

Monday, January 10, 2022
 7:15-7:45 PM Board Meeting (following Annual Meeting)
 Zoom Video Conference: <https://zoom.us/join>
 Phone: 1-669-900-6833
 Meeting ID: 844 6825 0202
 Passcode: 640956



BOARD OF DIRECTORS MEETING AGENDA

1. Deliver Adaptive Programs and Strengthen Partnerships

Address natural resource issues and build partnerships that promote conservation.

2. Effectively Spread Our Message

Inform residents of the services available to them.

3. Strengthen Our Capacity

Responsibly manage District resources, increase our ability to serve our community, and maintain a knowledgeable and dedicated Board and staff.

4. Diversity, Equity, and Inclusion (DEI)

Apply an equity lens to all BSWCD policies, practices, procedures, and programs. Remove barriers to access and provide opportunities for all members of our community.

Goal	Item	Lead	Time	ACTION
	Call to Order, Introductions, Public Comments, Announcements, Additions to Agenda	<i>Paul</i>	7:15	
	CONSENT AGENDA	<i>Paul</i>	7:16	ACTION
3	Approve draft board meeting Minutes – December 13, 2021			
3	Approve Financials (11/30/21)			
3	Adopt FY21 Audit Corrective Action Plan			
	REGULAR AGENDA		7:17	
3	Director appointments: Bob Morris to Zone 2; Nate Johnson to At Large 1; Faye Yoshihara to Director Emeritus	<i>Paul</i>		ACTION
3	Oath of Office: Bob Morris, Nate Johnson	<i>Paul/Lovett</i>		
3	Appoint Nate Johnson as Board Chair	<i>Paul</i>		ACTION
	Meeting Adjourned	<i>Johnson</i>	7:30	

BSWCD Board and Outreach Events (subject to change)		
Date/Time	Event	Location
February 10 & 11	Native Plant Sale order pickup	Davis Family Farm, Corvallis
February 14, 6 – 7 pm	BSWCD Monthly Board Meeting	Zoom

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

Monday, December 13, 2021; 6:00-7:00 PM
Phone: 1-669-900-6833
Meeting ID: 844 6825 0202
Passcode: 640956



BOARD OF DIRECTORS MEETING MINUTES

In Attendance

Board Members Present: Faye Yoshihara, Graham Trask, Bob Morris, Jerry Paul, Eliza Mason, Henry Storch, Kerry Hastings

Associate Directors Present: Nate Johnson, David Barron, Marcella Henkels, Rana Foster

Staff Present: Holly Crosson, Michael Ahr, Donna Schmitz, Teresa Matteson, Linda Lovett (minutes)

Others Present: Laurie Grenya, Jennifer Schoolr (HR Answers)

Call to Order

[Yoshihara] 6:00 pm

Introductions, Public Comments, Announcements, Additions/Changes to Agenda - none

CONSENT AGENDA

- **Approve draft board meeting Minutes – November 8, 2021:** Discussion: none
- **Approve Financials for 10/31/21;** Discussion: none
- **Approve Resolution FY2021-2022-07** to add \$500 from Doreen Carpenter to the General Fund; CCP-Conservation Education; Discussion: none
- **Approve draft FY21 Audit Financials;** Discussion: none

Faye noted that Peter Gelser (auditor) gave Holly, Linda, and Jenny high marks for their work on the audit.

MOTION to approve Consent Agenda: Graham/Bob (vote 7/7)

REGULAR AGENDA

Draft Compensation and Pay Equity Study presentation (HR Answers - Laurie Grenya, Jennifer Schoolr)

After introductions, Laurie and Jennifer described how they do compensation work for the size and budget of an organization. Laurie shared slides defining compensation and emphasized that no two compensation policies, structures, or processes are exactly alike. Oregon law requires only that pay practices within an organization be nondiscriminatory; it does not require organizations to compare pay to others with similar positions. The data collected for consideration is only one component in making compensation decisions.

- Pay & Benefit Review. To get a picture of the market, need to collect size, budget, and location information from different organizations. HRA looked at private sector organizations that cannot be identified, public organizations that can be identified, and public surveys. Their quality control process ensures that the information supplied is relevant based on job descriptions.
 - Q: Donna wondered if it is normal to have only a 50% response to surveys. Also, the districts that replied have much larger staffs and budgets, so how is that factored in?
A: This response is better than usual but underscores the need to include public surveys. The organization's budget does not affect pay of employees making less than \$150k per year.
 - Q: Holly asked to confirm that "incumbent" in the reports means the number of positions reviewed? A: Yes, it is the number of people each reporting entity pays for the same work.
 - Q: Faye asked Teresa if she had a question about her comparators. Teresa said she was just surprised by them. Laurie said she used information provided by BSWCD and compared it to other organizations doing similar work. It is about job content evaluation.
- Results. 1) Pay comparison: BSWCD's overall Compa-Ratio is 90% of market, but Holly's is a significant outlier at 75%. Ideally, pay would be between 15% of 100 on either side. 2) Benefits comparison: Health insurance lags the market, although it is one of the best plans. Retirement benefits lag public sector but lead private; in combination, BSWCD lags by 2.84%. Paid leave leads public employers by 2 days per

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

year and private by 6 days per year. HRA strongly recommends continuing to keep sick leave separate and to look at a tiered personal leave structure based on seniority.

- Q: Holly—we have tiered system for paid vacation leave and retirement. What is the number for other organizations? A: Aggregate of what you're actually paying.
- Q: Donna—We don't get more leave after 10 years with the district. How does this compare with other organizations? A: It varies; some other organizations have increments above 10 years. This is an opportunity for BSWCD. HRA can recommend alternatives.
- **Recommendations.** 1) Pay equity: plan for triannual review, maintain pay equity by implementing and administering consistent pay policies and structure. 2) Pay review: implement structure to ensure employee pay reaches and/or stays within 15% of market. Look at market every two years to ensure jobs are placed appropriately in the structure and maintain jobs in the structure to ensure market competitiveness. 3) Benefits review: continue processes to provide health insurance benefits; maintain or increase retirement offering; maintain paid leave and consider seniority-based vacation increases.

Discuss draft report, answer board/staff questions, and determine next steps

Questions focused on:

- **How often to do studies.** By law, internal equity studies must be completed every three years. Pay and market equity should be done every two years because the market is changing so fast, especially because of COVID and minimum wage increases in many states.
- **Market comparators.** Donna asked how the Resource Conservation positions compared to NRCS and whether pay scales were national averages used on federal pay scale. HRA said they would normally look at specific locales but will follow up on this. Donna also asked if HRA used Oregon Employment Department occupational profiles. HRA does not because the data is 17 years old. Linda asked why the Operations Manager position was compared only to office manager positions; the ones specified in the report entail only a piece of what she does. HRA said all the comparators were good matches for job content. Eliza wondered if comparing Holly's position to private CEO salaries made hers appear low. HRA said they did job-to-job comparisons that included non-profits, but surveys used "CEO" as the working title for those jobs. Grahm asked where HRA got the job descriptions and whether employees had input. HRA received job analysis questionnaires from employees through Holly. Holly added that all staff had the opportunity to review and update job descriptions. Michael asked about comparisons to Oregon state jobs that offer PERS retirement because the jobs in the report appeared to be private employers with 401k programs. HRA confirmed that there are PERS comparators in the study, but most of the state positions are temporary ones that don't contribute to PERS.
- **Budget size.** Grahm asked how grant funds for which the district is a pass through are factored into the study. Holly said the comp study did not include project funds in budget size but did include admin funds because they go into the general fund. Employee bonuses were not figured into wages.

