

Monday, February 12, 2024  
 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

### BENTON SWCD BOARD OF DIRECTORS FEBRUARY MEETING AGENDA

Goal	Item	Lead	Time	ACTION
	Call to Order, Introductions, Public Comments, Announcements, Additions to Agenda	<i>Johnson</i>	6:00	
	ANNOUNCEMENT – Thank You to Jake Mead, SkillBridge Intern! (internship ends February 29)	<i>Crosson</i>		
	<b>CONSENT AGENDA</b>	<i>Johnson</i>	6:04	<b>ACTION</b>
<b>5</b>	Approve draft Minutes from January 8 Board Meeting			
<b>5</b>	Approve Financials (12/31/23)			
	<b>REGULAR AGENDA</b>			
<b>1, 2, 4</b>	ODA Presentation on Water Quality Management Program and Mercury in the Willamette River (25 minutes including questions)	<i>Olivia Jasper and Rob Hibbs, ODA</i>	6:05	
<b>5</b>	FY24 6-month financial review (7/1 through 12/31) (Graphs in packet)	<i>Crosson and Ahr</i>	6:30	
<b>1-5</b>	Adopt Budget Resolution FY2023-2024-06 – OWEB Small Grant # 09-24-001 for \$14,968 for Grand Oaks restoration project	<i>Schmitz</i>	6:40	<b>ACTION</b>
<b>5</b>	Appoint Indira Kulkarni and Teresa O'Rourke to Budget Committee	<i>Board</i>	6:45	<b>ACTION</b>
<b>5</b>	Discuss AUP letter from auditor and choose procedure for FY24. (letter in packet)	<i>Crosson/ Board</i>	6:50	<b>ACTION</b>
<b>5</b>	Approve Employee Handbook updates (new language about Paid Leave Oregon and Paid Administrative Leave in packet)	<i>Crosson /Board</i>	7:00	<b>ACTION</b>
<b>2, 5</b>	Reschedule Annual Meeting for March 5 and approve new Annual Meeting Resolution	<i>Board</i>	7:05	<b>ACTION</b>
<b>5</b>	Choose new date(s) for DEIJ Board/Staff Retreat	<i>Crosson/ Board</i>	7:10	<b>ACTION</b>
<b>1, 2</b>	February 24 <sup>th</sup> Native Plant Sale update	<i>Ahr</i>	7:14	
<b>1-5</b>	Questions from Board on BSWCD and NRCS activities (8 minutes)	<i>Directors/ Staff/NRCS</i>	7:17	
<b>1-5</b>	Other Board business?	<i>Directors</i>	7:25	
	Meeting Adjourned	<i>Johnson</i>	7:30	

<b>Strategic Direction Goals 2023-2027</b>
<b>Goal #1:</b> Ensure that the soil, water, and ecosystems of Benton County, including diverse habitats on wild, working, and urban lands, are protected, restored, and resilient.
<b>Goal #2:</b> Deliver engaging education and outreach opportunities that inspire residents throughout Benton County to protect and restore soil, water, and habitat.
<b>Goal #3:</b> Develop clear, consistent communications so people throughout Benton County can easily participate in Benton SWCD services and take action to steward our resources.
<b>Goal #4:</b> Enhance our strategic partnerships and revenue to increase Benton SWCD's impact.
<b>Goal #5:</b> Implement operations that support highly effective programs and services.

<b>BSWCD Board and Outreach Events (subject to change)</b>		
<b>Date/Time</b>	<b>Event</b>	<b>Location</b>
February 13, 5-6pm	Native Plant Sale new volunteer training #2	CBD conference room (next to BSWCD office)
February 24, 9am-3pm	<a href="#">Native Plant Sale pickup day</a> – click to sign up as a volunteer!	Benton County Fairgrounds Solar Building
March 6, 9am-3:30pm	Basic Local Budget Law Training	Linn County Expo Center, 3700 Knox Butte Road E Albany, OR 97322 Register <a href="#">HERE</a>
March 11, 6-7:30pm	BSWCD Regular Board Meeting	Via Zoom
March 12, 9am-11:30am	Basic Local Budget Law: Proposing the Budget	Via Zoom <a href="#">LINK</a>
March 14, 9am-11:15am	Basic Local Budget Law: Approving and Adopting the Budget	Via Zoom <a href="#">LINK</a>
April 8 <sup>th</sup> , 6-7:30pm	BSWCD Regular Board Meeting	Via Zoom
May 6, 6-7:30pm	Budget Committee Meeting	Corvallis Community Center
May 13	Budget Committee backup meeting date	TBD

**Check our website calendar regularly for additional items that are still being finalized:**

<https://bentonswcd.org/activities/calendar/>

Monday, January 8, 2024  
6:00-7:30 PM Board Meeting  
To join Zoom Video Conference:



<https://us02web.zoom.us/j/84468250202?pwd=Rk5sRERSZXI6VVV0UmJIWEFBcDIHUT09>  
Phone: 1-669-900-6833  
Meeting ID: 844 6825 0202  
Passcode: 640956

## BOARD OF DIRECTORS MEETING MINUTES

### In Attendance

Board Members Present: Nate Johnson, Greg Jones, Eliza Mason, Aubrey Cloud, Marcella Henkels, Kerry Hastings

Board Members Absent: David Barron, Bob Morris (Emeritus), Henry Storch (Emeritus)

Associate Directors Present: Rana Foster

Associate Directors Absent: Indira Kulkarni, NAYPW Student Associate Director

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

### Call to Order - Johnson (6:02pm)

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

Introductions: None

Public Comment: None

Announcement: None

Addition to agenda: None

### CONSENT AGENDA

- **Approve draft Minutes from December 11<sup>th</sup> 2023 Regular Board Meeting**
- **Approve Financials (11/30/23)**
- **FY 23 Audit Action Plan-no action needed, submitted to Sec. of State, courtesy copy; audit already approved in December 2023 by the Board of Directors.**

Discussion: Please correct Joyce Loper to have USDA and OSU as her associations.

MOTION: To Approve Consent Agenda: Nate Johnson      Second: Greg Jones

Results: Pass 6/0

- **Appoint Officers**

Do officers currently in roles want to continue?

Nate-Chair-Yes

Marcella-Vice Chair-Yes

Kerry-Secretary-Yes

Treasurer office is currently vacant but Johnson and Henkels are sharing Treasurer duties temporarily

In order to appoint these officers, nominations should be made:

MOTION: To nominate Nate Johnson to the position of BSWCD Board Chair-Greg Jones  
Second: Marcella Henkels  
Discussion: None  
Results: Pass 6/0

MOTION: To nominate Marcella as BSWCD Board Vice President-Nate Johnson Second: Kerry Hastings  
Discussion: None  
Results: Pass 6/0

MOTION: To nominate Kerry Hastings as BSWCD Board Secretary-Marcella Henkels Second: Nate Johnson  
Discussion: None  
Results: Pass 6/0

- **Questions about January 16<sup>th</sup> Annual Meeting?**

Nate is asking about how much time he should speak for during the annual meeting. Holly Crosson goes over the draft agenda for the meeting. Kudos from Nate Johnson about the Annual Report focusing on Donna's powerful photos in her annual report article. Menu? Candace Mackey shares caterer Wallace Jennings' menu.

- **Discuss and vote on funding for Traditional Ecological Inquiry Program (TEIP) for FY 24 or FY25; determine amount to fund.**

Discussion: Greg Jones mentions his background as a psychologist in AZ working with Tribes and is complimentary about the work Joe Scott does. He is concerned about the project's focus on geography that might not be in Benton County and feels the work focus is not closely related enough to the District's work on soil and water conservation. He expressed there could be repercussions and questions about funding from constituents.

Nate Johnson lays out his opinion about the need to fund this program with relation to BSWCD's responsibilities within the community of bridge building, investing in a displaced people's program, and learning with conservationists operating in a different mode and different way. There is a possibility that constituents would disagree about funding, but he feels that he could defend the investment. He also doesn't believe that the people in his area would be against funding this program. He feels that in the early phase of this program it would not negatively impact finances. Conservation is also an investment in people as much as it is in equipment and program materials.

Aubrey Cloud thanks everyone for their input and validates the issues that Greg Jones has brought up. He says our task is to steward the land, and the connection of the people receiving funding are stewards, unlike regular contractors, who might have no connection to the land. Indigenous knowledge of all kinds already contains stewardship of the land principles woven through it. He believes that this would create dividends down the road.

Question as to current fiscal year allocation listing in the budget:

For the FY24 (current): A budget line item of \$6,000 for this program under the Community Conservation Program (CCP) has already been approved by the Budget Committee and Board. Holly Crosson suggests if funding continues in the future, it should be in the budget as support for the TEIP specifically.

Teresa Matteson praises Greg Jones for bringing this up because the farmers she works with are also very concerned with how they spend their money and how others in their industry spend their money. She brings up the relationship with NRCS, and how they have categorized conservation priorities in the past: SWAPA Soil Water Air Plants & Animals and have now added H (Human) and E (Energy) and she believes that if we must justify this internship funding, at a federal level, things are changing, which could reflect well upon this investment.

Kerry Hastings mentions she has surveyed a few of her constituents, and they have been supportive of BSWCD supporting this venture.

MOTION: Nate Johnson moves that BSWCD funds the TEIP internship program through the Long Tom Watershed Council with \$6,000 in FY2024 using unrestricted funds. Second: Aubrey Cloud

Any other discussion? No

Results: Pass 5/1

Question of what to do for the future funding. Nate Johnson understands that we could support the program with a motion here to appear in the budget, OR it could just be entered into the FY25 budget for review by the Budget Committee. Board consensus is to have Holly Crosson to put it in the FY25 budget and discuss at the Budget Committee Meeting this year.

- **Review updated Measurable Objectives for Strategic Plan**

Presented in the packet. Nate Johnson commends the upkeep of this document, and it gives the Directors a real tool for understanding what is being done and a great way to translate it to constituents if need be. Marcella Henkels and Greg Jones agree. Aubrey Cloud has a question about Objective 1a. to clarify if this 1 farmer per year, or 1 farmer total. It means one farmer total—but can mean more! Nate Johnson asks for clarification of collaboration with Grande Ronde Tribe about Willamette River Priorities meeting Michael Ahr had. He explains more about the group and their collaboration.

- **Discuss draft support letter for Legislative Concept 198 for Oregon Invasive Species Council funding.**

Michael Ahr explains the funding that's proposed in the legislature, and by writing this letter, we are expressing support for the full body of this bill, but our area of support is specific to funding the OR Invasive Species Council. The purpose of presenting this to the board is to ask for a letter of support that may be needed in relation to this legislative concept before the February board meeting.

MOTION: Nate Johnson moves to approve the draft letter of support for Legislative Second:

Eliza Mason

Discussion: None

Result: Pass 6/0

- **Set date for Personnel and Finance Committee (PFC) Meeting in March of 2024 to review employee compensation/benefits**

Holly Crosson will survey a time for the week of March 18th to other members.

- **Questions from Board on BSWCD and NRCS Activities**-Nate Johnson asks about NPS volunteer sign ups. Sara Roberts reports most stations are fully staffed, there are a few gaps

that she believes are going to be filled, many of which are new volunteers set up for the new volunteer training.

- **Other Board Business**-Indira Kulkarni has sent in a Budget Committee application and will be appointed in the February Board meeting. Another application for the Budget Committee came through from a member of the public. Joyce Loper, who Marcella Henkels suggested is unable to participate this year, but perhaps next year. Holly Crosson mentions Maya Abels will step down after her term ends in December of 2024 so there will be a vacancy.
- **Next regular board meeting will be, February 12, 2024**

**Meeting Adjourned - Johnson** (7:34pm)

DRAFT

## **Financial Report**

Period ending December 31, 2023

Benton SWCD Board Meeting

February 12, 2024

Our Oregon LGIP account closing balance was \$1,071,095.89. The dividend paid was \$4,868.43 and the monthly distribution yield was 5%. The fiscal year-to-date dividend paid was \$20,223.57.

