities.	3 easements completed
NEW: Develop additional farm access resources such as the framework for a land access capital grant program, workshop on leasing, real estate and financing paired with 1x1 mentoring.	Land capital grant program report and workshop schedule
Working farmland easement interests and purchased properties monitored and managed.	Management activities conducted on 7 properties

8. Community Outreach and Engagement

The Community Outreach and Engagement team develops and implements communication and outreach strategies that increase public awareness of the District to ensure people in our district connect with our mission, find our programs and resources accessible and relevant, and benefit from our investments.



Our Communication Plan includes these High-Level Goals:

Goal 1: Raise awareness for and drive participation in our programs

Goal 2: Reach audiences that would benefit from engaging with but do not currently have a relationship with us

Goal 3: Build a consistent narrative about our mission and offerings across programs

Goal 4: Advance engagement metrics in support of programmatic goals across the District

This year, NEW 2024-2025 areas of focus:

- Development and launch of a new website
- New accessibility standards developed for events, online and print publications, presentation materials and other outreach and engagement activities
- New art installations at the Williams Ave. Headquarters
- A proactive social media strategy using tools and analytics to refine our engagement.

8.1. Planning and Coordination; Standards and Practices

Annual Activities and Deliverables Planning and Standards	Metrics
Meet quarterly with CO&E Supergroup for planning and coordination; update and share the 12-month “At-A-Glance” outreach and engagement calendar.	Four meetings per year
Establish editorial and social media guidelines and protocols for all district staff creating content for website and outreach information.	Communication products are more standardized. Staff use and can easily access editorial guidelines
Put into action the organization-wide editorial calendar developed by the CO&E Super Group in partnership with Program Area Teams.	Measurable goals set and met for EMSWCD “push” communication
Refine internal decision-making and communication processes and expectations. Refine QA/QC and workflow processes.	Internal protocol

8.2 Program Area Outreach and Engagement Support

Annual Activities and Deliverables Outreach and Engagement Support	Metrics
Design and implement outreach strategies using direct mail, advertising, email outreach, social media, and website communications in partnership with Program Area Teams.	Produce and promote annual report; increase social media engagement
Coordinate, support, and promote workshops, presentations, and other events for urban and rural residents.	Rural lands – three workshops per year. One HIP open house
Work with the Land Legacy Program Manager to finalize a Communications and Outreach Plan. Help design and implement outreach activities for agricultural land conservation.	Plan finalized and used in FY 24-25



Implement the new Headwaters Outreach and Marketing Plan promoting Headwaters and the Headwaters Business Incubator Program and help recruit new qualified participants.	Recruit 10 applicants, at least 6 viable
Continue engaging and building relationships with BIPOC community members and groups, both urban and rural.	Each full-time staff attends four cultural or other events hosted by local CBOs or partners
Conduct an annual outreach campaign to recruit eligible landowners for the StreamCare program (if needed).	StreamCare program opportunities filled
Implement Urban Lands Workshop Program Evaluation Plan: Collect and analyze participant data to determine the extent to which workshops impact behavior change, identify common barriers to implementing sustainable practices, and better understand who we are and are not reaching.	Collect 3 years of backlog data
Participate on the Native Plant Sale planning team. Support marketing and outreach efforts including designing outreach materials and a mail plan to key audiences.	Increased participation by key audiences

8.3 Systems and Infrastructure

Annual Activities and Deliverables Systems and Infrastructure	Metrics
Design and create a new website for the District with the Website Project Team.	New website launched.
Learn to use and provide support to team members using the district's new CRM; assist with creating a user manual so staff can easily adapt to implementing new processes.	All Grant Program data uploaded. CO&E outreach efforts recorded in CRM.
NEW: Acquire and begin using a social media management platform. Assess the value and ROI.	Use software analytics to measure the effectiveness of the platform.