Other Announcements - none

Meeting Adjourned

[Yoshihara] 7:16 pm

Benton SWCD Board Meeting

January 10, 2022

Financial Report

Period ending November 30, 2021

The closing balance in our Oregon LGIP account was \$1,063,981.38, dividend paid was \$309.06. The Fiscal YTD dividend paid was \$1,636.07. Our average monthly balance has been \$835,604.37, with a monthly distribution yield of 0.45%. The previous month's balance was \$723,879. We received a payment of \$439,792.90 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 \$159,619.96. The previous month's balance was \$97,717.57.

Charges to the Credit Card account were \$641.78. These were verified and reconciled. The previous month's charges were \$912.87.

The Stripe account was reconciled. The starting balance was \$695.15. The net balance change from activity was \$557.75, less fees of -\$18.87. Total payouts were \$0.00, leaving an ending balance of \$1,234.03.

Respectfully submitted,



Jerry Paul, Treasurer

Benton Soil & Water Conservation District
Balance Sheet
 As of November 30, 2021

	Nov 30, 21	Nov 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 - Citizens Bank	139,506.53	157,528.47	-18,021.94
10150 - Citizens Bank #2	5,035.13	5,051.09	-15.96
10200 - LGIP	1,063,981.38	1,066,605.46	-2,624.08
10300 - Stripe	1,234.03	426.77	807.26
10800 - Petty Cash	24.00	24.00	0.00
Total Checking/Savings	1,209,781.07	1,229,635.79	-19,854.72
Accounts Receivable			
11400 - Grants Receivable	23,630.94	78,289.51	-54,658.57
Total Accounts Receivable	23,630.94	78,289.51	-54,658.57
Other Current Assets			
100-1050 CashDue to/from Bld Fnd	-103,200.00	-93,200.00	-10,000.00
100-1500 Due to/from Proj Fund	-102,910.93	-210,171.93	107,261.00
200-1080 CashDue to/from Gen Fnd	102,910.93	210,171.93	-107,261.00
400-1505 Due to/from BR Fund	103,200.00	93,200.00	10,000.00
13000 - Prepaid expenses-Audit	3,564.02	7,070.41	-3,506.39
Total Other Current Assets	3,564.02	7,070.41	-3,506.39
Total Current Assets	1,236,976.03	1,314,995.71	-78,019.68
Other Assets			
18400 - Property Tax Receivable-Audit	10,110.00	10,528.00	-418.00
Total Other Assets	10,110.00	10,528.00	-418.00
TOTAL ASSETS	1,247,086.03	1,325,523.71	-78,437.68
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 - General Accounts Payable	1,906.27	3,750.17	-1,843.90
20100 - Project Accts Payable	1,633.34	33,631.63	-31,998.29
Total Accounts Payable	3,539.61	37,381.80	-33,842.19
Credit Cards			
22000 - CITIZENS BANK MASTER CARD			
22150 - Laura's CC - 4777	0.00	143.00	-143.00
22200 - Holly's CC - 2995	183.48	469.00	-285.52
22400 - Teresa's CC - 3019	100.00	38.00	62.00
22500 - Heath's CC - 3027	30.99	22.00	8.99
22520 - Linda's CC - 5980	327.31	426.94	-99.63
Total 22000 - CITIZENS BANK MASTER CARD	641.78	1,098.94	-457.16
Total Credit Cards	641.78	1,098.94	-457.16
Other Current Liabilities			
24000 - PAYROLL LIABILITIES			
24010 - 941 Account	7,084.32	7,524.90	-440.58
24020 - Oregon Withholding	1,857.00	1,945.00	-88.00

Benton Soil & Water Conservation District
Balance Sheet
 As of November 30, 2021

	Nov 30, 21	Nov 30, 20	\$ Change
24030 · OR-WBF SUTA	449.45	209.16	240.29
24040 · Medical Employee	0.00	856.04	-856.04
24050 · Medical Employer	0.00	4,867.14	-4,867.14
24060 · 457b Contributions	0.00	4,455.00	-4,455.00
Total 24000 · PAYROLL LIABILITIES	9,390.77	19,857.24	-10,466.47
25800 · Deferred Revenue Grants-Audit	129,984.73	231,736.89	-101,752.16
25810 · Deferred Revenue Donations	246.72	0.00	246.72
25850 · Deferred Revenue - NPS Presales	28,621.10	23,142.68	5,478.42
Total Other Current Liabilities	168,243.32	274,736.81	-106,493.49
Total Current Liabilities	172,424.71	313,217.55	-140,792.84
Long Term Liabilities			
27050 · Deferred Revenue Taxes -Audit	8,261.09	8,440.09	-179.00
Total Long Term Liabilities	8,261.09	8,440.09	-179.00
Total Liabilities	180,685.80	321,657.64	-140,971.84
Equity			
31100 · Building Reserve Fund Balance	103,200.00	93,200.00	10,000.00
31200 · Project Fund Balance	10,210.11	10,210.00	0.11
32000 · General Fund Balance	666,461.80	604,005.70	62,456.10
Net Income	286,528.32	296,450.37	-9,922.05
Total Equity	1,066,400.23	1,003,866.07	62,534.16
TOTAL LIABILITIES & EQUITY	1,247,086.03	1,325,523.71	-78,437.68

Benton Soil & Water Conservation District
Profit & Loss by Class
 July through November 2021

	General Fund	Project Fund	TOTAL
Ordinary Income/Expense			
Income			
43300 · Grant/Project Administration	0.00	100,291.68	100,291.68
44535 · Taxes Levied	443,343.87	0.00	443,343.87
44540 · ODA Operations	26,372.00	0.00	26,372.00
44545 · ODA Tech, LMA & Scope of Work	30,767.37	0.00	30,767.37
45000 · Interest Income	1,736.65	0.00	1,736.65
46430 · MISCELLANEOUS	2,651.11	0.00	2,651.11
47200 · CREP, SQP-Fee for Services	4,576.00	0.00	4,576.00
47400 · Native Plant Sale Income	3,611.50	0.00	3,611.50
48000 · TRANSFERS IN	8,514.30	0.00	8,514.30
Total Income	521,572.80	100,291.68	621,864.48
Gross Profit	521,572.80	100,291.68	621,864.48
Expense			
60000 · MATERIALS & SERVICES	50,018.80	0.00	50,018.80
66000 · PAYROLL EXPENSES	184,325.09	11,697.88	196,022.97
68000 · PROJECTS-SVC-SUPP-MATERIALS	0.00	80,780.09	80,780.09
69400 · TRANSFERS OUT	0.00	8,514.30	8,514.30
Total Expense	234,343.89	100,992.27	335,336.16
Net Ordinary Income	287,228.91	-700.59	286,528.32
Net Income	287,228.91	-700.59	286,528.32

