

Monday, December 12, 2022  
 6:00-7:30 PM Board Meeting  
 To join Zoom Video Conference:



<https://us02web.zoom.us/j/84468250202?pwd=Rk5sRERSZXI6WVV0UmJIWEFBcDIHUT09>

Phone: 1-669-900-6833

Meeting ID: 844 6825 0202

Passcode: 640956

### BOARD OF DIRECTORS MEETING AGENDA

Goal	Item	Lead	Time	ACTION
	Call to Order, Introductions, Public Comments, Announcements, Additions to Agenda	Johnson	6:00	
	<b>CONSENT AGENDA</b>	Johnson	6:08	ACTION
5	Approve draft Minutes from November 14th Board Meeting			
5	Approve Financials (10/31/22)			
2, 3, 4, 5	Adopt Resolution FY2022-2023-04; BSWCD Annual Meeting to be held on January 23, 2023			
	<b>REGULAR AGENDA</b>		6:10	
2, 4	"Protecting Working Lands & Associated Habitat from Development" Presentation by Oregon Agricultural Trust (OAT) staff – 30 minutes (info in packet)	Nellie Mc-Adams and Ivor Kincaide	6:10	
5	Approve FY2021- 2022 audit (5 minutes)	Johnson/ Paul/Crosson	6:40	ACTION
3, 4, 5	Approve Zone 4 Director Public Service Announcement -10 minutes (info in packet)	Roberts	6:45	ACTION
5	Benton SWCD Equity Committee – Board representation 5 minutes (job description in packet)	Crosson	6:55	
2, 4, 5	Update on Annual Meeting and Keynote Speaker (5 minutes)	Mackey/ Roberts	7:00	
5	Upcoming training opportunities for Directors	Mackey	7:05	
1-5	Quarterly review of strategic plan/measurable objectives (in packet)	Crosson	7:10	
1-5	Questions from Board about BSWCD staff activities and NRCS staff report (10 minutes)	Directors/ BSWCD & NRCS Staff	7:15	
1-5	Other Board business?		7:25	
	Meeting Adjourned	Johnson	7:30	

#### Strategic Direction Goals 2022-2027

**Goal #1:** Ensure that the soil, water, and ecosystems of Benton County, including diverse habitats on wild, working, and urban lands, are protected, restored, and resilient.

- Goal #2:** Deliver engaging education and outreach opportunities that inspire residents throughout Benton County to protect and restore soil, water, and habitat.
- Goal #3:** Develop clear, consistent communications so people throughout Benton County can easily participate in Benton SWCD services and take action to steward our resources.
- Goal #4:** Enhance our strategic partnerships and revenue to increase Benton SWCD’s impact.
- Goal #5:** Implement operations that support highly effective programs and services.

BSWCD Board and Outreach Events (subject to change)		
Date/Time	Event	Location
December 7 <sup>th</sup> , 5-7pm	Salmon Watch Volunteer Appreciation gathering	Block 15 Tap Room – 3415 SW Deschutes St, south Corvallis
December 7 <sup>th</sup> , 6-7pm	<i>This Is Kalapuyan Land – an Evening with Steph Littlebird</i>	Zoom – more info and register at: <a href="https://www.eventbrite.com/e/this-is-kalapuyan-land-virtual-presentation-with-steph-littlebird-tickets-452154244517">https://www.eventbrite.com/e/this-is-kalapuyan-land-virtual-presentation-with-steph-littlebird-tickets-452154244517</a>
December 12 <sup>th</sup> , 1-3pm	Willamette Mainstem Cooperative Meeting	Zoom: <a href="https://us02web.zoom.us/j/3829840468">https://us02web.zoom.us/j/3829840468</a>
December 14 <sup>th</sup> , 6:30-8pm	<i>Living with Fire in the Luckiamute: Wildfire History and Futures – Sips ‘n Science</i> event	The Sippery, Monmouth. More info at: <a href="https://www.luckiamutelwc.org/history-of-fire.html?mc_cid=c7fc9dab01&amp;mc_eid=9b660a1383">https://www.luckiamutelwc.org/history-of-fire.html?mc_cid=c7fc9dab01&amp;mc_eid=9b660a1383</a>
December 15 <sup>th</sup> , 3-5pm	Confluence Building Open House	Confluence Building - 400 Block of SW 2nd Street, downtown Corvallis (next to Robnett’s Hardware)

**Check our website calendar regularly for additional items that are still being finalized:**  
<https://bentonswcd.org/activities/calendar/>

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## BOARD OF DIRECTORS MEETING MINUTES

### In Attendance

Board Members Present: Nate Johnson, Bob Morris, Jerry Paul, Eliza Mason, Kerry Hastings, Faye Yoshihara (Emeritus)

Board Members Absent: Graham Trask, Henry Storch

Associate Directors Present: Marcella Henkels, Rana Foster (by phone)

Staff Present: Holly Crosson, Michael Ahr, Teresa Matteson, Donna Schmitz, Sara Roberts, Candace Mackey

Others Present: Deb Merchant (minutes), Henry Pitts (student Associate Director candidate), Aubrey Cloud (Associate Director candidate), Lynn Porta (NAYPM guest presenter)

### Call to Order

[Johnson] 6:04 pm

### Introductions, Public Comments, Announcements, Additions/Changes to Agenda

Additions to agenda:

- New staff and guest introductions.
- Eliza – what happened to Graham Trask?
  - Per Nate, he is not running again, but will serve his term through December 31, 2022. The open spot, until filled, could present quorum problems if at least four Directors are not present at meetings.
  - Per Holly: If Graham fulfills his full term through December 31st, the board can appoint another Zone 4 Director as soon as the January 23rd board meeting if all Director eligibility requirements are met by the candidate. Or, if Graham were to officially resign before December 12th, the Board could appoint a new Zone 4 Director at the December meeting as long as ODA has confirmed the candidate meets all eligibility criteria before the meeting.
- Holly: arranged with Chris Bentley a tour of Confluence in the coming two weeks (see more detail below)
- Holly: Oregon Agricultural Trust (OAT) staff and ED will present to BSWCD at December meeting.
- Holly: January 2023 annual meeting and limits on number of attendees (see more detail below).

### CONSENT AGENDA

- **Approve draft minutes from October 11, 2022 Board Meeting:** Discussion: none
- **Approve Financials for 9/30/22:** Discussion: none

MOTION: Approve Consent Agenda: Kerry/Bob (vote 5/5); All approved.

- Kerry Hastings: Correction to Agenda; Wild & Scenic Film Festival date is Nov. 18<sup>th</sup>

### REGULAR AGENDA

- Lynn Porta provided an introduction to the North American Youth Parliament for Water (NAYPW) where she serves as co-President. She Introduced student BSWCD Associate Director candidate, Henry Pitts.

Meet student Associate Director candidate, Henry Pitts

All documents referenced in these minutes are a part of the official record and can be distributed upon request.

- Shared PowerPoint presentation about NAYPW's global, national and local purpose, projects, partnerships and impacts on watersheds and youth. He's in policy, science and engineering at OSU.
  - Per Holly: Sara Roberts is BSWCD's liaison to Henry and Lynn. Please refer to packet information regarding roles and responsibilities for student Associate Director position.

MOTION: Appoint Henry Pitts as new student Associate Director: Bob / Eliza (vote 5/5); All Approved.

#### Meet Associate Director candidate, Aubrey Cloud

- Refer to packet and Aubrey's application; Nate offered his verbal support. Aubrey introduced himself.

MOTION: Appoint Aubrey Cloud as new Associate Director: Eliza /Jerry (vote 5/5); All Approved.

#### New Staff Introductions:

- Candace Mackey's first day as Operations Coordinator. Candace is new to Corvallis and inspired to restore her own riparian lands. She approached BSWCD as part of learning how Oregon addresses soil and water issues. Conservation and sustainable business are her passions.

#### Mid-Willamette Agricultural Water Quality Management Area review

- Donna: shared presentation (see packet). Biennial review this week will evaluate mercury and TMDL rules and accomplishments in the Luckiamute River and Marys River that includes agricultural lands (see map). Rules reviewed with Board several months ago. Everyone is invited to attend the Nov. 16, 6pm (virtual and in-person) meeting at the NRCS Plant Materials Center, Hwy. 20.

#### Benton SWCD Director Election Results

- Holly: Nate Johnson, Kerry Hastings, Marcella Henkels and David Barron were elected by ballot on November 8th during the general election. New Directors Marcella and David must take Oath of Office in January 2023 before taking up official BSWCD duties. ODA will send BSWCD the official election vote tally which Holly will forward to the Board.

#### OACD/SWCC (Soil and Water Conservation Commission) meeting update:

- Holly reported on the Nov 2 SWCC meeting that was held at the OACD annual meeting in Newport to discuss Oregon SWCD Director eligibility criteria. There was no census reached by the SWCC at the meeting. The topic will be addressed again by the SWCC in the near future.

#### Renaissance Lease Update

- Holly: 2-year office lease ends March 31, 2023. New monthly rent amount will increase by 3% starting April 1, 2023 and not increase again until new lease opportunity in April 2025, at which time the Confluence might be available for move-in. The increase amounts to \$721 annually over the current amount. Discussion of OSHA consultation recommendations at current office location and how to proceed.

#### Annual 2023 Board Meeting

- Hybrid annual meeting (in-person and virtual). In order to provide plenty of space for social distancing, can in-person attendance at the annual meeting be limited? Holly had a conversation with Eric at ODA. To ensure we comply with public meeting law it was suggested we do not cap attendance at a particular

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number and then require the balance of attendees to attend virtually. Anyone who wants to attend can do so in person. The Community Center and Corvallis Museum room rental costs are higher than what we typically spent at the Public Library location, but they are more than adequate for in-person attendance.

Confluence Tour

- Must take place from 12pm – 1pm; small groups only. Sara will issue a Doodle Poll.
  - This week Wednesday, Thursday, Friday
  - Next week Tuesday, Wednesday and Friday at noon

**Staff Reports**

None

**Meeting Adjourned**

**[Johnson]** 7:27 pm

DRAFT

## **Benton SWCD Board Meeting**

December 12, 2022

### Financial Report

Period ending October 31, 2022

The closing balance in our Oregon LGIP account was \$665,548.85 dividend paid was \$1,186.42. The Fiscal YTD dividend paid was \$4,115.11. Our average monthly balance has been \$664,264.11 with a monthly distribution yield of 2.10%. The previous months balance was \$663,656.75. We received a payment of \$705.73 in tax revenue from the Benton County Finance Department.

Both Citizen Bank accounts were reconciled and all checks were accounted for. The total balance of the two accounts was \$161,102.13. The previous months balance was \$176,349.26.

Charges to the Credit Card account were \$1,012.68. These were verified and reconciled. The previous months charges were \$2,323.11.

The Stripe account was reconciled. The account activity \$9,218.10, less fees of \$-314.79, leaving a balance of \$8,903.31. Total payouts were \$-\$8,203.02, leaving and ending balance of \$696.29.

Respectfully submitted,



Jerry Paul, Treasurer

**Benton Soil & Water Conservation District**  
**Balance Sheet**  
 As of October 31, 2022

	<b>Oct 31, 22</b>	<b>Oct 31, 21</b>	<b>\$ Change</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
10100 · Citizens Bank	138,071.15	88,675.84	49,395.31
10150 · Citizens Bank #2	13,159.85	5,035.04	8,124.81
10200 · LGIP	759,592.59	763,280.61	-3,688.02
10300 · Stripe	696.29	695.15	1.14
10800 · Petty Cash	24.00	24.00	0.00
<b>Total Checking/Savings</b>	<b>911,543.88</b>	<b>857,710.64</b>	<b>53,833.24</b>
<b>Accounts Receivable</b>			
11000 · Accounts Receivable	0.00	15,832.76	-15,832.76
11400 · Grants Receivable	38,669.49	9,149.25	29,520.24
<b>Total Accounts Receivable</b>	<b>38,669.49</b>	<b>24,982.01</b>	<b>13,687.48</b>
<b>Other Current Assets</b>			
100-1050 CashDue to/from Bld Fnd	-108,200.00	-103,200.00	-5,000.00
100-1500 Due to/from Proj Fund	-96,371.93	-102,910.93	6,539.00
200-1080 CashDue to/from Gen Fnd	101,371.93	102,910.93	-1,539.00
400-1505 Due to/from BR Fund	103,200.00	103,200.00	0.00
12000 · Undeposited Funds	-225.34	0.00	-225.34
13000 · Prepaid expenses-Audit	3,995.51	3,564.02	431.49
<b>Total Other Current Assets</b>	<b>3,770.17</b>	<b>3,564.02</b>	<b>206.15</b>
<b>Total Current Assets</b>	<b>953,983.54</b>	<b>886,256.67</b>	<b>67,726.87</b>
<b>Other Assets</b>			
18400 · Property Tax Receivable-Audit	9,482.00	10,110.00	-628.00
<b>Total Other Assets</b>	<b>9,482.00</b>	<b>10,110.00</b>	<b>-628.00</b>
<b>TOTAL ASSETS</b>	<b>963,465.54</b>	<b>896,366.67</b>	<b>67,098.87</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
20000 · General Accounts Payable	1,839.47	4,666.66	-2,827.19
20100 · Project Accts Payable	24,848.35	15,571.34	9,277.01
<b>Total Accounts Payable</b>	<b>26,687.82</b>	<b>20,238.00</b>	<b>6,449.82</b>
<b>Credit Cards</b>			
<b>22000 · CITIZENS BANK MASTER CARD</b>			
22200 · Holly's CC - 2995	375.98	220.60	155.38
22400 · Teresa's CC - 3019	98.57	0.00	98.57
22500 · Heath's CC - 3027	0.00	57.96	-57.96
22520 · Linda's CC - 5980	211.75	634.31	-422.56
22530 · Michael's CC - 3266	-266.85	-150.00	-116.85
22532 · Sara's CC - xxxx	355.18	0.00	355.18
<b>Total 22000 · CITIZENS BANK MASTER CARD</b>	<b>774.63</b>	<b>762.87</b>	<b>11.76</b>
<b>Total Credit Cards</b>	<b>774.63</b>	<b>762.87</b>	<b>11.76</b>
<b>Other Current Liabilities</b>			

**Benton Soil & Water Conservation District**  
**Balance Sheet**  
 As of October 31, 2022

	<b>Oct 31, 22</b>	<b>Oct 31, 21</b>	<b>\$ Change</b>
<b>24000 · PAYROLL LIABILITIES</b>			
24010 · 941 Account	7,512.44	6,654.32	858.12
24020 · Oregon Withholding	1,850.00	1,753.00	97.00
24030 · OR-WBF SUTA	125.81	239.28	-113.47
24040 · Medical Employee	0.00	945.81	-945.81
24050 · Medical Employer	0.00	5,396.88	-5,396.88
24060 · 457b Contributions	0.00	3,096.92	-3,096.92
<b>Total 24000 · PAYROLL LIABILITIES</b>	<b>9,488.25</b>	<b>18,086.21</b>	<b>-8,597.96</b>
<b>25800 · Deferred Revenue Grants-Audit</b>	<b>88,190.17</b>	<b>132,102.10</b>	<b>-43,911.93</b>
<b>25810 · Deferred Revenue Donations</b>	<b>0.00</b>	<b>246.72</b>	<b>-246.72</b>
<b>25850 · Deferred Revenue - NPS Presales</b>	<b>0.00</b>	<b>31,669.35</b>	<b>-31,669.35</b>
<b>Total Other Current Liabilities</b>	<b>97,678.42</b>	<b>182,104.38</b>	<b>-84,425.96</b>
<b>Total Current Liabilities</b>	<b>125,140.87</b>	<b>203,105.25</b>	<b>-77,964.38</b>
<b>Long Term Liabilities</b>			
27050 · Deferred Revenue Taxes -Audit	8,373.09	8,261.09	112.00
<b>Total Long Term Liabilities</b>	<b>8,373.09</b>	<b>8,261.09</b>	<b>112.00</b>
<b>Total Liabilities</b>	<b>133,513.96</b>	<b>211,366.34</b>	<b>-77,852.38</b>
<b>Equity</b>			
31100 · Building Reserve Fund Balance	108,200.00	103,200.00	5,000.00
31200 · Project Fund Balance	10,210.00	10,210.11	-0.11
32000 · General Fund Balance	735,673.75	666,461.80	69,211.95
Net Income	-24,132.17	-94,871.58	70,739.41
<b>Total Equity</b>	<b>829,951.58</b>	<b>685,000.33</b>	<b>144,951.25</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>963,465.54</b>	<b>896,366.67</b>	<b>67,098.87</b>



**Benton Soil & Water Conservation District**  
**Citizens Bank Check Register**  
As of October 31, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>10100 · Citizens Bank</b>							154,002.49
Liability Check	10/28/2022		QuickBooks Payroll ...	Created by Payroll ...		21,466.92	132,535.57
Deposit	10/21/2022			Deposit	41,755.63		174,291.20
Deposit	10/31/2022			Interest	6.66		174,297.86
Paycheck	10/31/2022	DD	Ahr, Michael S	Direct Deposit	0.00		174,297.86
Paycheck	10/31/2022	DD	Crosson, Holly A	Direct Deposit	0.00		174,297.86
Paycheck	10/31/2022	DD	Matteson, Teresa L	Direct Deposit	0.00		174,297.86
Paycheck	10/31/2022	DD	Roberts, Sara	Direct Deposit	0.00		174,297.86
Paycheck	10/31/2022	DD	Schmitz, Donna J	Direct Deposit	0.00		174,297.86
Liability Check	10/05/2022	EFT	United States Treas...	93-1077051		7,431.86	166,866.00
Liability Check	10/05/2022	EFT	Oregon Dept of Rev...	0292193-0		1,853.00	165,013.00
Check	10/20/2022	EFT	Card Service Center...	Online Payment		2,323.11	162,689.89
Bill Pmt -Che...	10/11/2022	EFT	2 - Xerox Financial ...	autopay due on 10t...		156.17	162,533.72
Liability Check	10/31/2022	EFT	Oregon Dept of Rev...	0292193-0		598.26	161,935.46
Bill Pmt -Che...	10/18/2022	EFT	1Auto - Comcast	8778 10 601 28910...		109.85	161,825.61
Bill Pmt -Che...	10/26/2022	EFT	1Auto - Verizon	autopay due on 25t...		75.55	161,750.06
Liability Check	10/31/2022	7717	Oregon Dept of Rev...	0292193-0		89.90	161,660.16
Bill Pmt -Che...	10/04/2022	8003	Advantage Computi...	CIR# 7187		158.25	161,501.91
Bill Pmt -Che...	10/04/2022	8004	Jenny Brausch Busi...	CIR# 7188		1,032.50	160,469.41
Bill Pmt -Che...	10/04/2022	8005	Koontz, Blasquez & ...	CIR# 7189		2,800.00	157,669.41
Bill Pmt -Che...	10/04/2022	8006	Scholls Valley Nativ...	CIR# 7190		1,363.50	156,305.91
Bill Pmt -Che...	10/11/2022	8007	Advantage Computi...	CIR# 7192		202.50	156,103.41
Bill Pmt -Che...	10/11/2022	8008	Banner Non-Profits, ...	CIR# 7191		2,205.00	153,898.41
Bill Pmt -Che...	10/11/2022	8009	CTX-Xerox	BC46-224378		182.92	153,715.49
Bill Pmt -Che...	10/18/2022	8010	Crystal Lake Storage	CIR# 7195		157.00	153,558.49
Bill Pmt -Che...	10/18/2022	8011	CTX-Xerox	BC46-224378 CIR...		24.55	153,533.94
Bill Pmt -Che...	10/18/2022	8012	Mater Investment C...	CIR# 7196:		2,002.25	151,531.69
Bill Pmt -Che...	10/18/2022	8013	Staff- Donna Schmit...	CIR# 7198		94.77	151,436.92
Bill Pmt -Che...	10/18/2022	8014	U. S. Geological Sur...	CIR# 7199		5,591.66	145,845.26
Liability Check	10/27/2022	8015	VALIC	Group #67994		2,832.65	143,012.61
Liability Check	10/27/2022	8016	SDIS	03-0018433 CIR# ...		4,758.25	138,254.36
Bill Pmt -Che...	10/27/2022	8017	SDAO	CIR 7201		183.21	138,071.15
Total 10100 · Citizens Bank					41,762.29	57,693.63	138,071.15
<b>TOTAL</b>					<b>41,762.29</b>	<b>57,693.63</b>	<b>138,071.15</b>

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through October 2022

	<u>General Fund</u>	<u>Project Fund</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
43300 · Grant/Project Administration	0.00	59,924.15	59,924.15
44535 · Taxes Levied	96,617.47	0.00	96,617.47
44540 · ODA Operations	26,372.00	0.00	26,372.00
44545 · ODA Tech, LMA & Scope of Work	30,767.26	0.00	30,767.26
45000 · Interest Income	4,173.26	0.00	4,173.26
47400 · Native Plant Sale Income	12,651.10	0.00	12,651.10
48000 · TRANSFERS IN	4,164.49	0.00	4,164.49
<b>Total Income</b>	<u>174,745.58</u>	<u>59,924.15</u>	<u>234,669.73</u>
<b>Gross Profit</b>	174,745.58	59,924.15	234,669.73
<b>Expense</b>			
60000 · MATERIALS & SERVICES	43,670.33	0.00	43,670.33
66000 · PAYROLL EXPENSES	139,768.50	12,560.59	152,329.09
68000 · PROJECTS-SVC-SUPP-MATERIALS	0.00	58,637.99	58,637.99
69400 · TRANSFERS OUT	0.00	4,164.49	4,164.49
<b>Total Expense</b>	<u>183,438.83</u>	<u>75,363.07</u>	<u>258,801.90</u>
<b>Net Ordinary Income</b>	<u>-8,693.25</u>	<u>-15,438.92</u>	<u>-24,132.17</u>
<b>Net Income</b>	<u><b>-8,693.25</b></u>	<u><b>-15,438.92</b></u>	<u><b>-24,132.17</b></u>