8.4 Equity and Access

Annual Activities and Deliverables Equity and Access	Metrics
Develop and train staff on new EMSWCD standards for accessibility in our events, online and print publications, presentation materials and other outreach and engagement activities.	Standards developed and shared with staff. Training provided.
Support Spanish-and other non-English language and initiatives across Programs	By request and track
Engage community members and partners to evaluate outreach methods and materials and identify needed changes to improve access across the district.	By request
NEW: Begin implementing the new organization-wide demographic data collection guidelines for all external surveys.	Analysis shared out annually
NEW: Update public spaces at N. Williams Ave. Headquarters with art and interpretation that makes the building more welcoming and inclusive.	Plan and budget developed and approved. Begin implementation.



8.5 Community Grants

Grants to EMSWCD community partners, nonprofit and community-based organizations, schools and educational institutions, and tribal governments for activities that are aligned with EMSWCD's mission, and strategic plan.

Annual Activities and Deliverables (Community Grants)	Metrics
Administer PIC and SPACE Grants. Complete grant agreements, monitor grantee work programs, review and process payment requests, track project completion requirements.	New PIC grants – 26 New SPACE grants – 30
Review grant program purpose, goals, and administrative requirements with community partners and identify areas of improvement.	Board adopts updated Community Grant program goals
Ensure compliance with NRCS funding from Our People's Garden initiative.	NRCS funding distributed and received.
Support SPA partners; administer individual agreements: reimbursements, reporting and electronic files. Review SPA program and recommend SPA program updates or changes aligned with the district's new Strategic Plan.	Two Special Partnership Agreements (SPA)
Support development of Equity Focused grant project proposals; administer individual agreements: reimbursements, reporting and electronic files.	Evaluate EFSOG grant pilot, suggest changes/updates

9. Finance and Operations

The Finance and Operations Program oversees administrative functions that cut across all EMSWCD programs and activities. We help the people who help people care for soil & water. The major functional areas of the Program include budget and finance, board and committee management, facilities, fleet and equipment management, information technology, office administration, personnel coordination and contract management.

This year, NEW 2024-2025 areas of focus:

- **Resource Evaluation & Development:** F&O will complete a holistic 360 evaluation of EMSWCD's budget and human resource allocations by analyzing current processes and setup and identify potential opportunities. This can include identifying new (financial or human) resource avenues and programmatic work efforts with existing and potential resource needs.
- **Policy Development:** F&O will commit to the development of both an outward-facing Legislative Policy development process and team; as well as an internally focused team to define goal setting and desired outcomes and achievements related to conservation and environmental policy study and engagement.
- **Leverage Technologies:** F&O will focus on the utilization of current or emerging technologies to further EMSWCD's analytics, outreach, and outcomes. These can be measured through the quantifiable demonstrated benefit of the CRM and new website through benchmarks and analytics.

9.1 Budget and Financial Management

Annual Activities and Deliverables (Budget and Finance)	Metrics
Complete FY23-24 financial audit.	Successful audit w/o exceptions



Track FY24-25 budget and produce budget to actual reports.	90-95% Programmatic Budget spend
Develop FY25-26 budget.	Successfully adopted budget w/o recommendations or objections.
Review fiscal policies and recommend changes as needed.	Annual review by policy. Streamlined and effective checks and balances.
Review and monitor EMSWCD contractual agreements.	As needed to ensure equitable practices and ORS compliance
Review bookkeeping & payroll processes, implement improvements as needed.	Continuous review as best practices for fraud prevention. Semi-annual evaluation of processes for continued best practices and efficiency.
NEW: Resource Evaluation, Development and Budget Forecasting	By fiscal end, the identification of new resource avenues and programmatic work efforts. Identify new resource needs.

9.2 Board and Committee Management

Annual Activities and Deliverables (Board and Committee Management)	Metrics
Schedule, notice, prepare logistics, create in-person/virtual meeting environments, distribute materials for, take minutes and maintain records for all Board of Directors & Committee meetings.	12+ Board Mtgs/yr. 16+ Committee Mtgs/yr.
Review and implement AI Minute taking practices	Incorporation of accurate AI minute taking
Board Meeting – District Tour	2-3 Board Meetings held at varying locations around the District
Onboard new Board members (incumbent or newly elected); support Board DEI and Ethics Training; follow EMSWCD's Policy Calendar as developed.	Onboard 3 Board Members (incumbent or newly elected). Completed DEI and Ethics training.