Benton Soil & Water Conservation District
Profit & Loss by Class
 July through November 2021

	General Fund	Project Fund	TOTAL
Ordinary Income/Expense			
Income			
43300 · Grant/Project Administration	0.00	100,291.68	100,291.68
44535 · Taxes Levied	443,343.87	0.00	443,343.87
44540 · ODA Operations	26,372.00	0.00	26,372.00
44545 · ODA Tech, LMA & Scope of Work	30,767.37	0.00	30,767.37
45000 · Interest Income	1,736.65	0.00	1,736.65
46430 · MISCELLANEOUS			
46432 · Contributions	674.00	0.00	674.00
46490 · Adjustment Account - Audit	1,977.11	0.00	1,977.11
Total 46430 · MISCELLANEOUS	2,651.11	0.00	2,651.11
47200 · CREP, SQP-Fee for Services	4,576.00	0.00	4,576.00
47400 · Native Plant Sale Income	3,611.50	0.00	3,611.50
48000 · TRANSFERS IN			
48400 · Transfer Admin from Project Fd	8,514.30	0.00	8,514.30
Total 48000 · TRANSFERS IN	8,514.30	0.00	8,514.30
Total Income	521,572.80	100,291.68	621,864.48
Gross Profit	521,572.80	100,291.68	621,864.48
Expense			
60000 · MATERIALS & SERVICES			
61300 · CONFERENCES AND TRAINING			
61330 · Registration	1,568.00	0.00	1,568.00
Total 61300 · CONFERENCES AND TRAINING	1,568.00	0.00	1,568.00
61500 · COMMUNITY CONSERVATION PROGRAMS			
61510 · Conservation Education (Youth)	359.97	0.00	359.97
61520 · Conservation Incentive Program	2,000.00	0.00	2,000.00
61540 · Native Plant Sale	2,733.97	0.00	2,733.97
61570 · Soil Quality Program	1,340.66	0.00	1,340.66
61585 · Conservation Leadership - EDI	600.00	0.00	600.00
Total 61500 · COMMUNITY CONSERVATION PROGR	7,034.60	0.00	7,034.60
62100 · CONTRACTED AND PROF SERVICES			
62115 · Audit	3,750.00	0.00	3,750.00
62120 · Computer Support	400.70	0.00	400.70
62130 · PROFESSIONAL SERVICES			
62140 · Legal	200.00	0.00	200.00
62150 · Accounting	9,323.38	0.00	9,323.38
62170 · Web Design, Logo - Marketing	1,219.00	0.00	1,219.00
Total 62130 · PROFESSIONAL SERVICES	10,742.38	0.00	10,742.38
62190 · Misc Contracted Services	2,784.00	0.00	2,784.00
Total 62100 · CONTRACTED AND PROF SERVICES	17,677.08	0.00	17,677.08
62300 · Dues/Subscriptions/Fees	4,269.91	0.00	4,269.91
62800 · OFFICE OCCUPANCY			
62820 · Rent & Parking	10,925.25	0.00	10,925.25

Benton Soil & Water Conservation District
Profit & Loss by Class
 July through November 2021

	General Fund	Project Fund	TOTAL
62830 · Utilities	2,136.52	0.00	2,136.52
Total 62800 · OFFICE OCCUPANCY	13,061.77	0.00	13,061.77
65000 · SUPPLIES AND MATERIALS			
65010 · COPIER AND SUPPLIES			
65014 · Lease	772.50	0.00	772.50
Total 65010 · COPIER AND SUPPLIES	772.50	0.00	772.50
65030 · Office Supplies	1,358.31	0.00	1,358.31
65050 · Software/Computer Accessories	909.00	0.00	909.00
Total 65000 · SUPPLIES AND MATERIALS	3,039.81	0.00	3,039.81
65120 · Insurance & Fidelity Bond	2,468.97	0.00	2,468.97
65320 · Mileage/travel related expenses	724.76	0.00	724.76
65400 · Meetings & Events	173.90	0.00	173.90
Total 60000 · MATERIALS & SERVICES	50,018.80	0.00	50,018.80
66000 · PAYROLL EXPENSES			
66200 · Wages	140,904.55	9,221.20	150,125.75
66410 · Health, Dental & Life Insurance	24,579.28	1,561.87	26,141.15
66420 · Retirement	7,309.56	98.23	7,407.79
66500 · Payroll Taxes			
66510 · FICA Employer	10,412.86	704.48	11,117.34
66520 · SUTA	1,005.71	109.29	1,115.00
66530 · OR-WBF	45.63	2.81	48.44
Total 66500 · Payroll Taxes	11,464.20	816.58	12,280.78
66800 · Fees	67.50	0.00	67.50
Total 66000 · PAYROLL EXPENSES	184,325.09	11,697.88	196,022.97
68000 · PROJECTS-SVC-SUPP-MATERIALS			
68010 · Project Contracted Services	0.00	58,206.09	58,206.09
68020 · Project Mileage & Travel	0.00	132.72	132.72
68040 · Project Supplies & Materials	0.00	22,441.28	22,441.28
Total 68000 · PROJECTS-SVC-SUPP-MATERIALS	0.00	80,780.09	80,780.09
69400 · TRANSFERS OUT			
69440 · Trf PF to General Fund	0.00	8,514.30	8,514.30
Total 69400 · TRANSFERS OUT	0.00	8,514.30	8,514.30
Total Expense	234,343.89	100,992.27	335,336.16
Net Ordinary Income	287,228.91	-700.59	286,528.32
Net Income	287,228.91	-700.59	286,528.32

Benton Soil & Water Conservation District
Profit & Loss YTD Comparison
 July through November 2021