The Benton County Finance Department paid the District \$3807.26 in tax revenue. The year-to-date amount paid was \$492,663.25.

The total balance of both Citizen Bank accounts combined was \$193,421.47. The previous month's combined balance was \$158,433.90. Both accounts were reconciled and all checks were accounted for.

The balance of the credit-card account as of 12/27/23 was \$2,165.51 and charges were reconciled.

The Stripe account was reconciled. The starting balance was \$0. The ending balance was \$0.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Nate Johnson', with a long horizontal flourish extending to the right.

Nate Johnson, Board Chair

**Benton Soil & Water Conservation District**  
**Balance Sheet**  
As of December 31, 2023

	<b>Dec 31, 23</b>	<b>Dec 31, 22</b>	<b>\$ Change</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
10100 - Citizens Bank	172,004.01	95,017.07	76,986.94
10150 - Citizens Bank #2	10,695.48	8,902.28	1,793.20
10200 - LGIP	1,074,989.95	1,092,215.21	-17,225.26
10300 - Stripe	0.00	182.92	-182.92
10310 - Stripe - Streamline	1,000.00	0.00	1,000.00
10800 - Petty Cash	24.00	24.00	0.00
10990 - Clearing Account	0.00	2,000.00	-2,000.00
<b>Total Checking/Savings</b>	<b>1,258,713.44</b>	<b>1,198,341.48</b>	<b>60,371.96</b>
<b>Accounts Receivable</b>			
11000 - Accounts Receivable	0.50	0.00	0.50
11400 - Grants Receivable	13,678.45	32,840.66	-19,162.21
<b>Total Accounts Receivable</b>	<b>13,678.95</b>	<b>32,840.66</b>	<b>-19,161.71</b>
<b>Other Current Assets</b>			
12000 - Undeposited Funds	39.75	0.00	39.75
12010 - 100-1505 Due to/Due frm BR Fund	-113,200.00	-108,200.00	-5,000.00
12015 - 100-1500 Due to/from Proj Fund	-54,679.93	-96,371.93	41,692.00
12020 - 200-1080 Cash Due to/fm Gen Fnd	54,679.93	96,371.93	-41,692.00
12040 - 400-1080 Cash Due to/Due frm GF	113,200.00	108,200.00	5,000.00
12800 - Payroll Advance	600.00	-0.09	600.09
13000 - Prepaid expenses-Audit	2,884.29	3,995.51	-1,111.22
<b>Total Other Current Assets</b>	<b>3,524.04</b>	<b>3,995.42</b>	<b>-471.38</b>
<b>Total Current Assets</b>	<b>1,275,916.43</b>	<b>1,235,177.56</b>	<b>40,738.87</b>
<b>Other Assets</b>			
18400 - Property Tax Receivable-Audit	10,348.00	9,482.00	866.00
<b>Total Other Assets</b>	<b>10,348.00</b>	<b>9,482.00</b>	<b>866.00</b>
<b>TOTAL ASSETS</b>	<b>1,286,264.43</b>	<b>1,244,659.56</b>	<b>41,604.87</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
20000 - General Accounts Payable	1,308.64	3,192.13	-1,883.49
20100 - Project Accts Payable	5,177.80	9,784.51	-4,606.71
<b>Total Accounts Payable</b>	<b>6,486.44</b>	<b>12,976.64</b>	<b>-6,490.20</b>
<b>Credit Cards</b>			
<b>22000 - CITIZENS BANK MASTER CARD</b>			
22200 - Holly CC - 2995	772.48	1,667.07	-894.59
22400 - Teresa CC - 3019	484.91	38.54	446.37
22530 - Michael CC - 3266	167.66	72.00	95.66
22532 - Sara CC - 0962	418.08	410.75	7.33
22533 - Candace CC - 0020	398.38	0.00	398.38
<b>Total 22000 - CITIZENS BANK MASTER CARD</b>	<b>2,241.51</b>	<b>2,188.36</b>	<b>53.15</b>



**Benton Soil & Water Conservation District**  
**Balance Sheet**  
 As of December 31, 2023

	<b>Dec 31, 23</b>	<b>Dec 31, 22</b>	<b>\$ Change</b>
<b>Total Credit Cards</b>	2,241.51	2,188.36	53.15
<b>Other Current Liabilities</b>			
<b>24000 · PAYROLL LIABILITIES</b>			
<b>24010 · 941 Account</b>	8,552.08	6,506.56	2,045.52
<b>24020 · Oregon Withholding</b>	2,024.00	1,151.00	873.00
<b>24030 · OR-WBF SUTA</b>	1,025.88	345.70	680.18
<b>Total 24000 · PAYROLL LIABILITIES</b>	11,601.96	8,003.26	3,598.70
<b>25800 · Deferred Revenue Grants-Audit</b>	48,487.40	81,093.79	-32,606.39
<b>Total Other Current Liabilities</b>	60,089.36	89,097.05	-29,007.69
<b>Total Current Liabilities</b>	68,817.31	104,262.05	-35,444.74
<b>Long Term Liabilities</b>			
<b>27050 · Deferred Revenue Taxes -Audit</b>	9,031.09	8,373.09	658.00
<b>Total Long Term Liabilities</b>	9,031.09	8,373.09	658.00
<b>Total Liabilities</b>	77,848.40	112,635.14	-34,786.74
<b>Equity</b>			
<b>31100 · Building Reserve Fund Balance</b>	113,200.00	108,200.00	5,000.00
<b>31200 · Project Fund Balance</b>	10,207.00	10,210.00	-3.00
<b>32000 · General Fund Balance</b>	811,946.58	735,673.75	76,272.83
<b>Net Income</b>	273,062.45	277,940.67	-4,878.22
<b>Total Equity</b>	1,208,416.03	1,132,024.42	76,391.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,286,264.43</b>	<b>1,244,659.56</b>	<b>41,604.87</b>

2:02 PM

01/25/24

Accrual Basis

**Benton Soil & Water Conservation District**  
**Citizens Bank Check Register**  
As of December 31, 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>10100 · Citizens Bank</b>							115,722.88
Deposit	12/04/2023			Deposit	31.20		115,754.08
Deposit	12/11/2023			Deposit	10,135.99		125,890.07
Liability Check	12/28/2023		QuickBooks Payroll Service	Created by Payroll S...		23,169.90	102,720.17
Deposit	12/18/2023			Deposit	50.00		102,770.17
Deposit	12/22/2023			Deposit	2,548.97		105,319.14
Deposit	12/22/2023			Deposit	825.00		106,144.14
Transfer	12/26/2023			Funds Transfer	100,000.00		206,144.14
Deposit	12/15/2023			Deposit	6,092.42		212,236.56
Deposit	12/31/2023			Interest	5.36		212,241.92
Paycheck	12/29/2023	DD	Ahr, Michael S	Direct Deposit	0.00		212,241.92
Paycheck	12/29/2023	DD	Crosson, Holly A	Direct Deposit	0.00		212,241.92
Paycheck	12/29/2023	DD	Matteson, Teresa L	Direct Deposit	0.00		212,241.92
Paycheck	12/29/2023	DD	Roberts, Sara	Direct Deposit	0.00		212,241.92
Paycheck	12/29/2023	DD	Schmitz, Donna J	Direct Deposit	0.00		212,241.92
Paycheck	12/29/2023	DD	Mackey, Candace	Direct Deposit	0.00		212,241.92
Liability Check	12/06/2023	EFT	United States Treasury	93-1077051		9,176.52	203,065.40
Liability Check	12/06/2023	EFT	Oregon Dept of Revenue	0292193-0		2,257.00	200,808.40
Check	12/18/2023	EFT	Card Service Center - Master...			825.01	199,983.39
Bill Pmt -Check	12/11/2023	EFT	1Auto - Xerox Financial Servi...	autopay due on 10th ...		226.37	199,757.02
Bill Pmt -Check	12/26/2023	EFT	1Auto - Verizon	autopay due on 25th ...		88.75	199,668.27
Liability Check	12/21/2023	8301	HRA VEBA Plan	YA20521 CIR# 24-0...		744.68	198,923.59
Liability Check	12/21/2023	8302	SDIS	03-0018433		3,904.48	195,019.11
Liability Check	12/21/2023	8303	VALIC	Group #67994		6,072.82	188,946.29
Bill Pmt -Check	12/05/2023	10056	Nathan Johnson	Invoice: BSWCD231...		108.73	188,837.56
Bill Pmt -Check	12/05/2023	10057	Staff- Michael Ahr	Invoice: BSWCD231...		12.12	188,825.44
Bill Pmt -Check	12/06/2023	10058	Oregon Secretary of State	Invoice: 112123- (Re...		200.00	188,625.44
Bill Pmt -Check	12/12/2023	10059	Jenny Brausch Business Solu...	Invoice: 2505 ()		1,680.00	186,945.44
Bill Pmt -Check	12/12/2023	10060	Koontz, Blasquez & Associate...	Invoice: 75360 ()		1,500.00	185,445.44
Bill Pmt -Check	12/12/2023	10061	D. Franco Contracting, Inc.	Invoice: 3180 ()		7,526.58	177,918.86
Bill Pmt -Check	12/12/2023	10062	Ross Mitchell	Invoice: 22326-01 (R...		1,687.97	176,230.89
Bill Pmt -Check	12/19/2023	10063	Advantage Computing & Elec...	Invoice: 3981 ()		387.00	175,843.89
Bill Pmt -Check	12/19/2023	10064	CTX-Xerox	Invoice: IN3839410 ()		9.85	175,834.04
Bill Pmt -Check	12/19/2023	10065	Staff- Sara Roberts	Invoice: 231213-G S...		386.45	175,447.59
Bill Pmt -Check	12/19/2023	10066	AvidXchange, Inc.	Invoice: 40912444 (...)		395.00	175,052.59
Bill Pmt -Check	12/19/2023	10067	OSU - AMBC	Invoice: 224159 ()		152.00	174,900.59
Bill Pmt -Check	12/20/2023	10068	Mater Investment Company	Invoice: 10 ()		2,062.58	172,838.01
Bill Pmt -Check	12/20/2023	10069	Edge Analytical	Invoice: 23-29559 () ...		834.00	172,004.01

2:02 PM  
01/25/24  
Accrual Basis

Benton Soil & Water Conservation District  
**Citizens Bank Check Register**  
As of December 31, 2023

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
Total 10100 · Citizens Bank					119,688.94	63,407.81	172,004.01
<b>TOTAL</b>					<b>119,688.94</b>	<b>63,407.81</b>	<b>172,004.01</b>