9.3 Human Resources/Personnel Coordination & Recordkeeping

Annual Activities and Deliverables (HR/Personnel)	Metrics
Review health and other insurance benefits. Maintain a supportive benefits package for staff that is also in step with budget.	Annually: Cost-effective health plan & Employee benefits
Research personnel-related issues such as state and federal employment law information/changes that might affect EMSWCD.	As developed by City, County, State.
Create and maintain confidential personnel files.	Compliant Personnel records. Creation of minimally one new



	hire's file and maintenance of 21 files.
Assist with the recruitment and hiring process for new staff as requested.	Minimally one new hire for 24-25
Onboard new staff members upon hire and assist with offboarding departing staff.	Minimally one new hire for 24-25

9.4 Facilities, Fleet, and Equipment Management

Annual Activities and Deliverables (Facilities, Fleet and Equipment)	Metrics
<i>Facilities</i>	
Assist with coordination and oversight of Williams Office building improvements	New carpet & paint, main stairs repair/replace, re-stain main lobby flooring
Assist with setting up a new office at Headwaters Farm.	Successful setup and usage of new farm office.
Assist with the removal of the current Headwaters farm office and decommission the septic system.	Office removed and septic system decommissioned.
<i>Fleet and Equipment</i>	
Evaluate feasibility of charging station usage for public use and at minimal cost to public.	Identified charging cost/minute and creation of public use policy/process.

9.5 Information Technology Management

Annual Activities and Deliverables (Information Technology)	Metrics
Conduct IT support to ensure properly functioning equipment and timely troubleshooting of technology problems before utilizing Contracted IT support trouble tickets.	Continuous. Reduction of overall technology issues and fewer VPN connection issues. Reduce tickets from ~110/year to 84/year.
NEW: Leverage technologies by establishing the CRM and website as the primary tools for outreach, engagement, and education to constituents. F&O will take a supportive and infrastructure framework development role in this goal.	Framework and infrastructure completed for District's primary technology tools (CRM and Website). Measurable outcomes and goals established.
Research and implement a solution to increase file storage space on the company drive.	Three new server hard drives adding 4 TB of storage space.
Purchase and set up scheduled replacement computers for staff as needed. Work to repurpose and maintain older computers to extend their lifecycle and conserve resources.	Acquire and set up two new laptops. Repurpose three existing laptops. Recycle/donate eight depreciated desktops and laptops.



9.6 Information Technology and Analytics

Annual Activities and Deliverables (IT and Analytics)	Metrics
Collect analytics on website (current and new) traffic: total hits of unique users. Report out in conjunction with programmatic efforts.	Increase unique website users per day and develop website engagement metrics to advance the District's programmatic goals
Assist Website Redesign Team with CO&E as product owner in assessing, choosing and working with external contractor on website redesign.	Completed redesigned website
Further implementation of second year CRM components and add-ons. Migration of all workshop data, implementation of ArcGIS and other data for District use.	Completed second year implementation strategy incorporating historic workshop and ArcGIS data and contacts.
Analyze social media platforms and assist CO&E in outreach to drive traffic to EMSWCD website, encourage event participation and promote conservation practices.	Measurable uptick in social media traffic to website. Demonstrated uptick to correlate with programmatic goals

9.7 Office Administration

Annual Activities and Deliverables (Office Administration)	Metrics
Answer emails and telephone messages from the public and respond to requests for information.	Current average is 8 calls and 6 emails/month and 12 office visits. With increased outreach & engagement, new website for 'contact us' usage; increase queries to 12 each/month on average.
Ensure the records management are in accordance with Oregon public records law and respond to public records requests accordingly.	Fulfill minimally 2 public records requests per year.
Perform research & cost comparisons for vendors and equipment to maintain cost effectiveness and quality.	Savings and benefits measured by individual need.
Coordinate materials for meetings, training sessions, and other activities of the organization.	All staff meetings (2X/month) and outside partner meetings (ad hoc).