	Jul - Nov 21	Jul - Nov 20	\$ Change
Ordinary Income/Expense			
Income			
43300 · Grant/Project Administration	100,291.68	140,724.33	-40,432.65
44535 · Taxes Levied	443,343.87	433,289.68	10,054.19
44540 · ODA Operations	26,372.00	24,994.75	1,377.25
44545 · ODA Tech, LMA & Scope of Work	30,767.37	29,160.00	1,607.37
45000 · Interest Income	1,736.65	2,935.55	-1,198.90
46430 · MISCELLANEOUS			
46432 · Contributions	674.00	250.00	424.00
46440 · Refunds and Reimbursements	0.00	7,246.55	-7,246.55
46490 · Adjustment Account - Audit	1,977.11	0.00	1,977.11
Total 46430 · MISCELLANEOUS	2,651.11	7,496.55	-4,845.44
47200 · CREP, SQP-Fee for Services	4,576.00	816.00	3,760.00
47400 · Native Plant Sale Income	3,611.50	2,464.00	1,147.50
48000 · TRANSFERS IN			
48400 · Transfer Admin from Project Fd	8,514.30	11,562.47	-3,048.17
Total 48000 · TRANSFERS IN	8,514.30	11,562.47	-3,048.17
Total Income	621,864.48	653,443.33	-31,578.85
Gross Profit	621,864.48	653,443.33	-31,578.85
Expense			
60000 · MATERIALS & SERVICES			
61300 · CONFERENCES AND TRAINING			
61330 · Registration	1,568.00	2,050.00	-482.00
Total 61300 · CONFERENCES AND TRAINING	1,568.00	2,050.00	-482.00
61500 · COMMUNITY CONSERVATION PROGRAMS			
61510 · Conservation Education (Youth)	359.97	1,500.00	-1,140.03
61520 · Conservation Incentive Program	2,000.00	0.00	2,000.00
61530 · Invasives Program	0.00	233.04	-233.04
61540 · Native Plant Sale	2,733.97	1,540.48	1,193.49
61570 · Soil Quality Program	1,340.66	336.49	1,004.17
61585 · Conservation Leadership - EDI	600.00	60.00	540.00
Total 61500 · COMMUNITY CONSERVATION PR	7,034.60	3,670.01	3,364.59
62100 · CONTRACTED AND PROF SERVICES			
62115 · Audit	3,750.00	4,750.00	-1,000.00
62120 · Computer Support	400.70	600.60	-199.90
62130 · PROFESSIONAL SERVICES			
62140 · Legal	200.00	1,500.00	-1,300.00
62150 · Accounting	9,323.38	10,701.96	-1,378.58
62170 · Web Design, Logo - Marketing	1,219.00	388.00	831.00
Total 62130 · PROFESSIONAL SERVICES	10,742.38	12,589.96	-1,847.58
62190 · Misc Contracted Services	2,784.00	0.00	2,784.00
Total 62100 · CONTRACTED AND PROF SERVIC	17,677.08	17,940.56	-263.48
62300 · Dues/Subscriptions/Fees	4,269.91	4,343.05	-73.14
62800 · OFFICE OCCUPANCY			

Benton Soil & Water Conservation District
Profit & Loss YTD Comparison
 July through November 2021

	Jul - Nov 21	Jul - Nov 20	\$ Change
62810 · Alarm & Janitorial Services	0.00	756.24	-756.24
62820 · Rent & Parking	10,925.25	20,018.88	-9,093.63
62830 · Utilities	2,136.52	5,059.81	-2,923.29
Total 62800 · OFFICE OCCUPANCY	13,061.77	25,834.93	-12,773.16
65000 · SUPPLIES AND MATERIALS			
65010 · COPIER AND SUPPLIES			
65012 · Copies	0.00	291.90	-291.90
65014 · Lease	772.50	867.13	-94.63
Total 65010 · COPIER AND SUPPLIES	772.50	1,159.03	-386.53
65030 · Office Supplies	1,358.31	629.74	728.57
65040 · Postage	0.00	176.04	-176.04
65050 · Software/Computer Accessories	909.00	319.98	589.02
Total 65000 · SUPPLIES AND MATERIALS	3,039.81	2,284.79	755.02
65110 · PRODUCTION COSTS			
65112 · Advertising and Website	0.00	265.84	-265.84
65118 · Publications	0.00	325.00	-325.00
Total 65110 · PRODUCTION COSTS	0.00	590.84	-590.84
65120 · Insurance & Fidelity Bond	2,468.97	1,605.32	863.65
65320 · Mileage/travel related expenses	724.76	242.09	482.67
65400 · Meetings & Events	173.90	57.94	115.96
Total 60000 · MATERIALS & SERVICES	50,018.80	58,619.53	-8,600.73
66000 · PAYROLL EXPENSES			
66200 · Wages	150,125.75	146,476.26	3,649.49
66410 · Health, Dental & Life Insurance	26,141.15	23,640.42	2,500.73
66420 · Retirement	7,407.79	9,511.67	-2,103.88
66500 · Payroll Taxes			
66510 · FICA Employer	11,117.34	10,877.96	239.38
66520 · SUTA	1,115.00	507.55	607.45
66530 · OR-WBF	48.44	49.11	-0.67
Total 66500 · Payroll Taxes	12,280.78	11,434.62	846.16
66800 · Fees	67.50	69.25	-1.75
Total 66000 · PAYROLL EXPENSES	196,022.97	191,132.22	4,890.75
68000 · PROJECTS-SVC-SUPP-MATERIALS			
68010 · Project Contracted Services	58,206.09	94,389.22	-36,183.13
68020 · Project Mileage & Travel	132.72	789.52	-656.80
68040 · Project Supplies & Materials	22,441.28	500.00	21,941.28
Total 68000 · PROJECTS-SVC-SUPP-MATERIALS	80,780.09	95,678.74	-14,898.65
69400 · TRANSFERS OUT			
69440 · Trf PF to General Fund	8,514.30	11,562.47	-3,048.17
Total 69400 · TRANSFERS OUT	8,514.30	11,562.47	-3,048.17
Total Expense	335,336.16	356,992.96	-21,656.80
Net Ordinary Income	286,528.32	296,450.37	-9,922.05
Net Income	286,528.32	296,450.37	-9,922.05

Benton Soil & Water Conservation District
P&L Budget vs. Actual GENERAL FUND
 July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
43000 · Beginning Balance	0.00	576,051.00	-576,051.00	0.0%
44530 · Benton County Public Works	0.00	5,000.00	-5,000.00	0.0%
44535 · Taxes Levied	443,343.87	470,000.00	-26,656.13	94.3%
44540 · ODA Operations	26,372.00	26,372.00	0.00	100.0%
44545 · ODA Tech, LMA & Scope of Work	30,767.37	61,535.00	-30,767.63	50.0%
45000 · Interest Income	1,736.65	4,500.00	-2,763.35	38.6%
46430 · MISCELLANEOUS				
46432 · Contributions	674.00			
46490 · Adjustment Account - Audit	1,977.11			
46430 · MISCELLANEOUS - Other	0.00	6,750.00	-6,750.00	0.0%
Total 46430 · MISCELLANEOUS	2,651.11	6,750.00	-4,098.89	39.3%
47200 · CREP, SQP-Fee for Services	4,576.00	4,000.00	576.00	114.4%
47400 · Native Plant Sale Income	3,611.50	20,000.00	-16,388.50	18.1%
48000 · TRANSFERS IN				
48400 · Transfer Admin from Project Fd	8,514.30	43,110.00	-34,595.70	19.8%
Total 48000 · TRANSFERS IN	8,514.30	43,110.00	-34,595.70	19.8%
Total Income	521,572.80	1,217,318.00	-695,745.20	42.8%
Gross Profit				
	521,572.80	1,217,318.00	-695,745.20	42.8%
Expense				
60000 · MATERIALS & SERVICES				
61300 · CONFERENCES AND TRAINING				
61330 · Registration	1,568.00			
61300 · CONFERENCES AND TRAINI	0.00	12,000.00	-12,000.00	0.0%
Total 61300 · CONFERENCES AND TRAI	1,568.00	12,000.00	-10,432.00	13.1%
61500 · COMMUNITY CONSERVATION PROGRAMS				
61510 · Conservation Education (Yo	359.97	7,700.00	-7,340.03	4.7%
61520 · Conservation Incentive Prog	2,000.00	3,000.00	-1,000.00	66.7%
61530 · Invasives Program	0.00	3,000.00	-3,000.00	0.0%
61540 · Native Plant Sale	2,733.97	20,000.00	-17,266.03	13.7%
61560 · Scholarships/Internships	0.00	600.00	-600.00	0.0%
61570 · Soil Quality Program	1,340.66	3,000.00	-1,659.34	44.7%
61585 · Conservation Leadership - E	600.00	2,000.00	-1,400.00	30.0%
Total 61500 · COMMUNITY CONSERVAT	7,034.60	39,300.00	-32,265.40	17.9%
62100 · CONTRACTED AND PROF SERVICES				
62115 · Audit	3,750.00	5,000.00	-1,250.00	75.0%
62120 · Computer Support	400.70	4,000.00	-3,599.30	10.0%
62130 · PROFESSIONAL SERVICES				
62140 · Legal	200.00			
62150 · Accounting	9,323.38			
62160 · Facilitation	0.00	12,000.00	-12,000.00	0.0%
62170 · Web Design, Logo - Mark	1,219.00			