**Benton Soil & Water Conservation District**  
**Holly's P&L Detail**  
**December 2023**

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>43300 · Grant/Project Administration</b>							
Invoice	12/13/2023	012-...	3-OWEB:220-3033-1750...	Grant Administration	Project Fund	231.72	231.72
Invoice	12/13/2023	012-...	3-OWEB:220-3033-1750...	Contracted Services	Project Fund	2,317.25	2,548.97
Invoice	12/14/2023	012-...	3-OWEB:222-3016-22326	Grant Administration	Project Fund	75.00	2,623.97
Invoice	12/14/2023	012-...	3-OWEB:222-3016-22326	Roemers Fescue	Project Fund	750.00	3,373.97
General Journal	12/30/2023	JB 2...	1-MMT:20100515 WR	MMT:20100515 W...	Project Fund	4,026.59	7,400.56
General Journal	12/30/2023	JB 2...	8-ODA:4462-GR	ODA:4462-GR defe...	Project Fund	254.85	7,655.41
Invoice	12/31/2023	012-...	3-OWEB:SIA 218-8010-1...	Project Wages Jul ...	Project Fund	1,033.38	8,688.79
Invoice	12/31/2023	012-...	3-OWEB:SIA 218-8010-1...	Grant Administration	Project Fund	103.33	8,792.12
Total 43300 · Grant/Project Administration						8,792.12	8,792.12
<b>44535 · Taxes Levied</b>							
Deposit	12/08/2023		Benton County {C}	Tax	General Fund:...	1,380.45	1,380.45
Deposit	12/31/2023		Benton County {C}	Deposit	General Fund:...	3,807.26	5,187.71
Total 44535 · Taxes Levied						5,187.71	5,187.71
<b>45000 · Interest Income</b>							
Deposit	12/08/2023		Benton County {C}	Bank interest	General Fund:...	545.91	545.91
Deposit	12/31/2023			Interest	General Fund:...	4,868.43	5,414.34
Deposit	12/31/2023		Benton County {C}	Deposit	General Fund:...	86.80	5,501.14
Deposit	12/31/2023			Interest	General Fund:...	0.17	5,501.31
Deposit	12/31/2023			Interest	General Fund:...	5.36	5,506.67
Total 45000 · Interest Income						5,506.67	5,506.67
<b>46430 · MISCELLANEOUS</b>							
<b>46432 · Contributions</b>							
Sales Receipt	12/18/2023	1388	9-Projects:Jerry Paul Me...	donation	General Fund:...	50.00	50.00
Sales Receipt	12/31/2023	1389	Donor	Donation from Judit...	General Fund:...	1,040.47	1,090.47
Total 46432 · Contributions						1,090.47	1,090.47
Total 46430 · MISCELLANEOUS						1,090.47	1,090.47

**Benton Soil & Water Conservation District  
Holly's P&L Detail  
December 2023**

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>47400 · Native Plant Sale Income</b>							
Sales Receipt	12/01/2023	1390	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	58.75	58.75
Sales Receipt	12/02/2023	1391	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	82.25	141.00
Sales Receipt	12/03/2023	1392	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	10.50	151.50
Sales Receipt	12/04/2023	1393	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	22.75	174.25
Sales Receipt	12/06/2023	1394	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	36.25	210.50
Sales Receipt	12/11/2023	1395	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	10.50	221.00
Sales Receipt	12/12/2023	1396	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	169.50	390.50
Sales Receipt	12/13/2023	1397	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	94.00	484.50
Sales Receipt	12/13/2023	1397	Native Plant Program:Pla...	Refund: Trees, shr...	General Fund:...	-37.00	447.50
Sales Receipt	12/14/2023	1404	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	37.00	484.50
Sales Receipt	12/14/2023	1405	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	24.75	509.25
Sales Receipt	12/16/2023	1406	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	56.00	565.25
Sales Receipt	12/19/2023	1398	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	33.75	599.00
Sales Receipt	12/20/2023	1407	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	346.50	945.50
Sales Receipt	12/22/2023	1402	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	92.75	1,038.25
Sales Receipt	12/23/2023	1401	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	66.25	1,104.50
Sales Receipt	12/24/2023	1403	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	27.00	1,131.50
Sales Receipt	12/27/2023	1399	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	43.25	1,174.75
Sales Receipt	12/27/2023	1400	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	23.75	1,198.50
Sales Receipt	12/30/2023	1408	Native Plant Program:Pla...	Trees, shrubs, forb...	General Fund:...	41.25	1,239.75
Total 47400 · Native Plant Sale Income						1,239.75	1,239.75
<b>48000 · TRANSFERS IN</b>							
<b>48400 · Transfer Admin from Project Fd</b>							
General Journal	12/30/2023	JB 2...		Admin Transfers fo...	General Fund:...	938.21	938.21
Total 48400 · Transfer Admin from Project Fd						938.21	938.21
Total 48000 · TRANSFERS IN						938.21	938.21
Total Income						22,754.93	22,754.93
Gross Profit						22,754.93	22,754.93
<b>Expense</b>							
<b>60000 · MATERIALS &amp; SERVICES</b>							
<b>61300 · CONFERENCES AND TRAINING</b>							
<b>61310 · Lodging</b>							
Credit Card C...	12/13/2023		EVENTBRITE.COM	Deposit Connect c...	General Fund:...	139.02	139.02
Total 61310 · Lodging						139.02	139.02

**Benton Soil & Water Conservation District  
Holly's P&L Detail  
December 2023**

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>61330 · Registration</b>							
Credit Card C...	12/13/2023		EVENTBRITE.COM	Connect conf + OC...	General Fund:...	318.47	318.47
Total 61330 · Registration						318.47	318.47
Total 61300 · CONFERENCES AND TRAINING						457.49	457.49
<b>61500 · COMMUNITY CONSERVATION PROGRAMS</b>							
<b>61540 · Native Plant Sale</b>							
Sales Receipt	12/01/2023	1390	Native Plant Program:Pla...	Merchant Fees	General Fund:...	2.31	2.31
Sales Receipt	12/02/2023	1391	Native Plant Program:Pla...	Merchant Fees	General Fund:...	2.98	5.29
Sales Receipt	12/03/2023	1392	Native Plant Program:Pla...	Merchant Fees	General Fund:...	0.60	5.89
Sales Receipt	12/04/2023	1393	Native Plant Program:Pla...	Merchant Fees	General Fund:...	0.96	6.85
Sales Receipt	12/06/2023	1394	Native Plant Program:Pla...	Merchant Fees	General Fund:...	1.35	8.20
Sales Receipt	12/11/2023	1395	Native Plant Program:Pla...	Merchant Fees	General Fund:...	0.60	8.80
Sales Receipt	12/12/2023	1396	Native Plant Program:Pla...	Merchant Fees	General Fund:...	6.41	15.21
Sales Receipt	12/13/2023	1397	Native Plant Program:Pla...	Merchant Fees	General Fund:...	3.63	18.84
Sales Receipt	12/14/2023	1404	Native Plant Program:Pla...	Merchant Fees	General Fund:...	1.37	20.21
Sales Receipt	12/14/2023	1405	Native Plant Program:Pla...	Merchant Fees	General Fund:...	1.02	21.23
Sales Receipt	12/16/2023	1406	Native Plant Program:Pla...	Merchant Fees	General Fund:...	2.23	23.46
Sales Receipt	12/19/2023	1398	Native Plant Program:Pla...	Merchant Fees	General Fund:...	1.28	24.74
Sales Receipt	12/20/2023	1407	Native Plant Program:Pla...	Merchant Fees	General Fund:...	10.95	35.69
Sales Receipt	12/22/2023	1402	Native Plant Program:Pla...	Merchant Fees	General Fund:...	3.29	38.98
Sales Receipt	12/23/2023	1401	Native Plant Program:Pla...	Merchant Fees	General Fund:...	2.22	41.20
Sales Receipt	12/24/2023	1403	Native Plant Program:Pla...	Merchant Fees	General Fund:...	1.08	42.28
Sales Receipt	12/27/2023	1399	Native Plant Program:Pla...	Merchant Fees	General Fund:...	1.55	43.83
Sales Receipt	12/27/2023	1400	Native Plant Program:Pla...	Merchant Fees	General Fund:...	0.99	44.82
Sales Receipt	12/30/2023	1408	Native Plant Program:Pla...	Merchant Fees	General Fund:...	1.50	46.32
Total 61540 · Native Plant Sale						46.32	46.32
<b>61570 · Soil Quality Program</b>							
Credit Card C...	12/20/2023	321...	Cole Parmer	Digi-Sense thermis...	General Fund:...	408.91	408.91
Credit Card C...	12/21/2023	104...	YSI Inc. , A Xylem Brand	UMC SIA equipme...	General Fund:...	76.00	484.91
Total 61570 · Soil Quality Program						484.91	484.91
Total 61500 · COMMUNITY CONSERVATION PROGRAMS						531.23	531.23
<b>62100 · CONTRACTED AND PROF SERVICES</b>							
<b>62120 · Computer Support</b>							
Bill	12/01/2023	3981	Advantage Computing & ...	Monthly Computer ...	General Fund:...	387.00	387.00
Total 62120 · Computer Support						387.00	387.00

**Benton Soil & Water Conservation District  
Holly's P&L Detail  
December 2023**

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>62130 · PROFESSIONAL SERVICES</b>							
<b>62150 · Accounting</b>							
Bill	12/01/2023	2505	Jenny Brausch Business ...	November 2023 Bo...	General Fund:...	1,680.00	1,680.00
Total 62150 · Accounting						1,680.00	1,680.00
<b>62130 · PROFESSIONAL SERVICES - Other</b>							
General Journal	12/30/2023	JB 2...		Correct account for...	General Fund:...	-395.00	-395.00
Total 62130 · PROFESSIONAL SERVICES - Other						-395.00	-395.00
Total 62130 · PROFESSIONAL SERVICES						1,285.00	1,285.00
Total 62100 · CONTRACTED AND PROF SERVICES						1,672.00	1,672.00
<b>62300 · Dues/Subscriptions/Fees</b>							
Credit Card C...	12/02/2023		1Auto HC CC - QBTime	July subscription	General Fund:...	48.00	48.00
Bill	12/05/2023	409...	AvidXchange, Inc.	November 2023 AP...	General Fund:...	395.00	443.00
Credit Card C...	12/06/2023		1Auto SR CC - Mailchimp	Dec 6 - Jan 5th 2024	General Fund:...	57.75	500.75
Credit Card C...	12/10/2023	E04...	1Auto HC CC - Microsoft	12/1 - 12/30Exchan...	General Fund:...	4.00	504.75
Credit Card C...	12/10/2023	E04...	1Auto HC CC - Microsoft	12/7 - 1/6 billing	General Fund:...	87.50	592.25
Credit Card C...	12/15/2023		1Auto HC CC - MidValley ...	Newspaper	General Fund:...	27.99	620.24
Credit Card C...	12/19/2023		1Auto CM CC - Adobe	12/18 - X1/17 Acro...	General Fund:...	143.94	764.18
Bill	12/29/2023	AIE1...	Oregon Government Ethi...	Gov Ethics Assess...	General Fund:...	756.55	1,520.73
General Journal	12/30/2023	JB 2...		Correct account for...	General Fund:...	395.00	1,915.73
Sales Receipt	12/31/2023	1389	Donor	Merchant Fees	General Fund:...	40.47	1,956.20
Total 62300 · Dues/Subscriptions/Fees						1,956.20	1,956.20
<b>62800 · OFFICE OCCUPANCY</b>							
<b>62820 · Rent &amp; Parking</b>							
Bill	12/18/2023	124-...	1Bill - Crystal Lake Storage	January 2024 Stor...	General Fund:...	185.00	185.00
Bill	12/21/2023	10	Mater Investment Company	January 2024 Offic...	General Fund:...	2,062.58	2,247.58
Total 62820 · Rent & Parking						2,247.58	2,247.58
<b>62830 · Utilities</b>							
Bill	12/06/2023		1Auto - Verizon	service	General Fund:...	88.75	88.75
Credit Card C...	12/16/2023		1Auto CM CC - Vonage	12/16 - 1/15 Local ...	General Fund:...	137.59	226.34
Bill	12/25/2023		1Auto CM CC- Comcast	Dec 30 - Jan 29 20...	General Fund:...	119.85	346.19
Total 62830 · Utilities						346.19	346.19
Total 62800 · OFFICE OCCUPANCY						2,593.77	2,593.77