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

June 24, 2024

To Board of Directors and Management

East Multnomah Soil and Water Conservation District

We are pleased to confirm our understanding of the services we are to provide East Multnomah Soil and Water Conservation District for the year ended June 30, 2024. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of East Multnomah Soil and Water Conservation District as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement East Multnomah Soil and Water Conservation District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to East Multnomah Soil and Water Conservation District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Statement of Activities – Budget and Actual – General Fund

We have also been engaged to report on supplementary information other than RSI that accompanies East Multnomah Soil and Water Conservation District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Statement of Activities – Budget and Actual – Nonmajor Funds
- 2) Schedule of property tax transactions

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of East

Multnomah Soil and Water Conservation District's financial statements. Our report will be addressed to the Board of Directors of East Multnomah Soil and Water Conservation District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of East Multnomah Soil and Water Conservation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of East Multnomah Soil and Water Conservation District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Dougall Conrady LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to government agencies. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dougall Conrady LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the agency or its designee. The government agencies may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Richard Winkel is the engagement partner and is responsible for supervising the engagement and signing the report.

Our fee for these services will not exceed \$8,900. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to East Multnomah Soil and Water Conservation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the letter and return a copy to us.

Very truly yours,



Richard Winkel, Partner
Dougall Conradie LLC

RESPONSE:

This letter correctly sets forth the understanding of East Multnomah Soil and Water Conservation District.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____

12:54 PM
06/14/24
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of May 31, 2024

	May 31, 24	May 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Beneficial checking	211,949.10	145,550.67	66,398.43	45.62%
1010 · LGIP savings acct #1	13,422,338.76	12,286,368.45	1,135,970.31	9.25%
Total Checking/Savings	13,634,287.86	12,431,919.12	1,202,368.74	9.67%
Accounts Receivable				
1200 · Accounts Receivable				
1205 · Property Taxes Receiveable	148,323.46	126,354.45	21,969.01	17.39%
1200 · Accounts Receivable - Other	9,175.44	14,224.16	-5,048.72	-35.49%
Total 1200 · Accounts Receivable	157,498.90	140,578.61	16,920.29	12.04%
Total Accounts Receivable	157,498.90	140,578.61	16,920.29	12.04%
Other Current Assets				
1300 · Prepaid Expense	497.85	810.07	-312.22	-38.54%
1499 · Undeposited Funds	0.00	390.00	-390.00	-100.0%
Total Other Current Assets	497.85	1,200.07	-702.22	-58.52%
Total Current Assets	13,792,284.61	12,573,697.80	1,218,586.81	9.69%
Fixed Assets				
1500 · Fixed Assets				
1501 · Fixed Assets Cost	377,614.09	334,329.61	43,284.48	12.95%
1502 · Accumulated Depreciation	-309,669.71	-278,825.43	-30,844.28	-11.06%
Total 1500 · Fixed Assets	67,944.38	55,504.18	12,440.20	22.41%
1600 · Building				
1601 · Building Cost	494,516.42	494,516.42	0.00	0.0%
1602 · Accum Depreciation Building	-257,940.95	-241,457.07	-16,483.88	-6.83%
1605 · Building/Capital Improvements	1,347,992.66	1,378,208.66	-30,216.00	-2.19%
1606 · Accum Depreciation Improvements	-375,729.42	-333,647.33	-42,082.09	-12.61%
Total 1600 · Building	1,208,838.71	1,297,620.68	-88,781.97	-6.84%
1700 · Land	5,176,712.47	5,741,336.47	-564,624.00	-9.83%
Total Fixed Assets	6,453,495.56	7,094,461.33	-640,965.77	-9.04%
TOTAL ASSETS	20,245,780.17	19,668,159.13	577,621.04	2.94%