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through October 2022

	<u>General Fund</u>	<u>Project Fund</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
43300 · Grant/Project Administration	0.00	59,924.15	59,924.15
44535 · Taxes Levied	96,617.47	0.00	96,617.47
44540 · ODA Operations	26,372.00	0.00	26,372.00
44545 · ODA Tech, LMA & Scope of Work	30,767.26	0.00	30,767.26
45000 · Interest Income	4,173.26	0.00	4,173.26
47400 · Native Plant Sale Income	12,651.10	0.00	12,651.10
48000 · TRANSFERS IN			
48400 · Transfer Admin from Project Fd	4,164.49	0.00	4,164.49
<b>Total 48000 · TRANSFERS IN</b>	<u>4,164.49</u>	<u>0.00</u>	<u>4,164.49</u>
<b>Total Income</b>	<u>174,745.58</u>	<u>59,924.15</u>	<u>234,669.73</u>
<b>Gross Profit</b>	174,745.58	59,924.15	234,669.73
<b>Expense</b>			
<b>60000 · MATERIALS &amp; SERVICES</b>			
<b>61300 · CONFERENCES AND TRAINING</b>			
61320 · Meals/per diem	28.80	0.00	28.80
61330 · Registration	944.81	0.00	944.81
<b>Total 61300 · CONFERENCES AND TRAINING</b>	<u>973.61</u>	<u>0.00</u>	<u>973.61</u>
<b>61500 · COMMUNITY CONSERVATION PROGRAMS</b>			
61510 · Conservation Education (Youth)	84.74	0.00	84.74
61530 · Invasives Program	500.00	0.00	500.00
61540 · Native Plant Sale	4,853.28	0.00	4,853.28
61570 · Soil Quality Program	292.53	0.00	292.53
<b>Total 61500 · COMMUNITY CONSERVATION PR</b>	<u>5,730.55</u>	<u>0.00</u>	<u>5,730.55</u>
<b>62100 · CONTRACTED AND PROF SERVICES</b>			
62115 · Audit	2,800.00	0.00	2,800.00
62120 · Computer Support	1,548.00	0.00	1,548.00
<b>62130 · PROFESSIONAL SERVICES</b>			
62150 · Accounting	8,433.59	0.00	8,433.59
62170 · Web Design, Logo - Marketing	1,507.75	0.00	1,507.75
<b>Total 62130 · PROFESSIONAL SERVICES</b>	<u>9,941.34</u>	<u>0.00</u>	<u>9,941.34</u>
62180 · Consultation/Contracts - NPP	3,018.75	0.00	3,018.75
62190 · Misc Contracted Services	542.50	0.00	542.50
<b>Total 62100 · CONTRACTED AND PROF SERVIC</b>	<u>17,850.59</u>	<u>0.00</u>	<u>17,850.59</u>
62300 · Dues/Subscriptions/Fees	4,644.12	0.00	4,644.12
<b>62800 · OFFICE OCCUPANCY</b>			
62820 · Rent & Parking	8,794.00	0.00	8,794.00
62830 · Utilities	1,368.44	0.00	1,368.44
<b>Total 62800 · OFFICE OCCUPANCY</b>	<u>10,162.44</u>	<u>0.00</u>	<u>10,162.44</u>
<b>65000 · SUPPLIES AND MATERIALS</b>			
<b>65010 · COPIER AND SUPPLIES</b>			
65012 · Copies	207.47	0.00	207.47
65014 · Lease	666.33	0.00	666.33

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through October 2022

	<b>General Fund</b>	<b>Project Fund</b>	<b>TOTAL</b>
<b>Total 65010 · COPIER AND SUPPLIES</b>	873.80	0.00	873.80
65020 · Equipment	228.13	0.00	228.13
65030 · Office Supplies	325.48	0.00	325.48
65040 · Postage	4.00	0.00	4.00
65050 · Software/Computer Accessories	116.26	0.00	116.26
<b>Total 65000 · SUPPLIES AND MATERIALS</b>	<b>1,547.67</b>	<b>0.00</b>	<b>1,547.67</b>
<b>65110 · PRODUCTION COSTS</b>			
65112 · Advertising and Website	225.84	0.00	225.84
65114 · Merchandise	18.00	0.00	18.00
<b>Total 65110 · PRODUCTION COSTS</b>	<b>243.84</b>	<b>0.00</b>	<b>243.84</b>
65120 · Insurance & Fidelity Bond	2,100.32	0.00	2,100.32
65320 · Mileage/travel related expenses	270.67	0.00	270.67
65400 · Meetings & Events	146.52	0.00	146.52
<b>Total 60000 · MATERIALS &amp; SERVICES</b>	<b>43,670.33</b>	<b>0.00</b>	<b>43,670.33</b>
<b>66000 · PAYROLL EXPENSES</b>			
66200 · Wages	108,948.90	9,745.20	118,694.10
66410 · Health, Dental & Life Insurance	15,436.06	1,574.80	17,010.86
66420 · Retirement	6,427.96	441.36	6,869.32
66500 · Payroll Taxes			
66510 · FICA Employer	8,322.30	744.17	9,066.47
66520 · SUTA	552.62	52.31	604.93
66530 · OR-WBF	28.91	2.75	31.66
<b>Total 66500 · Payroll Taxes</b>	<b>8,903.83</b>	<b>799.23</b>	<b>9,703.06</b>
66800 · Fees	51.75	0.00	51.75
<b>Total 66000 · PAYROLL EXPENSES</b>	<b>139,768.50</b>	<b>12,560.59</b>	<b>152,329.09</b>
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS</b>			
68010 · Project Contracted Services	0.00	53,704.26	53,704.26
68020 · Project Mileage & Travel	0.00	298.50	298.50
68040 · Project Supplies & Materials	0.00	4,635.23	4,635.23
<b>Total 68000 · PROJECTS-SVC-SUPP-MATERIALS</b>	<b>0.00</b>	<b>58,637.99</b>	<b>58,637.99</b>
<b>69400 · TRANSFERS OUT</b>			
69440 · Trf PF to General Fund	0.00	4,164.49	4,164.49
<b>Total 69400 · TRANSFERS OUT</b>	<b>0.00</b>	<b>4,164.49</b>	<b>4,164.49</b>
<b>Total Expense</b>	<b>183,438.83</b>	<b>75,363.07</b>	<b>258,801.90</b>
<b>Net Ordinary Income</b>	<b>-8,693.25</b>	<b>-15,438.92</b>	<b>-24,132.17</b>
<b>Net Income</b>	<b>-8,693.25</b>	<b>-15,438.92</b>	<b>-24,132.17</b>

**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
 July through October 2022

	<b>Jul - Oct 22</b>	<b>Jul - Oct 21</b>	<b>\$ Change</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
43300 · Grant/Project Administration	59,924.15	100,151.42	-40,227.27
44535 · Taxes Levied	96,617.47	43,008.43	53,609.04
44540 · ODA Operations	26,372.00	16,128.83	10,243.17
44545 · ODA Tech, LMA & Scope of Work	30,767.26	14,990.43	15,776.83
45000 · Interest Income	4,173.26	1,364.90	2,808.36
46430 · MISCELLANEOUS			
46432 · Contributions	0.00	174.00	-174.00
<b>Total 46430 · MISCELLANEOUS</b>	<b>0.00</b>	<b>174.00</b>	<b>-174.00</b>
47200 · CREP, SQP-Fee for Services	0.00	4,576.00	-4,576.00
47400 · Native Plant Sale Income	12,651.10	5.50	12,645.60
48000 · TRANSFERS IN			
48400 · Transfer Admin from Project Fd	4,164.49	8,465.42	-4,300.93
<b>Total 48000 · TRANSFERS IN</b>	<b>4,164.49</b>	<b>8,465.42</b>	<b>-4,300.93</b>
<b>Total Income</b>	<b>234,669.73</b>	<b>188,864.93</b>	<b>45,804.80</b>
<b>Gross Profit</b>	<b>234,669.73</b>	<b>188,864.93</b>	<b>45,804.80</b>
<b>Expense</b>			
60000 · MATERIALS & SERVICES			
61300 · CONFERENCES AND TRAINING			
61320 · Meals/per diem	28.80	0.00	28.80
61330 · Registration	944.81	1,468.00	-523.19
<b>Total 61300 · CONFERENCES AND TRAINING</b>	<b>973.61</b>	<b>1,468.00</b>	<b>-494.39</b>
61500 · COMMUNITY CONSERVATION PROGRAMS			
61510 · Conservation Education (Youth)	84.74	359.97	-275.23
61520 · Conservation Incentive Program	0.00	1,000.00	-1,000.00
61530 · Invasives Program	500.00	0.00	500.00
61540 · Native Plant Sale	4,853.28	2,715.10	2,138.18
61570 · Soil Quality Program	292.53	1,340.66	-1,048.13
61585 · Conservation Leadership - EDI	0.00	600.00	-600.00
<b>Total 61500 · COMMUNITY CONSERVATION PROGR.</b>	<b>5,730.55</b>	<b>6,015.73</b>	<b>-285.18</b>
62100 · CONTRACTED AND PROF SERVICES			
62115 · Audit	2,800.00	3,750.00	-950.00
62120 · Computer Support	1,548.00	339.70	1,208.30
62130 · PROFESSIONAL SERVICES			
62150 · Accounting	8,433.59	7,749.30	684.29
62170 · Web Design, Logo - Marketing	1,507.75	1,219.00	288.75
<b>Total 62130 · PROFESSIONAL SERVICES</b>	<b>9,941.34</b>	<b>8,968.30</b>	<b>973.04</b>
62180 · Consultation/Contracts - NPP	3,018.75	0.00	3,018.75
62190 · Misc Contracted Services	542.50	0.00	542.50
<b>Total 62100 · CONTRACTED AND PROF SERVICES</b>	<b>17,850.59</b>	<b>13,058.00</b>	<b>4,792.59</b>
62300 · Dues/Subscriptions/Fees	4,644.12	3,431.39	1,212.73
62800 · OFFICE OCCUPANCY			
62820 · Rent & Parking	8,794.00	8,766.00	28.00

**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
 July through October 2022

	<b>Jul - Oct 22</b>	<b>Jul - Oct 21</b>	<b>\$ Change</b>
62830 · Utilities	1,368.44	1,752.28	-383.84
<b>Total 62800 · OFFICE OCCUPANCY</b>	<b>10,162.44</b>	<b>10,518.28</b>	<b>-355.84</b>
<b>65000 · SUPPLIES AND MATERIALS</b>			
65010 · COPIER AND SUPPLIES			
65012 · Copies	207.47	0.00	207.47
65014 · Lease	666.33	616.33	50.00
<b>Total 65010 · COPIER AND SUPPLIES</b>	<b>873.80</b>	<b>616.33</b>	<b>257.47</b>
65020 · Equipment	228.13	0.00	228.13
65030 · Office Supplies	325.48	1,225.43	-899.95
65040 · Postage	4.00	0.00	4.00
65050 · Software/Computer Accessories	116.26	844.00	-727.74
<b>Total 65000 · SUPPLIES AND MATERIALS</b>	<b>1,547.67</b>	<b>2,685.76</b>	<b>-1,138.09</b>
<b>65110 · PRODUCTION COSTS</b>			
65112 · Advertising and Website	225.84	0.00	225.84
65114 · Merchandise	18.00	0.00	18.00
<b>Total 65110 · PRODUCTION COSTS</b>	<b>243.84</b>	<b>0.00</b>	<b>243.84</b>
65120 · Insurance & Fidelity Bond	2,100.32	2,468.97	-368.65
65320 · Mileage/travel related expenses	270.67	461.78	-191.11
65400 · Meetings & Events	146.52	173.90	-27.38
<b>Total 60000 · MATERIALS &amp; SERVICES</b>	<b>43,670.33</b>	<b>40,281.81</b>	<b>3,388.52</b>
<b>66000 · PAYROLL EXPENSES</b>			
66200 · Wages	118,694.10	117,975.10	719.00
66410 · Health, Dental & Life Insurance	17,010.86	20,744.27	-3,733.41
66420 · Retirement	6,869.32	5,712.08	1,157.24
66500 · Payroll Taxes			
66510 · FICA Employer	9,066.47	8,730.18	336.29
66520 · SUTA	604.93	955.77	-350.84
66530 · OR-WBF	31.66	37.79	-6.13
<b>Total 66500 · Payroll Taxes</b>	<b>9,703.06</b>	<b>9,723.74</b>	<b>-20.68</b>
66800 · Fees	51.75	54.00	
<b>Total 66000 · PAYROLL EXPENSES</b>			
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS</b>			
68010 · Project Contracted Services			
68020 · Project Mileage & Travel			
68040 · Project Supplies & Materials			
<b>Total 68000 · PROJECTS-SVC-SUPP-MATERIALS</b>			
<b>69400 · TRANSFERS OUT</b>			
69440 · Trf PF to General Fund			
<b>Total 69400 · TRANSFERS OUT</b>			
<b>Total Expense</b>			
<b>Net Ordinary Income</b>			
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
 July through October 2022

	<b>Jul - Oct 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
43000 · Beginning Balance	0.00	697,346.00	-697,346.00	0.0%
44530 · Benton County Public Works	0.00	5,000.00	-5,000.00	0.0%
44535 · Taxes Levied	96,617.47	490,000.00	-393,382.53	19.72%
44540 · ODA Operations	26,372.00	26,372.00	0.00	100.0%
44545 · ODA Tech, LMA & Scope of Work	30,767.26	61,535.00	-30,767.74	50.0%
45000 · Interest Income	4,173.26	3,000.00	1,173.26	139.11%
46430 · MISCELLANEOUS	0.00	2,000.00	-2,000.00	0.0%
47400 · Native Plant Sale Income	12,651.10	10,000.00	2,651.10	126.51%
48000 · TRANSFERS IN				
48400 · Transfer Admin from Project Fd	4,164.49	31,424.00	-27,259.51	13.25%
<b>Total 48000 · TRANSFERS IN</b>	<b>4,164.49</b>	<b>31,424.00</b>	<b>-27,259.51</b>	<b>13.25%</b>
<b>Total Income</b>	<b>174,745.58</b>	<b>1,326,677.00</b>	<b>-1,151,931.42</b>	<b>13.17%</b>
<b>Gross Profit</b>	<b>174,745.58</b>	<b>1,326,677.00</b>	<b>-1,151,931.42</b>	<b>13.17%</b>
<b>Expense</b>				
60000 · MATERIALS & SERVICES				
61300 · CONFERENCES AND TRAINING				
61320 · Meals/per diem	28.80			
61330 · Registration	944.81			
61300 · CONFERENCES AND TRAINING	0.00	6,000.00	-6,000.00	0.0%
<b>Total 61300 · CONFERENCES AND TRAINING</b>	<b>973.61</b>	<b>6,000.00</b>	<b>-5,026.39</b>	<b>16.23%</b>
61500 · COMMUNITY CONSERVATION PROGRAMS				
61510 · Conservation Education (You	84.74	7,700.00	-7,615.26	1.1%
61520 · Conservation Incentive Progr	0.00	3,333.00	-3,333.00	0.0%
61530 · Invasives Program	500.00	3,333.00	-2,833.00	15.0%
61540 · Native Plant Sale	4,853.28	20,000.00	-15,146.72	24.27%
61570 · Soil Quality Program	292.53	3,334.00	-3,041.47	8.77%
<b>Total 61500 · COMMUNITY CONSERVATION PROGRAMS</b>	<b>5,730.55</b>	<b>37,700.00</b>	<b>-31,969.45</b>	<b>15.2%</b>
62100 · CONTRACTED AND PROF SERVICES				
62115 · Audit	2,800.00	6,000.00	-3,200.00	46.67%
62120 · Computer Support	1,548.00	4,000.00	-2,452.00	38.7%
62130 · PROFESSIONAL SERVICES				
62150 · Accounting	8,433.59			
62160 · Facilitation	0.00	7,000.00	-7,000.00	0.0%
62170 · Web Design, Logo - Marke	1,507.75			
62130 · PROFESSIONAL SERVICE	0.00	33,000.00	-33,000.00	0.0%
<b>Total 62130 · PROFESSIONAL SERVICES</b>	<b>9,941.34</b>	<b>40,000.00</b>	<b>-30,058.66</b>	<b>24.85%</b>
62180 · Consultation/Contracts - NPF	3,018.75	10,000.00	-6,981.25	30.19%
62190 · Misc Contracted Services	542.50			
<b>Total 62100 · CONTRACTED AND PROF SERVICES</b>	<b>17,850.59</b>	<b>60,000.00</b>	<b>-42,149.41</b>	<b>29.75%</b>
62300 · Dues/Subscriptions/Fees	4,644.12	11,000.00	-6,355.88	42.22%
62800 · OFFICE OCCUPANCY				

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
 July through October 2022

	<b>Jul - Oct 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
62810 · Alarm & Janitorial Services	0.00	500.00	-500.00	0.0%
62820 · Rent & Parking	8,794.00	28,000.00	-19,206.00	31.41%
62830 · Utilities	1,368.44	4,000.00	-2,631.56	34.21%
<b>Total 62800 · OFFICE OCCUPANCY</b>	<b>10,162.44</b>	<b>32,500.00</b>	<b>-22,337.56</b>	<b>31.27%</b>
<b>65000 · SUPPLIES AND MATERIALS</b>				
<b>65010 · COPIER AND SUPPLIES</b>				
65012 · Copies	207.47			
65014 · Lease	666.33	3,000.00	-2,333.67	22.21%
<b>Total 65010 · COPIER AND SUPPLIES</b>	<b>873.80</b>	<b>3,000.00</b>	<b>-2,126.20</b>	<b>29.13%</b>
65020 · Equipment	228.13	5,000.00	-4,771.87	4.56%
65030 · Office Supplies	325.48	2,500.00	-2,174.52	13.02%
65040 · Postage	4.00	500.00	-496.00	0.8%
65050 · Software/Computer Accessori	116.26	4,000.00	-3,883.74	2.91%
<b>Total 65000 · SUPPLIES AND MATERIALS</b>	<b>1,547.67</b>	<b>15,000.00</b>	<b>-13,452.33</b>	<b>10.32%</b>
<b>65110 · PRODUCTION COSTS</b>				
65112 · Advertising and Website	225.84	1,500.00	-1,274.16	15.06%
65114 · Merchandise	18.00	500.00	-482.00	3.6%
65116 · Newsletters	0.00	2,000.00	-2,000.00	0.0%
65118 · Publications	0.00	1,000.00	-1,000.00	0.0%
<b>Total 65110 · PRODUCTION COSTS</b>	<b>243.84</b>	<b>5,000.00</b>	<b>-4,756.16</b>	<b>4.88%</b>
65120 · Insurance & Fidelity Bond	2,100.32	6,000.00	-3,899.68	35.01%
65160 · Miscellaneous	0.00	200.00	-200.00	0.0%
65320 · Mileage/travel related expenses	270.67	3,000.00	-2,729.33	9.02%
65400 · Meetings & Events	146.52	2,100.00	-1,953.48	6.98%
<b>Total 60000 · MATERIALS &amp; SERVICES</b>	<b>43,670.33</b>	<b>178,500.00</b>	<b>-134,829.67</b>	<b>24.47%</b>
<b>66000 · PAYROLL EXPENSES</b>				
66200 · Wages	108,948.90	373,671.00	-264,722.10	29.16%
66410 · Health, Dental & Life Insurance	15,436.06	59,155.00	-43,718.94	26.09%
66420 · Retirement	6,427.96	24,280.00	-17,852.04	26.47%
<b>66500 · Payroll Taxes</b>				
66510 · FICA Employer	8,322.30			
66520 · SUTA	552.62			
66530 · OR-WBF	28.91			
66500 · Payroll Taxes - Other	0.00	32,308.00	-32,308.00	0.0%
<b>Total 66500 · Payroll Taxes</b>	<b>8,903.83</b>	<b>32,308.00</b>	<b>-23,404.17</b>	<b>27.56%</b>
66800 · Fees	51.75	300.00	-248.25	17.25%
<b>Total 66000 · PAYROLL EXPENSES</b>	<b>139,768.50</b>	<b>489,714.00</b>	<b>-349,945.50</b>	<b>28.54%</b>
69100 · Capital Outlay	0.00	5,000.00	-5,000.00	0.0%
69200 · Contingency	0.00	84,973.00	-84,973.00	0.0%
<b>69400 · TRANSFERS OUT</b>				
69410 · Trf GF to Building Reserve Fd	0.00	5,000.00	-5,000.00	0.0%
<b>Total 69400 · TRANSFERS OUT</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
69600 · Reserved for Future Expenditure	0.00	233,959.00	-233,959.00	0.0%



Benton Soil & Water Conservation District  
**P&L Budget vs. Actual GENERAL FUND**  
July through October 2022

	<b>Jul - Oct 22</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>69800 · Unappropriated Fund Balance</b>	0.00	329,531.00	-329,531.00	0.0%
<b>Total Expense</b>	183,438.83	1,326,677.00	-1,143,238.17	13.83%
<b>Net Ordinary Income</b>	-8,693.25	0.00	-8,693.25	100.0%
<b>Net Income</b>	<b>-8,693.25</b>	<b>0.00</b>	<b>-8,693.25</b>	<b>100.0%</b>

Benton Soil & Water Conservation District  
**P&L Budget vs. Actual PROJECT FUND**  
 July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
43300 · Grant/Project Administration	59,924.15	330,192.00	-270,267.85	18.15%
<b>Total Income</b>	<u>59,924.15</u>	<u>330,192.00</u>	<u>-270,267.85</u>	<u>18.15%</u>
<b>Gross Profit</b>	<u>59,924.15</u>	<u>330,192.00</u>	<u>-270,267.85</u>	<u>18.15%</u>
<b>Expense</b>				
<b>66000 · PAYROLL EXPENSES</b>				
66200 · Wages	9,745.20	31,220.00	-21,474.80	31.22%
66410 · Health, Dental & Life Insurance	1,574.80	8,723.00	-7,148.20	18.05%
66420 · Retirement	441.36	1,837.00	-1,395.64	24.03%
<b>66500 · Payroll Taxes</b>				
66510 · FICA Employer	744.17	0.00	744.17	100.0%
66520 · SUTA	52.31	0.00	52.31	100.0%
66530 · OR-WBF	2.75	0.00	2.75	100.0%
66500 · Payroll Taxes - Other	0.00	4,132.00	-4,132.00	0.0%
<b>Total 66500 · Payroll Taxes</b>	<u>799.23</u>	<u>4,132.00</u>	<u>-3,332.77</u>	<u>19.34%</u>
<b>Total 66000 · PAYROLL EXPENSES</b>	<u>12,560.59</u>	<u>45,912.00</u>	<u>-33,351.41</u>	<u>27.36%</u>
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS</b>				
68010 · Project Contracted Services	53,704.26	0.00	53,704.26	100.0%
68020 · Project Mileage & Travel	298.50	0.00	298.50	100.0%
68040 · Project Supplies & Materials	4,635.23	0.00	4,635.23	100.0%
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS -</b>	<u>0.00</u>	<u>252,856.00</u>	<u>-252,856.00</u>	<u>0.0%</u>
<b>Total 68000 · PROJECTS-SVC-SUPP-MATERIALS</b>	<u>58,637.99</u>	<u>252,856.00</u>	<u>-194,218.01</u>	<u>23.19%</u>
<b>69400 · TRANSFERS OUT</b>				
69440 · Trf PF to General Fund	4,164.49	31,424.00	-27,259.51	13.25%
<b>Total 69400 · TRANSFERS OUT</b>	<u>4,164.49</u>	<u>31,424.00</u>	<u>-27,259.51</u>	<u>13.25%</u>
<b>Total Expense</b>	<u>75,363.07</u>	<u>330,192.00</u>	<u>-254,828.93</u>	<u>22.82%</u>
<b>Net Ordinary Income</b>	<u>-15,438.92</u>	<u>0.00</u>	<u>-15,438.92</u>	<u>100.0%</u>
<b>Net Income</b>	<u><b>-15,438.92</b></u>	<u><b>0.00</b></u>	<u><b>-15,438.92</b></u>	<u><b>100.0%</b></u>