Benton Soil & Water Conservation District
P&L Budget vs. Actual GENERAL FUND
July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
62130 · PROFESSIONAL SERVICE	0.00	31,020.00	-31,020.00	0.0%
Total 62130 · PROFESSIONAL SERVICE	10,742.38	43,020.00	-32,277.62	25.0%
62190 · Misc Contracted Services	2,784.00	5,750.00	-2,966.00	48.4%
Total 62100 · CONTRACTED AND PROFESSIONAL SERVICES	17,677.08	57,770.00	-40,092.92	30.6%
62300 · Dues/Subscriptions/Fees	4,269.91	13,000.00	-8,730.09	32.8%
62800 · OFFICE OCCUPANCY				
62810 · Alarm & Janitorial Services	0.00	1,500.00	-1,500.00	0.0%
62820 · Rent & Parking	10,925.25	27,000.00	-16,074.75	40.5%
62830 · Utilities	2,136.52	5,900.00	-3,763.48	36.2%
62840 · Other	0.00	1,000.00	-1,000.00	0.0%
Total 62800 · OFFICE OCCUPANCY	13,061.77	35,400.00	-22,338.23	36.9%
65000 · SUPPLIES AND MATERIALS				
65010 · COPIER AND SUPPLIES				
65014 · Lease	772.50			
65010 · COPIER AND SUPPLIES	0.00	3,500.00	-3,500.00	0.0%
Total 65010 · COPIER AND SUPPLIES	772.50	3,500.00	-2,727.50	22.1%
65020 · Equipment	0.00	5,000.00	-5,000.00	0.0%
65030 · Office Supplies	1,358.31	2,500.00	-1,141.69	54.3%
65040 · Postage	0.00	1,000.00	-1,000.00	0.0%
65050 · Software/Computer Access	909.00	3,000.00	-2,091.00	30.3%
Total 65000 · SUPPLIES AND MATERIALS	3,039.81	15,000.00	-11,960.19	20.3%
65110 · PRODUCTION COSTS				
65112 · Advertising and Website	0.00	1,500.00	-1,500.00	0.0%
65114 · Merchandise	0.00	1,000.00	-1,000.00	0.0%
65116 · Newsletters	0.00	3,000.00	-3,000.00	0.0%
65118 · Publications	0.00	500.00	-500.00	0.0%
Total 65110 · PRODUCTION COSTS	0.00	6,000.00	-6,000.00	0.0%
65120 · Insurance & Fidelity Bond	2,468.97	4,500.00	-2,031.03	54.9%
65160 · Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
65320 · Mileage/travel related expenses	724.76	4,000.00	-3,275.24	18.1%
65400 · Meetings & Events	173.90	4,000.00	-3,826.10	4.3%
Total 60000 · MATERIALS & SERVICES	50,018.80	191,970.00	-141,951.20	26.1%
66000 · PAYROLL EXPENSES				
66200 · Wages	140,904.55	352,467.00	-211,562.45	40.0%
66410 · Health, Dental & Life Insurance	24,579.28	58,996.00	-34,416.72	41.7%
66420 · Retirement	7,309.56	19,075.00	-11,765.44	38.3%
66500 · Payroll Taxes				
66510 · FICA Employer	10,412.86			
66520 · SUTA	1,005.71			
66530 · OR-WBF	45.63			
66500 · Payroll Taxes - Other	0.00	30,851.00	-30,851.00	0.0%
Total 66500 · Payroll Taxes	11,464.20	30,851.00	-19,386.80	37.2%
66800 · Fees	67.50			

Benton Soil & Water Conservation District
P&L Budget vs. Actual GENERAL FUND
 July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
Total 66000 · PAYROLL EXPENSES	184,325.09	461,389.00	-277,063.91	40.0%
69100 · Capital Outlay	0.00	5,000.00	-5,000.00	0.0%
69200 · Contingency	0.00	40,000.00	-40,000.00	0.0%
69400 · TRANSFERS OUT				
69410 · Trf GF to Building Reserve Fd	0.00	5,000.00	-5,000.00	0.0%
Total 69400 · TRANSFERS OUT	0.00	5,000.00	-5,000.00	0.0%
69600 · Reserved for Future Expenditure	0.00	233,959.00	-233,959.00	0.0%
69800 · Unappropriated Fund Balance	0.00	280,000.00	-280,000.00	0.0%
Total Expense	234,343.89	1,217,318.00	-982,974.11	19.3%
Net Ordinary Income	287,228.91	0.00	287,228.91	100.0%
Net Income	287,228.91	0.00	287,228.91	100.0%

Benton Soil & Water Conservation District
P&L Budget vs. Actual PROJECT FUND
 July through November 2021

	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
43300 · Grant/Project Administration	100,291.68	494,267.00	-393,975.32	20.3%
Total Income	100,291.68	494,267.00	-393,975.32	20.3%
Gross Profit	100,291.68	494,267.00	-393,975.32	20.3%
Expense				
66000 · PAYROLL EXPENSES				
66200 · Wages	9,221.20	37,174.00	-27,952.80	24.8%
66410 · Health, Dental & Life Insurance	1,561.87	8,746.00	-7,184.13	17.9%
66420 · Retirement	98.23	1,487.00	-1,388.77	6.6%
66500 · Payroll Taxes				
66510 · FICA Employer	704.48	0.00	704.48	100.0%
66520 · SUTA	109.29	0.00	109.29	100.0%
66530 · OR-WBF	2.81	0.00	2.81	100.0%
66500 · Payroll Taxes - Other	0.00	4,106.00	-4,106.00	0.0%
Total 66500 · Payroll Taxes	816.58	4,106.00	-3,289.42	19.9%
Total 66000 · PAYROLL EXPENSES	11,697.88	51,513.00	-39,815.12	22.7%
68000 · PROJECTS-SVC-SUPP-MATERIALS				
68010 · Project Contracted Services	58,206.09	0.00	58,206.09	100.0%
68020 · Project Mileage & Travel	132.72	0.00	132.72	100.0%
68040 · Project Supplies & Materials	22,441.28	0.00	22,441.28	100.0%
68000 · PROJECTS-SVC-SUPP-MATERIAL	0.00	399,644.00	-399,644.00	0.0%
Total 68000 · PROJECTS-SVC-SUPP-MATERI	80,780.09	399,644.00	-318,863.91	20.2%
69400 · TRANSFERS OUT				
69440 · Trf PF to General Fund	8,514.30	43,110.00	-34,595.70	19.8%
Total 69400 · TRANSFERS OUT	8,514.30	43,110.00	-34,595.70	19.8%
Total Expense	100,992.27	494,267.00	-393,274.73	20.4%
Net Ordinary Income	-700.59	0.00	-700.59	100.0%
Net Income	-700.59	0.00	-700.59	100.0%