12:54 PM
06/14/24
Accrual Basis

EMSWCD

Balance Sheet Prev Year Comparison

As of May 31, 2024

	May 31, 24	May 31, 23	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	56,486.66	93,986.10	-37,499.44	-39.9%
Total Accounts Payable	56,486.66	93,986.10	-37,499.44	-39.9%
Credit Cards				
2050 · Beneficial Credit Cards				
2052 · VISA - JD - 0960	0.00	148.92	-148.92	-100.0%
2053 · VISA - KS - 0994	0.00	602.96	-602.96	-100.0%
2054 · Visa - RS - 2818	0.00	2,941.46	-2,941.46	-100.0%
2058 · Visa - SW - 1901	0.00	1,372.10	-1,372.10	-100.0%
2061 · Visa - NH - 4046	0.00	532.77	-532.77	-100.0%
2062 · Visa - SS - 8195	0.00	2,957.71	-2,957.71	-100.0%
2063 · Visa - CA - 5240	0.00	134.80	-134.80	-100.0%
2064 · Visa - JW - 5687	0.00	18.75	-18.75	-100.0%
Total 2050 · Beneficial Credit Cards	0.00	8,709.47	-8,709.47	-100.0%
Total Credit Cards	0.00	8,709.47	-8,709.47	-100.0%
Other Current Liabilities				
2105 · FSA Liabilities	620.83	367.87	252.96	68.76%
2400 · Security Deposits Returnable	0.00	2,700.00	-2,700.00	-100.0%
2100 · Payroll Liabilities	2,523.93	-122.09	2,646.02	2,167.27%
2150 · Accrued Compensated Absences	148,190.94	137,381.46	10,809.48	7.87%
Total Other Current Liabilities	151,335.70	140,327.24	11,008.46	7.85%
Total Current Liabilities	207,822.36	243,022.81	-35,200.45	-14.48%
Total Liabilities	207,822.36	243,022.81	-35,200.45	-14.48%
Equity				
3900 · Retained Earnings-Unrestricted	11,397,263.24	11,408,821.78	-11,558.54	-0.1%
3950 · Board Designated Restrictions				
3951 · Land Conservation Fund	6,289,316.81	6,709,859.81	-420,543.00	-6.27%
3952 · Projects & Cost Share	518,811.32	327,750.32	191,061.00	58.3%
Total 3950 · Board Designated Restrictions	6,808,128.13	7,037,610.13	-229,482.00	-3.26%
Net Income	1,832,566.44	978,704.41	853,862.03	87.24%
Total Equity	20,037,957.81	19,425,136.32	612,821.49	3.16%
TOTAL LIABILITIES & EQUITY	20,245,780.17	19,668,159.13	577,621.04	2.94%