October 2022 Qtrly All Grant Projects Financial Report.xlsx

Project Name	Grant #	Funding Agency	Start Date	End Date	Status	Final Report Due Date	Fund Amount	(INCOME) Received to	Earned Income to	(EXPENSES) Spent to	Unearned Funds	Remaining balance to	Grant Manager	Grant Report Dates	How grant funds are received	Admin Expected	Admin Earned	Admin Remaining
UMC SIA Station 2 Match		Donation			Open		8,000	8,000	7,753	7,753	247	0	TM		Donation from George Ice	0	0	0
Ludwigia Management Alternatives	19100538	MMT	12/1/2019	7/31/2023	Open	9/15/2023	27,742	27,742	8,219	8,219	19,523	0	MA	Interim Report: 1/1/2021 & 1/1/2022. Final Report 9/15/2023	100% of funds at beginning of grant	2,522	747	1,775
State of the River Synthesis Willamette Mainstem Restoration Opportunities and Strategies for Engagement	20010715	MMT	2/1/2020	6/30/2023	Open	8/15/2023	80,000	80,000	77,487	77,487	2,513	0	MA	Interim 2/1/2021 & Final 8/15/2023	100% of funds at beginning of grant	12,000	10,159	1,841
Willamette Weed Control and Landowner Engagement	ODA 4364-GR	ODA	4/27/2022	6/30/2023	Open	6/30/2023	15,000	7,500	1,875	1,875	5,625	7,500	MA	5/15/21 & 6/30/23	100% of funds at beginning of grant	6,379	1,432	4,947
Purge the Spurge! EDRR and Community Outreach	2020-33-011	ODA-OSWB	2/28/2020	9/30/2021	Open	11/29/2021	8,808	7,870	7,870	7,870	0	938	MA	1/30/23, 6/30/23	*50% of funds received at start of grant *25% of funds are received after interim grant report submitted and approved by ODA *final funds are received after final grant report submitted and approved by ODA	1,364	170	1,194
Purge the Spurge Outreach	2022-35-014	ODA-OSWB	2/24/2022	4/30/2023	Open	6/30/2023	9,971	4,986	6,033	6,033	-1,048	4,986	MA	9/30/22, 6/30/23	*50% of funds received at start of grant *25% of funds are received after interim grant report submitted and approved by ODA *final funds are received after final grant report submitted and approved by ODA	801	715	86
WRAWM 8	2022-35-015	ODA-OSWB	2/24/2022	4/30/2023	Open	6/30/2023	28,430	14,215	23,858	23,858	-9,643	14,215	MA	9/30/22, 6/30/23	*50% of funds received at start of grant *25% of funds are received after interim grant report submitted and approved by ODA *final funds are received after final grant report submitted and approved by ODA	907	548	359
Horse Island for Clean Water	09-022-002	OWEB	3/30/2022	3/30/2024	Open	3/30/2024	12,100	10,890	10,890	10,890	0	1,210	DS	3/30/2024, 3/30/2026	no funds received at start of grant; funds received by reimbursement of invoices/receipts submitted by BSWCD two times total (including final); OWEB holds last 10% of funds until they receive and approve of Final Report at end of grant.			0
Fackrell Soil & Water Imp	09-20-002	OWEB	12/5/2020	10/16/2022	Open	12/16/2022	10,123	2,370	8,566	8,566	-6,196	7,753	DS	12/16/2022, 10/16/2024	no funds received at start of grant; funds received by reimbursement of invoices/receipts submitted by BWCD two times total; OWEB holds last 10% of funds until they receive and approve of Final Report.	1,012	778	234
Carson Riparian Buffer Access Control	09-20-003	OWEB	3/18/2021	1/26/2023	Open	3/26/2023	14,889	13,400	13,400	13,400	0	1,489	DS	3/26/2023, 3/26/2025	no funds received at start of grant; funds received by reimbursement of invoices/receipts submitted by BSWCD two times total (including final); OWEB holds last 10% of funds until they receive and approve of Final Report at end of grant.	1,353	1,218	135
100 Acre Wood Habitat Project - Plant Establishment	217-3002-14131	OWEB	10/25/2016	6/30/2022	Open	8/30/2022	25,278	20,944	24,730	24,730	-3,786	4,334	DS	Project completion only	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted	2,298	1,901	397
OWEB SIA grant	218-8010-16782	OWEB	3/4/2019	12/22/2023	Open	12/22/2023	125,000	64,896	65,860	65,860	-963	60,104	DS	Multiple dates (6/17/2019, 12/16/2019, 6/14/2020, 12/14/2020, 6/14/2021, 12/13/2021, 6/13/2022, 12/13/2020)		11,364	5,921	5,443
2019 Supplemental Data Collection for WFIP Effectiveness Monitoring (Phase 3)	218-8390-17212	OWEB	2/4/2020	12/31/2022	Open	12/31/2022	100,000	84,735	84,735	84,826	-91	15,265	MA	Interim Report: 12/31/2020 & Final Report: 2/28/2022	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted	9,091	7,703	1,388

October 2022 Qtrly All Grant Projects Financial Report.xlsx

Project Name	Grant #	Funding Agency	Start Date	End Date	Status	Final Report Due Date	Fund Amount	(INCOME) Received to	Earned Income to	(EXPENSES) Spent to	Unearned Funds	Remaining balance to	Grant Manager	Grant Report Dates	How grant funds are received	Admin Expected	Admin Earned	Admin Remaining
Building soil-minded relationships for resilient crop and pasture systems	219-9001-19457	OWEB	8/3/2021	6/15/2023	Open	6/15/2023	45,967	19,215	21,056	21,056	-1,841	26,752	TM	Reports are submitted with Request for release of Funds; Final report due within 60 days of 6/15/2023 with final Request for release of Funds.	Fund requests (OWEB website/manage your grant/payments & budget. Request for Release of Funds form). Submit expense tracking spreadsheet for all OWEB expenses and approval of receipts or invoices for amounts \$250 or more (excluding admin). Final 10% payment after completion report approval.	4,179	1,747	2,432
J2E RTR Project	220-3033-17504	OWEB	4/22/2020	6/30/2025	Open	6/30/2025	239,915	76,780	79,151	79,151	-2,370	163,135	DS	6/30/2028 and 6/30/2030		23,084	6,931	16,153
Willamette FIP Effectiveness Monitoring Program Phase 4: Data Collection 2020-2021 and Reporting	220-8201-17233	OWEB	1/1/2020	12/31/2022	Open	2/28/2023	119,988	113,300	118,937	118,937	-5,637	6,688	MA	Interim Report: 6/30/2021 & Final Report: 2/28/2023	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted. Up to 10% of grant will be held until final report is complete.	10,908	10,300	608
<b>Total</b>							<b>941,375</b>	<b>627,008</b>				<b>314,367</b>					<b>52,126</b>	<b>37,722</b>

**Benton Soil and Water Conservation District**  
**RESOLUTION NO. FY2022-2023-04**  
**Resolution Establishing the Date of the Annual Meeting**

WHEREAS Oregon Revised Statute 568.580 states that by resolution of the Board, by giving due notice, the Board of Directors shall call an Annual Meeting of the landowners in the District and present an annual report and audit; therefore,

BE IT RESOLVED that the Annual Meeting reporting on FY 2021-2022 of the Benton Soil and Water Conservation District will be held on Monday, January 23, 2022, at 6:00 P.M. in person at the Benton County Historical Society's Corvallis Museum and remotely via Zoom videoconferencing.

BE IT FURTHER RESOLVED that the Board of Directors of the Benton Soil and Water Conservation District authorizes the Executive Director and Staff to plan and execute all necessary tasks to plan and present the Annual Meeting.

**SIGNED THIS 13<sup>th</sup> day of December 2022**

Benton Soil and Water Conservation District  
*Entity Name*

Benton SWCD Board of Directors  
*Governing Body*

\_\_\_\_\_  
*Signature: Kerry Hastings, BSWCD Board Secretary*



## Benton Soil and Water CONSERVATION DISTRICT

**Date:** December 1, 2022

**To:** Benton SWCD Directors

**From:** Holly Crosson, Executive Director

**Re:** November 2022 Monthly Report for December Board Packet

### **Operations (filling in on these tasks until new Operations staff hired)**

- Remove Keirstead from Outlook. (5.17)
- Connected with ODA staff about hybrid public meetings. (5.3)
- Paid SDAO membership dues. (5.7)
- Completed Best Practices survey for SDIS to get insurance discount. (5.16)
- Downloaded and filed tax turnover reports from Benton County tax assessor's website. (5.9)
- Provided guidance/forms for new employee: W-4, I-9, etc. (5.12)
- Sent board-approved minutes for FY23 to auditor. (5.11)
- Responded to questions about donations from donor. (5.7)
- Updated board meeting folders with Public Notice records. (5.3)
- Purchased video conferencing equipment to hold hybrid meetings. (5.17)

### **PROGRAMS/PROJECTS/PARTNERSHIPS**

- Developed Measurable Objectives under Strategies in Strategic Plan. (5.3)
- Attended Emerald Ash Borer meeting hosted by BSWCD. (3.3)
- Attended Emerald Ash Borer webinar hosted by OrCP. (5.21)
- Met with Kings Valley Community Trust board members and BSWCD staff for property updates, tour Luckiamute Meadows. (4.1)
- Met with Michael and Donna to discuss ODA capacity funds increase, how to revise budget for expenditures. (4.11)
- Worked with Chris Bentley to set up Confluence building tour in Dec. (4.2)
- Coordinated with GLT staff to get word out about Confluence Open House. (4.2)
- Met with Sara and Michael about website updates. (3.9)
- Created a priority task list for SkillBridge veteran who will intern in 2023. Met with Michael to discuss. (4.7)

### **FISCAL**

- Held audit meeting with bookkeeper/ 2 board members on Nov 17. (5.11)
- Responded to request from auditor for updates to language in sections of draft audit. (5.11)

- Signed audit journal entry form, No Legal Counsel letter, and Management letter and returned to auditor. (5.11)
- Reviewed/authorized/completed/submitted: staff timesheets, payroll, invoices, CIRs (check issuance requests), EFTs (electronic funds transfers) for bill payment, fiscal admin and accounting on grants, journal entry approvals, monthly financial reports, checks, credit card and bank statements, account reconciliations, bank deposits, and LGIP balance. (5.6 & 5.7)
- Held weekly meetings with bookkeeper; met with Intuit/QB staff and Jenny about direct deposit issues. (5.8)
- Met with Jenny, Michael, and Candace about CIR/CCR procedures. (5.7)
- Continued to investigate financial management software. (5.6)

## **PERSONNEL/TRAINING**

- Attended Paid Leave Oregon webinar hosted by HR Answers. (5.12)
- Continued to train communications staff, Sara Roberts, hired in August. (5.12)
- Conducted candidate interview, drafted offer letter, and hired new Operations Coordinator staff on 11/14; created orientation checklist; conducted orientation and began staff training. (5.12)
- Wrote farewell/thank you e-news note about Linda Lovett. (5.12)
- Had check-in meetings with Michael and Sara. (5.12)
- Researched alternate broker for all insurance needs and connected with potential new broker (WHA in Eugene).

## **BOARD**

- Worked with Sara to create PSA for Zone 4 Director. (5.4)
- Worked with Candace on Annual Meeting resolution. (5.3)
- Attended November 14 board meeting. (5.3)
- Prepared/reviewed documents for December board meeting: agenda, November minutes, financials, etc. (5.3)
- Worked on Annual Meeting and Annual Report tasks. (5.3)

## **SAFETY/IT**

- Developed list of tasks for Safety Officer. (5.16)
- Completed annual safety inspection of telework station. (5.16)

## **DEIJ**

- Attended Confluence Equity Committee meeting. (3.8)
- Drafted BSWCD Equity Committee member position description. (3.8)
- Discussed Land Acknowledgements with Sara and forwarded articles on topic from Native American perspective.

**Date:** December 1, 2022  
**To:** Benton SWCD Directors  
**From:** Michael Ahr  
**Re:** Staff Report for November 2022



*In parentheses, note the District workplan goal and task that each item relates to. For example, (1.6) would mean that the item related to task 6 under Goal 1 in the work plan.*

### **Conservation Program Manager**

- Held Quarterly Check-in meetings with Teresa and Donna where we went over progress on workplans and discussed ongoing projects. (5.2)
- Worked with staff on developing measurable outcomes for Strategic Direction doc (5.1, 5.3)
- Worked with our staff and NRCS to prep for Local Work Group meeting and participated in the actual meeting as well. Great turnout of several farmers in the area. (4.2, 4.9)
- Attended Local Advisory Committee Meeting related to Ag Water Quality/ODA (4.12)
- Met with HC and DS to talk about ODA budget tracking (4.11)
- Attended meeting with some of our staff to discuss timesheets, issuing checks, credit cards, etc. and how to maintain good files and spreadsheets related to these admin actions. (5.3, 5.7)
- Attended a meeting with our staff and the Board of Kings Valley Community Trust. It was great to see the Luckiamute Meadows property and the great riparian restoration work. (4.1)
- One “check-in” meeting with Holly to maintain good communication (5.2)

### **Willamette Mainstem Cooperative**

- Met with Long Tom WC, USGS, River Design Group to discuss a grant funded project that we’re working on to identify strategic areas for restoration focus on the river (1.9)

### **Invasive Species Program**

- Hosted Fall CWMA meeting. We recapped the year where we were able to get back to some great volunteer events and we promoted the EAB meeting mentioned next (4.4)
- Hosted specific Emerald Ash Borer meeting with 18 participants from Benton County conservation organizations such as the city, watershed councils, OSU, etc. The meeting was intended to open a discussion on the concerns people have knowing that EAB is now in Oregon. We did this in partnership with Jennifer Killian, the Urban Forest lead for Corvallis. (4.1, 4.2, 4.4)
- Two meetings to have conversations on next phase of Oregon State Weed Board Grants. One relates to aquatic weeds on the Willamette and the other is for oblong spurge (1.8, 1.9)
- Met with Unitarian Fellowship about providing native plants to fill bare areas where oblong spurge was removed. (1.8)

### **Native Plant Program**

- Disbursed seed packets and attended IAE Willamette Valley Native Plant Program meeting (2.1)



**Teresa Matteson** - Staff Report  
October 21 to November 20, 2022

Strategic Direction goal and strategy addressed by each project indicated in parenthesis, e.g., (1.1, 2.4)

## Upper Muddy Creek Water Quality Monitoring (1.2, 2.5, 4.3)

This month I've been working to get expensive water quality monitoring instruments back in use.

**Station 1** - Since late July, the water depth at Station 1 has been too shallow to cover the sonde. It was removed and has been out of service since. Researching the In-Situ website during sensor maintenance, I noticed photos of people holding the sensors vertically in the water in lieu of a continuous horizontal installment. The In-Situ tech support team confirmed that we can dangle a sonde sensors in the water to collect live readings through consecutive time intervals to confirm that the readings are stabilized. I will write an amendment for the Oregon Department of Environmental Quality (DEQ) Sampling and Analysis Plan to describe the live reading procedure.



**Station 2** - Excessive battery use was the first clue that something was amiss at Station 2. After several battery replacements, in August I pulled the VuLink telemetry device and found a damaged cable. As recommended by the In-Situ evaluation team, we purchased a new cable and the under-warranty VuLink was replaced at no charge. The next challenge is to design a conduit system that will protect the 50-foot cable span from the creek bank to underwater sonde (photo above). Changes in seasonal water levels, stream flow energy, and large wood movement are considerations as we install conduit to get Station 2 telemetry back online. **THANK YOU, Jerry Paul, for the conduit design brainstorming session. Your insightful advice is always helpful!!!**

**WQ QC** - December is grab sample duplicates month! The DEQ quality control protocol for our monitoring work requires the periodic collection of duplicates for the grab samples that we deliver to Edge Analytical Lab. Each month, Total Suspended Solids (TSS) samples are collected from all four monitoring sites as well as E. coli samples at the two Hammer Creek locations and Total Phosphorus (TP) samples at two Muddy Creek stations.

To fulfill DEQ's requirement, TSS duplicates are collected every three months while E. Coli and TP duplicates are collected every six months.

On December 12th, I'll be joining the team for monthly monitoring and to get those instruments back in service. Please let me know if you want to come along! Think cold and wet!

### DATE ACTIVITY

10/24 OSU Crop 101 - presentation with NRCS  
10/31 - 11/1 OR SWCSociety mtg Pendleton  
11/4 Interviewed by OSU CROP student  
11/8 One-on-one mtg with Michael Ahr  
11/10 Salmon Watch - Garfield Elementary  
11/14 BSWCD Planners mtg - Strategic Plan objectives  
11/15 NRCS Local Work Group mtg  
11/17 SH017 sample collection and infield assessment  
11/17 Jerry Paul - thanks for brainstorming UMC SIA install  
11/18 OSU CROP student meeting - potential SH intern

## SOIL HEALTH Update (1.1, 1.2, 2.1, 4.2)

On Oct 24, Natalie Edward, NRCS, and I gave career path presentations to OSU CROP & SOILS 101 students. Since then, several students have contacted me about potential internships. It will be great to have students during winter term when I hope to finish up the TA grant field work, weather depending. Field work slowed a bit since late summer due to low soil moisture and difficult digging. On Nov 17, Adam and I pulled ten shovels of soil from a tall fescue field to submit a composite sample to the OSU Soil Health Lab. It was a chilly, fall morning with patches of frost on exposed spaces between straw debris and mowed fescue clumps. Soil moisture had returned to the perfect level for sample collection; easily diggable but not muddy.



Ten shovels of soil make one composite sample. (TM 2022)

**Soil Health Holiday Treat** - a special video from me to each of you, titled **Managing for Soil Biology**. Click [here](#) to watch 1 hours 36 minutes of thrilling soil facts, photos, and graphs. Passcode: 0BU2k+Ks. Carve out some time, kick back, and enjoy stories from the diverse life of the underground. The presenter is Joe Williams, NRCS Soil Health Specialist. I first met Joe in 2010 when he was the Corvallis NRCS Plant Materials Center manager. Joe and I pulled soil samples from PMC fields during my early work on the Soil Quality Project. It is exciting to watch the careers of my soil health cohorts.

## NRCS 2023 LOCAL WORKGROUP MEETING (2.1, 4.2)



Including BSWCD and NRCS, around 20 people attended the NRCS Local Work Group meeting at the historic Willamette Community and Grange Hall (photo left) on November 15th.

The program got off to a rough start when Jen Moore, soil health expert, cancelled her presentation due to COVID, and there were technical difficulties with the laptop and projector compatibility.

The meeting went well considering the glitches. Max Ragozzino (right), Biological Control Entomologist at Oregon Department of Ag, was comfortable presenting without slides. He delivered interesting and up-to-date Emerald Ash Borer information including the extent of the current known infestation, options for landowners, and guidelines for public help, found on the ODA website [here](#).

Ryan Cheeke, local livestock manager and EQIP client, led a great discussion based on his work with NRCS. Land manager testimonials are excellent publicity for our work with NRCS.

BSWCD and NRCS followed the meeting with an on-site debrief. We discussed the importance of meeting location and venue suitability. Traffic noise from Hwy 99 W is a consideration. **Thank you to BSWCD Directors, Nate Johnson and Eliza Mason, for attending!!**





**Donna Schmitz**  
**Resource Conservationist**

SOW Task	Goals	November 1, 2022 to November 30, 2022
Landowner Engagement & Technical Assistance	1 & 2	<p>TA: native plants (2), invasives, plant sale riparian discount, riparian weeds, Mud/manure funding</p> <p>Site visit: Kiger Island: riparian restoration, invasives, soils, cover crops</p> <ul style="list-style-type: none"> <li>* <i>J2E River to Ridge Diversity Project</i>: request for funds for bulb planting and seed purchases. Discussion with LWC about other transfer of funds for contractor work.</li> <li>* <i>Mitchell Oak and Savanna Restoration Project</i>: Connected with partners about possible restoration activities that can be done this fall after grant agreement signed. Drafting landowner agreement.</li> <li>* <i>Upper Muddy Creek Strategic Implementation Area</i>: requests for funds for water quality analyses. Discussions about equipment purchases and budgets.</li> <li>* <i>Fackrell Water and Soil Improvement Small Grant</i>: Closeout and landowner reimbursed.</li> <li>* <i>Carson Riparian Buffer Access Control Small Grant</i>: connect with landowner about closeout of grant in January.</li> <li>* <i>Upper Muddy Creek Strategic Implementation Grant</i>: Discussions about monitoring equipment needed. Request for funds.</li> </ul>
Partnerships/ Non-ag Upland and urban land management & restoration	1 & 4	<ul style="list-style-type: none"> <li>* Oregon Department of Agriculture: Attended Agricultural Water Quality Management Area Plan Local Advisory Committee meeting on November 16<sup>th</sup>. Purchased meeting refreshments and presented BSWCD accomplishment for the last two years</li> <li>* NRCS Regional Conservation Partners Program (RCPP) funds for oak restoration in Benton County. Research on amount for a request for funds.</li> <li>* Site visit: Luckiamute Meadows discussion and tour with Kings Valley Community Trust.</li> <li>* Leadership Corvallis: after 15 years of participating in the planning for the Natural Resources tour, I have transferred that responsibility to Sara to help plan for the event.</li> <li>* Attended the planning meetings with NRCS. Attended the NRCS Local Working Group meeting. Presented BSWCD/NRCS history.</li> </ul>
SOW/Capacity grant, training, organizational	5	<ul style="list-style-type: none"> <li>* Discussion with Holly and Michael about budget tracking for ODA/OWEB for the new capacity funding. Reviewed new grant agreement.</li> <li>* Submitted measurable objectives for the 5 year plan</li> <li>* Attended Staff Meetings</li> <li>* Attended planner meetings. Discussion about measurable objectives.</li> <li>* Attended Board meeting-presented new Mitchell Project</li> </ul>

## OWEB grant 100 Acre Wood Habitat Restoration project completion



**Left-2014 aerial image.** Although this property had been heavily grazed for many years, a mosaic of diverse habitats existed. Perennial and seasonal streams cross the property, and Muddy Creek borders the property line to the east. Significant natural features on the site include Oregon white oak savanna and woodlands, wetland prairie and riparian forest associated with the Muddy Creek floodplain. The grant was for \$125,582 (total 177,927 with match) and started in the fall 2017.