Nov 2021 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	Grant Receivabl	Remaining balance to	Grant Manager	Grant Report Dates	How grant funds are received	Admin Expected	Admin Earned	Admin Remaining
Effectiveness Monitoring WAHWG	2009-012-00	BPA	6/1/2020	5/31/2021	Open		157,527	33,147	153,476	153,476	-120,329	124,380	MA			4,775	4,775	0
Ludwigia Management Alternatives	19100538	MMT	12/1/2019	12/31/2022	Open	2/15/2023	27,742	27,742	6,017	6,017	21,725	0	MA	Interim Report: 1/1/2021 & 1/1/2022. Final Report 2/15/2023	100% of funds at beginning of grant	2,522	547	1,975
State of the River Synthesis	20010715	MMT	2/1/2020	10/31/2022	Open	3/15/2022	80,000	80,000	39,142	39,142	40,858	0	MA	Interim 2/1/2021 & Final 11/30/2022	100% of funds at beginning of grant	12,000	5,158	6,842
Willamette Mainstem Restoration Opportunities and Strategies for Engagement	20100515	MMT	11/1/2020	4/30/2023	Open	6/30/2023	70,164	70,164	3,915	3,915	66,249	0	MA	5/15/21 & 6/30/23	100% of funds at beginning of grant	6,379	356	6,023
Willamette River Aquatic Weed Management Phase 7	2020-33-010	ODA-OSWB	2/28/2020	9/30/2021	Open	6/30/2021	27,719	13,860	22,733	22,733	-8,873	13,860	MA		*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	2,520	2,067	453
Purge the Spurge! EDRR and Community Outreach	2020-33-011	ODA-OSWB	2/28/2020	9/30/2021	Open	11/29/2021	8,808	6,606	7,870	7,870	-1,264	2,202	MA		*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
Fackrell Soil & Water Imp	09-20-002	OWEB	12/5/2020	10/16/2022	Open	12/16/2022	10,123	2,370	2,370	2,370	0	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	215	797
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	14,910	14,910	14,910	0	10,368	DS	Project completion only	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted	2,298	1,354	944
OWEB SIA grant	218-8010-16782	OWEB	3/4/2019	12/22/2023	Open	12/22/2023	125,000	56,408	56,451	56,451	-43	68,592	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	5,127	6,237
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
2019 data collection for WFIP Effectiveness Monitoring (Phase 2)	218-8201-16520	OWEB	1/1/2019	6/30/2021	Open	2/28/2021	119,983	119,982	119,982	119,982	0	1	MA	2/28/2021	received by reimbursement of invoices/receipts for amounts of \$250 or more submitted by BSWCD; OWEB holds last 10% of funds (\$11,983) until they receive and approve of Final Report at end	10,908	10,908	0

Nov 2021 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	Grant Receivabl	Remaining balance to	Grant Manager	Grant Report Dates	How grant funds are received	Admin Expected	Admin Earned	Admin Remaining
2019 Supplemental Data Collection for WFIP Effectiveness Monitoring (Phase 3)	218-8390-17212	OWEB	2/4/2020	12/31/2021	Open	2/28/2022	100,000	57,791	57,837	57,837	-46	42,209	MA	Interim Report: 12/31/2020 & Final Report: 2/28/2022	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted	9,091	5,258	3,833
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	1,936	1,936	1,936	0	44,031	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	176	4,003
J2E RTR Project	220-3303-17504	OWEB	4/22/2020	6/30/2025	Open	6/30/2025	239,915	44,035	44,035	44,035	0	195,881	DS	6/30/2028 and 6/30/2030		23,084	4,003	19,081
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	89,344	89,344	89,998	-655	30,644	MA	Interim Report: 6/30/2021 & Final Report: 2/28/2023	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted	10,908	8,182	2,726
Regenerative Landscape Project		Donation			Open		2,980	2,980	1,827	1,827	1,153	0	TM			0	0	0
Total							1,184,083	642,674				541,409					50,058	53,136



January 5, 2022

Office of the Secretary of State
Audits Division
255 Capitol Street NE, Suite 500
Salem, Oregon 97310

Plan of Action for Benton Soil and Water Conservation District

Benton Soil and Water Conservation District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of the fiscal year ended June 30, 2021. The audit was completed by the independent auditing firm, Koontz, Blasquez & Associates, P.C., Albany, Oregon. The plan of action was adopted by the governing body of the District at their meeting on January 10, 2022, as indicated by the signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. Significant Deficiency: Segregation of Duties

- a. **Description:** 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.

Recommendation: The auditor recommended 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.

- b. **Plan of action:** The Executive Director (ED) and Operations Manager (OM) of the District reviews all CIRs (check issuance requests) from staff before checks are prepared weekly by the bookkeeper. The checks are not issued until the CIRs have been authorized, signed, and dated by the ED or OM, as appropriate. After the checks are cut, the ED reviews the CIRs a second time – this time against the actual completed (but unsigned) checks to make sure all the data on the check is correct and that the checks and CIRs match (who check is written to, the amount the check is for, CIR numbers align, checks do not skip numbers, etc.). All the CIRs and their supporting documentation go to the check signer (usually the Treasurer, but in any case, to designated board members only) for a third review. For each batch of checks the bookkeeper issues, a completed check register with all check numbers, check amounts, who the check is written to, bank deposits, EFTs, etc. accompanies the unsigned checks. The OM files the registers and all other documents related to deposits and expenditures.

The board has several designated check signers, including the District's Treasurer, who is the primary signer unless he is out of town. The ED and staff do not have check-signing authority, nor can they make any funds withdrawals from the bank. After the Board Treasurer (or other board-designated check signer) reviews the detailed check register, CIRs and checks, the checks are signed. The ED and Treasurer both regularly review bank and LGIP (Local Government Investment Pool) statements. All accounts, including Stripe and staff business credit cards, are reconciled monthly by the bookkeeper. Reconciliations are reviewed by both the ED and Treasurer. The ED meets with the bookkeeper on a weekly basis and regularly connects with the Treasurer to make sure any questions are addressed in a timely fashion. Financials are reviewed and approved by the Board of Directors on a monthly basis.

Procedures are in place for multiple-level review of credit card expenditures for all staff business credit cards. Similar to the CIR procedure for checks, the District has a form that all staff fill out, date, and sign, detailing all credit card expenditures. Receipts and any necessary supporting documentation are attached to the form. Credit card statements are reviewed by each card holder on a monthly basis. Individual expenditures are checked by staff and authorized by the ED or OM before the statement is paid by the bookkeeper. The Treasurer reviews all credit card purchases and statements. Each business card has a credit limit that has been established and approved by the board.

In June of 2019, the District initiated the use of Intuit's TSheets for staff payroll, now called QuickBooks Time. This electronic system reduces the likelihood of errors compared to filling out timesheets manually and enables the generation of a wide variety of payroll reports.