**Benton Soil & Water Conservation District  
 Holly's P&L Detail  
 December 2023**

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>65000 · SUPPLIES AND MATERIALS</b>							
<b>65010 · COPIER AND SUPPLIES</b>							
<b>65012 · Copies</b>							
Bill	12/01/2023	IN38...	CTX-Xerox	Copy overage for N...	General Fund:...	9.85	9.85
Total 65012 · Copies						9.85	9.85
<b>65014 · Lease</b>							
Bill	12/10/2023		1Auto - Xerox Financial S...	12-09 - 01-08 2024	General Fund:...	156.17	156.17
Total 65014 · Lease						156.17	156.17
Total 65010 · COPIER AND SUPPLIES						166.02	166.02
<b>65030 · Office Supplies</b>							
Bill	12/02/2023	807...	Staples	Replacement First ...	General Fund:...	70.09	70.09
Total 65030 · Office Supplies						70.09	70.09
<b>65050 · Software/Computer Accessories</b>							
Bill	12/02/2023	807...	Staples	Monitor adapter for ...	General Fund:...	20.98	20.98
Total 65050 · Software/Computer Accessories						20.98	20.98
Total 65000 · SUPPLIES AND MATERIALS						257.09	257.09
<b>65110 · PRODUCTION COSTS</b>							
<b>65118 · Publications</b>							
Credit Card C...	12/01/2023	726...	Canva	holiday greeting po...	General Fund:...	41.00	41.00
Total 65118 · Publications						41.00	41.00
Total 65110 · PRODUCTION COSTS						41.00	41.00
<b>65160 · Miscellaneous</b>							
Credit Card C...	12/13/2023		First Alternative Co-Op	card for Bob Morris	General Fund:...	4.99	4.99
Total 65160 · Miscellaneous						4.99	4.99
<b>65320 · Mileage/travel related expenses</b>							
Bill	12/13/2023	231...	Staff- Sara Roberts	Oct-Nov 2023 Salm...	General Fund:...	386.45	386.45
Total 65320 · Mileage/travel related expenses						386.45	386.45
Total 60000 · MATERIALS & SERVICES						7,900.22	7,900.22



**Benton Soil & Water Conservation District**  
**Holly's P&L Detail**  
 December 2023

Type	Date	Num	Name	Memo	Class	Amount	Balance
<b>69400 · TRANSFERS OUT</b>							
<b>69440 · Trf PF to General Fund</b>							
General Journal	12/30/2023	JB 2...	1-MMT:20100515 WR	MMT:20100515 ad...	Project Fund	366.05	366.05
General Journal	12/30/2023	JB 2...	2-OSWB:2023-36-017 W...	OSWB:2023-36-01...	Project Fund	84.44	450.49
General Journal	12/30/2023	JB 2...	3-OWEB:222-3016-22326	OWEB:222-3016-2...	Project Fund	75.00	525.49
General Journal	12/30/2023	JB 2...	3-OWEB:223-3044-2304...	OWEB:223-3044-2...	Project Fund	55.62	581.11
General Journal	12/30/2023	JB 2...	3-OWEB:220-3033-1750...	OWEB:220-3303-1...	Project Fund	231.72	812.83
General Journal	12/30/2023	JB 2...	3-OWEB:SIA 218-8010-1...	OWEB:SIA 218-80...	Project Fund	103.33	916.16
General Journal	12/30/2023	JB 2...	8-ODA:4462-GR	ODA:4462-GR adm...	Project Fund	22.05	938.21
Total 69440 · Trf PF to General Fund						938.21	938.21
Total 69400 · TRANSFERS OUT						938.21	938.21
Total Expense						8,838.43	8,838.43
Net Ordinary Income						13,916.50	13,916.50
<b>Net Income</b>						<b>13,916.50</b>	<b>13,916.50</b>

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through December 2023

	<u>General</u> <u>Fund</u>	<u>Project</u> <u>Fund</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
43300 · Grant/Project Administration	0.00	107,976.32	107,976.32
44535 · Taxes Levied	495,452.41	0.00	495,452.41
44540 · ODA Operations	14,489.00	0.00	14,489.00
44545 · ODA Tech, LMA & Scope of Work	33,840.00	0.00	33,840.00
45000 · Interest Income	19,765.19	0.00	19,765.19
46430 · MISCELLANEOUS	3,359.98	0.00	3,359.98
47400 · Native Plant Sale Income	21,851.15	0.00	21,851.15
48000 · TRANSFERS IN	10,585.09	0.00	10,585.09
<b>Total Income</b>	<u>599,342.82</u>	<u>107,976.32</u>	<u>707,319.14</u>
<b>Gross Profit</b>	599,342.82	107,976.32	707,319.14
<b>Expense</b>			
60000 · MATERIALS & SERVICES	68,874.43	0.00	68,874.43
66000 · PAYROLL EXPENSES	249,604.91	17,324.71	266,929.62
68000 · PROJECTS-SVC-SUPP-MATERIALS	0.00	87,867.55	87,867.55
69400 · TRANSFERS OUT	0.00	10,585.09	10,585.09
<b>Total Expense</b>	<u>318,479.34</u>	<u>115,777.35</u>	<u>434,256.69</u>
<b>Net Ordinary Income</b>	<u>280,863.48</u>	<u>-7,801.03</u>	<u>273,062.45</u>
<b>Net Income</b>	<u><u>280,863.48</u></u>	<u><u>-7,801.03</u></u>	<u><u>273,062.45</u></u>

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through December 2023

	<b>General Fund</b>	<b>Project Fund</b>	<b>TOTAL</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
43300 · Grant/Project Administration	0.00	107,976.32	107,976.32
44535 · Taxes Levied	495,452.41	0.00	495,452.41
44540 · ODA Operations	14,489.00	0.00	14,489.00
44545 · ODA Tech, LMA & Scope of Work	33,840.00	0.00	33,840.00
45000 · Interest Income	19,765.19	0.00	19,765.19
46430 · MISCELLANEOUS			
46432 · Contributions	3,359.98	0.00	3,359.98
<b>Total 46430 · MISCELLANEOUS</b>	<b>3,359.98</b>	<b>0.00</b>	<b>3,359.98</b>
47400 · Native Plant Sale Income	21,851.15	0.00	21,851.15
48000 · TRANSFERS IN			
48400 · Transfer Admin from Project Fd	10,585.09	0.00	10,585.09
<b>Total 48000 · TRANSFERS IN</b>	<b>10,585.09</b>	<b>0.00</b>	<b>10,585.09</b>
<b>Total Income</b>	<b>599,342.82</b>	<b>107,976.32</b>	<b>707,319.14</b>
<b>Gross Profit</b>	<b>599,342.82</b>	<b>107,976.32</b>	<b>707,319.14</b>
<b>Expense</b>			
60000 · MATERIALS & SERVICES			
61300 · CONFERENCES AND TRAINING			
61310 · Lodging	446.06	0.00	446.06
61320 · Meals/per diem	97.92	0.00	97.92
61330 · Registration	1,498.47	0.00	1,498.47
61340 · Training and Education Material	556.79	0.00	556.79
<b>Total 61300 · CONFERENCES AND TRAINING</b>	<b>2,599.24</b>	<b>0.00</b>	<b>2,599.24</b>
61500 · COMMUNITY CONSERVATION PROGRAMS			
61510 · Conservation Education (Youth)	840.46	0.00	840.46
61520 · Conservation Incentive Program	227.50	0.00	227.50
61530 · Invasives Program	2,500.00	0.00	2,500.00
61540 · Native Plant Sale	3,549.09	0.00	3,549.09
61570 · Soil Quality Program	2,121.55	0.00	2,121.55
<b>Total 61500 · COMMUNITY CONSERVATION PROGR</b>	<b>9,238.60</b>	<b>0.00</b>	<b>9,238.60</b>
62100 · CONTRACTED AND PROF SERVICES			
62115 · Audit	5,800.00	0.00	5,800.00
62120 · Computer Support	2,382.00	0.00	2,382.00
62130 · PROFESSIONAL SERVICES			
62140 · Legal	165.00	0.00	165.00
62150 · Accounting	9,942.33	0.00	9,942.33
62160 · Facilitation	1,750.00	0.00	1,750.00
62170 · Web Design, Logo - Marketing	1,624.50	0.00	1,624.50
<b>Total 62130 · PROFESSIONAL SERVICES</b>	<b>13,481.83</b>	<b>0.00</b>	<b>13,481.83</b>
<b>Total 62100 · CONTRACTED AND PROF SERVICES</b>	<b>21,663.83</b>	<b>0.00</b>	<b>21,663.83</b>
62300 · Dues/Subscriptions/Fees	7,586.87	0.00	7,586.87
62800 · OFFICE OCCUPANCY			

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through December 2023

	General Fund	Project Fund	TOTAL
62820 · Rent & Parking	15,733.06	0.00	15,733.06
62830 · Utilities	2,169.95	0.00	2,169.95
<b>Total 62800 · OFFICE OCCUPANCY</b>	<b>17,903.01</b>	<b>0.00</b>	<b>17,903.01</b>
<b>65000 · SUPPLIES AND MATERIALS</b>			
65010 · COPIER AND SUPPLIES			
65012 · Copies	164.20	0.00	164.20
65014 · Lease	1,007.22	0.00	1,007.22
<b>Total 65010 · COPIER AND SUPPLIES</b>	<b>1,171.42</b>	<b>0.00</b>	<b>1,171.42</b>
65030 · Office Supplies	789.99	0.00	789.99
65050 · Software/Computer Accessories	133.47	0.00	133.47
<b>Total 65000 · SUPPLIES AND MATERIALS</b>	<b>2,094.88</b>	<b>0.00</b>	<b>2,094.88</b>
<b>65110 · PRODUCTION COSTS</b>			
65112 · Advertising and Website	289.00	0.00	289.00
65114 · Merchandise	1,295.24	0.00	1,295.24
65118 · Publications	41.00	0.00	41.00
<b>Total 65110 · PRODUCTION COSTS</b>	<b>1,625.24</b>	<b>0.00</b>	<b>1,625.24</b>
65120 · Insurance & Fidelity Bond	3,368.57	0.00	3,368.57
65160 · Miscellaneous	-3.11	0.00	-3.11
65320 · Mileage/travel related expenses	1,014.75	0.00	1,014.75
65400 · Meetings & Events	1,782.55	0.00	1,782.55
<b>Total 60000 · MATERIALS &amp; SERVICES</b>	<b>68,874.43</b>	<b>0.00</b>	<b>68,874.43</b>
<b>66000 · PAYROLL EXPENSES</b>			
66200 · Wages	194,879.40	13,503.56	208,382.96
66410 · Health, Dental & Life Insurance	27,429.34	1,813.06	29,242.40
66420 · Retirement	11,642.59	933.42	12,576.01
66500 · Payroll Taxes			
66510 · FICA Employer	14,892.28	1,031.94	15,924.22
66520 · SUTA	626.45	40.93	667.38
66530 · OR-WBF	50.35	1.80	52.15
<b>Total 66500 · Payroll Taxes</b>	<b>15,569.08</b>	<b>1,074.67</b>	<b>16,643.75</b>
66800 · Fees	84.50	0.00	84.50
<b>Total 66000 · PAYROLL EXPENSES</b>	<b>249,604.91</b>	<b>17,324.71</b>	<b>266,929.62</b>
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS</b>			
68010 · Project Contracted Services	0.00	59,580.22	59,580.22
68020 · Project Mileage & Travel	0.00	340.87	340.87
68040 · Project Supplies & Materials	0.00	23,871.46	23,871.46
68000 · PROJECTS-SVC-SUPP-MATERIALS - Other	0.00	4,075.00	4,075.00
<b>Total 68000 · PROJECTS-SVC-SUPP-MATERIALS</b>	<b>0.00</b>	<b>87,867.55</b>	<b>87,867.55</b>
<b>69400 · TRANSFERS OUT</b>			
69440 · Trf PF to General Fund	0.00	10,585.09	10,585.09
<b>Total 69400 · TRANSFERS OUT</b>	<b>0.00</b>	<b>10,585.09</b>	<b>10,585.09</b>
<b>Total Expense</b>	<b>318,479.34</b>	<b>115,777.35</b>	<b>434,256.69</b>
<b>Net Ordinary Income</b>	<b>280,863.48</b>	<b>-7,801.03</b>	<b>273,062.45</b>