**Left-2022 aerial image.** Restoration activities include installing fencing to protect the streams/wetlands from grazing, stream crossing to protect stream banks, and watering troughs. A vernal pool was enhanced in the wetlands. Funds paid for site preparation, planting of riparian trees/shrubs, and native grass and forbs to restore the prairie wetlands, oak savanna, and oak woodlands, and post weed control to reduce competition and improve survival. Prescribed grazing was used to also reduce weed pressure.

**Coordinated Effort with Engaged Landowners:** This 100 acre property is located adjacent to an area with strong community activism towards healthy ecosystems as shown by partnerships of landowners, conservation organizations, local, state and federal governments cooperating to conserve native habitats in Benton County. The east property boundary adjoins two contiguous NRCS Wetland Reserve Program easements. This specific area of the Willamette Valley, Muddy Creek watershed, is recognized as having high quality Oregon white oak upland prairie, wetland prairies and ash/oak dominated floodplain habitats. Conservation organizations have identified the Muddy Creek watershed as an important wildlife corridor connecting UFWS William L. Finley National Wildlife Refuge to similar habitats associated with the Marys River and Willamette River (Benton County Habitat Conservation Plan, Oregon Conservation Strategy). Partners for this project included: US Fish and Wildlife Service, NRCS, the landowner and a local expert grazer in selective grazing for native plant restoration.



**Left: Winter 2017 riparian planting begins.**



**Right: 2022, trees free to go with 80% survival after several years of drought.**



**Left: 2017 Streams are grazed, causing erosion.**



**Right: 2022: 5,500 feet of fencing installed, and 15 acres of riparian buffer planted.**



**Left 2018: Native plant plugs and bulbs Installed in vernal pool.**



**2019: Vernal pool in Muddy Creek floodplain**



**2022: Last management consultation with landowner, USFW and contractor in prairie.**

**Left: (stock photo) Landowner enjoys A large populations of Acorn Woodpecker in the Oregon White Oaks.**



**2022: Native grasses and forbs in Oak Savanna.**

**Read Jane Viehl's account of the Hundred Acre Wood project on our website:**

<https://bentonswcd.org/hundred-acre-wood-a-retirement-project/>



# Benton Soil and Water CONSERVATION DISTRICT

## NOVEMBER REPORT FOR DECEMBER 2022 BOARD PACKET

Sara Roberts, Communications & Community Engagement Coordinator

### **WEBSITE**

- Created a new page to house our available lesson plans, which links to other pages, at: [bentonswcd.org/curriculum-lesson-plans/](https://bentonswcd.org/curriculum-lesson-plans/)
- Updated the Board Profiles page on website - this will be updated again after positions change in January.
- Updated some information and corrected some links in the "About Us" section pages

### **SALMON WATCH**

- Hosted a fundraising "Dine Out for Donations" event at Block 15 on November 8<sup>th</sup> which brought in \$584 - our largest Dine Out fundraiser ever!
- Completed this year's programming on November 21.
- Final numbers: 17 programs, 15 schools (including a new school, Philomath High School), 45 volunteers, and about 650 students.
- Evaluation forms were sent to teachers and volunteers this week. An analysis of these results will be in the January Board packet.
- The Salmon Watch Steering Committee will host a Volunteer Appreciation gathering on December 7<sup>th</sup> - see the Calendar of Events for details. Board Members are welcome to attend!

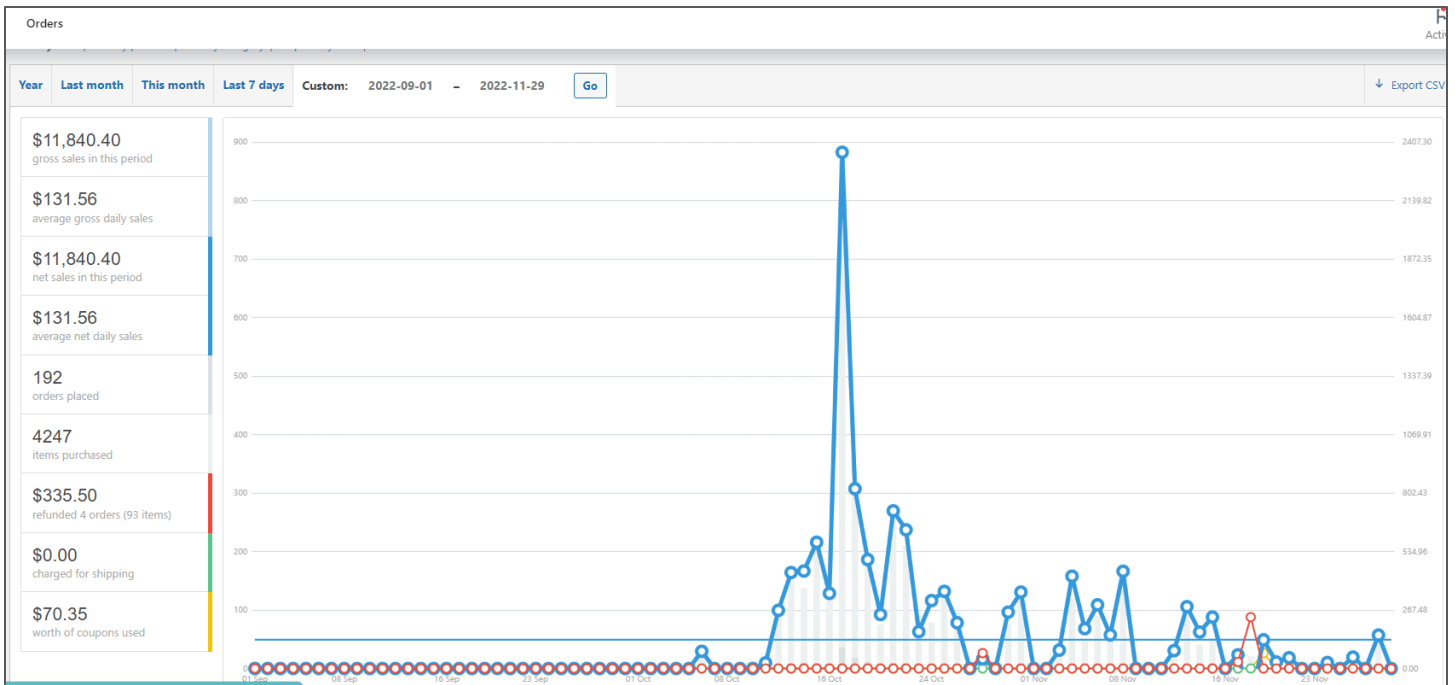
### **WINTER PLANT SALE**

- Added some new inventory to the catalogue (Inside-Out Flower and Stream Violet)
- Added a "Riparian Restoration" coupon for 35% off for customers who are working on land restoration projects with our team.
- Current sale stats: 192 orders totaling \$11,840.40.


### **PARTNERSHIPS**

- With Holly, Michael, and Donna, met with members of Kings Valley Community Trust on November 4<sup>th</sup> to discuss partnership opportunities and tour the Luckiamute Meadows property.
- Joined the Leadership Corvallis planning committee for Natural Resources Day - replacing Donna after many years of her service on this committee.

**See pg. 2 for related images.**



# DINE OUT BLOCK 15



**TUESDAY, NOVEMBER 8TH**  
BOTH BLOCK 15 LOCATIONS  
SOUTH CORVALLIS // DOWNTOWN CORVALLIS

**A PORTION OF THE DAY'S DINE-IN  
AND TAKE OUT SALES TO BENEFIT:**



Linn Benton Salmon Watch is an exploratory, hands-on field trip program for 5th and 6th graders. Students spend the day investigating river ecosystems, exploring the river in pursuit of aquatic life, and observing or dissecting spawning adult salmon. This program is a unique way for youth to cultivate a connection with the iconic salmon of the Pacific Northwest.

**YOU'RE INVITED**



**2022 SALMON WATCH  
VOLUNTEER APPRECIATION  
GATHERING**

WEDNESDAY, DECEMBER 7  
5PM - 7PM  
BLOCK 15 TAP ROOM - SOUTH CORVALLIS



*BSWCD and KVCT team members at Luckiamute Meadows. Photo by H. Crosson*



Date: November 30, 2022  
To: Benton SWCD Directors  
From: Candace Mackey, Operations Coordinator  
Re: November Report for December 2022 Board Packet



### **Operations Management**

- Gained introduction to our building landlord, set up corrective action for labeling of electrical panel per hazard identification and correction form from OR OSHA
- Reviewed FY23 individual work plan, and BSWCD work plan
- Learned AP and AR systems, streamlined process with ED, PM and contracted bookkeeper
- Learned about Annual Budget
- Ordered supplies, setting up an exercise in budget understanding and management
- Reviewed, authorized, and submitted Check Issuance Request and Credit Card Receipt forms; deposited checks.
- Reviewed BWSCD Operations Manual, entering new information upon training by ED
- Updated accounts managed by previous OC
- Reviewed OR Soil and Water Conservation Guidebook

### **Organizational Support**

- Worked through orientation document with ED and PM, gaining understanding of the work and functioning of Benton SWCD, completing all necessary on-boarding legal documents and review of Employee Handbook
- Health & Safety/Risk Management:
  - Completed safety meeting schedule for 2023
- Trained on and completed requested staff changes to benefits
- Board Support: Attended November board meeting, reviewed past board meeting documentation to prepare for December
- Board Support: Vetted potential Annual Meeting Site, began contracting process, research into logistics for Jan. 23<sup>rd</sup>, 2023
- Completed first draft of Payroll schedule for 2023
- Updated Employee Data Sheets; reviewed timesheets; distributed pay stubs.
- Filed paperwork and organized files during visits to office.
- Forwarded phone calls and emails to appropriate staff.
- Participated in and facilitated weekly staff meetings.
- Maintained weekly server back ups

### **Capacity Building**

- Researched information for incoming and existing board member training



## Natural Resources Conservation Service

District Conservationist Monthly Report – Benton & Linn Counties  
December 2022

### Announcements:

- Fiscal year 2022 (FY22) marks another successful year supporting Oregon’s farmers, ranchers, and private forestland owners through Oregon’s Strategic Approach to Conservation. This locally-led business model is the keystone of every conservation success in Oregon, all of which are grounded in strong partnerships, long-range planning and continuous collaboration. **Check out the FY22 Annual Report attached.**
  
- NRCS is always accepting applications for all programs
  - Environmental Quality Incentive Program (EQIP)
    - <https://www.nrcs.usda.gov/programs-initiatives/eqip-environmental-quality-incentives/oregon/environmental-quality-incentives>
  - Conservation Stewardship Program (CSP)
    - <https://www.nrcs.usda.gov/programs-initiatives/csp-conservation-stewardship-program/oregon/conservation-stewardship-program>
  - Agricultural Conservation Easement Program (ACEP)
    - <https://www.nrcs.usda.gov/programs-initiatives/acep-agricultural-conservation-easement-program/oregon/agricultural>
  - Regional Conservation Partnership Program (RCPP)
    - <https://www.nrcs.usda.gov/programs-initiatives/rcpp-regional-conservation-partnership-program/oregon/regional-conservation>
  
- EQIP 2023 applications will be ranked by mid-January and funded by March.
  - Total Benton applications: 25
  - Total Linn applications: 29
  
- What’s available in **Benton** County?
  - <https://www.nrcs.usda.gov/conservation-basics/conservation-by-state/oregon/benton-county>
  
- What’s available in **Linn** County?
  - <https://www.nrcs.usda.gov/conservation-basics/conservation-by-state/oregon/linn-county>
  
- Signup for <https://www.farmers.gov/account>: Farmers.gov account allows you to access self-service features and information that are available through a secure login. With an account, you can use features such as the ability to apply for select programs online, process transactions, and manage your USDA records.
  
- Would you like to be added to Benton/Linn list serv for USDA announcements using **GovDelivery**? If so, send me a message at [amy.kaiser@usda.gov](mailto:amy.kaiser@usda.gov).

# Oregon 2022 Annual Report

## A MESSAGE FROM OREGON STATE CONSERVATIONIST RON ALVARADO

Fiscal year 2022 (FY22) marks another successful year supporting Oregon's farmers, ranchers, and private forestland owners through Oregon's Strategic Approach to Conservation. This locally-led business model is the keystone of every conservation success in Oregon, all of which are grounded in strong partnerships, long-range planning and continuous collaboration.

In FY22, Oregon continued to face dynamic impacts due to extreme weather events. A significant portion of our conservation work targets climate resiliency, making forest stands resilient to withstand wildfire and producers better able to stretch limited water supply with upgraded irrigation systems.

Working through our locally-led process, the feedback we receive from landowners helps inform our Conservation Implementation Strategies (CISs) across the state. CISs are targeted projects that prioritize the greatest conservation investments for a specific area. In FY22, we implemented 68 CISs funded through the Environmental Quality Incentives Program (EQIP); 70% of these projects harnessed at least one climate-smart practice.

Under the Regional Conservation Partnership Program (RCPP), Joint Chiefs' Landscape Restoration Partnership and Public Law 83-566 (PL-566) Watershed Protection and Flood Prevention programs, we work with partners to address priorities larger in scope and scale.

In FY22, Oregon received a total of \$11M for four new RCPP projects, with partner matching funds of \$18.5M. All four projects target water or forest resiliency efforts.

Working alongside the U.S. Forest Service through the Joint Chiefs Landscape Restoration Project, we prioritized healthy and resilient forests across the state with four projects for a total conservation investment of \$3M.

Through our PL-566 Watershed Protection

and Flood Prevention Program, we continued to support producers with a stable supply of irrigation water with large-scale infrastructure projects. We continued work on 28 PL-566 watershed planning efforts with 26 different sponsors.

We had noteworthy success with our easement program in the last year with a record number of applications received. Additional funding of \$6.7M for Agricultural Land Easements (ALE) will allow us to work with landowners to protect 14,736 acres of working lands. Additional Wetland Reserve Easement (WRE) funding of \$22.7M will allow us to continue our work with The Nature Conservancy, private landowners and other partners to protect the remaining 10,735 acres of the 30,539 Sycan Marsh preserve in Klamath Basin. The preserve is home to thousands of birds, threatened fish and aquatic species.

Urban agriculture efforts in Oregon continue to grow. In August 2022, we commemorated Portland's People's Garden with a ribbon cutting event at Our Village Gardens alongside U.S. Congressman Earl Blumenauer and Oregon Farm Service Agency's State Executive Director Gail Greenman. Portland's People's Garden is one of 17 USDA-designated People's Gardens across the country.

I encourage you to read more about the successes we've achieved in fiscal year 2022 in this annual report. We appreciate your support in conservation.

Ron Alvarado



# FY22 Investments in Conservation



## Oregon's Strategic Approach to Conservation

NRCS Oregon had a total of **68** Conservation Implementation Strategies (CISs)

## EQIP

### ENVIRONMENTAL QUALITY INCENTIVES PROGRAM

449 landowner contracts  
 .....  
 \$22.2M obligated  
 .....  
 Across 142,637 acres  
 .....

## INITIATIVES



### Oregon's CIS

Obligated \$13.6M  
 301 contracts



### High Tunnel Initiative

Obligated \$450K  
 53 contracts



### Sage Grouse Initiative

Obligated \$2.6M  
 28 contracts



### National Water Quality Initiative

Obligated \$483K  
 3 contracts



### Joint Chiefs Landscape Restoration Initiative

(Partnership with U.S. Forest Service)

Obligated \$3M  
 25 contracts



### Conservation Incentive Contracts

Obligated \$1.1M  
 17 contracts



### On-Farm Energy

Obligated \$164K  
 4 contracts



### Air Quality

Obligated \$246K  
 3 contracts



### Organic

Obligated \$470K  
 12 contracts

## HISTORICALLY UNDERSERVED PRODUCERS

### 245 contracts

Beginning Farmers  
 209 contracts  
 13.1M  
 .....

Socially Disadvantaged  
 33 contracts  
 \$6M  
 .....

Limited Resource  
 26 contracts  
 \$1.1K  
 .....

Veterans  
 4 contracts  
 \$31K  
 .....

# RCPP

## REGIONAL CONSERVATION PARTNERSHIP PROGRAM

21 active projects

75 landowner contracts

142,637 acres

Obligated over \$3.5M

Received \$11M for 4 new RCPP projects:

- Western Oregon Cascades Recovery Effort Climate-Smart Reforestation and Recovery Assistance
- Tualatin Basin Habitat Conservation Partnership
- Oregon Sage-Grouse Habitat Conservation Strategy
- McKay Creek On-Farm Modernization

# CSP

## CONSERVATION STEWARDSHIP PROGRAM (INCLUDES CSP CLASSIC AND RENEWALS)

121 contracts

Obligated \$21.9M (\$8.6M Renewals & \$13.3M Classic)

CSP Classic contracts spread across 775,770 acres

# ACEP

## AGRICULTURAL CONSERVATION EASEMENT PROGRAM

Received 8 ALE applications to be obligated for \$7.3M

Additional ALE award of \$6.7M

Additional WRE award of \$22.7M

# PL-566

## WATERSHED PROJECTS (INFRASTRUCTURE)

\$28M in PL-566 funding requests

Allocated \$14.8M for planning, design & construction

26 sponsoring local organizations

28 active watershed planning efforts:

- 23 agricultural water management plans
- 3 dam rehabilitation plans
- 2 watershed protection



## Commemorating Portland's USDA People's Garden

In August 2022, NRCS Oregon, U.S. Congressman Earl Blumenauer and Oregon Farm Service Agency commemorated Portland's People's Garden at



Our Village Gardens with a ribbon cutting event.

Located in North Portland, Our Village Gardens builds food resilience and community leadership alongside residents, communities of color and refugee and immigrant families impacted by economic and food inequity.

USDA People's Gardens are models of what local gardens can do to



build community, grow local and nutritious food, nurture greenspace and inspire people to grow and garden. People's Gardens benefit and educate the community, incorporate sustainable practices and are collaborative in nature.

Portland's People's Garden is one of 17 new USDA-designated People's Gardens across the country. Read more: [bit.ly/PortlandPeoplesGarden](http://bit.ly/PortlandPeoplesGarden)

## Saving the Sagebrush Sea

In the Warner Mountains near Adel, Oregon, a sea of sagebrush extends as far as the eye can see. Sagebrush rolls across hillsides and valley bottoms, providing productive land for livestock and wildlife which support ranchers, recreationists and rural communities.

The vast landscape supports wildlife; more than 350 species depend on the sagebrush ecosystem, including the iconic sage grouse.

After a century of fire suppression, trees like the western juniper have spread from the rocky ridges of

the Warner Mountains down into the sagebrush sea. In the past 20 years, more than one million acres of sagebrush have been lost to tree encroachment in the Great Basin.

Private landowners teamed up with NRCS Oregon, the Bureau of Land Management, Oregon Department of Fish and Wildlife and other state and local partners to conduct research and reclaim the disappearing sagebrush range.

Through NRCS' Working Lands for Wildlife program, landowners in sagebrush rangelands receive incentives to remove junipers on



Jeremy Maestas, NRCS Ecologist with local rancher in Adel, Ore., John O'Keefe. (Credit: Jeremy Roberts, Conservation Media)

their property, helping sage grouse populations thrive.

Read the full story: [bit.ly/SavingTheSagebrushSea](https://bit.ly/SavingTheSagebrushSea)



Perry (right) in the greenhouse with COVR and NRCS Oregon staff.

## Back to the Basics at the Central Oregon Veterans Ranch

Located in the heart of central Oregon between Redmond and Bend, Central Oregon Veterans Ranch (COVR) is a 19-acre working farm that "restores purpose and spirit to veterans of all ages and eras." To do this, COVR relies heavily upon community partners and partnership resources to offer free agriculture and peer-support programs to veterans.

Alison Perry, founder and Executive Director of COVR, is a Licensed Professional Counselor with a military family background. After her brother deployed to Iraq in 2003, Perry felt called to work with returning veterans,

pursuing a career with the Department of Veterans Affairs. Perry had a vision of an organic, community-centered model of care for veterans, one very different from what florescent, white-walled medical facilities could provide.

Perry's main goal was to provide education and therapeutic experiences for veterans while also growing and selling food locally. In 2019, Perry worked with NRCS Oregon to expand their growing space at COVR with a seasonal high tunnel, funded through the Environmental Quality Incentives Program (EQIP). In 2021, Perry obtained EQIP Conservation Incentive Contract (EQIP-CIC) funding to modernize COVR's irrigation system.

Read the full story: [bit.ly/CentralORVeteransRanch](https://bit.ly/CentralORVeteransRanch)

## A Bounty of Pride at Side Yard Farm

Stacey Givens is farmer, chef and owner of The Side Yard Farm & Kitchen located in Portland. Her vision from the farm's inception was to create a space centered around food that was safe and inclusive for all. Givens wanted to create a space for people to get out and learn about farming, especially for the queer and BIPOC community.

Numerous events to include BIPOC & Queer Collaborative farmers markets, grief group dinners, yoga, movie nights and farm-to-table dinners keep Side Yard Farm vibrant and cultivate a safe space for many in the community.