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2023 through May 2024

	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Income					
4000 · Income					
4100 · EMSWCD prop'ty tax	5,991,812.74	5,705,418.00	286,394.74	105.02%	5,720,418.00
4400 · Event Income					
4410 · Workshop Fees	262.51				
4420 · Native Plant Sale	49,912.00	50,000.00	-88.00	99.82%	50,000.00
Total 4400 · Event Income	50,174.51	50,000.00	174.51	100.35%	50,000.00
4500 · Interest	620,308.83	297,167.00	323,141.83	208.74%	335,000.00
4600 · Grants					
4610 · Federal	46,518.91	115,000.00	-68,481.09	40.45%	251,974.00
4620 · State	72,455.50	96,594.00	-24,138.50	75.01%	96,594.00
4650 · City	47,070.04	50,000.00	-2,929.96	94.14%	50,000.00
4660 · Other	0.00	25,000.00	-25,000.00	0.0%	25,000.00
Total 4600 · Grants	166,044.45	286,594.00	-120,549.55	57.94%	423,568.00
4700 · Sale of Real Property	762,390.42				
4800 · Rental Income	37,357.88	28,000.00	9,357.88	133.42%	28,000.00
4900 · Misc Income					
4910 · Refunds/Rebates/Reimbsmnts	70,791.44	12,585.00	58,206.44	562.51%	13,000.00
4990 · Uncategorized Income	2.00				
4900 · Misc Income - Other	0.00	10,000.00	-10,000.00	0.0%	10,000.00
Total 4900 · Misc Income	70,793.44	22,585.00	48,208.44	313.45%	23,000.00
Total 4000 · Income	7,698,882.27	6,389,764.00	1,309,118.27	120.49%	6,579,986.00
Total Income	7,698,882.27	6,389,764.00	1,309,118.27	120.49%	6,579,986.00
Gross Profit	7,698,882.27	6,389,764.00	1,309,118.27	120.49%	6,579,986.00
Expense					
5000 · Payroll Expenses					
5100 · Salaries & Wages	1,888,478.27	2,036,534.00	-148,055.73	92.73%	2,221,887.00
5200 · Payroll Taxes	183,158.55	197,200.00	-14,041.45	92.88%	215,000.00
5300 · Wkrs Comp Insurance	10,840.18	27,670.00	-16,829.82	39.18%	27,670.00
5400 · Emp Benefits	394,454.73	466,912.00	-72,457.27	84.48%	509,130.00
5900 · Temporary Help	0.00	22,500.00	-22,500.00	0.0%	22,500.00
Total 5000 · Payroll Expenses	2,476,931.73	2,750,816.00	-273,884.27	90.04%	2,996,187.00
6000 · Professional Services					
6005 · Contracted Bkkpr/Acctant	22,000.00	21,300.00	700.00	103.29%	24,000.00
6010 · Contracted Audit Services	8,000.00	8,000.00	0.00	100.0%	8,000.00
6020 · Contracted Attorney	13,996.70	175,200.00	-161,203.30	7.99%	190,000.00
6050 · Contracted Services	868,013.92	1,495,251.00	-627,237.08	58.05%	1,632,939.00
6065 · Contracted IT Support	18,021.00	30,250.00	-12,229.00	59.57%	33,000.00
Total 6000 · Professional Services	930,031.62	1,730,001.00	-799,969.38	53.76%	1,887,939.00
6100 · Admin					
6110 · Audit Filing Fee	300.00	300.00	0.00	100.0%	300.00
6120 · Bank Charges	3,948.03	2,875.00	1,073.03	137.32%	2,875.00
6130 · Bulk Mail Permit Renewal	320.00	300.00	20.00	106.67%	300.00
6135 · Legal Notice	3,190.44	4,700.00	-1,509.56	67.88%	4,700.00
6140 · Payroll Svcs	668.75	688.00	-19.25	97.2%	750.00
6150 · Licenses & Fees	11,309.29	10,499.00	810.29	107.72%	11,115.00
6160 · Taxes	2,812.07	8,363.00	-5,550.93	33.63%	8,363.00
Total 6100 · Admin	22,548.58	27,725.00	-5,176.42	81.33%	28,403.00
7100 · Occupancy					
7110 · Utilities	16,247.38	21,436.00	-5,188.62	75.8%	23,508.00
7120 · Telecommunications	24,917.11	29,271.00	-4,353.89	85.13%	31,782.00
7130 · Repairs/Maintenance	34,929.44	49,733.00	-14,803.56	70.23%	52,050.00
Total 7100 · Occupancy	76,093.93	100,440.00	-24,346.07	75.76%	107,340.00
7500 · Insurance					