Benton Soil & Water Conservation District  
**Profit & Loss by Class**  
July through December 2023

	General Fund	Project Fund	TOTAL
Net Income	280,863.48	-7,801.03	273,062.45

**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
 July through December 2023

	<b>Jul - Dec 23</b>	<b>Jul - Dec 22</b>	<b>\$ Change</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
43300 · Grant/Project Administration	107,976.32	120,426.85	-12,450.53
44535 · Taxes Levied	495,452.41	474,445.49	21,006.92
44540 · ODA Operations	14,489.00	26,372.00	-11,883.00
44545 · ODA Tech, LMA & Scope of Work	33,840.00	30,767.26	3,072.74
45000 · Interest Income	19,765.19	8,979.31	10,785.88
<b>46430 · MISCELLANEOUS</b>			
46432 · Contributions	3,359.98	500.00	2,859.98
<b>Total 46430 · MISCELLANEOUS</b>	<b>3,359.98</b>	<b>500.00</b>	<b>2,859.98</b>
47400 · Native Plant Sale Income	21,851.15	18,392.81	3,458.34
<b>48000 · TRANSFERS IN</b>			
48400 · Transfer Admin from Project Fd	10,585.09	10,643.46	-58.37
<b>Total 48000 · TRANSFERS IN</b>	<b>10,585.09</b>	<b>10,643.46</b>	<b>-58.37</b>
<b>Total Income</b>	<b>707,319.14</b>	<b>690,527.18</b>	<b>16,791.96</b>
<b>Gross Profit</b>	<b>707,319.14</b>	<b>690,527.18</b>	<b>16,791.96</b>
<b>Expense</b>			
<b>60000 · MATERIALS &amp; SERVICES</b>			
<b>61300 · CONFERENCES AND TRAINING</b>			
61310 · Lodging	446.06	408.11	37.95
61320 · Meals/per diem	97.92	28.80	69.12
61330 · Registration	1,498.47	944.81	553.66
61340 · Training and Education Material	556.79	0.00	556.79
<b>Total 61300 · CONFERENCES AND TRAINING</b>	<b>2,599.24</b>	<b>1,381.72</b>	<b>1,217.52</b>
<b>61500 · COMMUNITY CONSERVATION PROGRAMS</b>			
61510 · Conservation Education (Youth)	840.46	222.09	618.37
61520 · Conservation Incentive Program	227.50	80.30	147.20
61530 · Invasives Program	2,500.00	500.00	2,000.00
61540 · Native Plant Sale	3,549.09	3,925.88	-376.79
61570 · Soil Quality Program	2,121.55	983.88	1,137.67
<b>Total 61500 · COMMUNITY CONSERVATION PROGRAMS</b>	<b>9,238.60</b>	<b>5,712.15</b>	<b>3,526.45</b>
<b>62100 · CONTRACTED AND PROF SERVICES</b>			
62115 · Audit	5,800.00	5,800.00	0.00
62120 · Computer Support	2,382.00	2,064.50	317.50
<b>62130 · PROFESSIONAL SERVICES</b>			
62140 · Legal	165.00	0.00	165.00
62150 · Accounting	9,942.33	10,063.19	-120.86
62160 · Facilitation	1,750.00	0.00	1,750.00
62170 · Web Design, Logo - Marketing	1,624.50	1,507.75	116.75
<b>Total 62130 · PROFESSIONAL SERVICES</b>	<b>13,481.83</b>	<b>11,570.94</b>	<b>1,910.89</b>
62180 · Consultation/Contracts - NPP	0.00	4,515.00	-4,515.00
62190 · Misc Contracted Services	0.00	952.50	-952.50
<b>Total 62100 · CONTRACTED AND PROF SERVICES</b>	<b>21,663.83</b>	<b>24,902.94</b>	<b>-3,239.11</b>
<b>62300 · Dues/Subscriptions/Fees</b>	<b>7,586.87</b>	<b>5,215.24</b>	<b>2,371.63</b>

**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
July through December 2023

	<b>Jul - Dec 23</b>	<b>Jul - Dec 22</b>	<b>\$ Change</b>
<b>62800 · OFFICE OCCUPANCY</b>			
62820 · Rent & Parking	15,733.06	13,112.50	2,620.56
62830 · Utilities	2,169.95	2,044.31	125.64
<b>Total 62800 · OFFICE OCCUPANCY</b>	<b>17,903.01</b>	<b>15,156.81</b>	<b>2,746.20</b>
<b>65000 · SUPPLIES AND MATERIALS</b>			
<b>65010 · COPIER AND SUPPLIES</b>			
65012 · Copies	164.20	244.62	-80.42
65014 · Lease	1,007.22	978.67	28.55
<b>Total 65010 · COPIER AND SUPPLIES</b>	<b>1,171.42</b>	<b>1,223.29</b>	<b>-51.87</b>
65020 · Equipment	0.00	2,236.78	-2,236.78
65030 · Office Supplies	789.99	560.37	229.62
65040 · Postage	0.00	64.00	-64.00
65050 · Software/Computer Accessories	133.47	1,135.25	-1,001.78
<b>Total 65000 · SUPPLIES AND MATERIALS</b>	<b>2,094.88</b>	<b>5,219.69</b>	<b>-3,124.81</b>
<b>65110 · PRODUCTION COSTS</b>			
65112 · Advertising and Website	289.00	375.20	-86.20
65114 · Merchandise	1,295.24	18.00	1,277.24
65118 · Publications	41.00	0.00	41.00
<b>Total 65110 · PRODUCTION COSTS</b>	<b>1,625.24</b>	<b>393.20</b>	<b>1,232.04</b>
65120 · Insurance & Fidelity Bond	3,368.57	1,968.30	1,400.27
65160 · Miscellaneous	-3.11	0.00	-3.11
65320 · Mileage/travel related expenses	1,014.75	1,146.48	-131.73
65400 · Meetings & Events	1,782.55	282.73	1,499.82
<b>Total 60000 · MATERIALS &amp; SERVICES</b>	<b>68,874.43</b>	<b>61,379.26</b>	<b>7,495.17</b>
<b>66000 · PAYROLL EXPENSES</b>			
66200 · Wages	208,382.96	183,875.60	24,507.36
66410 · Health, Dental & Life Insurance	29,242.40	26,467.53	2,774.87
66420 · Retirement	12,576.01	10,103.65	2,472.36
<b>66500 · Payroll Taxes</b>			
66510 · FICA Employer	15,924.22	14,046.01	1,878.21
66520 · SUTA	667.38	742.16	-74.78
66530 · OR-WBF	52.15	50.42	1.73
<b>Total 66500 · Payroll Taxes</b>	<b>16,643.75</b>	<b>14,838.59</b>	<b>1,805.16</b>
66800 · Fees	84.50	51.75	32.75
<b>Total 66000 · PAYROLL EXPENSES</b>	<b>266,929.62</b>	<b>235,337.12</b>	<b>31,592.50</b>
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS</b>			
68010 · Project Contracted Services	59,580.22	80,118.75	-20,538.53
68020 · Project Mileage & Travel	340.87	315.94	24.93
68040 · Project Supplies & Materials	23,871.46	24,791.98	-920.52
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS -</b>	<b>4,075.00</b>	<b>0.00</b>	<b>4,075.00</b>
<b>Total 68000 · PROJECTS-SVC-SUPP-MATERIALS</b>	<b>87,867.55</b>	<b>105,226.67</b>	<b>-17,359.12</b>
<b>69400 · TRANSFERS OUT</b>			
69440 · Trf PF to General Fund	10,585.09	10,643.46	-58.37
<b>Total 69400 · TRANSFERS OUT</b>	<b>10,585.09</b>	<b>10,643.46</b>	<b>-58.37</b>

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**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
July through December 2023

	<b>Jul - Dec 23</b>	<b>Jul - Dec 22</b>	<b>\$ Change</b>
<b>Total Expense</b>	434,256.69	412,586.51	21,670.18
<b>Net Ordinary Income</b>	273,062.45	277,940.67	-4,878.22
<b>Net Income</b>	<b>273,062.45</b>	<b>277,940.67</b>	<b>-4,878.22</b>



**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
July through December 2023

	<b>Jul - Dec 23</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	778,569.00	-778,569.00	0.0%
44530 - Benton County Public Works	0.00	5,000.00	-5,000.00	0.0%
44535 - Taxes Levied	495,452.41	525,000.00	-29,547.59	94.37%
44540 - ODA Operations	14,489.00	28,978.00	-14,489.00	50.0%
44545 - ODA Tech, LMA & Scope of Work	33,840.00	67,616.00	-33,776.00	50.05%
45000 - Interest Income	19,765.19	8,000.00	11,765.19	247.07%
<b>46430 - MISCELLANEOUS</b>				
46432 - Contributions	3,359.98			
46430 - MISCELLANEOUS - Other	0.00	1,750.00	-1,750.00	0.0%
<b>Total 46430 - MISCELLANEOUS</b>	<b>3,359.98</b>	<b>1,750.00</b>	<b>1,609.98</b>	<b>192.0%</b>
47400 - Native Plant Sale Income	21,851.15	17,500.00	4,351.15	124.86%
<b>48000 - TRANSFERS IN</b>				
48400 - Transfer Admin from Project	10,585.09	27,417.00	-16,831.91	38.61%
<b>Total 48000 - TRANSFERS IN</b>	<b>10,585.09</b>	<b>27,417.00</b>	<b>-16,831.91</b>	<b>38.61%</b>
<b>Total Income</b>	<b>599,342.82</b>	<b>1,459,830.00</b>	<b>-860,487.18</b>	<b>41.06%</b>
<b>Gross Profit</b>	<b>599,342.82</b>	<b>1,459,830.00</b>	<b>-860,487.18</b>	<b>41.06%</b>
<b>Expense</b>				
<b>60000 - MATERIALS &amp; SERVICES</b>				
<b>61300 - CONFERENCES AND TRAINING</b>				
61310 - Lodging	446.06			
61320 - Meals/per diem	97.92			
61330 - Registration	1,498.47			
61340 - Training and Education M	556.79			
61300 - CONFERENCES AND TRA	0.00	8,000.00	-8,000.00	0.0%
<b>Total 61300 - CONFERENCES AND TI</b>	<b>2,599.24</b>	<b>8,000.00</b>	<b>-5,400.76</b>	<b>32.49%</b>
<b>61500 - COMMUNITY CONSERVATION PROGRAMS</b>				
61510 - Conservation Education (	840.46	9,600.00	-8,759.54	8.76%
61520 - Conservation Incentive Pi	227.50	5,000.00	-4,772.50	4.55%
61530 - Invasives Program	2,500.00	6,000.00	-3,500.00	41.67%
61540 - Native Plant Sale	3,549.09	20,000.00	-16,450.91	17.75%
61560 - Scholarships/Internships	0.00	6,600.00	-6,600.00	0.0%
61570 - Soil Quality Program	2,121.55	5,550.00	-3,428.45	38.23%
<b>Total 61500 - COMMUNITY CONSERV</b>	<b>9,238.60</b>	<b>52,750.00</b>	<b>-43,511.40</b>	<b>17.51%</b>
<b>62100 - CONTRACTED AND PROF SERVICES</b>				
62115 - Audit	5,800.00	6,000.00	-200.00	96.67%
62120 - Computer Support	2,382.00	4,000.00	-1,618.00	59.55%
<b>62130 - PROFESSIONAL SERVICES</b>				
62140 - Legal	165.00			
62150 - Accounting	9,942.33			
62160 - Facilitation	1,750.00	7,000.00	-5,250.00	25.0%
62170 - Web Design, Logo - M	1,624.50			