Read the full story: [bit.ly/BountyofPride](https://bit.ly/BountyofPride)

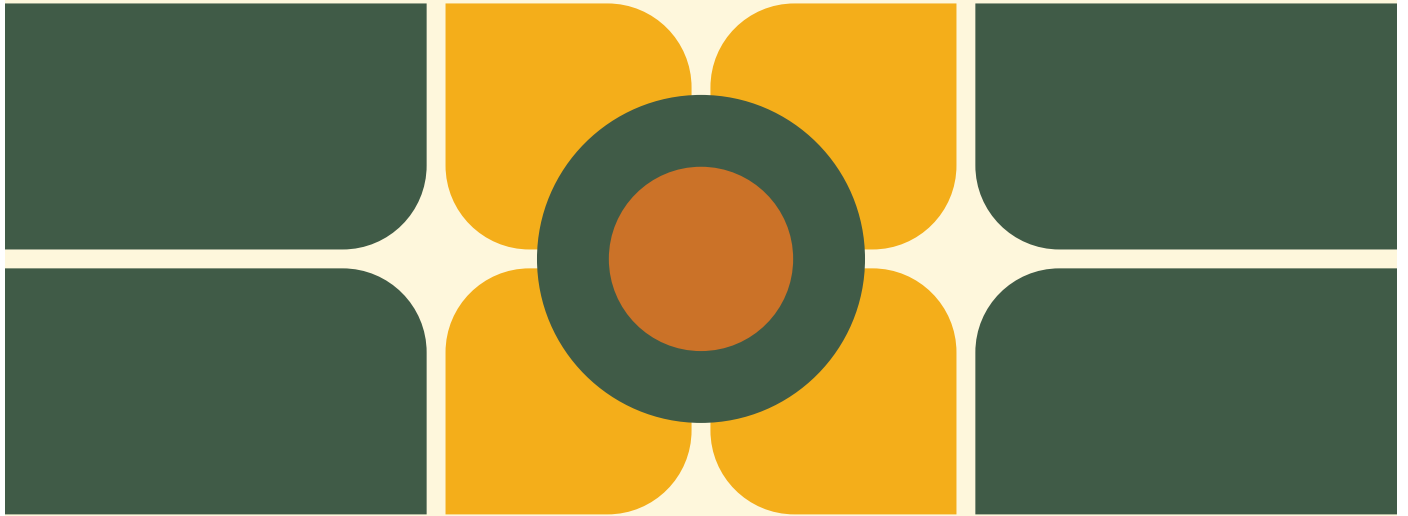


Givens at Side Yard Farm. (Credit: Shawn Linehan)

# *Straightshooter's*

*guide to*

## **EASEMENTS**



**OREGON  
AGRICULTURAL  
TRUST**

# *Straightshooter's* *guide to* **EASEMENTS**



**OREGON  
AGRICULTURAL  
TRUST**

This guide was created thanks to generous funding provided by









## **STRAIGHTSHOOTER'S GUIDE EXPLAINED**

As a farmer or rancher, you have countless decisions to make every day—from deciding when to lime a field or move your herd, to what deductions to take on your taxes, to who will take over the operation when you retire. These decisions require a level of expertise that has likely made you a Jack or Jill of all trades.

One of the decisions you may make is to protect your land with a **working land conservation easement**—a voluntary agreement to remove development rights on your property. A growing number of Oregon farmers and ranchers are conveying easements in exchange for cash or tax benefits to help with succession or business expansion or to make the land more affordable to the next generation. Conveying an easement is a big decision and can be very personally and economically rewarding, but it's a decision that you should only enter into with full information and a solid plan.

The Straightshooter's Guide to Easements is designed to help you make decisions concerning whether, when, and how to integrate an easement into your management decisions. This document explains what a working land conservation easement is and is not, the benefits of easements, and the process of conveying an easement. But this guide isn't designed to just talk at you, and it doesn't assume that all landowners have the same situations and goals—the Straightshooter's Guide gives you the opportunity to write down what you hope to accomplish in an easement transaction. This is a working document that can help you refine your plans and have productive conversations with the land trust you partner with on the easement.

While the Straightshooter's Guide to Easements was created by Oregon Agricultural Trust (OAT), most of the information and worksheets can be useful no matter which land trust you work with.

As you set out to learn about easements, know that the OAT team is happy to be a sounding board. We wish you all the best in whatever decisions you make for the future of your operation.

**[OREGONAGTRUST.ORG/PROTECT-MY-LAND](https://oregonagtrust.org/protect-my-land)**

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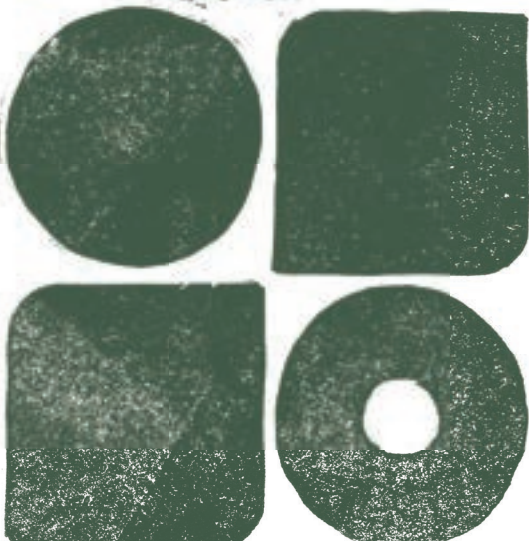
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## **ABOUT OAT**

Oregon Agricultural Trust (OAT) is a statewide, agricultural land trust that partners with farmers and ranchers to protect agricultural lands for the benefit of Oregon's economy, communities, and landscapes. Our programs for Land Protection, Public Engagement, and Education address the interrelated challenges of the loss of ag land to fragmentation and development, and the difficulty of passing ag land to the next generation of farmers and ranchers, including those who historically have not had access to land.

## **CONSERVATION EASEMENTS IN OREGON**

Easements have not been used in Oregon to the extent that they have been used in other states, in part because our land use program helps prevent the loss of natural and working lands. But Oregon currently has almost 100 working land conservation easements that protect over 90,000 acres of productive farms, ranches, and forest land. Land trusts also own over 120 working land properties around the state.





## **WHAT IS A CONSERVATION EASEMENT?**

A **conservation easement** is a voluntary agreement between a landowner and an organization such as a land trust to remove specific property rights in order to protect agricultural or habitat resources on the property. In exchange for removing these property rights, landowners are paid or receive tax deductions described on p.20-21.

**Working land conservation easements** protect land for agricultural or forestry use. Farmers and ranchers remove property rights such as development rights that conflict with agriculture, and the land under easement remains in agricultural production.

### **CONSERVATION EASEMENTS**

**Do NOT take your ownership of the land.** The landowner continues to own and be able to sell or give away the property or pass it on in their will.

**Are negotiated.** They represent a mixture of the landowner's goals and the resources the land trust is seeking to protect.

**Do NOT restrict all use of the property.** Working land easements allow for continued productive use, and may allow some homebuilding, subdivisions, and other uses.

**Do NOT grant public access to your land** unless you specifically allow this.

**Do NOT need to cover your entire property** unless you want them to. You can exclude areas for buildings, or sell an easement on only part of your land.

**Are NOT quick cash.** It can take 2+ years to receive payment (generally grant funds), if you qualify. Donated easements can be completed much more quickly.

**Do NOT replace land use.** Land use regulation provides a baseline protection for all working land, but it only slows the pace of development—it cannot stop it. Sixty non-farm uses exist and half a million acres of ag land have been lost to development since the program began. Easements complement land use regulation in that they're permanent (except as noted below), remove subdivision and development rights otherwise allowed by land use, and offer landowners cash/tax benefits.

**Are permanent, except...** if a body of government uses eminent domain to purchase the property or (very rarely) a judge agrees with the land trust and landowner that the purpose of the easement has become impossible.

## **WHAT A LAND TRUST DOES**

**Negotiates easements.** Land trust staff sits down with the landowner to determine what property rights the landowner wants to remove and what they want to keep. The land trust can help the landowner understand the value of removing certain rights, and the likelihood that a grantor will want to fund the easement.

**Secures funding for easements.** The land trust applies for funding from grantors such as the USDA's Natural Resources Conservation Service, and passes these funds along to the landowner.

**“Holds” easements.** The land trust has the legal responsibility to make sure the easement isn't violated. Sometimes, one organization negotiates and buys an easement and another holds it.

**Enforces easements.** If a landowner violates the easement terms, the land trust must stop the violation and mitigate its impacts. The land trust will try to resolve issues through conversation, but can bring legal action.

**Can own property in “fee title” as well.** Landowners can donate or sell their entire property (not just an easement) to a land trust. Depending on the landowner/donor restriction, the land trust might sell the property with or without an easement, or lease it to a farmer or rancher.

## **LAND TRUSTS**

**Are NOT “trusts” as in a will and trust,** which are often used in estate planning to hold and transfer assets. “Land trusts,” on the other hand, are nonprofit organizations like OAT that hold easements and defend them forever.

**Are NOT government entities.** While some governmental bodies like soil and water conservation districts can hold conservation easements, land trusts are not bodies of government.

## **OREGON AGRICULTURAL TRUST (OAT)**

### **Only holds working land easements that protect ag land.**

While we consider protecting properties that include some working forest land or habitat, our organization focuses on protecting agricultural lands. If you want to protect land for other purposes, you can talk with the Coalition of Oregon Land Trusts, [www.oregonlandtrusts.org](http://www.oregonlandtrusts.org).

**Supports all forms of Oregon agriculture.** OAT works with farms and ranches using all production and marketing methods, growing any commodity type.

**Only holds permanent conservation easements.** While some easements can last for a limited number of years, OAT only accepts permanent easements. This is because the cost of a temporary easement is almost the same as a permanent easement, and we want to use our resources efficiently.

**Is NOT the Oregon Agricultural Heritage Program (OAHP).** The Trust (OAT) is a 501(c)(3) nonprofit organization. The Program (OAHP) is a state grant program that funds easements, as well as succession planning education and conservation activities.

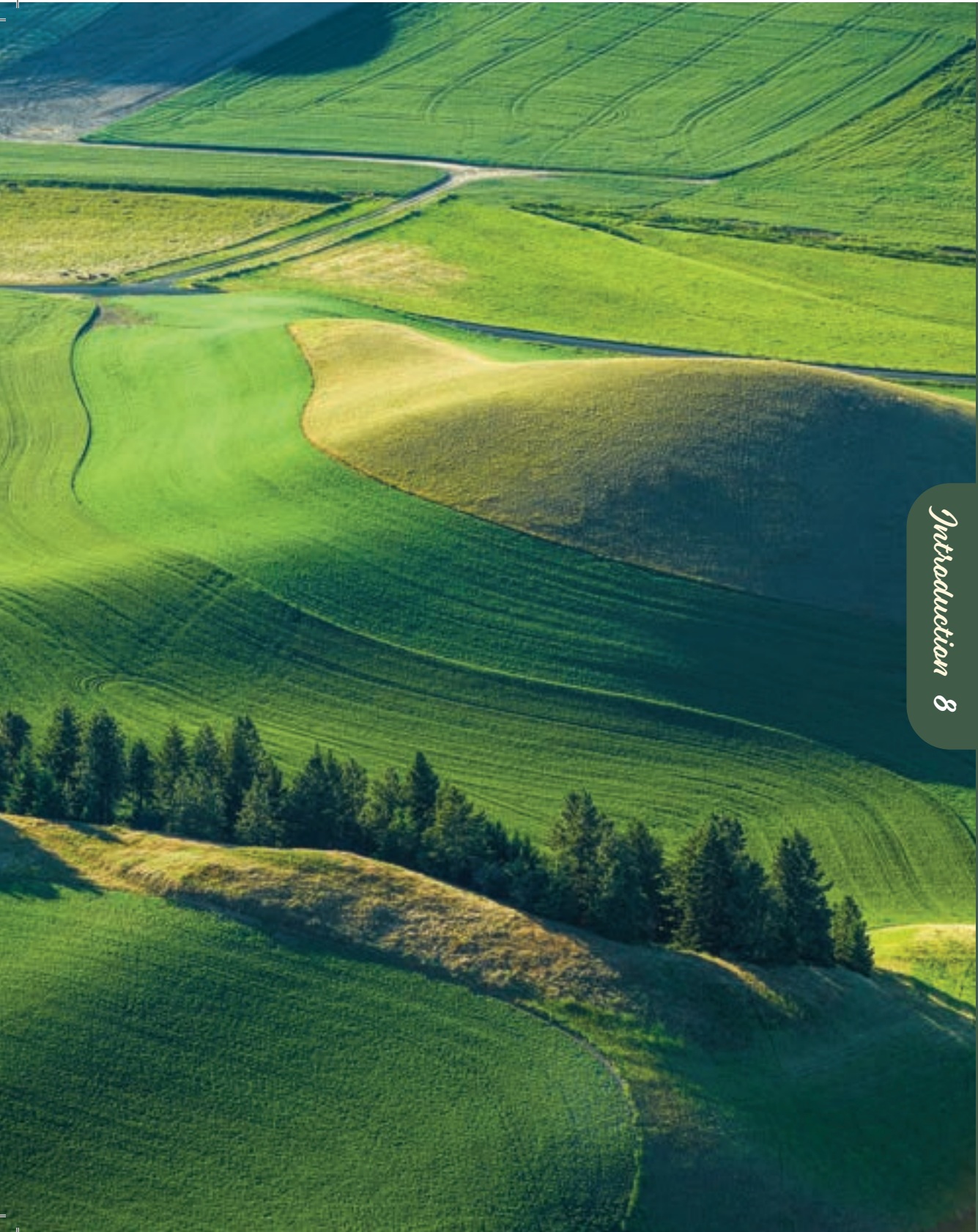




## WHY DO A CONSERVATION EASEMENT ON YOUR FARM OR RANCH?

- **Legacy** | An easement helps you to leave a legacy by keeping your land in farming or ranching, allowing future generations to work and steward the land. This can benefit your family and/or successors as well as the community, ag economy, and Oregon’s rural landscapes.
- **Taxes** | An easement can be a tool to save money on your taxes. You may qualify for a charitable tax deduction for all or part of the value of a permanent conservation easement.
- **Cash** | The sale of an easement can help you generate cash or both cash and tax benefits in the case of a “bargain sale.” This can help with succession planning, paying off a mortgage, or reinvesting into your operation.





*Introduction 8*

## **FARMER HECTOR**

Case Study | “Bargain sale” to reduce taxes and help cash flow

Hector has a profitable farm and would like to diversify and invest in perennial plantings and buy new equipment. He would prefer not to take on a lot of new debt, but he is struggling to set aside cash due to his income tax payments.

Hector decides to sell a conservation easement on his farm to a land trust in what is known as a “bargain sale.” A bargain sale means the land trust pays for a portion of the conservation easement value in cash and he donates the remaining value. Because the land trust is a charitable organization, he receives a tax deduction for his donation – reducing his adjusted gross income for tax purposes.

In Hector’s case, his conservation easement is worth \$500,000. He donates 50% and receives cash for the other half—\$250,000. He uses the cash to purchase upgraded equipment and, with the tax deduction, he can completely shelter the first \$250,000 of income off his farm from income taxes. As a farmer, Hector can spread this tax deduction out over 16 years (see p. 20).



## **RANCHER JANE**

Case Study | Sale of easement to help with succession

Jane is a 67-year-old rancher with a legacy—four generations managed her family ranch before her. While her children love visiting the home ranch, they have decided on other careers and won't take over the operation. There are some young ranchers Jane likes who would be good managers and would honor her family's legacy on the land. However, local land values are so high that it's nearly impossible to float a mortgage on a rancher's income, which means the young family can't finance the purchase. Jane can't afford to just give the land away to the next generation of ranchers—the land is part of her retirement.

So Jane talks to the local land trust about selling a conservation easement. By selling the conservation easement, Jane is able to return the purchase price of the land to its agricultural value—in this case the land had inflated more than 40% over that ranching value. Jane is paid cash value for that easement or 40% of her land's value, a huge down payment on her retirement. The conservation easement also ensures the land stays a ranch—protecting her family's legacy. Finally, by knocking 40% off the purchase value for the young ranchers, they can get the financing they need to buy her out. With the initial financing from the conservation easement, Jane can also afford to be patient with those next generation ranchers, letting them lease it for the first few years to help them with business planning and securing financing.

*Jane is paid cash value for that easement or 40% of her land's value, a huge down payment on her retirement. The conservation easement also ensures the land stays a ranch—protecting her family's legacy.*



## WORKSHEET: CONSERVATION EASEMENT BENEFITS

Working land conservation easements provide many benefits for landowners. What benefits are you hoping to receive from the sale and/or donation of a working land easement?

*Consult with your legal and financial advisors about how these benefits apply to your unique circumstances.*

<input type="checkbox"/>	<b>Benefit</b>	<b>Description</b>
<input type="checkbox"/>	<b>Cash</b>	By selling a conservation easement, a landowner can turn equity into cash that can be used for business investment, succession planning, retirement, or paying off a mortgage.
<input type="checkbox"/>	<b>Income Tax Benefits</b>	A landowner can donate all or part of the value of a conservation easement and receive a federal charitable income tax deduction in the year of the gift and carry it forward an additional 15 years.
<input type="checkbox"/>	<b>Bargain Sale: Combination of cash and income tax deduction</b>	A bargain sale is the sale of a conservation easement for less than fair market value. It is sometimes called a partial donation, and can generate both cash and income tax deduction for a landowner. <b>Most conservation easements are a bargain sale.</b>
<input type="checkbox"/>	<b>1031 Exchange</b>	Income from the sale of a conservation easement can qualify for §1031 tax-deferral when proceeds are used to purchase another property.
<input type="checkbox"/>	<b>Estate Tax Benefits</b>	A landowner or their heirs can reduce their estate taxes by selling or donating a conservation easement.

■ *Financial Benefits*

**How does this apply to your farm or ranch?**


*Value of an Easement 12*



## WORKSHEET: CONSERVATION EASEMENT BENEFITS

	<b>Benefit</b>	<b>Description</b>
<input type="checkbox"/>	<b>Future farmers</b>	By selling or donating a conservation easement, a landowner is limiting future development potential, thereby reducing the value of their property and making it more affordable to the next generation.
<input type="checkbox"/>	<b>Protecting the landscape and agricultural economy</b>	Landowners protect farms and ranches out of a conservation ethic and a love of the land. Many are also motivated to support Oregon's agricultural heritage and local economies by keeping land in production.
<input type="checkbox"/>	<b>Wildlife habitat</b>	Working farms and ranches provide significant year-round habitat, foraging areas, and migration corridors for wildlife, including game species and migratory birds.
<input type="checkbox"/>	<b>Candidate Conservation Agreement with Assurances (CCAA)</b>	A conservation easement that includes species management goals can automatically qualify a property for a CCAA* in many cases. <i>*A CCAA may protect farmers and ranchers from future endangered species regulations.</i>
<input type="checkbox"/>	<b>Carbon sequestration</b>	Conservation easements can be used to demonstrate permanence and mitigate against risk in the development of a carbon sequestration project.
<input type="checkbox"/>	<b>Sustainability marketing</b>	Conservation easements can be part of a farm or ranch's brand, illustrating a landowner's long-term commitment to sustainable agricultural production.

 *Legacy Benefits*

 *Conservation Benefits*

**How does this apply to your farm or ranch?**


*Value of an Easement 14*



## **THE CONSERVATION EASEMENT PROCESS**

This is an overview of the conservation easement transaction process. Please note that multiple steps are not dependent upon the completion of a previous step and steps may occur simultaneously.

### **STEP 1—FIND THE RIGHT EASEMENT HOLDER**

All organizations that hold or fund conservation easements seek projects that advance their mission. Typically, land trusts and funders look for conservation easement properties that are relatively large, agriculturally viable, under threat for conversion, and offer co-benefits to communities and wildlife.

While Oregon Agricultural Trust works with landowners throughout the state, our four focal regions for conservation easement projects are the North Coast, Southeast Oregon, Willamette Valley, and Mid-Columbia. Within these focal regions, we seek out properties that are of sufficient size and that have adequate soil and water resources for long-term agricultural viability. We also take into account the local development pressure and wildlife habitat co-benefits.

### **STEP 2—BUILD YOUR TEAM**

Conservation easement sales and donations are complex and unique to each landowner's circumstances. It is important for you as the landowner to assemble your team of legal and financial advisors to provide support through the process, particularly if a federal income tax deduction is involved. You should talk with your

lender early on to make sure they would consider a conservation easement on property that they hold as collateral. It is also critical to hire an appraiser with experience appraising conservation easements. When hiring an appraiser, look for an appraiser who is a Member, Appraisal Institute (MAI) or a member of the American Society of Farm Managers and Rural Appraisers Association (ASFMRA). Your land trust staff can help you assemble this team.

### **STEP 3—ESTABLISH CONSERVATION EASEMENT TERMS AND TRANSACTION DETAILS**

Work with land trust staff and your legal advisors to negotiate transaction and conservation easement terms that reflect your long-term goals for your farm or ranch. Address permitted and prohibited future uses of your property, including subdivision, residential development, renewable energy development and protection of water resources. It can take a few rounds of negotiations and conversations to come to agreement on conservation easement terms.



#### **STEP 4—SUPPORT THE LAND TRUST AS IT WRITES GRANT APPLICATIONS TO SECURE FUNDING**

If you are selling a conservation easement, the land trust will need to fundraise to pay you for the value of your easement. As an expert on the natural resources and agricultural values of your property, you will need to be available and responsive to help land trust staff research important qualities of your property. Each funding source may be interested in protecting a different aspect of your property. Land trust staff will explain the grant programs they have identified that could fund your easement and answer any questions you have.

#### **STEP 5—REAL ESTATE DUE DILIGENCE**

Conservation easements generally require the following real estate due diligence activities: appraisal, survey, environmental site assessment, title research, and mineral resource documentation. These activities are divided between the land trust and

you as the landowner, depending on which party is responsible for each cost. For example, you are required to secure your own appraisal for donated conservation easements. This is because the appraisal substantiates the value of the conservation easement gift for your federal income tax deduction. In addition, you will work with your lenders to ensure mortgages are subordinated to the land trust.

#### **STEP 6—FINALIZE THE CONSERVATION EASEMENT**

With terms finalized, due diligence complete and funding secured, the land trust and you (the landowner) sign and record the conservation easement deed with the County Clerk. The Deed of Conservation Easement becomes a permanent part of the title of the property. Land trust and landowner also sign the Baseline Documentation Report, which is kept on file at the land trust office and becomes part of your own property records.

#### **HOW MUCH IS AN EASEMENT WORTH? HERE'S ONE EXAMPLE:**





# **COSTS OF CONSERVATION EASEMENTS**

The following estimated costs may be incurred in the process of undertaking a conservation easement. Some costs may be borne by the landowner and some by the land trust. Make sure to discuss costs and who will pay for what before starting work on a conservation easement.