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Accrual Basis

EMSWCD Profit & Loss Budget Performance July 2023 through May 2024

	Jul '23 - May 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
7505 · General Liability Insurance	16,004.00	16,500.00	-496.00	96.99%	16,500.00
7510 · Property Insurance	6,290.00	9,000.00	-2,710.00	69.89%	9,000.00
7515 · D & O Anti Crime	283.00	550.00	-267.00	51.46%	550.00
7540 · Vehicle insurance	2,753.00	2,600.00	153.00	105.89%	2,600.00
Total 7500 · Insurance	25,330.00	28,650.00	-3,320.00	88.41%	28,650.00
8100 · Office Expenses					
8110 · Office Supplies	3,670.79	10,655.00	-6,984.21	34.45%	11,450.00
8115 · Postage, Delivery	3,680.28	9,140.00	-5,459.72	40.27%	9,820.00
8120 · Printing, Copying	13,556.77	19,766.00	-6,209.23	68.59%	21,300.00
8130 · Furnishings & Equipment	19,692.17	19,617.00	75.17	100.38%	20,450.00
Total 8100 · Office Expenses	40,600.01	59,178.00	-18,577.99	68.61%	63,020.00
8200 · Production					
8210 · Advertising	4,262.08	11,897.00	-7,634.92	35.83%	12,990.00
8230 · Signage, Banners, Displays	0.00	9,401.00	-9,401.00	0.0%	9,900.00
8250 · Public Relations Promo & Events	16,260.81	42,929.00	-26,668.19	37.88%	46,750.00
Total 8200 · Production	20,522.89	64,227.00	-43,704.11	31.95%	69,640.00
8500 · Programs & Projects					
8505 · Dues	22,647.00	14,490.00	8,157.00	156.29%	15,525.00
8506 · Subscriptions	65,012.42	73,517.00	-8,504.58	88.43%	79,233.00
8510 · Contracts w/ Partners/Lndownrs	60,424.16	229,167.00	-168,742.84	26.37%	250,000.00
8520 · Grants to Others	988,592.53	1,572,420.00	-583,827.47	62.87%	1,707,000.00
8530 · Program Supplies	46,971.85	61,413.50	-14,441.65	76.49%	63,775.00
8540 · Plants & Materials	48,917.05	70,420.00	-21,502.95	69.47%	75,000.00
8560 · Space Rental	2,972.61	3,018.00	-45.39	98.5%	3,142.00
8570 · Equip Rental	9,096.03	12,836.00	-3,739.97	70.86%	12,960.00
8580 · Vehicles Rent/Lease	288.63	7,792.00	-7,503.37	3.7%	8,500.00
Total 8500 · Programs & Projects	1,244,922.28	2,045,073.50	-800,151.22	60.87%	2,215,135.00
8600 · Training					
8610 · Training/Development Staff	13,285.77	23,217.00	-9,931.23	57.22%	25,550.00
8620 · Training/Development Board	3,300.00	4,584.00	-1,284.00	71.99%	5,000.00
Total 8600 · Training	16,585.77	27,801.00	-11,215.23	59.66%	30,550.00
8700 · Travel					
8730 · Out of Town Travel- Staff	12,695.66	13,759.00	-1,063.34	92.27%	14,780.00
8740 · Out of Town Travel - Board	449.82	4,166.00	-3,716.18	10.8%	4,500.00
8750 · Local Mlg, Pkg, Bus - Staff	4,712.21	11,596.00	-6,883.79	40.64%	12,550.00
8760 · Local Mlg, Pkg, Bus - Board	0.00	916.00	-916.00	0.0%	1,000.00
Total 8700 · Travel	17,857.69	30,437.00	-12,579.31	58.67%	32,830.00
8800 · Volunteers & Staff					
8810 · Volunteer & Staff Recog	20,278.22	69,251.00	-48,972.78	29.28%	70,900.00
8820 · Vol & Staff Refreshments	9,920.28	13,309.00	-3,388.72	74.54%	14,360.00
Total 8800 · Volunteers & Staff	30,198.50	82,560.00	-52,361.50	36.58%	85,260.00
8900 · Misc Expenses	1,600.00				
9000 · Capital Outlay					
9010 · Office/Field Equipment	173,709.24	38,000.00	135,709.24	457.13%	38,000.00
9030 · Improvements On Real Property	127,773.56	447,000.00	-319,226.44	28.59%	447,000.00
9040 · Purchase of Real Property	661,610.03	6,935,154.00	-6,273,543.97	9.54%	6,935,154.00
Total 9000 · Capital Outlay	963,092.83	7,420,154.00	-6,457,061.17	12.98%	7,420,154.00
Total Expense	5,866,315.83	14,367,062.50	-8,500,746.67	40.83%	14,965,108.00
Net Ordinary Income	1,832,566.44	-7,977,298.50	9,809,864.94	-22.97%	-8,385,122.00
Net Income	1,832,566.44	-7,977,298.50	9,809,864.94	-22.97%	-8,385,122.00