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
July through December 2023

	<b>Jul - Dec 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
62130 · PROFESSIONAL SERVICE	0.00	33,500.00	-33,500.00	0.0%
<b>Total 62130 · PROFESSIONAL SERVICE</b>	<b>13,481.83</b>	<b>40,500.00</b>	<b>-27,018.17</b>	<b>33.29%</b>
62180 · Consultation/Contracts - I	0.00	12,000.00	-12,000.00	0.0%
62190 · Misc Contracted Services	0.00	2,606.00	-2,606.00	0.0%
<b>Total 62100 · CONTRACTED AND PROFESSIONAL</b>	<b>21,663.83</b>	<b>65,106.00</b>	<b>-43,442.17</b>	<b>33.28%</b>
62300 · Dues/Subscriptions/Fees	7,586.87	11,500.00	-3,913.13	65.97%
<b>62800 · OFFICE OCCUPANCY</b>				
62810 · Alarm & Janitorial Service	0.00	1,500.00	-1,500.00	0.0%
62820 · Rent & Parking	15,733.06	28,000.00	-12,266.94	56.19%
62830 · Utilities	2,169.95	4,500.00	-2,330.05	48.22%
<b>Total 62800 · OFFICE OCCUPANCY</b>	<b>17,903.01</b>	<b>34,000.00</b>	<b>-16,096.99</b>	<b>52.66%</b>
<b>65000 · SUPPLIES AND MATERIALS</b>				
<b>65010 · COPIER AND SUPPLIES</b>				
65012 · Copies	164.20			
65014 · Lease	1,007.22			
65010 · COPIER AND SUPPLIES	0.00	3,000.00	-3,000.00	0.0%
<b>Total 65010 · COPIER AND SUPPLIES</b>	<b>1,171.42</b>	<b>3,000.00</b>	<b>-1,828.58</b>	<b>39.05%</b>
65020 · Equipment	0.00	5,000.00	-5,000.00	0.0%
65030 · Office Supplies	789.99	2,603.00	-1,813.01	30.35%
65040 · Postage	0.00	500.00	-500.00	0.0%
65050 · Software/Computer Access	133.47	4,000.00	-3,866.53	3.34%
<b>Total 65000 · SUPPLIES AND MATERIALS</b>	<b>2,094.88</b>	<b>15,103.00</b>	<b>-13,008.12</b>	<b>13.87%</b>
<b>65110 · PRODUCTION COSTS</b>				
65112 · Advertising and Website	289.00	2,000.00	-1,711.00	14.45%
65114 · Merchandise	1,295.24	2,000.00	-704.76	64.76%
65116 · Newsletters	0.00	500.00	-500.00	0.0%
65118 · Publications	41.00	1,000.00	-959.00	4.1%
<b>Total 65110 · PRODUCTION COSTS</b>	<b>1,625.24</b>	<b>5,500.00</b>	<b>-3,874.76</b>	<b>29.55%</b>
65120 · Insurance & Fidelity Bond	3,368.57	8,000.00	-4,631.43	42.11%
65160 · Miscellaneous	-3.11	200.00	-203.11	-1.56%
65320 · Mileage/travel related expenses	1,014.75	3,500.00	-2,485.25	28.99%
65400 · Meetings & Events	1,782.55	6,500.00	-4,717.45	27.42%
<b>Total 60000 · MATERIALS &amp; SERVICES</b>	<b>68,874.43</b>	<b>210,159.00</b>	<b>-141,284.57</b>	<b>32.77%</b>
<b>66000 · PAYROLL EXPENSES</b>				
66200 · Wages	194,879.40	432,984.83	-238,105.43	45.01%
66410 · Health, Dental & Life Insurance	27,429.34	68,285.61	-40,856.27	40.17%
66420 · Retirement	11,642.59	26,644.56	-15,001.97	43.7%
<b>66500 · Payroll Taxes</b>				
66510 · FICA Employer	14,892.28			
66520 · SUTA	626.45			
66530 · OR-WBF	50.35			
66500 · Payroll Taxes - Other	0.00	38,669.00	-38,669.00	0.0%
<b>Total 66500 · Payroll Taxes</b>	<b>15,569.08</b>	<b>38,669.00</b>	<b>-23,099.92</b>	<b>40.26%</b>

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
 July through December 2023

	<b>Jul - Dec 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
66800 · Fees	84.50	300.00	-215.50	28.17%
<b>Total 66000 · PAYROLL EXPENSES</b>	<b>249,604.91</b>	<b>566,884.00</b>	<b>-317,279.09</b>	<b>44.03%</b>
69100 · Capital Outlay	0.00	5,000.00	-5,000.00	0.0%
69200 · Contingency	0.00	80,000.00	-80,000.00	0.0%
<b>69400 · TRANSFERS OUT</b>				
69410 · Trf GF to Building Reserve Fc	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	240,287.00	-240,287.00	0.0%
69800 · Unappropriated Fund Balance	0.00	352,500.00	-352,500.00	0.0%
<b>Total Expense</b>	<b>318,479.34</b>	<b>1,459,830.00</b>	<b>-1,141,350.66</b>	<b>21.82%</b>
<b>Net Ordinary Income</b>	<b>280,863.48</b>	<b>0.00</b>	<b>280,863.48</b>	<b>100.0%</b>
<b>Net Income</b>	<b>280,863.48</b>	<b>0.00</b>	<b>280,863.48</b>	<b>100.0%</b>

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual PROJECT FUND**  
 July through December 2023

	<b>Jul - Dec 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>43300 · Grant/Project Administration</b>	107,976.32	299,557.00	-191,580.68	36.05%
<b>Total Income</b>	<u>107,976.32</u>	<u>299,557.00</u>	<u>-191,580.68</u>	<u>36.05%</u>
<b>Gross Profit</b>	107,976.32	299,557.00	-191,580.68	36.05%
<b>Expense</b>				
<b>66000 · PAYROLL EXPENSES</b>				
<b>66200 · Wages</b>	13,503.56	42,963.00	-29,459.44	31.43%
<b>66410 · Health, Dental &amp; Life Insurance</b>	1,813.06	7,268.00	-5,454.94	24.95%
<b>66420 · Retirement</b>	933.42	2,655.00	-1,721.58	35.16%
<b>66500 · Payroll Taxes</b>				
<b>66510 · FICA Employer</b>	1,031.94			
<b>66520 · SUTA</b>	40.93			
<b>66530 · OR-WBF</b>	1.80			
<b>66500 · Payroll Taxes - Other</b>	0.00	3,459.00	-3,459.00	0.0%
<b>Total 66500 · Payroll Taxes</b>	<u>1,074.67</u>	<u>3,459.00</u>	<u>-2,384.33</u>	<u>31.07%</u>
<b>Total 66000 · PAYROLL EXPENSES</b>	<u>17,324.71</u>	<u>56,345.00</u>	<u>-39,020.29</u>	<u>30.75%</u>
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS</b>				
<b>68010 · Project Contracted Services</b>	59,580.22	26,010.00	33,570.22	229.07%
<b>68020 · Project Mileage &amp; Travel</b>	340.87	492.00	-151.13	69.28%
<b>68030 · Project Other</b>	0.00	500.00	-500.00	0.0%
<b>68040 · Project Supplies &amp; Materials</b>	23,871.46	530.00	23,341.46	4,504.05%
<b>68000 · PROJECTS-SVC-SUPP-MATERIALS</b>	4,075.00	188,263.00	-184,188.00	2.17%
<b>Total 68000 · PROJECTS-SVC-SUPP-MATERIALS</b>	<u>87,867.55</u>	<u>215,795.00</u>	<u>-127,927.45</u>	<u>40.72%</u>
<b>69400 · TRANSFERS OUT</b>				
<b>69440 · Trf PF to General Fund</b>	10,585.09	27,417.00	-16,831.91	38.61%
<b>Total 69400 · TRANSFERS OUT</b>	<u>10,585.09</u>	<u>27,417.00</u>	<u>-16,831.91</u>	<u>38.61%</u>
<b>Total Expense</b>	<u>115,777.35</u>	<u>299,557.00</u>	<u>-183,779.65</u>	<u>38.65%</u>
<b>Net Ordinary Income</b>	<u>-7,801.03</u>	<u>0.00</u>	<u>-7,801.03</u>	<u>100.0%</u>
<b>Net Income</b>	<u><b>-7,801.03</b></u>	<u><b>0.00</b></u>	<u><b>-7,801.03</b></u>	<u><b>100.0%</b></u>

Dec 2023 All Grant Projects Financial Report

Project Name	Grant #	Funding Agency	Start Date	End Date	Status	Final Report Due Date	Fund Amount	(INCOME) Received to Date	Earned Income to Date	(EXPENSES) Spent to	Unearned Funds	Remaining balance to	Grant Manager	Grant Report Dates	How grant funds are received	Admin Expected	Admin Earned	Admin Remaining	
Ludwigia Management Alternatives	19100538	MMT	12/1/2019	12/31/2023	Open	1/15/2024	27,742	27,742	24,535	24,535	3,207	0	MA	Interim Report: 1/1/2021 & 1/1/2022. Final Report 1/15/2024	100% of funds at beginning of grant	2,522	2,230	292	
Willamette Mainstem Restoration Opportunities and Strategies for Engagement	20100515	MMT	11/1/2020	4/30/2024	Open	6/15/2024	70,164	70,164	45,400	45,100	25,064	0	MA	5/15/21 & 6/15/2024	100% of funds at beginning of grant	6,379	4,127	2,252	
Soil Health Engagement Improves Water Quality	ODA 4462-GR	ODA	7/1/2023	6/30/2025	Open	8/29/2025	42,924	21,462	1,624	1,624	19,838	21,462	TM	8/20/24, 8/29/25		4,292	148	4,145	
Purge the Spurge III	2023-36-016	ODA-OSWB	3/2/2023	4/30/2024	Open	6/30/2024	9,981	7,486	9,238	9,238	-1,752	2,495	MA	9/30/23, 6/30/24	*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	908	840	68	
WRAMP IX	2023-36-017	ODA-OSWB	3/2/2023	4/30/2024	Open	6/30/2024	24,415	18,311	24,076	24,076	-5,765	6,104	MA	9/30/23, 6/30/24	*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	2,220	2,189	31	
Horse Island for Clean Water	09-022-002	OWEB	3/30/2022	3/30/2024	Open	3/30/2024	12,100	12,100	12,100	12,100	0	0	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. no funds received at start of grant; funds received by reimbursement of	1,100	1,100	0	
Watenpugh Farm Riparian and Prairie Restoration	09-22-001	OWEB	3/2/2022	3/2/2024	Open	3/2/3024	11,319	6,791	6,791	6,791	0	4,528	DS	3/2/2024, 3/2/2026	invoices/receipts submitted by BSWCD two times total (including final); OWEB holds no funds received at start of grant; funds received by reimbursement of	1,029	679	350	
Jumping Giraffe Farms Water Management	09-22-005	OWEB	5/3/2023	5/3/2025	Open	7/3/2025	14,872	13,384	13,384	13,384	0	1,488	DS	7/3/2025, 7/3/2027	invoices/receipts submitted by BSWCD two times total (including final); OWEB holds		1,216	-1,216	
OWEB SIA grant	218-8010-16782	OWEB	3/4/2019	12/22/2023	Open	12/22/2023	125,000	77,687	79,741	79,741	-2,054	47,313	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	7,241	4,123	
Building soil-minded relationships for resilient crop and pasture systems	219-9001-19457	OWEB	8/3/2021	9/30/2023	Open	9/30/2023	45,967	40,792	45,967	45,967	-5,175	5,175	TM	6/30/2028 and	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	4,179	0
J2E RTR Project	220-3033-17504	OWEB	4/22/2020	6/30/2025	Open	6/30/2025	239,915	157,761	168,589	168,589	-10,828	82,154	DS	6/30/2030		23,084	15,324	7,760	
Willamette FIP Effectiveness Monitoring Program Phase 4: Data Collection 2020-2021 and Reporting	220-8201-17233	OWEB	1/1/2020	6/30/2023	Open	8/29/2023	119,988	107,989	119,005	119,005	-11,016	11,999	MA	Interim Report: 6/30/2021 & Final Report: 8/29/2023	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	