**Conservation Easement Appraisal** .....

*If donated for charitable deduction, landowner is required to pay. Otherwise, cost negotiated.*

**Title Insurance** .....

*Required to ensure the landowner has clear title. Cost negotiated.*

**Closing Costs** .....

*Recording and escrow fees. Cost negotiated.*

**Environmental Site Assessment** .....

*Required to ensure no hazardous substances are on the property. Cost negotiated.*

**Mineral Report** .....

*Not required if landowner owns the mineral rights. Cost negotiated.*

**Conservation Easement Drafting** .....

*Land Trust's time negotiating and drafting easement and managing project. Cost negotiated.*

**Baseline Documentation Report** .....

*Document capturing the condition of the property and where use limitations and reserved rights may be. Cost negotiated.*

**Landowner's Legal and Expert Services** .....

*Landowner's attorney and possible accountant fees. Landowner pays.*

**Land Trust's Legal Services** .....

*Land trust pays.*

**Stewardship Endowment Gift** .....

*The IRS requires the land trust to put funds aside for the permanent protection of the conservation easement. These are typically provided by the landowner after closing and may be a tax deductible gift.*

.....	\$5,000–\$25,000
.....	\$1,500–\$6,000
.....	\$300–\$1,500
.....	\$2,500–\$6,000
.....	\$3,000–\$5,000
.....	\$5,000–\$10,000
.....	\$3,500–\$6,000
.....	\$1,000–\$3,000
.....	\$1,000–\$3,000
.....	\$25,000+

---

**TOTAL ESTIMATED COST: \$47,800–\$90,500**

*Value of an Easement 18*



## **WORKSHEET: VALUE OF A CONSERVATION EASEMENT**

### **TAX DEDUCTIONS AND CONSERVATION EASEMENTS**

**Value of a Conservation Easement:** \$ \_\_\_\_\_ *(Example: \$500,000)*

- *Only an appraisal can determine the market value of your easement, but 30% of your land's value is an often-used example.*

**Taxable Income:** \$ \_\_\_\_\_ *(Example: \$50,000)*

- *Your taxable income is how much money the IRS has assessed your income to be after you've taken legal deductions; e.g., equipment depreciations, home mortgage, dependents, etc.*

### **Tax Bracket and Cash Saved:**

Tax deductions reduce your taxable income. To calculate your cash savings, multiply your income by the percent deduction you can take from donating an easement (50% for non-farmers/ranchers or 100% for farmers/ranchers), and multiply this by your tax bracket percentage (visit the IRS website to find your percentage).

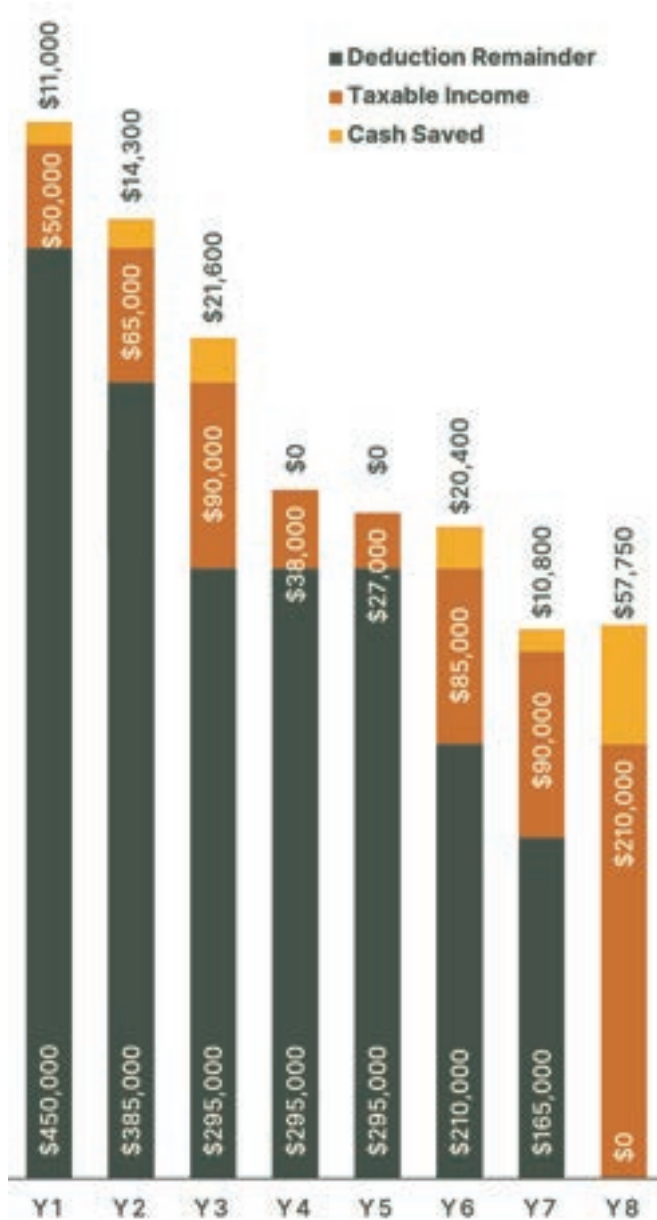
- **Example | Farmer:**  $\$50,000 \times 100\% = \$50,000$  of deductible income saved.  $\$50,000$  of deductible income  $\times 22\%$  tax bracket = **\$11,000 cash saved.**
- **Example | Non-Farmer:**  $\$50,000 \times 50\% = \$25,000$  of deductible income saved.  $\$25,000 \times 22\%$  tax bracket = **\$5,500 cash saved.**

In any given year, subtract your tax deduction from the total value of the conservation easement you donated to see how much deduction you have left.

The donated value of the easement is a reserve that you draw down as you use it until the value is fully used, or after 16 years has elapsed, whichever comes first. You can always skip years and bank your deduction for future years.



## EXAMPLE OF 100% TAX DEDUCTION OVER 8 YEARS



Year	Decide to Use Tax Deduction?
1	Yes
2	Yes
3	Yes
4	No, too low value
5	No, too low value
6	Yes
7	Decided to use only half of potential income to bank deduction for a windfall next year
8	Yes, as income was more than deduction, landowner income was assessed at \$45,000 and paid at the 22% rate, or \$9,900
Totals	Deduction was not used in some years, and partially used in others, resulting in landowner's total tax liability of \$28,500 in income taxes.

Using the tax deduction over 8 years, this farmer made \$655,000 in income, saved \$135,850 in federal income tax, and paid only \$28,500 in income tax.



## **DOES MY LAND QUALIFY FOR AN EASEMENT?**

If you say yes to #1 as well as any of the following **conservation purposes** (the more the better, although none are required), your land probably qualifies for a **working land conservation easement**.

1. Is your land a working farm or ranch? Does it have: soils which are considered of good quality for the production of food or fiber, or grazing resources considered valuable for the production of livestock? Is your property of a size considered viable and appropriate for the scale of agriculture in your area given local markets, climate, and the kind of products possible on that land?

2. Is there a government policy which has indicated that your land may be important to land conservation or open space protection goals?

3. Would your land be generally considered scenic or part of a scenic landscape, and is it visible from a public road, viewpoint, park, or other public access area?

4. Do you have a nationally registered historic structure on your land, or do you have a structure that would otherwise qualify as one?

5. Does your land provide habitat for threatened or endangered species?

6. Do you regularly make your land available for the outdoor education or recreation of the general public?

If you qualify under any of the **conservation purposes**, then the easement must reflect a **use limitation**, which protects that purpose and may limit existing or potential uses of the property. Each use limitation below corresponds to the numbered conservation purposes on the opposite page.

- 
1. Would you agree to remove some of the rights to fragment or develop the property? Would you agree to permanently allow agricultural use on all or some of the property?
- 
2. Would you agree to preserve the aspects of the property identified in that government conservation or open space plan?
- 
3. Would you agree to restrict use of the property so that those areas would be viewable by the public and the property would keep its scenic character?
- 
4. Would you agree to maintain the façade of any historic structures, to not significantly alter them, and keep them largely in their historic appearance?
- 
5. Can your production areas be cooperatively managed for agriculture or habitat? If not, are there non-productive parts of the property that can be set aside for habitat?
- 
6. Would you agree to maintain access or use of the property for the general public?

Most easements specify that landowners can do anything on the land as long as it doesn't conflict with the conservation purposes of the easement (these are called "*retained rights*"). If you wish to specify some rights (like reserving a house site, or allowed agricultural use) you may request these "*reserved rights*" in the conservation easement.

An aerial photograph of a vast, green, grassy field. Two horses are grazing in the center-right area. The field is lush and green, with some darker patches of soil or shadows. The overall scene is peaceful and rural.

**OREGON  
WOULDN'T BE  
OREGON**

---

*Without Working Farms & Ranches*





## **EASEMENTS AND YOUR ESTATE**

Easements offer many flexible ways to plan for the next generation on your land. As you think about your succession plan, whether it contains an easement or not, start with the following:

- **Identify all of the people who would be affected**
- **Identify each person's goals**
- **Identify and address family disputes**
- **Plan for retirement**
- **Review insurance policies (life, long-term care, etc.)**
- **Identify and train the next generation of producers**
- **Decide what each heir will receive**
- **Set up and follow through on a gifting plan**
- **Minimize estate/income tax liability**
- **Ensure business viability**

You may want to talk to these professionals as part of your planning:

- **Estate attorney with understanding of farm/ranch estates**
- **Accountant**
- **Lender/Mortgage holder**
- **Family counselor**
- **Financial advisor**
- **Appraiser**
- **Insurance agent**



Your succession plan is unique to you and your farm or ranch. It depends on your goals, your business, and the people you want to see taking over your operation in the future. Write down:

**What do you want to do and where do you want to be for retirement? When would you like to begin and complete your transition to retirement?**

**Who do you want to take over the property? The business? (If there's no one in particular right now, what qualities do you want them to have?)**

**How important is it that your business stays in operation after you're gone? (Scale of 1-10)**

**What agricultural or conservation values do you want to see continue on?**

**What are the possible pitfalls for your heirs and loved ones after you've passed? What information and resources do you want each of them to have?**

## **ESTATE PLANNING COSTS**

Planning your estate requires resources of time and money. The earlier you start, the easier it will be. At a minimum, you or your heirs will likely need cash on hand to pay for the following:

- **Retirement**
- **End of life medical and funeral costs**
- **Inheritance of non-farming heirs**
- **Living trusts for young or vulnerable family members**
- **Estate tax payments**
- **Attorney fees**



## **ESTATE TAX BENEFITS**

What estate tax benefits could be valuable to you? While you should consult with an estate attorney to discuss your particular circumstances and create an associated estate plan, broad considerations include:

### **I'd like to reduce Oregon estate tax for my heirs.**

- A state estate tax of up to 16% applies in Oregon to estates worth over \$1 million. By limiting development potential on your farm or ranch, you are effectively reducing its market value, the value of your taxable estate, and your estate taxes.
- For Oregon state estate tax, you should also talk with your attorney about whether reducing the value of your working lands assets may affect your ability to qualify for the Natural Resources Tax Credit.

### **I'd like to reduce Federal estate tax for my heirs.**

- The federal estate tax rate is up to 40% for estates worth over \$12 million for individuals and over \$24 million for couples (as of 2022). In 2026, the federal threshold is scheduled to revert to roughly half of that. By limiting development potential on your farm or ranch, you are effectively reducing its market value and the associated value of your taxable estate. Some landowners could avoid federal estate tax altogether if the easement reduces the taxable estate to below the tax threshold.
- In addition, there is a federal conservation easement estate tax benefit, whereby heirs can exclude 40% of the value of land under conservation easement from estate taxes, up to a cap of \$500,000.

### **Affordability for the next generation**

- Easements remove speculative development rights, bringing the land price down to its agricultural value. The land then becomes more affordable to the next generation—be they family members or not.

## **AFTER THE EASEMENT TRANSACTION IS COMPLETED**

### **What happens next?**

#### **Land trust staff monitor the conservation easement annually.**

- Land trust staff typically visit conservation easement properties annually to ensure there are no violations of the easement. Land trust staff contact landowners in advance to determine a mutually agreeable date and time for the monitoring visit. Landowners are invited, but not required, to attend monitoring visits.

#### **Land trust and landowner develop a long-term relationship.**

- A conservation easement establishes a long-term relationship between a land trust and a landowner. This relationship is key to the success of farm and ranch protection work. For all OAT easements, we seek to establish personal and open relationships with our conservation easement landowners, past, present and future.

#### **Landowner notifies the land trust when transferring the farm or ranch to the next owner.**

- Land trusts ask landowners to notify them when the property with a conservation easement is being sold or transferred (e.g. foreclosure, passing in a will, etc.). It is important that land trust staff meet with new landowners to explain the terms of the conservation easement and the land trust's approach to conservation easement stewardship and monitoring activities.

#### **Land trust enforces the conservation easement forever (aka—in perpetuity).**

- The land trust is required to monitor and enforce the terms of the conservation easement forever. This means that land trusts use all legal tools available to make sure the agricultural and conservation values of the farm or ranch are protected for future generations.

An aerial photograph of a sheep in a field. The sheep is in the center, facing away from the camera. The field is a mix of green and brown grass. A yellow vertical bar is on the right side of the image.

*Keeping Farmers Farming  
Ranchers Ranching*

**E**

*Planning Ahead 30*

# OREGON ■ AGRICULTURAL ■ TRUST



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503.858.2683

PO Box 7359, Salem, OR 97303



**KOONTZ, BLASQUEZ**  
ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

November 29, 2022

Management and Board of Directors  
Benton Soil and Water Conservation District  
Corvallis, Oregon 97333

In planning and performing our audit of the basic financial statements of Benton Soil and Water Conservation District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Benton Soil and Water Conservation District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Benton Soil and Water Conservation District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent misstatements, or to detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible: The chance of the future event or events occurring is more than remote but less than likely.
- Probable: The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be significant deficiencies:

***Segregation of Duties***

Due to the limited number of staff, many critical accounting duties have been combined. Presently, a single individual prepares checks, reconciles bank accounts, and maintains the general ledger, which could lead to possible fraud or errors. We recommend that the board strive to maintain a high level of monitoring in order to ensure appropriate checks and balances are in place to mitigate assumed risks.

***Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)***

Auditing standards require us to assess the internal control system of the District. In addition, the standards require us to extend this assessment of controls over financial statement preparation. Proper controls over financial statement preparation require adequate knowledge and involvement to detect errors and omissions in the financial statements. The District relies on us, as the auditor, to assist them in drafting the financial statements. In addition, we verify that the financial statements, including note disclosures, contain all of the elements required to comply with accounting principles generally accepted in the United States of America. We do believe that the District has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards; however, our assistance in drafting the financial statements described above does produce a significant deficiency in the District's internal control system. We do not recommend any change in the preparation of the financial statements, but the board should be aware of this deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

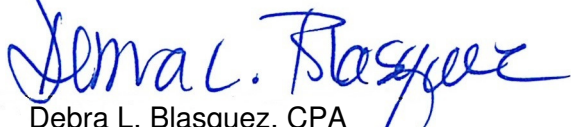
None of the identified significant deficiencies are considered to be material weaknesses.

***Compliments***

We would like to take the time to compliment Holly Crosson and Linda Lovett on their preparedness, cooperation, and assistance during the audit process.

This communication is intended solely for the information and use of management, the board of directors, others within the District, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

  
Debra L. Blasquez, CPA  
Koontz, Blasquez & Associates, P.C.

**BENTON SOIL AND WATER  
CONSERVATION DISTRICT**  
Corvallis, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2022



**BENTON SOIL AND WATER CONSERVATION DISTRICT  
Corvallis, Oregon**

DISTRICT OFFICIALS

June 30, 2022

**BOARD OF DIRECTORS**

Nate Johnson, Chair  
(Appointed 01/10/2022)  
6910 SW Plymouth Drive  
Corvallis, Oregon 97333

Robert Morris, Vice Chair  
2265 NW Brownly Heights Drive  
Corvallis, Oregon 97330

Jerry Paul, Treasurer  
1255 NW Highland Dell Drive  
Corvallis, Oregon 97330

Kerry Hastings, Secretary  
24027 Hawley Creek Road  
Monroe, Oregon 97456

Grahm Trask  
P.O. Box 1478  
Corvallis, Oregon 97339

Henry Storch  
23990 Gellatly Way  
Philomath, Oregon 97370

Eliza Mason  
301 N 10<sup>th</sup> Street  
Monroe, Oregon 97456

Faye Yoshihara  
(Director Emeritus Effective 01/10/2022)  
(Board Chair until 01/10/2022)  
37461 Soap Creek Road  
Corvallis, Oregon 97330

**EXECUTIVE DIRECTOR**

Holly Crosson  
136 SW Washington Avenue, Suite 201  
Corvallis, Oregon 97333

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

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June 30, 2022

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## **FINANCIAL SECTION**

**KOONTZ, BLASQUEZ**  
ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Benton Soil and Water Conservation District  
Corvallis, Oregon 97333

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the financial statements of the governmental activities and each major fund of Benton Soil and Water Conservation District, Corvallis, Oregon as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Benton Soil and Water Conservation District as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

### ***Emphasis of Matter***

The District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

The effect of applying the provisions of GASB Statement No. 87 has been reported as a restatement of beginning net position for the year ended June 30, 2022.



### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 10, and 32 through 33, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management's discussion and analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Benton Soil and Water Conservation District's basic financial statements. The individual fund schedules, schedule of cash receipts and turnovers – elected officials, and schedule of property tax transactions are presented for purposes of additional analysis and are not a required part of the basic financial statements.

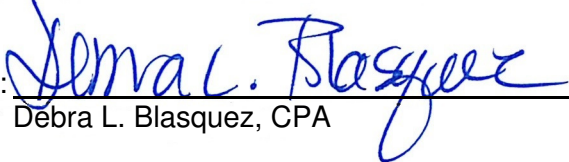
The individual fund schedules are the responsibility of management, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedule of cash receipts and turnovers – elected officials and schedule of property tax transactions have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 29, 2022 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

Koontz, Blasquez & Associates, P.C.

By:   
Debra L. Blasquez, CPA

Albany, Oregon  
November 29, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# **BENTON SOIL AND WATER CONSERVATION DISTRICT**

## **Corvallis, Oregon**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

#### **INTRODUCTION**

As management of Benton Soil and Water Conservation District, Corvallis, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

#### **FINANCIAL HIGHLIGHTS**

- At June 30, 2022, total net position of Benton Soil and Water Conservation District amounted to \$827,261. Of this amount, \$6,240 was invested in capital assets, \$15,580 was restricted for conservation projects, and the remaining balance of \$805,441 was unrestricted.
- The District's total net position increased by \$73,019 during the current fiscal year.
- Overall revenues were \$884,936, which exceeded total expenditures of \$811,917 by \$73,019.

#### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to Benton Soil and Water Conservation District's basic financial statements. The District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

##### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 11 through 12 of this report.

# **BENTON SOIL AND WATER CONSERVATION DISTRICT**

## **Corvallis, Oregon**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

#### **Fund Financial Statements**

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Benton Soil and Water Conservation District are governmental funds.

#### **□ Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Project, and Building Reserve Funds, all of which are considered to be major governmental funds.

Benton Soil and Water Conservation District adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

#### **Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17 through 31 of this report.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes budgetary comparison information for the General and Project Funds. This required supplementary information can be found on pages 32 through 33 of this report.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)

Individual fund financial schedules can be found immediately following the required supplementary information on page 34 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the District’s financial position. At June 30, 2022, the District’s assets exceeded liabilities by \$827,261.

A portion of the District’s net position reflects its investment in capital assets (e.g., land, buildings, and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**District’s Net Position**

At the end of the current fiscal year, the District was able to report positive balances in all categories of net position. The District’s net position increased by \$73,019 during the current fiscal year.

Condensed statement of net position information is shown below.

**Condensed Statement of Net Position**

	<b>Governmental Activities</b>	
	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current assets	\$ 908,626	\$ 940,920
Restricted assets	96,372	138,584
Noncurrent assets	<u>36,215</u>	<u>3,302</u>
Total assets	<u>1,041,213</u>	<u>1,082,806</u>
<b>Liabilities and deferred inflows of resources</b>		
Current liabilities	109,482	156,714
Noncurrent liabilities	10,293	-
Deferred inflows of resources	<u>94,177</u>	<u>171,850</u>
Total liabilities and deferred inflows of resources	<u>213,952</u>	<u>328,564</u>
<b>Net position</b>		
Invested in capital assets	6,240	3,302
Restricted	15,580	10,210
Unrestricted	<u>805,441</u>	<u>740,730</u>
Total net position	<u>\$ 827,261</u>	<u>\$ 754,242</u>

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

**District's Changes in Net Position**

The condensed statement of activities information shown below explains changes in net position.

**Condensed Statement of Activities**

	<b>Governmental Activities</b>	
	<u>2022</u>	<u>2021</u>
<b>Program revenues</b>		
Charges for services	\$ 42,332	\$ 38,099
Operating grants and contributions	<u>350,612</u>	<u>590,985</u>
Total program revenues	<u>392,944</u>	<u>629,084</u>
<b>General revenues</b>		
Property taxes	482,586	461,521
Investment earnings	6,751	6,675
Miscellaneous	<u>2,655</u>	<u>8,297</u>
Total general revenues	<u>491,992</u>	<u>476,493</u>
Total revenues	884,936	1,105,577
<b>Program expenses</b>		
Soil and water conservation	<u>811,917</u>	<u>1,046,481</u>
<b>Change in net position</b>	73,019	59,096
<b>Net position - beginning of year, as restated</b>	<u>754,242</u>	<u>695,146</u>
<b>Net position - end of year</b>	<u><u>\$ 827,261</u></u>	<u><u>\$ 754,242</u></u>

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the District's net resources available for spending at the end of the fiscal year.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

At the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$854,082, an increase of \$74,208 over the prior year. This amount included \$10,343 of nonspendable amounts related to prepaid expenses, \$10,207 restricted for conservation projects, \$80,000 committed to programs, and \$108,200 assigned to building projects. The remaining \$645,332 constitutes unassigned fund balance available for spending at the District's discretion.