The OM is in the process of investigating online services like bill.com to further streamline the process and reduce error.

- c. **Timeframe for, or date of, implementation:** The District will continue with the current procedure while always exploring options to increase efficiency and reduce the chance of error.

2. Significant Deficiency: Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)

- a. **Description:** Auditing standards require the auditor to assess the internal control system of the District. In addition, the standards require the auditor 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 the auditor to assist in drafting the financial statements. In addition, the auditor verifies 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. The auditor believes 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, the auditor's assistance in drafting the financial statements described above does produce a significant deficiency in the District's internal control system.

Recommendation: The auditor does not recommend any change in the preparation of the financial statements, but that 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.

- b. Plan of action:** BSWCD considers the cost of staffing the financial expertise to correct this deficiency to outweigh the benefit and has determined that it is more beneficial to continue to outsource these matters to external experts.
- c. Timeframe for, or date of, implementation:** The District will continue with the current procedure.

Signed by:

Jerry Paul, Treasurer

Date

Holly Crosson, Executive Director

Date



Benton Soil and Water CONSERVATION DISTRICT

Date: December 31, 2021

To: Benton SWCD Directors

From: Holly Crosson, Executive Director

Re: December 2021 Monthly Report for January 2022 Board Packet

STRATEGIC PLANNING (SP)

- Met with strategic planning steering committee on 12/15.
- Signed Contract with Amy Stork on 12/7; met with Amy.
- Completed SP tasks with committee including drafting list of 15 key partners for focus groups and developing engagement questions for facilitator interviews; followed up with staff; connected with board on their participation for interviews and retreat attendance.

THE CONFLUENCE

- Attended Open House on December 16.

COVID-19

- Kept up to date on lots of changes to Covid guidelines from Oregon Health Authority and Centers for Disease Control; updated staff; working with Linda to align our policy with official updates/changes.

SAFETY/OSHA/IT Security

- Connected with Advantage Computing about software updates.

DEIJ

- Met on 12/8 with Heath and Michael. Continued to work on EDIJ Action Plan.

PROGRAMS/PROJECTS/PARTNERSHIPS

- Michael and I met with Clinton at Long Tom Watershed Council to brainstorm about future collaborations and catch up; connected with Michael about meetings with other Councils and developed agenda topics.
- Worked on Annual Meeting slides, agenda, and meeting logistics.
- Finalized Annual Report article on Operational Preparedness.
- Met with Michael and Teresa about the 2022 native plant sale.
- Attended Firewise Landscaping webinar hosted by OSU on December 1.
- Responded to Michael and IRM's questions about Azolla in a local waterbody.
- Attended a webinar about Water in Oregon on December 8.
- Responded to ODA's request about scheduling a statewide SWCD Manager's Roundtable.
- Reviewed and commented on Heath's draft Community Survey questionnaire.

- Responded to Heath's request for additional funds for Youth Education grants.

FISCAL

- Met with auditor, Faye, Jerry, and Jenny on December 1 to discuss draft FY21 audit.
- Reviewed payroll schedule that Linda created for calendar year 2022.
- Worked with Jenny on FY21 financial graphs for Annual Report.
- Received November tax turnover report - \$452,034 in tax levy payments to LGIP which is \$18,621 more than the November report at this time last year.
- Tracked ACH deposits for grant payments and distributed reports to Jenny and appropriate project management staff.
- Reviewed/authorized/completed/submitted: staff timesheets, payroll, bills, invoices, CIRs, EFTs, fiscal admin and other accounting on grants, Jenny's journal entry approvals, monthly financial reports, checks, credit card accounts, bank statements, account reconciliations, bank deposits, and LGIP balance.
- Held weekly meetings with bookkeeper.
- Had a meeting to discuss the FY22 and FY23 Budget with Michael.

PERSONNEL

- **HR Answers Compensation and Pay Equity Study:** Met with Faye and HRA on December 2 to follow up on draft study questions; received draft study on December 7/reviewed; Attended HRA presentation at board meeting on 12/13; followed up on study questions from staff and board; revised 2016 Compensation Philosophy based on PFC and HRA recommendations; met with Michael about Compensation Philosophy; contacted Benton County about their BC employee retirement benefits and forwarded to Faye.
- Had weekly check-in meetings with Linda.
- Had check-in meetings with Michael on Dec 13 and Dec 28.
- Had check-in meeting with Heath on Dec 9.
- Participated in weekly Zoom staff meetings.
- Met with Brent of VALIC.
- Received Heath's resignation letter on December 20; ***Thank you Heath for 15 years of conservation work dedicated to the District and our community!***

BOARD

- Developed January Board meeting agenda; reviewed November draft financials and December minutes.
- Met with Faye and Nate about board transitions on December 16.
- Met with Faye and David Barron on Dec 3.
- Sent over 60 personal BSWCD Season's Greetings messages with card to key constituents.

Date: December 31, 2021
To: Benton SWCD Directors
From: Michael Ahr
Re: Staff Report for December 2021



Conservation Program Manager

- Led 1 meeting with Teresa and Donna to discuss planning and other topics. Also checked in with each staff individually.
- Worked with Teresa and Holly on preparations for Native Plant Sale...Teresa is doing the hard work!
- Three “check-in” meetings with Holly
- Attended Compensation Philosophy meeting to work on edits with Holly
- 2 meetings related to Strategic Plan including one with our new contractor, Amy Stork
- Attended 1 EDIJ meeting with Holly and Heath
- I’m working with Donna, Oregon Department of Forestry, and 5 Firewise communities on possible grant requests to ODF for wildfire risk reduction funds. We’ve hosted a Zoom call on the topic and coordinated with Trask Hodgson at ODF on several calls and Emails.
- Met with Holly and Clinton Begley at Long Tom Watershed Council to discuss what our organizations are working on.

Willamette Mainstem Cooperative

- Attended Willamette Riverkeeper webinar that detailed their work over the years. A great intro to the Willamette River for anyone who doesn’t know a lot about it!
- Submitted an interim report for a Meyer Memorial Trust grant.

Invasive Species Program

- Led a weed talk at the County Roads Department. Focus was on weedy trees like holly and hawthorn
- Submitted final reports for 2 Oregon State Weed Board Grants (oblong spurge and aquatic weeds on the Willamette)
- Submitted 2 new grants for Oregon State Weed Board 2022 funding. These grants were also for oblong spurge and aquatic weeds. We’ve done a nice job of continuing our partnerships with the partners on these grants. A rundown of the request below...

	Purge the Spurge, Phase 2	Willamette Aquatic Weeds, Phase 8
Total Request	\$ 9,971.00	\$ 28,430.00
Personnel (MA time)	\$ 5,700.00	\$ 9,925.00
Contracted Services	\$ 3,192.00	\$ 15,574.00
Travel	\$ 112.00	\$ 196.00
Other	\$ 60.00	\$ 150.00
Indirect (Admin)	\$ 907.00	\$ 2,585.00

Date: December 31, 2021
To: Benton SWCD Directors
From: Linda Lovett, Operations Manager
Re: December Report for January 2022 Board Packet



A. Office Administration

- Reviewed documents for archiving/destruction per OR retention schedules.
- Forwarded phone calls and emails from office account to appropriate staff.
- Filed paperwork and organized files during visits to office.