**Dec 2023 All Grant Projects Financial Report**

Project Name	Grant #	Funding Agency	Start Date	End Date	Status	Final Report Due Date	Fund Amount	(INCOME) Received to Date	Earned Income to Date	(EXPENSES) Spent to	Unearned Funds	Remaining balance to	Grant Manager	Grant Report Dates	How grant funds are received	Admin Expected	Admin Earned	Admin Remaining
Mitchell Oak	222-3016-22326	OWEB	10/25/2022	6/30/2026	Open	8/29/2026	96,646	44,917	47,599	47,599	-2,682	51,729	DS	Project completion report: 6/30/2026, PISR, 6/30/2029, 6/30/2031	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted	87,860	4,327	83,533
OWEB Stakeholder Oak	223-3044-23047	OWEB	10/25/2023	12/31/2026	Open	2/28/2027	34,130	0	920	920	-920	34,130	MA	Project Completion Report: 2/28/2027	When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted	3,413	83	3,331
<b>Total</b>							<b>875,163</b>	<b>606,587</b>				<b>268,576</b>					<b>53,983</b>	<b>105,275</b>



## Benton Soil and Water CONSERVATION DISTRICT

**Date:** January 31, 2024

**To:** Benton SWCD Directors

**From:** Holly Crosson, Executive Director

**Re:** January 2024 Monthly Report for February 2024 Board Packet

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

- Attended OACD's District Manager Roundtable on 1/24. (4.2)
- Worked with Sara on finalizing the Jerry Paul Native Pollinator Conservation grant application. (4.3)
- Responded to Dave Eckert's request to coordinate with other local conservation organizations on public education and outreach efforts. (2.6)
- Worked with Michael on HB4148 support - Wildlife package and OISC funding from legislature. (4.2)
- Worked with Sara on Confluence blog post for website. (3.7)
- Reviewed FY24 Workplan in preparation to work with staff on FY25 Plan. (5.3)
- Connected with staff about OSU Extension offer to develop contract for conservation work. Staff prefer to hire internally and will develop a proposal for potential full-time or part-time hire in FY26. (5.12)
- Contacted Capacity Building Partnerships. DEIJ Retreat will be postponed until FY25 since preferred facilitators are not available during the timeframe needed in FY24. Topic is on agenda for February Board meeting. (3.8)
- After the Board vote to fund TEIP, contacted Joe Scott and Steven Dear about funding and next steps. (3.8)
- Connected with a Corvallis Master Gardener about her Urban Conservation E&O ideas and communicated with Michael and Sara about possibilities. (1.4)
- Participated in agenda planning for next Willamette Valley District Managers meeting in February at Polk SWCD office. (4.2)
- Reviewed Sara's draft Community Needs Assessment. (2.3)
- Continued to coordinate with landlord about issues in office (more pipe leaks, front door being locked during business hours, earthquake safety). (5.17)
- Filled in for Candace while she was on leave (distributed mail, mailed checks). (5.15)
- Fielded Native Plant Sale calls and questions. (2.1)
- SkillBridge Internship: Reviewed and commented on Jake's draft Hazard Communication Plan, Hazard/PPE Assessment, and office fire safety inspection; communicated with Jason Marshall about DoD status of program; met with Jake about potential future avenues to continue SkillBridge Internships; organized thank you lunch for Jake in February. (4.7)
- Attended OACD's Legislative Advocacy Training on 1/18. (5.5)

## **FISCAL**

- Received letter from auditor about changes in financial review requirements for governmental entities starting 6/30/24. The topic is on the February Board meeting agenda. (5.11).
- Continued recruitment for one more Budget Committee member for FY25. Applications for two candidates are in the February Board packet. (5.10)
- Started working on FY25 proposed budget. (5.10)
- Reviewed draft minutes from May 2023 Budget Committee meeting. (5.10)
- Reviewed/approved/completed/submitted: staff timesheets, monthly paystubs and payroll, vendor invoices in AvidXchange, CCRs for District credit cards, EFTs (electronic funds transfers) for bill payment, fiscal admin and accounting on grants, journal entry approvals, review of monthly financial reports, check register, credit card and bank statements, Stripe and other account reconciliations, bank deposits, and LGIP balance and transfers to District bank account. (5.6 & 5.7)
- Held weekly meetings with bookkeeper; reviewed/approved and signed Federal Form 941 and state's 4th quarter tax payments. (5.8)

## **PERSONNEL/TRAINING**

- Updated Compensation Philosophy for Personnel and Finance Committee (PFC) review. (5.12)
- Developed updates for Employee Handbook (PLO and Administrative Leave language); on agenda for approval during February Board meeting. (5.5)
- Held check-in meetings with Michael, Sara, and Candace; reviewed/signed employee leave requests. (5.3)
- Scheduled PFC meeting for 3/18; drafting agenda and developing documentation to back up recommendations on FY25 compensation and draft personnel policies. (5.12)

## **BOARD/ORGANIZATIONAL**

- Worked with staff on rescheduling the Annual Meeting from January 16 to March 5 due to ice storm. (5.3)
- Prepared documents for and attended January 8th board meeting (5.3).
- Prepared February 12<sup>th</sup> board meeting agenda; reviewed January minutes (5.3).
- Finalized Michael's resolution to add funding from OWEB (\$14,968) for Grand Oaks Oak Release project. (1.4)
- Had several phone meetings with Nate. (5.3)
- Following Oregon Government Ethics Commission requirements for Public Meeting Law training for Board Directors. (5.18)



**Date:** February 2, 2024  
**To:** Benton SWCD Directors  
**From:** Michael Ahr  
**Re:** Staff Report for **January 2024**



### **Conservation Program Manager**

- Two check ins with Holly to discuss budget, upcoming leave, job descriptions (5.2, 5.15)
- Four conversations/meetings with Conservation Program Team meetings to discuss SIA funding opportunities, program budgets, grants, shared position opportunity with OSU, etc (1.6, 1.9)
- Held 2 meeting with Sara and Holly about OSU proposal to have a shared position with BSWCD. The conversation morphed into BSWCD trying to budget for added part-time capacity. We're early enough in budget process that we're not certain this will work, but checking it out (5.12)
- Sara, Donna, and I met with the Xerces Society about potential partnership for pollinator habitat including pollinator kits (native plants) and workshops to educate cooperators (1.4, 4.1)
- Met with ODA staff Rob Hibbs and Olivia Jasper about an enhanced SIA opportunity that ODA would like us to consider near the Willamette River. The goals of these opportunities is to reach out to farmers about resource concerns and potential improvements to water quality (1.6)
- Sara, Teresa, Donna and I met with OSU Extension staff about hosting a "Living on the Land" workshop series in Monroe. These are workshops where participants meet 4-5 times to learn about a variety of land management concepts (forestry, well water, livestock, etc) (3.1)
- Met with Candace about invoice payments, health care benefits for employees (5.17)

### **Willamette Mainstem Cooperative**

- Met with partners for Landowner prioritization and outreach grant (Long Tom Watershed Council, USGS, River Design Group). Debrief after partner meeting in December (1.8)
- Met with USGS hydrologists in an effort to wrap up Focused Investment Partnership grants (1.8)
- Calculated final numbers for weeds treated on Oregon State Weed Board Grant, worked on final report (1.8)

### **Invasive Species Program**

- Submitted Annual Report to Benton County for the work we contribute to the Benton County Public Works Department related to noxious weeds (4.5, 4.4)
- Two successful presentations related to noxious weeds for a partnership that is now thriving – OSU Master Gardeners! (3.3, 2.1, 3.5, 1.7, 4.4)
  - OSU MGs host a weekly lecture series at the library in January and February called *Gearing Up for Gardening...*Sara and I presented about noxious weeds and native plants on January 9. 90 participants, some of which are MGs, but many are members of the public who just want to learn more!
  - OSU MGs meet monthly and hosted me to present on noxious weeds on 1/29. 40 participants, and mostly there was not overlap with the 90 from the other presentation!
- Made progress on final report for oblong spurge Oregon State Weed Board grant (1.7)

### **Miscellaneous**

- Site visit to property off Llewellyn Road to discuss oak habitat (1.4)

- Met with Sara, Jake, and Teresa about Native Plant Sale prep (2.1)
- Wrote Letter of Support for Oregon Invasive Species Council funding (5.5, 4.1)
- Met with co-workers about prepping some outreach materials for our Annual Meeting (3.3)
- Met with West Multnomah SWCD where I used to work to fill them in on a project I had contributed to before departure. Great to meet their new ED! (4.1)



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

SOW Task	Goals	January 1, 2024 to January 31, 2024
Landowner Engagement & Technical Assistance	1 & 2	<p><b>TA:</b> Riparian restoration (2), Conservation Reserve Enhancement Program (1), invasives (1), plant sale (1), manure facility contractors, tree planter contractors, hedgerow plantings, compost storage funding, oak habitat restoration,</p> <p><b>SV:</b> Llwyn Road: oak habitat, invasives, wetland restoration.</p> <p><b>Projects:</b></p> <ul style="list-style-type: none"> <li>* <i>J2E River to Ridge Diversity Project:</i> Budget update and developed contract modification to Luckiamute Watershed Council contract to end of grant for additional hours and plant purchase. New contract for DFranco for planting and moisture conservation.</li> <li>* <i>Mitchell Oak and Savanna Restoration Project:</i> N/A</li> <li>* <i>Upper Muddy Creek Strategic Implementation Area:</i> Completed annual report of activities. Research and discussion of a potential new SIA with ODA. Meeting with Teresa and Michael about monitoring.</li> <li>* <i>Jumping Giraffe Farms Water Management:</i> n/a</li> <li>* <i>Watenpaugh Farm Riparian and Prairie Restoration:</i> Budget review and discussion with landowner about grant deadline March 2<sup>nd</sup>.</li> <li>* <i>Grand Oaks Oak Release:</i> Small grant team recommended funding. Grant Agreement signed and sent to OWEB for review. Drafted budget resolution.</li> <li>* <i>Benton County Oak Stakeholder OWEB grant:</i> Organized oak photos. Researched current GIS data availability.</li> </ul>
Partnerships/ Non-ag Upland and urban land management & restoration	1 & 4	<ul style="list-style-type: none"> <li>* Connected landowners, who are working with agroforestry practices, with the National Agroforestry Center Natural Resource Specialist.</li> <li>* Meeting with OSU Extension Small Farms to plan a spring Living on the Land series in Monroe. Details to come.</li> <li>* Meeting with Xerces Society to coordinate a pollinator workshop and work with landowners who apply for the Willamette Valley hedgerow kit.</li> <li>* Discussion of logistics of the Jerry Paul grant with Michael and Sara and review of the application.</li> <li>* Meeting with ODA on Enhanced SIA potential in Benton County to reduce mercury.</li> <li>* Identified SOW tasks from 2021 to 2023 for the Local Advisory Committee meeting for the Mid-Coast Water Quality Plan (Alsea)</li> </ul>
SOW/Capacity grant,	5	<ul style="list-style-type: none"> <li>* Submitted ODA Scope of Work quarterly report. Submitted District operations and SOW personnel expenses to ODA</li> </ul>

training, organizational	<ul style="list-style-type: none"><li>* Attended Staff Meetings, and Board meetings. Check-in conservation team program meeting with Michael and Teresa.</li><li>* Met with staff on annual meeting outreach materials. Updated slides and gathering oak materials for handouts.</li><li>* Met with Jake about Personal Protective Equipment for my position.</li><li>* Benton County Fairgrounds rental confirmation.</li><li>* Updated quarterly measurable objectives.</li><li>* Coordinated ODA speakers for February meeting.</li></ul>
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### UMC SIA WQ data and Quality Control (1.2, 4.3, 4.5)

Since June 2022, one of my tasks has been to standardize, organize, and analyze UMC SIA water quality monitoring data. Ultimately, the data will be submitted to the Oregon DEQ’s Volunteer Water Quality Monitoring Department. DEQ evaluates the data according to well-defined quality control (QC) levels. Data that achieves QC Level A, or perhaps B, is uploaded to the Ambient Water Quality Monitoring System ([AWQMS](#)), an online data portal.