**BUDGETARY HIGHLIGHTS: GENERAL FUND**

Significant variances between budgeted and actual amounts in the General Fund for the year ended June 30, 2022 include:

- Charges for services were budgeted for \$24,000. Actual revenues were \$42,332 (76.4% over budget) due to greater than anticipated income from both the Conservation Reserve Enhancement Program (CREP) and the Native Plant Sale (NPS). Income from both the CREP and the NPS are highly variable from year to year. The District predicts potential income based on the best information available at the time, and estimate on the conservative side to prevent inflating potential General Fund revenue.
- Investment earnings were budgeted for \$4,500. Actual revenues were \$6,751 (50% over budget) due to the fact that Local Government Investment Pool (LGIP) interest rates fluctuate from year to year and experienced an unexpected upward trend in the last year.
- Miscellaneous revenues were budgeted for \$68,358. Actual revenues were \$2,655 (96.1% under budget) due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*.
- Expenditures for materials and services were budgeted for \$165,711. Actual expenditures were \$110,445 (33.4% under budget) due to COVID-19 continuing to have an impact on expenditures in the 2022 fiscal year. Anticipated potential expenditures were reduced in many budget categories due to changes in workflow, continued telework, and taking advantage of virtual versus in-person meetings, trainings, and events. Budget categories that saw reduce requirements include: conferences and training, computer support, facilitation, dues/fees/subscriptions, copier supplies, postage, newsletter (utilized more e-news), mileage and other travel-related expenses, and the meetings and events category.
- Expenditures for debt service were budgeted for \$88,896. Actual expenditures were \$27,738 (68.8% under budget) due to the implementation of GASB Statement No. 87.
- Transfers in were budgeted for \$50,095. Actual transfers in were \$24,167 (51.8% under budget) due to slower than anticipated expenditure of grant funds and grant extensions approved by the funders. Many grants extend through several fiscal years, so while funds are added to the budget in one fiscal year, they are spent down over several years.



**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

**CAPITAL ASSETS**

The District's investment in capital assets for its governmental activities as of June 30, 2022 amounted to \$6,240, net of accumulated depreciation. This investment in capital assets includes furniture and equipment. The total depreciation expense related to the District's investment in capital assets for its governmental activities during the current fiscal year was \$2,435.

Additional information on the District's capital assets can be found in Note III-C on pages 26 through 27 of this report.

**LONG-TERM LIABILITIES**

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$31,269. This amount is comprised of three leases. The District's total long-term liabilities outstanding decreased by \$26,389 during the current fiscal year.

Additional information on the District's long-term liabilities can be found in Note III-F on page 28 of this report.

**KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE**

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could affect its future financial health:

- Healthcare premiums are expected to continue to increase in the coming years.
- A significant portion of the District's revenue outside of the property tax levy is currently derived from grants from the Oregon Watershed Enhancement Board (OWEB). While funders have been highly and increasingly supportive of the District's programs and projects, there is no guarantee this will continue in future years. The District is always investigating avenues to broaden funding support; however, availability of these types of funds may be reduced or eliminated with little notice.

These factors were considered in preparing the District's budget for fiscal year 2022-2023.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be directed to the following address: Benton Soil and Water Conservation District, 136 SW Washington Avenue, Suite 201, Corvallis, Oregon 97333.

## **BASIC FINANCIAL STATEMENTS**

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

STATEMENT OF NET POSITION

June 30, 2022

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 852,580
Accounts receivable	5,000
Property taxes receivable	9,482
Grants receivable	31,221
Prepaid expenses	<u>10,343</u>
Total current assets	<u>908,626</u>
Restricted assets	
Cash and cash equivalents	<u>96,372</u>
Noncurrent assets	
Right to use leased assets, net of accumulated amortization	29,975
Capital assets, net of accumulated depreciation	<u>6,240</u>
Total noncurrent assets	<u>36,215</u>
Total assets	<u>1,041,213</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	
Current liabilities	
Accounts payable	27,699
Accrued payroll liabilities	20,667
Compensated absences	40,140
Leases payable, current portion	<u>20,976</u>
Total current liabilities	109,482
Noncurrent liabilities	
Leases payable, less current portion	<u>10,293</u>
Total liabilities	119,775
Deferred inflows of resources	
Unearned revenue - grants	<u>94,177</u>
Total liabilities and deferred inflows of resources	<u>213,952</u>
<b>NET POSITION</b>	
Invested in capital assets	6,240
Restricted	15,580
Unrestricted	<u>805,441</u>
Total net position	<u>\$ 827,261</u>

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

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Capital</u>
				<u>Grants and</u>
				<u>Contributions</u>
				<u>Net Position</u>
				<u>Governmental</u>
				<u>Activities</u>
Governmental activities				
Soil and water conservation	\$ 811,917	\$ 42,332	\$ 350,612	\$ -
				\$ (418,973)
General revenues				
Property taxes				482,586
Investment earnings				6,751
Miscellaneous				<u>2,655</u>
Total general revenues				<u>491,992</u>
Change in net position				73,019
Net position - beginning, as restated				<u>754,242</u>
Net position - ending				<u>\$ 827,261</u>

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

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2022

	General Fund	Project Fund	Building Reserve Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 744,380	\$ 96,372	\$ 108,200	\$ 948,952
Accounts receivable	5,000	-	-	5,000
Property taxes receivable	9,482	-	-	9,482
Grants receivable	-	31,221	-	31,221
Prepaid expenses	10,343	-	-	10,343
	<u>769,205</u>	<u>127,593</u>	<u>108,200</u>	<u>1,004,998</u>
Total assets	<u>\$ 769,205</u>	<u>\$ 127,593</u>	<u>\$ 108,200</u>	<u>\$ 1,004,998</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ 4,490	\$ 23,209	\$ -	\$ 27,699
Accrued payroll liabilities	20,667	-	-	20,667
	<u>25,157</u>	<u>23,209</u>	<u>-</u>	<u>48,366</u>
Total liabilities	<u>25,157</u>	<u>23,209</u>	<u>-</u>	<u>48,366</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	8,373	-	-	8,373
Unearned revenue - grants	-	94,177	-	94,177
	<u>8,373</u>	<u>94,177</u>	<u>-</u>	<u>102,550</u>
Total deferred inflows of resources	<u>8,373</u>	<u>94,177</u>	<u>-</u>	<u>102,550</u>
Fund balances				
Nonspendable	10,343	-	-	10,343
Restricted	-	10,207	-	10,207
Committed	80,000	-	-	80,000
Assigned	-	-	108,200	108,200
Unassigned	645,332	-	-	645,332
	<u>735,675</u>	<u>10,207</u>	<u>108,200</u>	<u>854,082</u>
Total fund balances	<u>735,675</u>	<u>10,207</u>	<u>108,200</u>	<u>854,082</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 769,205</u>	<u>\$ 127,593</u>	<u>\$ 108,200</u>	<u>\$ 1,004,998</u>

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

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2022

<b>Total fund balances</b>		\$ 854,082
Right to use leased assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:		
Right to use leased assets	61,108	
Accumulated amortization	<u>(31,133)</u>	29,975
Capital assets are not financial resources and are therefore not reported in the governmental funds.		
Cost	25,994	
Accumulated depreciation	<u>(19,754)</u>	6,240
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 30 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		8,373
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:		
Leases payable	(31,269)	
Compensated absences	<u>(40,140)</u>	<u>(71,409)</u>
<b>Net position of governmental activities</b>		<b><u>\$ 827,261</u></b>

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

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

	General Fund	Project Fund	Building Reserve Fund	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 482,474	\$ -	\$ -	\$ 482,474
Grants	92,907	257,705	-	350,612
Charges for services	42,332	-	-	42,332
Investment earnings	6,751	-	-	6,751
Miscellaneous	2,655	-	-	2,655
Total revenues	627,119	257,705	-	884,824
<b>EXPENDITURES</b>				
Current				
Personnel services	438,892	27,615	-	466,507
Materials and services	110,445	205,926	-	316,371
Debt service	27,738	-	-	27,738
Total expenditures	577,075	233,541	-	810,616
Excess (deficiency) of revenues over (under) expenditures	50,044	24,164	-	74,208
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	24,167	-	5,000	29,167
Transfers out	(5,000)	(24,167)	-	(29,167)
Total other financing sources (uses)	19,167	(24,167)	5,000	-
Net change in fund balances	69,211	(3)	5,000	74,208
Fund balances - beginning	666,464	10,210	103,200	779,874
Fund balances - ending	\$ 735,675	\$ 10,207	\$ 108,200	\$ 854,082

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

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

<b>Net change in fund balances</b>		\$ 74,208
Amounts reported for governmental activities on the statement of activities are different because:		
Governmental funds report right to use leased assets as expenditures; however, on the statement of activities, the costs of these assets are allocated over the terms of the leases and are reported as amortization expense.		
Current year amortization		(25,327)
Governmental funds report capital outlay as expenditures; however, on the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset acquisitions	5,373	
Current year depreciation	(2,435)	2,938
Long-term lease proceeds are reported as other financing sources in the governmental funds. On the statement of net position, however, issuing long-term lease obligations increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability on the statement of net position.		
Lease liability payments		26,389
Some expenses reported on the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.		
Compensated absences		(5,301)
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. On the statement of activities, property taxes are recognized as revenue when levied.		
Change in unavailable revenue - property taxes		112
<b>Change in net position</b>		<b>\$ 73,019</b>

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



## **NOTES TO BASIC FINANCIAL STATEMENTS**

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Benton Soil and Water Conservation District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

**A. Reporting Entity**

Benton Soil and Water Conservation District (the District) was created December 28, 1956 as a municipal corporation organized under the provisions of ORS Chapter 568 for the purpose of helping landowners and cooperators design and implement management plans to protect natural resources. Seven elected volunteer directors govern the District; five represent geographic zones in the county, and two fill at-large positions. Other volunteers are appointed to serve as associate directors.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges for goods and services provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting; however, principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, grants, charges for services, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and have therefore been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the District except for those required to be accounted for in another fund. The primary source of revenue is property taxes.

Special Revenue Fund

*Project Fund* – The Project Fund was established to account for grants that were awarded for a specific purpose. The primary source of revenue is grants.

Capital Projects Fund

*Building Reserve Fund* – The Building Reserve Fund was established to account for funds set aside for future acquisitions. The primary source of these funds is transfers from other funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity**

**1. Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the District to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

**2. Accounts Receivable**

The District's management asserts that receivables are fully collectible; therefore, no allowance for doubtful accounts has been recorded.

**3. Grant Revenue**

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the same time earned or when eligible expenditures are incurred. Grant monies received prior to the incurrence of qualifying expenditures are recorded as unearned revenue on the statement of net position and the balance sheet. Management has determined that all receivables are likely to be received and therefore, no allowance for doubtful accounts has been recorded.

**4. Property Taxes**

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. An allowance for doubtful accounts is not deemed necessary, as uncollectible taxes become a lien on the property. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**4. Property Taxes (Continued)**

Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 30 days of fiscal year-end are recognized as revenue, while the remaining are recorded as unavailable revenue because they are not deemed available to finance operations of the current period.

**5. Prepaids**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**6. Right to Use Assets**

The District has recorded right to use leased assets as a result of implementing GASB Statement No. 87, *Leases*. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the terms of the related leases.

**7. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Furniture and equipment	3-20

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**8. Compensated Absences**

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as current liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**9. Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period and therefore, will not be recognized as an outflow of resources until that time.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and therefore, will not be recognized as an inflow of resources until that time. The District has two items that qualify for reporting in this category, which are unavailable revenue from property taxes and unearned grant revenue. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available. Unavailable revenue from property taxes is reported on the balance sheet. Unearned grant revenue is reported on the government-wide statement of net position and the balance sheet.

**10. Fund Equity**

The District reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)**

**10. Fund Equity (Continued)**

- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the board of directors delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

Commitment of fund balance is accomplished through adoption of the budget resolution by the board of directors. Further, commitments of fund balance may be modified or rescinded only through approval of the board of directors via resolution or ordinance. Authority to assign fund balance has been granted to the Treasurer.

The District's minimum fund balance policy specifies that there is no minimum fund balance requirement.

**E. Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may vary from those estimates.

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, and capital projects funds. All funds are budgeted on the accrual basis of accounting.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

**A. Budgetary Information (Continued)**

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, and contingency for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The District does not use encumbrances and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts and eleven approved appropriation transfers.

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. Deposits and Investments**

Benton Soil and Water Conservation District maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. Fair value is determined at the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.



**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**A. Deposits and Investments (Continued)**

The Oregon State Treasury administers the LGIP. The LGIP is an open-ended, no-load, diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. To provide regulatory oversight, the Oregon Legislature established the Oregon Short-Term Fund Board and LGIP investments are approved by the Oregon Investment Council. The fair value of the District's position in the LGIP is the same as the value of the pool shares.

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The District has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2022, the District had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 758,828

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the District's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a policy that limits the amount of investments that can be held by counterparties.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**A. Deposits and Investments (Continued)**

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the District’s deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The District holds accounts at Citizens Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts. At June 30, 2022, the District’s total deposits of \$197,515 were fully insured by the FDIC.

Deposits

The District’s deposits and investments at June 30, 2022 are as follows:

Checking accounts	\$ 190,124
Total investments	<u>758,828</u>
 Total deposits and investments	 <u>\$ 948,952</u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 744,380
Building Reserve Fund	<u>108,200</u>
Total governmental activities - unrestricted	852,580
 Governmental activities - restricted	
Project Fund	<u>96,372</u>
Total cash and investments	<u>\$ 948,952</u>

Restricted cash of \$96,372 reported in the Project Fund is for grant payments.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**B. Right to Use Leased Assets**

The District has recorded three right to use leased assets. The assets are for leased buildings and leased equipment. The related leases are discussed in Note III-F. The right to use leased assets are amortized on a straight-line basis over the terms of the related leases.

Right to use asset activity for the District for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance, As Restated</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Right to use leased assets				
Building	\$ 43,684	\$ -	\$ -	\$ 43,684
Storage unit	8,733	-	-	8,733
Equipment	<u>8,691</u>	<u>-</u>	<u>-</u>	<u>8,691</u>
Total right to use assets	<u>61,108</u>	<u>-</u>	<u>-</u>	<u>61,108</u>
Less accumulated amortization for				
Building	(5,400)	(21,842)	-	(27,242)
Storage unit	(136)	(1,747)	-	(1,883)
Equipment	<u>(270)</u>	<u>(1,738)</u>	<u>-</u>	<u>(2,008)</u>
Total accumulated amortization	<u>(5,806)</u>	<u>(25,327)</u>	<u>-</u>	<u>(31,133)</u>
Total right to use assets being amortized, net	<u>\$ 55,302</u>	<u>\$ (25,327)</u>	<u>\$ -</u>	<u>\$ 29,975</u>

Amortization expense was charged to the functions/programs of the District as follows:

Governmental activities	
Soil and water conservation	<u>\$ 25,327</u>

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets being depreciated				
Furniture and equipment	\$ 20,621	\$ 5,373	\$ -	\$ 25,994
Less accumulated depreciation for				
Furniture and equipment	<u>(17,319)</u>	<u>(2,435)</u>	<u>-</u>	<u>(19,754)</u>
Governmental activities capital assets, net	<u>\$ 3,302</u>	<u>\$ 2,938</u>	<u>\$ -</u>	<u>\$ 6,240</u>

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**C. Capital Assets (Continued)**

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Furniture and equipment	\$ 25,994	\$ (19,754)	\$ 6,240

Depreciation expense was charged to the functions/programs of the District as follows:

Governmental activities	
Soil and water conservation	\$ 2,435

**D. Compensated Absences**

Compensated absences are reported on the statement of net position as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	\$ 34,839	\$ 5,301	-	\$ 40,140	\$ 40,140

The General Fund has traditionally been used to liquidate compensated absences liabilities.

**E. Interfund Transfers**

Operating transfers are reflected as other financing sources (uses) in the governmental funds. Interfund transfers during the year consisted of:

	Transfers in:		
	General Fund	Building Reserve Fund	Total
Transfers out:			
General Fund	\$ -	\$ 5,000	\$ 5,000
Project Fund	24,167	-	24,167
Total	\$ 24,167	\$ 5,000	\$ 29,167

The primary purpose of the interfund transfers in was to provide funds for administrative costs.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**F. Long-Term Liabilities**

**1. Changes in Long-Term Liabilities**

The following is a summary of long-term liabilities transactions for the year:

	<u>Interest Rates</u>	<u>Original Amount</u>	<u>Beginning Balance, As Restated</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities							
Leases payable							
Office space	3.06%	\$ 43,684	\$ 40,688	\$ -	\$ 23,101	\$ 17,587	\$ 17,587
Storage unit	3.06%	8,733	8,590	-	1,644	6,946	1,695
Copier	3.06%	<u>8,691</u>	<u>8,380</u>	-	<u>1,644</u>	<u>6,736</u>	<u>1,694</u>
Total governmental activities		<u>\$ 61,108</u>	<u>\$ 57,658</u>	<u>\$ -</u>	<u>\$ 26,389</u>	<u>\$ 31,269</u>	<u>\$ 20,976</u>

**2. Office Space Lease**

An agreement was executed on April 1, 2021 to lease an office building and requires 24 monthly payments of \$2,002.50. The lease liability is measured at an implied discount rate of 3.06%. As a result of the lease, the District has recorded a right to use asset with a net book value of \$16,442 on June 30, 2022. The right to use leased assets is discussed in more detail in Note III-B.

**3. Storage Unit Lease**

An agreement was executed on June 2, 2021 to lease a storage unit and requires 60 monthly payments of \$156.17. The lease liability is measured at an implied discount rate of 3.06%. As a result of the lease, the District has recorded a right to use asset with a net book value of \$6,850 on June 30, 2022. The right to use leased assets is discussed in more detail in Note III-B.

**4. Copier Lease**

An agreement was executed on May 4, 2021 to lease a copier and requires 60 monthly payments of \$157. The lease liability is measured at an implied discount rate of 3.06%. As a result of the lease, the District has recorded a right to use asset with a net book value of \$6,683 on June 30, 2022. The right to use leased assets is discussed in more detail in Note III-B.

**5. Future Minimum Lease Commitments**

Year Ending June 30	<u>Office Space Lease</u>		<u>Storage Unit Lease</u>		<u>Copier Lease</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 17,587	\$ 228	\$ 1,695	\$ 189	\$ 1,694	\$ 180	\$ 20,976	\$ 597
2024	-	-	1,748	136	1,745	129	3,493	265
2025	-	-	1,802	82	1,798	76	3,600	158
2026	-	-	<u>1,701</u>	<u>26</u>	<u>1,499</u>	<u>21</u>	<u>3,200</u>	<u>47</u>
Total	<u>\$ 17,587</u>	<u>\$ 228</u>	<u>\$ 6,946</u>	<u>\$ 433</u>	<u>\$ 6,736</u>	<u>\$ 406</u>	<u>\$ 31,269</u>	<u>\$ 1,067</u>

**BENTON SOIL AND WATER CONSERVATION DISTRICT  
Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)**

**G. Constraints on Fund Balances**

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Project Fund	Building Reserve Fund	Total Governmental Funds
Fund balances:				
Nonspendable - prepaids	\$ 10,343	\$ -	\$ -	\$ 10,343
Restricted for:				
Conservation projects	-	10,207	-	10,207
Committed to:				
Programs	80,000	-	-	80,000
Assigned to:				
Building projects	-	-	108,200	108,200
Unassigned	645,332	-	-	645,332
Total fund balances	\$ 735,675	\$ 10,207	\$ 108,200	\$ 854,082

**IV. OTHER INFORMATION**

**A. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries sufficient commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

**B. Deferred Compensation Plan**

The District sponsors a deferred compensation plan (Internal Revenue Code Section 457) for all eligible employees. The plan is entirely funded by voluntary employee contributions. Plan assets are held in trust for the exclusive benefit of the participants and their beneficiaries.

The District has also established a 401(a) plan to match the employee's contributions made to the deferred compensation plan up to 7% of the employee's base wage. Eligibility for the plan is subject to age and vesting requirements.

The contributions during the year ended June 30, 2022 are as follows.

Employee contributions 457 and 401(a)	\$ 18,040
Employer contributions 401(a)	18,632
	\$ 36,672

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**IV. OTHER INFORMATION (Continued)**

**C. Restatement**

In implementing GASB Statement No. 87, the District has restated beginning net position in order to recognize right to use leased assets and lease liabilities on the statement of net position. Beginning net position was restated as follows:

Government-Wide Statements	Governmental Activities
Net position - beginning, as originally reported	\$ 756,598
To correct beginning balance for implementation of GASB 87	<u>(2,356)</u>
Net position - beginning, as restated	<u>\$ 754,242</u>

**D. Tax Abatements**

The District did not have material tax abatements for the year ended June 30, 2022.

**E. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements that have future effective dates that will impact future financial presentations. Management has not currently determined what impact implementation of the following statements will have on future financial statements.

GASB Statement No. 91, *Conduit Debt Obligations*, is effective for the District beginning with its fiscal year ending June 30, 2023. The objective of this statement clarifies the definition of a conduit debt obligation and improves required note disclosures.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, will be effective for the District beginning with its fiscal year ending June 30, 2023. The requirements of this statement will improve financial reporting by establishing the definitions of public-private and public-public arrangements (PPPs) and availability payment arrangements (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, will be effective for the District beginning with its fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments.

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

**IV. OTHER INFORMATION (Continued)**

**E. New Pronouncements (Continued)**

GASB Statement No. 99, *Omnibus 2022*, will be effective for the District beginning with its fiscal year ending June 30, 2023. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation of certain GASB statements and accounting and financial reporting for financial guarantees.

GASB Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*, will be effective for the District beginning with its fiscal year ending June 30, 2024. The objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or accessing accountability.

GASB Statement No. 101, *Compensated Absences*, will be effective for the District beginning with its fiscal year ending June 30, 2025. This statement updates the recognition and measurement guidance for compensated absences and amends previously required disclosures.

**F. Subsequent Events**

Management has evaluated subsequent events through November 29, 2022, which was the date that the financial statements were available to be issued.