B. Fiscal Administration

- Assisted Holly and Jenny with QuickBooks permissions letter.
- Assisted with management letter for audit.
- Reviewed, authorized, and submitted Check Issuance Request and Credit Card Receipt forms; deposited checks.

C. Personnel/Staff Meetings

- Updated payroll schedule for 2022.
- Assisted with Heath's departure, including transferring credit card auto-pay subscriptions to my card, changing computer account logins, informing insurance brokers, and sending COBRA form.
- Participated in and facilitated weekly staff meetings.
- Updated Employee Data Sheet, staff retirement contributions, and reviewed timesheets for payroll.

D. Training/Safety

- Updated Office Safety Checklist for the new office; shared it at staff meeting and solicited feedback.

E. Board Support

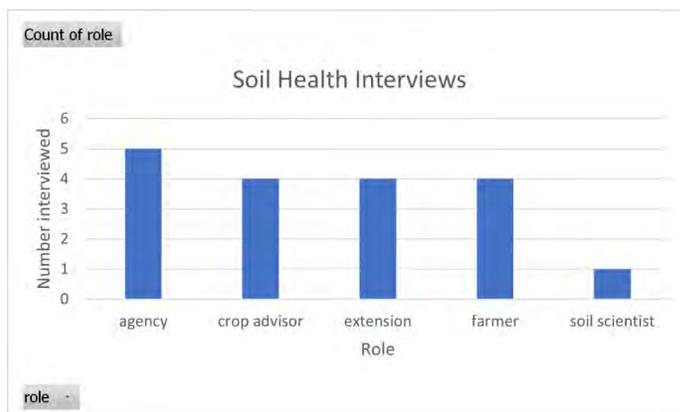
- Coordinated with Sandi Hiatt and Eric Nusbaum at ODA about upcoming board and officer changes, including verifying director eligibility and examples of conservation plans.
- December board meeting: submitted public notice to the G-T; added calendar items to agenda; compiled and emailed packets.
- Annual meeting: submitted two required legal notices to the G-T; added public notice for annual and board meeting to the G-T and BSWCD online calendars.

Happy New Year!!!

Soil Health

In preparation for writing the Natural Resources Conservation Service Conservation Implementation Strategy, I have scheduled one-on-one interviews with 18 stakeholders to determine the interest in and awareness of soil health issues in Benton County. As shown in the chart to the right, I interviewed five agency staff, four crop advisors, four extension staff, four farmers, and one soil scientist.

According to my interviews, many Benton Co farmers:



- Belong to multigenerational farm families. They want to improve the soil for next generations, a.k.a. build soil capital.
- Appreciate the importance of soil in their operations. Some may be interested in improving soil health. Some may be interested in soil health tests and their soil’s organic matter levels.
- Already implement practices that improve soil health, such as production of perennial crops that sequester carbon and reduce soil disturbance, e.g. hazelnuts, tall fescue.
- Have personal experience that indicates perennial crops systems actually improve soil health. For example, a three-to-seven-year tall fescue field rotated to another crop will have higher than expected yields due to reduced soil disturbance and other management practices.
- May be hesitant to try cover crops due to pressure from voles and slugs, and due to cover crop planting and termination timing relative to soil moisture and cash crop management.
- Abide by fertilizer recommendations. Fertilizer is expensive and may be in short supply.
- May or may not understand how improving soil health might help address groundwater nitrate levels.
- Are interested in telling the story of soil health and how Willamette Valley farms help the soil, environment, and community.

Some farmers may be interested in government-funded assistance, e.g., EQIP agreements, to track and improve organic matter and build soil health.

DATE	ACTIVITY
11/30	Carolyn Butchart, potential volunteer
12/1	Interview Bob Schroeder, Nutrien
12/2	WVRLC meeting
12/6	Interview Eric Horning, farmer
12/7	LAC GWMA planning meeting
12/9	Interview Rebecca Sweet, crop advisor
12/15	Interview Ed Peachey, OSU Hort/Extension
12/15	Interview Keith Payne, Wilbur-Ellis
12/16	Interview Don Wirth, farmer
12/17	WVRLC meeting

Native Plant Sale (NPS)

Again this year, we will pre-fill all NPS orders so customers will not need to exit their vehicles. Soon I will send recruitment emails to fill over 80 Native Plant Sale positions. Thanks in advance, to Board member Grahm Trask, who may pick up plants from Champoeg Nursery, and many others who dedicate time to a successful process. As NPS coordinator, I have three goals: safety, satisfied customers, and appreciated volunteers.



Donna Schmitz: November 30, 2021 to December 31, 2022

Federal Farm Programs implementation; CREP, EQIP, WHIP

- Site Visit-CREP status update in Alsea
- Working on monitoring documentation for CREP.
- Updating CREP documentation and files. Several visits to Tangent NRCS/FSA office for coordination.
- Updating all paper and electronic CREP files done since the grant first started. Status reviews for fifteen contracts. .
- CREP near Monroe: signed off on mortality amount. Working with landowner to assist in funding additional plantings this spring through BSWCD CIP funds.
- Training: majority of my time spent on NRCS Conservation Planning Level III series “marathon”,

Technical assistance contacts; telephone inquiries, office visits per resource concern. Project development and site visits for WQ technical assistance: (USDA) farm programs, AWQMP, GWMA, OWEB grants or other grants (site visits, evaluating resource concerns and project funding opportunities.

- TA- WQ in Alsea follow-up, landscaping with large wood for wildlife habitat, land use forms, livestock and pasture management.
- CIP funds: Payment processed for \$1000 riparian plantings in Oak Creek.
- 100 Acre Wood: Payment processed for Integrated Pest Management work on invasives control.
- ODA-meeting with ODA and Dept. of Environmental Quality to coordinate a spring Local Advisory Committee field tour and meeting in the GWMA.
- Muddy Creek SIA:
 - Meetings with Teresa to discuss progress.
 - Contact with landowner regarding pasture management webinar and Firewise opportunities.
- Connected Jenny with fiscal administrator at another District to discuss how best to track the Oregon Department of Agriculture Scope of Work grant in Quick Books.
- Attended the Or. Department of Forestry webinar on Forest lands and Firewise grants.
 - Participated in zoom meeting with Michael, ODF and four of the seven Firewise communities in Benton County to discuss the grant and our role as sponsor.
- Participated in planning for BSWCD outreach events zoom meeting.
- Strategic Implementation Area: Developed and submitted 6 month report.
- Attended NRCS funding for infrastructure preparedness for natural disasters.
- Attended staff meetings
- Attended Check-in meetings with Michael.
- Attended board meeting

OATH OF OFFICE

I, _____, do solemnly swear (or affirm),
that I will support the Constitution of the United States and the Constitution of the State of Oregon,
and that I will faithfully discharge the duties of the office of Director of the
_____ Soil and Water Conservation District upon which I am now about to
enter.

Director's Signature

Subscribed and sworn to before me this _____ day of _____ 2022.

Signature of Authorized District Official

Position _____