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EMSWCD
Profit & Loss by Class
July 2023 through May 2024

		General Fund					Special Funds		
		Finance & Operations	Rural Lands	Urban Lands	Community Outreach & Engagement	HIP	Grants Fund	Land Conservation Fund	TOTAL
Ordinary Income/Expense									
Income									
4000 · Income		6,185,547.70	888,610.41	50,762.46	0.00	75,442.38	106,785.64	391,733.68	7,698,882.27
Total Income		6,185,547.70	888,610.41	50,762.46	0.00	75,442.38	106,785.64	391,733.68	7,698,882.27
Gross Profit		6,185,547.70	888,610.41	50,762.46	0.00	75,442.38	106,785.64	391,733.68	7,698,882.27
Expense									
5000 · Payroll Expenses		754,172.19	651,930.36	433,444.00	376,687.92	260,697.26	0.00	0.00	2,476,931.73
6000 · Professional Services		230,923.25	450,480.87	119,356.25	58,642.25	70,629.00	0.00	0.00	930,031.62
6100 · Admin		14,514.13	3,140.60	1,962.11	109.46	2,822.28	0.00	0.00	22,548.58
7100 · Occupancy		28,929.70	7,431.18	2,295.84	1,826.32	35,610.89	0.00	0.00	76,093.93
7500 · Insurance		25,330.00	0.00	0.00	0.00	0.00	0.00	0.00	25,330.00
8100 · Office Expenses		15,016.26	5,748.97	16,593.44	1,060.46	2,180.88	0.00	0.00	40,600.01
8200 · Production		6,194.42	99.00	10,346.39	2,461.88	1,421.20	0.00	0.00	20,522.89
8500 · Programs & Projects		60,731.92	56,859.11	31,275.50	6,325.29	40,713.77	1,049,016.69	0.00	1,244,922.28
8600 · Training		8,097.75	4,465.58	1,832.62	1,075.87	1,113.95	0.00	0.00	16,585.77
8700 · Travel		4,111.02	4,609.06	2,685.12	5,240.23	1,212.26	0.00	0.00	17,857.69
8800 · Volunteers & Staff		20,926.21	3,425.49	1,209.91	2,048.51	2,588.38	0.00	0.00	30,198.50
8900 · Misc Expenses		0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	1,600.00
9000 · Capital Outlay		143,246.06	0.00	0.00	0.00	158,236.74	0.00	661,610.03	963,092.83
Total Expense		1,312,192.91	1,189,790.22	621,001.18	455,478.19	577,226.61	1,049,016.69	661,610.03	5,866,315.83
Net Ordinary Income		4,873,354.79	-301,179.81	-570,238.72	-455,478.19	-501,784.23	-942,231.05	-269,876.35	1,832,566.44
Net Income		4,873,354.79	-301,179.81	-570,238.72	-455,478.19	-501,784.23	-942,231.05	-269,876.35	1,832,566.44
Annual Appropriation by Program		\$1,607,736	\$1,857,985	\$920,800	\$635,315	\$901,118	\$1,932,000	\$7,085,154	
Percent of Fiscal Year Passed		92%	92%	92%	92%	92%	92%	92%	
Percentage of Appropriation Spent		82%	64%	67%	72%	64%	54%	9%	
Year-To-Date Appropriation by Program (as of 5/31)		\$1,494,036	\$1,698,458	\$850,148	\$586,679	\$863,501			
Year-To-Date Percentage of Appropriation Spent (as of 5/31)		88%	70%	73%	78%	67%			