## **REQUIRED SUPPLEMENTARY INFORMATION**

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Property taxes	\$ 470,000	\$ 470,000	\$ 12,474	\$ 482,474
Grants	92,907	92,907	-	92,907
Charges for services	24,000	24,000	18,332	42,332
Investment earnings	4,500	4,500	2,251	6,751
Miscellaneous	5,000	68,358	(65,703)	2,655
Total revenues	<u>596,407</u>	<u>659,765</u>	<u>(32,646)</u>	<u>627,119</u>
<b>EXPENDITURES</b>				
Current				
Personnel services	457,210	467,345	(28,453)	438,892
Materials and services	190,220	165,711	(55,266)	110,445
Debt service	-	88,896	(61,158)	27,738
Capital outlay	5,000	5,000	(5,000)	-
Contingency	40,000	40,000	(40,000)	-
Total expenditures	<u>692,430</u>	<u>766,952</u>	<u>(189,877)</u>	<u>577,075</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(96,023)</u>	<u>(107,187)</u>	<u>157,231</u>	<u>50,044</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	38,931	50,095	(25,928)	24,167
Transfers out	(5,000)	(5,000)	-	(5,000)
Total other financing sources (uses)	<u>33,931</u>	<u>45,095</u>	<u>(25,928)</u>	<u>19,167</u>
Net change in fund balance	(62,092)	(62,092)	131,303	69,211
Fund balance - beginning	<u>576,051</u>	<u>576,051</u>	<u>90,413</u>	<u>666,464</u>
Fund balance - ending	<u>\$ 513,959</u>	<u>\$ 513,959</u>	<u>\$ 221,716</u>	<u>\$ 735,675</u>

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

PROJECT FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
<b>REVENUES</b>				
Grants	\$ 437,359	\$ 563,087	\$ (305,382)	\$ 257,705
Contributions	-	8,000	(8,000)	-
Total revenues	437,359	571,087	(313,382)	257,705
<b>EXPENDITURES</b>				
Current				
Personnel services	33,235	68,138	(40,523)	27,615
Materials and services	365,193	452,854	(246,928)	205,926
Total expenditures	398,428	520,992	(287,451)	233,541
Excess (deficiency) of revenues over (under) expenditures	38,931	50,095	(25,931)	24,164
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(38,931)	(50,095)	(25,928)	(24,167)
Net change in fund balance	-	-	(3)	(3)
Fund balance - beginning	-	-	10,210	10,210
Fund balance - ending	\$ -	\$ -	\$ 10,207	\$ 10,207

**OTHER SUPPLEMENTARY INFORMATION**

INDIVIDUAL FUND SCHEDULES

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL

BUILDING RESERVE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
<b>REVENUES</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	5,000	-	5,000
Net change in fund balance	5,000	-	5,000
Fund balance - beginning	103,200	-	103,200
Fund balance - ending	\$ 108,200	\$ -	\$ 108,200

## **OTHER FINANCIAL SCHEDULES**

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

SCHEDULE OF CASH RECEIPTS AND TURNOVERS - ELECTED OFFICIALS

BOARD MEMBER - TREASURER

For the Year Ended June 30, 2022

	<u>Treasurer</u>
Cash, June 30, 2021	\$ -
<b>Receipts</b>	
Miscellaneous	530
<b>Turnovers</b>	
District	<u>530</u>
Cash, June 30, 2022	<u><u>\$ -</u></u>

**BENTON SOIL AND WATER CONSERVATION DISTRICT**  
**Corvallis, Oregon**

SCHEDULE OF PROPERTY TAX TRANSACTIONS

For the Year Ended June 30, 2022

Tax Year	Taxes Receivable July 1, 2021	2021-2022 Levy	Adjustments	Collections	Taxes Receivable June 30, 2022
2021-2022	\$ -	\$ 496,802	\$ (14,429)	\$ 476,715	\$ 5,658
2020-2021	5,602	-	(600)	2,880	2,122
2019-2020	2,496	-	(106)	1,315	1,075
2018-2019	1,259	-	(71)	758	430
2017-2018	576	-	(7)	463	106
2016-2017	67	-	(3)	39	25
2015-2016	53	-	-	26	27
Prior	57	-	4	22	39
Subtotal - Prior	10,110	-	(783)	5,503	3,824
Total	\$ 10,110	\$ 496,802	\$ (15,212)	482,218	\$ 9,482
Add:					
Other taxes and interest				256	
Undistributed taxes with county, July 1, 2021				-	
Total available				482,474	
Less: Turnovers to District				(482,474)	
Undistributed taxes with county, June 30, 2022				\$ -	



**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY  
STATE REGULATIONS**

**KOONTZ, BLASQUEZ**  
ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors  
Benton Soil and Water Conservation District  
Corvallis, Oregon 97333

We have audited the basic financial statements of Benton Soil and Water Conservation District as of and for the year ended June 30, 2022, and have issued our report thereon dated November 29, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether Benton Soil and Water Conservation District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

**Accounting records**

**Deposit of public funds with financial institutions (ORS Chapter 295)**

**Indebtedness limitations, restrictions, and repayment**

**Budgets legally required (ORS Chapter 294)**

**Insurance and fidelity bonds in force or required by law**

**Programs funded from outside sources**

**Authorized investment of surplus funds (ORS Chapter 294)**

**Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)**

**Accountability for collecting or receiving money by elected officials**

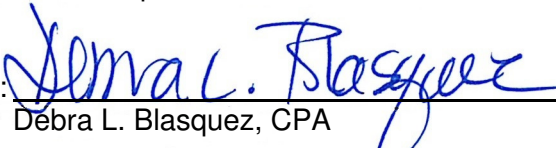
In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

**OAR 162-010-0230 Internal Control**

In planning and performing our audit, we considered Benton Soil and Water Conservation District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Benton Soil and Water Conservation District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Benton Soil and Water Conservation District's internal control over financial reporting. However, we noted certain matters that we have reported to management of the District in a separate letter dated November 29, 2022.

This report is intended solely for the information and use of the board of directors and management of Benton Soil and Water Conservation District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Koontz, Blasquez & Associates, P.C.

By:   
Debra L. Blasquez, CPA

Albany, Oregon  
November 29, 2022



**Benton Soil and Water Conservation District**

136 SW Washington Ave. Suite 201

Corvallis, OR 97333

541-753-7208

[office@bentonswcd.org](mailto:office@bentonswcd.org)

**Public Service Announcement for Open  
Benton Soil and Water Conservation District Board Director position**

The Benton Soil & Water Conservation District Board has an opening for the Zone 4 Director in the southwest region of Benton County. Board terms are 4 years.

District Staff and Board engage county residents in the conservation and stewardship of natural resources, and work collaboratively with many partner organizations and volunteers.

Interested candidates may request eligibility criteria, application, and Zone Map by emailing the District office at [office@bentonswcd.org](mailto:office@bentonswcd.org) or visiting our website at [www.bentonswcd.org](http://www.bentonswcd.org)

**This PSA will be distributed to:**

- Corvallis Gazette-Times (Daily newspaper)
- The Corvallis Advocate (Weekly newspaper)
- KEJO 1240 AM (Beaver radio)
- KFLY 101.5 FM (Country music, Eugene, OR)
- KLOO 106.3 FM (Rock, Albany, OR)
- KOAC 550 AM (OPB)
- KLCC 89.7 FM (OPB)
- Other suggestions?



## **Benton SWCD Equity Committee - Member Position Description**

### **Summary**

The BSWCD Equity Committee will be comprised of at least 3 staff and one board member. Committee Members will possess a baseline understanding of EDI (equity, diversity, and inclusion), demonstrate a commitment to dismantling barriers, and recognize that BSWCD must become more equitable and inclusive if we are to stay relevant and ultimately be able to achieve our conservation goals.

### **Essential Functions**

#### **1) Participate in Committee Meetings**

- Attend bi-monthly Equity Committee meetings.
- Report to the BSWCD board and staff on committee progress.

#### **2) Create a Learning Environment by Sharing EDI information**

- Develop a syllabus of EDI topics for discussion.
- Facilitate EDI discussions with BSWCD staff and board.

#### **3) Engage in EDI Planning and recommend actions**

- Review Draft EDI Action Plan.
- Revise Draft EDI Action Plan and present to staff and board for feedback.
- Incorporate feedback and present final EDI Action Plan for board approval.
- Address how to meet commitments to Equity theme and strategies in the 2022-2027 Strategic Plan.

#### **4) Professional Development**

- Pursue professional development opportunities to stay current on EDI issues and increase multicultural awareness.

# BENTON SOIL AND WATER CONSERVATION DISTRICT

## *Strategic Direction 2022-2027*

### Specific Goals, Strategies, and Measurable Outcomes

**Goal #1:** Ensure that the soil, water, and ecosystems of Benton County, including diverse habitats on wild, working, and urban lands, are protected, restored, and resilient.

#### **Strategies**

1. Orient the District's materials and technical assistance for landowners and land managers to prioritize practices that reduce climate impacts and/or help our natural systems and communities become more resilient.
2. Define a suite of services that help all interested landowners and land managers implement key soil, water, and habitat conservation practices while proactively focusing on landowners and land managers in areas with a high potential conservation benefit, including benefits to soil health, groundwater, agricultural water quality, Oregon White Oak habitat, and other areas of focus.
3. Respond to high-impact urban conservation opportunities at the intersection of urban and rural lands, and those where we can amplify the efforts of local government partners.
4. Increase engagement of landowners and land managers representing the full diversity of Benton County including Tribal communities and farmers of color.
5. Disseminate information to help landowners and land managers develop wildfire resilience, and work with partners to define Benton SWCD's role in providing specific technical assistance in forest health and wildfire resilience.
6. Coordinate partners to strategize and implement invasive species control and habitat enhancement projects through the Benton Cooperative Weed Management Area and Willamette Mainstem Cooperative.

#### **Measurable Outcomes**

- (MA) Incorporate climate change into our project planning and technical advice we give to cooperators. Integrate plant species that can tolerate a warmer, drier climate. Plan for changes to stream and wetland hydrology that will be affected by climate.
- (TM) Through 2027, reach out to one underserved farmer to offer soil health testing and follow-up meetings.

- (TM) Through 2027, work with 30 landowners in three priority areas, (the Southern WV Groundwater Management Area, the Upper Muddy Creek Strategic Implementation Area, and Jackson-Frazier watershed), to submit 50 soil samples for lab assessment and follow up with landowners to discuss how results indicate impacts on soil function and farm resilience.
- (TM) Through June 2026, manage the UMC SIA water quality monitoring team's monthly field work.
- (TM) Through June 2026, organize water quality monitoring data, determine data quality, and submit data to Oregon Department of Environmental Quality.
- (MA) By 2026, Further identify opportunities to assist HOAs and other communities at the wildland urban interface by gathering input on their needs and priorities
- (MA) By 2024, meet with Firewise communities as well as other communities in Benton County interested in addressing wildfire risk. By 2024, develop a strategy and define a role for BSWCD in assisting with wildfire risk reduction around target communities.
- (MA) Through 2027, annually work with partners on the Willamette River to survey and treat high priority aquatic invasive species.
- (MA) In 2023 and 2024, continue fundraising, treatment, monitoring, and education with partners to control the spread of oblong spurge in Benton County.
- (MA) Through 2027, fundraise annually for control, monitoring, and education related to all Oregon Department of Agriculture *A List* noxious weeds found in Benton County.
- (MA) Work with Benton Cooperative Weed Management Area to update Best Management Practice handout for invasive weed management in our district
- (MA) Continue at least 4 volunteer weed removal or planting events per year to engage the community in natural resource conservation.
- (DS) By end of FY2023, develop oak woodlands/savanna outreach/technical assistance strategy to work with oak landowners in varying acreage sizes in Benton County (develop/analyze GIS maps to identify priority areas to target-Kings Valley, UMCSIA, Wren, Oak Cr, Crescent Valley, etc).
- (DS) Through FY2026, provide technical assistance to 20 landowners in the Upper Muddy Creek Strategic Implementation Area. Identify funding opportunities when appropriate.

- (DS) Each year, enroll 2-4 landowners in FSA CREP program, 2-4 landowners in NRCS programs (EQIP, CSP, etc.) apply for grant funding for 2-4 landowners in ag. Water quality, habitat restoration projects.
- Each FY, provide technical assistance to 100 landowners (phone, email, site visits) in the areas of agricultural water quality and habitat restoration.
- Technical outreach materials revised to prioritize climate-resilience practices.
- Tiered service system developed, implemented, and evaluated.

**Goal #2: Deliver engaging education and outreach opportunities that inspire residents throughout Benton County to protect and restore soil, water, and habitat.**

**Strategies**

1. Orient the District’s educational materials and programs to prioritize practices that reduce climate impacts and/or help our human and natural systems become resilient to climate change.
2. Increase the use of compelling and accessible digital outreach including web, social media, and video to help urban residents and rural landowners value and promote the health of water, soil, and habitat for native plants/wildlife and human communities.
3. Work with partners to evaluate and align youth education offerings to identified community needs and strategic goals.
4. Leverage the annual Native Plant Sale to reach more diverse residents and promote conservation learning among customers.
5. Collaborate with a broad spectrum of businesses, community-based organizations, and volunteers to promote practices that support healthy and resilient soil, water, and habitat.

**Measurable Outcomes**

- (SR) By end of Q1 2024, host at least 1 public education event focused on climate-resilient practices with an audience of at least 25.
- (SR) By end of Q4 2023, increase average Facebook post engagement to 500 (currently 331).



- (SR) By end of Q4 2023, increase Twitter followship to 50 (currently 4 - our Twitter was just started in Sept 2022.)
- (SR) By end of Q4 2023, increase average content interactions on Twitter to 300 (currently 101)
- (SR) By end of 2023, establish a collaborative working group amongst Corvallis-area organizations that conduct environmental outreach, to share updates, ideas, and resources and identify partnership opportunities. Recruit representatives from at least 4 organizations to serve alongside BSWCD as leaders of this effort.
- (MA) Through 2024, Continue building efficiency into a contracted model for management of NPSs. Beyond 2024, have additional groups participating in the design and implementation of the sale and reach new audiences
- (MA) By 2026, build a partnership with local business (such as a grocery store, brewery, restaurant, etc.) that highlights soil, water, or other related conservation on working lands or properties managed for habitat.
- (TM) Through 2027, work with the Willamette Valley Regenerative Landscape Coalition to update the WVRLC webpage on the BSWCD website. Work with the WVRLC to add one blog post per year about regenerative landscape topics such as soil health, water conservation, and dense plant designs.
- (DS) Each year, provide/assist in two workshops/tours to highlight natural resource management on the ground (riparian restoration, oak habitats, pasture management, mud and manure, pollinator habitats, climate resiliency, irrigation water management, well and septic systems, etc.)
  - Target UMCSIA, GWMA, Firewise communities, neighborhood groups

**Goal #3:** Develop clear, consistent communications so people throughout Benton County can easily participate in Benton SWCD services and take action to steward our resources.

**Strategies**

1. Develop and implement a strategic communications plan to increase the visibility and understanding of Benton SWCD and expand its reach to new audiences.
2. Ensure the Benton SWCD team includes professional communications and marketing skills, knowledge, and abilities.

3. Clarify program descriptions and other information to make Benton SWCD's services more accessible and understandable.
4. Collect and disseminate stories, statistics, and visual resources to communicate Benton SWCD's goals, services, and impact.
5. Enhance internal coordination and collaboration to support communications strategies for Benton SWCD and all programs.
6. Regularly evaluate communications and outreach efforts to ensure desired impact including accessibility to diverse audiences.

### **Measurable Outcomes**

- (HC) By the end of Q-1 in FY23, write new Communications and Community Engagement Coordinator (CCEC) job description, develop position announcement, and recruit for position.
- (HC) By the end of Q-1 in FY23, hire new employee for CCEC position and conduct initial orientation.
- (HC) By the end of Q-3 in FY23, train new CCEC and make introductions to at least a dozen partners.
- (HC) By the end of Q-3 in FY23, assess with CCEC the following programs: Salmon Watch, grants to Watershed Councils, and Youth Conservation Education grants.
- (HC) Through FY27, work closely with CCEC to ensure Goal 3 Strategies are met.
- (SR) By end of March 2023, complete and implement a Strategic Communications Plan, including staff training and the release of a summary to the public
- (SR) Throughout 2023, conduct ongoing assessments and updates of the BSWCD website to ensure that information is correct, timely, and engaging
- (SR) By end of Q2 2024, add 4 new videos to YouTube channel.
- (SR) During 2023 and beyond, share one "staff story" via newsletter, blog, and social media each quarter, highlighting a current project we're engaged in
- # of communications projects per year with cross-program collaboration
- Highlight staff work and projects managed in newsletter, web features, and social media

**Goal #4: Enhance strategic partnerships and revenue to increase Benton SWCD’s impact.**

**Strategies**

1. Identify traditional and emergent opportunities for funding and partnership with state and federal agencies and private funders and use a strategic filter to help Benton SWCD staff evaluate and pursue the most impactful opportunities to support local needs.
2. Strengthen the Benton SWCD’s partnership with the USDA Natural Resources Conservation Service to maximize benefit to landowners and communities in Benton County.
3. Meet regularly and coordinate efforts with local conservation partners including the four watershed councils operating in Benton County and the Confluence group of local conservation nonprofits.
4. Seek stronger partnerships with the natural resources departments of the Confederated Tribes of Siletz Indians and Confederated Tribes of Grand Ronde.
5. Enhance partnerships and potential fee-for-service relationships with local institutions including Benton County, local cities and towns, and Oregon State University to achieve shared goals.
6. Evaluate the potential to develop sponsorships and donations from local businesses, individual donors, and other non-traditional partners.

**Measurable Outcomes**

- (HC) Through FY27 meet quarterly with Natural Resource Conservation Program Manager (NRCPM) to identify and evaluate partnership and funding strategies.
- (HC) By end of Q-3 in FY23, investigate new software for donation management.
- (HC) By the end of FY23 set up private tour of the Confluence building for BSWCD staff and board; meet at least once with Confluence Steering Committee members to get update on non-profit status, new floor plans, tenant occupancy expectations, etc.
- (HC) BY the end of Q-2 in FY23 meet with Oregon Agricultural Trust (OAT) staff about potential collaborations and invite OAT to present to BSWCD Board.

- (HC) By the end of Q-1 in FY24, develop new internship opportunity through Skillbridge.
- (HC) Between Q-1 and end of Q-3 in FY24, host Skillbridge intern.
- (HC) By Q-1 in FY25 evaluate Skillbridge internship to determine outcomes, and decide whether to recruit additional Skillbridge interns.
- (HC) By end of FY24 work with NRCPM to determine measures of revenue increase (# of grants, money brought into Project Fund, # and amount of donations, fee-for-service opportunities, increase NPS revenues, etc.).
- (TM) Through June 2023, work with NRCS to write the 2024 Soil Health Conservation Implementation Strategy, and complete OWEB TA grant # 219-9001-19457.
- (DS) Work with NRCS to incorporate water quality practices in future Conservation Implement Strategies by 2024.
- (DS) Work with GWMA partners (DEQ, EPA, ODA, NRCS, UWSWCD, LSWCD, Long Tom WC, city of Monroe) on funding strategy for landowners to implement water quality practices (AWQI, 319 grant, etc).
- (DS/MA) By May 2023, work with partners to develop Regional Conservation Partnership Program proposal for oak restoration in Benton County or in the region. Identify US Forest Service Stewardship funds for oak restoration \$ opportunities adjacent to federal forest lands.
- (DS/MA) By 2024 develop strategy to assist forest landowners in accessing ODF funds for road/culvert replacement funds.
- (DS) Develop strategy with NRCS to identify funds available to landowners through an outreach plan through the Federal Infrastructure Bill.
- (DS/TM/MA) By May 2023, develop new ODA biennial Scope of Work which identifies climate action initiatives and incorporates soil health action items into the ODA agricultural water quality work plan. Develop measurable goals for the SOW.
- Each year, work closely with watershed councils to identify project priority areas.
- Specific joint efforts developed with each watershed council and the Confluence partnership
- Regular interactions with Confederated Tribes of Siletz Indians and Confederated Tribes of Grand Ronde.

- At least one new public or private partnership and funding relationship established each year.
- Strategy filter developed
- Increase the number of NRCS-funded projects by X%
- Report evaluating the potential for sponsorships and individual giving

**Goal #5: Implement operations that support highly effective programs and services.**

**Strategies**

1. Adopt and use an equity focus to evaluate Benton SWCD’s programs and adapt them to ensure equitable access by all community members.
2. Evaluate and adapt district programs by holding annual strategic plan reviews, creating adaptive workplans, and conducting a comprehensive community-based assessment to better understand conservation / information needs and community perspectives on how the District’s services and outreach can improve.
3. Increase board/staff collaboration by actively learning about each other and each other’s work, holding more joint meetings and celebrations, and creating space for informal and unstructured interaction and community-building.
4. Create a transition and operations plan reflective of changing workplace trends, anticipated staff retirements or other turnover, and professional development needs.
5. Ensure District operations meet the highest standards of public agency administration.

**Measurable Outcomes**

- (HC) By the end of Q-2 in FY23, re-establish the BSWCD Equity Committee, recruit staff and board member representatives, and write a job description for committee members.
- (HC) By the end of Q-3 in FY23, develop Equity Committee meeting agenda, identify anticipated meeting goals, hold one committee meeting, and communicate meeting outcomes to staff and board.
- (HC) By the end of Q-4 in FY24, present a draft BSWCD Equity, Diversity, Inclusion and Justice Action Plan to the Board for review.

- (HC) By the end of Q-2 in FY23, write a new Operations Coordinator (OC) job description, develop position announcement, and recruit for position.
- (HC) By the end of Q-2 in FY23, hire new employee for OC position and conduct initial orientation.
- (HC) By the end of Q-4 in FY23, train new OC and assist OC with work planning and development of measurable objectives for strategic plan.
- (HC) By the end of Q-3 in FY23 (with staff), plan, hold, and evaluate in-person/hybrid Annual Meeting for the first time since 2020.
- (HC) By the end of Q-2 in FY23, complete final Audit Report received documents nothing material of concern, there are no omissions or misstatements of accounting information, all funds and activities are properly classified, all revenues and expenses are properly allocated, internal controls are established and maintained, and there is compliance with all laws and regulations.
- (HC) By the end of Q-2 in FY23 final Audit Report shows net position increased during the fiscal year audited.
- (HC) By the end of Q-4 in FY23, work with OC to ensure BSWCD Operations Manual is up to date.
- (HC) By the end of Q-3 in FY23, review all insurance policies (Workers Comp, General Liability, Health, Life, Short Term Disability), research alternative brokers for insurance programs, and switch from HUB International to new company.
- (HC) Through FY27, hold quarterly updates on Strategic Plan progress at board meetings.
- (HC) By end of Q-4 in FY23, work with staff to complete new District Work Plan for FY24 and present to Board for approval.
- (HC) By end of Q-3 in FY23, investigate/determine if financial software should be upgraded.
- (HC) By end of Q-4 in FY23, train NRCPPM on budget development and tracking.

- (SR) Ensure that the new Strategic Communications Plan incorporates a clear equity focus to reach underserved audiences.
- (SR/MA) By end of 2023, conduct a joint Community Needs Assessment to determine gaps and opportunities for BSWCD to increase and improve both conservation services and outreach offerings.
- Equity focus developed and used.
- Program evaluation cycle established and followed.
- Community-based assessment complete.
- Board and staff survey reports increased collaboration.