UMC SIA water quality monitoring data types include:

- Continuous data logged by in-stream instruments with sensors that measure dissolved oxygen, conductivity, temperature, and turbidity.
- Field audit data collected with hand-held meters is used to check continuous data.
- Grab samples of creek water are submitted to Edge Analytical Lab for Total Suspended Solids, Total Phosphorus, and E. coli. QC is performed at lab.

There are several QC processes used to qualify UMC SIA data for AWQMS.

- The continuous data sondes that have been installed in Hammer and Muddy Creeks have QC data collected by the manufacturer.
- Each month the UMC SIA monitoring team collects precision data using hand-held meters to audit a single snapshot from approximately **2900 entries of continuous data per sonde sensor** per month. The field audit data should be carefully timed to be within  $\pm 5$  minutes of a sonde’s 15-minute log interval.
- Accuracy checks are preformed on the hand-held meters each day of use by reading standard solutions for each parameter and calculating absolute difference or relative percent difference depending on the parameter’s QC description.

Eventually, we submit data using specialized DEQ worksheets. ↻

Date	Activity
12/20	ODA quarterly reports
12/25	COVID for Christmas
1/3	Enhanced SIA ODA meeting
1/5	Annual Meeting plans—NR group
1/8	UMC SIA WQ monitoring with MRWC
1/9	Oregon Chapter SWC Society meeting
1/9	Oregon Natural & Working Lands meeting
1/10	BSWCD staff meeting
1/12	Mead Farm visit—online resources

Acronyms
• CSS - Crop and Soil Science Dept., OSU
• DEQ - Department of Environmental Quality
• GWMA—Groundwater Management Area
• MRWC WQ—Marys River Watershed Council
• NPS—Native Plant Sale
• NR—Natural Resources
• NRCS—Natural Resources Conservation Service
• ODA—Oregon Department of Agriculture
• OSU—Oregon State University
• SIA—Strategic Implementation Area
• SWV—Southern Willamette Valley
• UMC—Upper Muddy Creek
• WQ—water quality
• WVRLC—Willamette Valley Regenerative Landscape Coalition

**For the love of Natural Resources**

**Stop for a minute** and consider the core name of our organization - Soil and Water Conservation.

Aptly named for our endeavors, we shoulder considerable responsibility.

I extend a straight-from-my-heart **THANK YOU** to each and every Director, Associate Director, Budget Committee Member, Landowner, Partner and Staff Member who helps to guide this mission.

**Happy Valentine’s!!**

## JANUARY REPORT FOR FEBRUARY 2024 BOARD PACKET

Sara Roberts, Communications and Community Engagement Coordinator

### OUTREACH (Goals 2.5, 4.5)

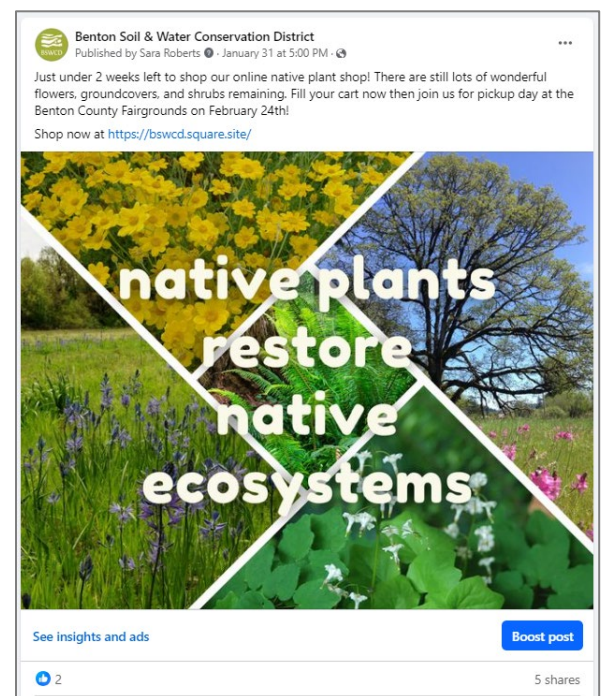
- Presented with Michael about native and invasive plants as part of the Master Gardeners “Gearing Up For Gardening” series – 90 attendees

### NATIVE PLANT SALES (Goals 2, 3, 4, 5)

- Net sales as of 1/31/2024: \$18,465 - 301 orders
- Online ordering closes February 12<sup>th</sup>
- Fielding lots of customer questions, pickup requests, etc.

### COMMUNICATIONS (Goal 3.4)

- **January Newsletter** sent on 1/23. Featured items:
  - Shop our native plant sale (188 clicks)
  - BSWCD awarded oak habitat grant from ODA (177 clicks)
  - Sign up to volunteer at NPS pickup day (31 clicks)
  - ODA bulletin: winter storms and the Emerald Ash Borer (28 clicks)
- **Social media:** 17 combined Facebook and Instagram posts. Best performing posts:
  - Just under 2 weeks to shop our NPS! (reach=452)
  - We’ve received a grant from ODA to work on oak habitat and restoration -link to blog post (reach=458)
  - Read our January newsletter (reach=240)



### WEBSITE (Goals 3.3, 3.6)

- January pageviews: 54,079
- Posted [new blog article about the oak stakeholder grant we received from ODA](#) – special thanks to Michael for writing this with me
- Developed info page and fillable application page for the Jerry Paul grant – will publish on March 1<sup>st</sup>
- New resources added: Fire Resistant Plants for Home Landscapes (OSU), Willamette Partnership Oak Accord, Lawn to Wildflowers
- Partner events added to our [calendar](#)

### PARTNERSHIPS/NETWORKING (Goal 2)

- Connected with others at the newly reconvened “Natural Resources Educators Working Group” meeting – many other local environmental organizations were present
- Met with representatives from OSU Small Farms program along with Donna, Teresa, and Michael to discuss partnering on a “Living on the Land” workshop series in the Spring
- Met with representatives from Xerces Society about partnering on their Habitat Kits program, possible in relation to the Jerry Paul grant

JANUARY REPORT FOR FEBRUARY 2024 BOARD PACKET

Sara Roberts, Communications and Community Engagement Coordinator

**DIVERSITY, EQUITY, INCLUSION, AND JUSTICE (Goal 5)**

- OrCP DEIJ Affinity Group meeting on 1/10.
- Currently reading a lovely book by Indigenous author [Leigh Joseph - Held By the Land](#). Highly recommended for info about native and traditional uses of and perspectives on native plants

**OTHER**

- Designed and printed 3 new stickers to give away and to sell at NPS pickup day - see image below. Stickers available in bumper sticker size and "water bottle size"
- **Our Annual Meeting is officially rescheduled for March 5<sup>th</sup>!** (original speaker confirmed)





# Staff Report January 2024 - Operations Coordinator

**Employee Name:** Candace Mackey  
**Reports to:** Executive Director

## Position Summary

This position provides operational and administrative support for the Benton Soil and Water Conservation District ("District"). Operations Coordinator duties are central to the day-to-day smooth functioning and safe operation of the District.

## ESSENTIAL FUNCTIONS

### Operations Coordination (50%)

- Completed final walk through for annual Meeting
- Reviewed, authorized, and submitted invoices to AvidXchange and deposited checks.
- Installed replacement back up batteries.
- Continued Annual Meeting logistics for reschedule
- Distributed approved and issued vendor payments
- Dealt with ongoing ceiling leak issue
- Completed Hazard Communication plan with Skillbridge Intern help
- Completed Office Inventory including basement storage at Renaissance Riverfront and Crystal Lake Storage Unit
- Reviewed current Personnel file organization and updated for compliance.
- Reviewed Property and Liability insurance inventory reported and corrected based off of real inventory taken

### Organizational Support (45%)

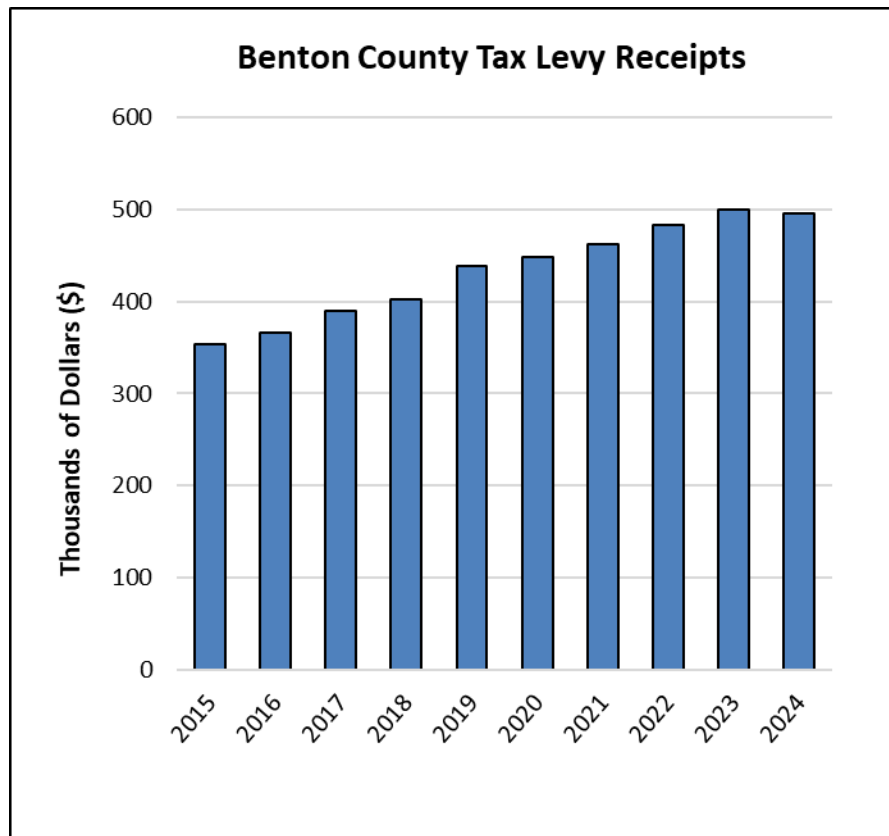
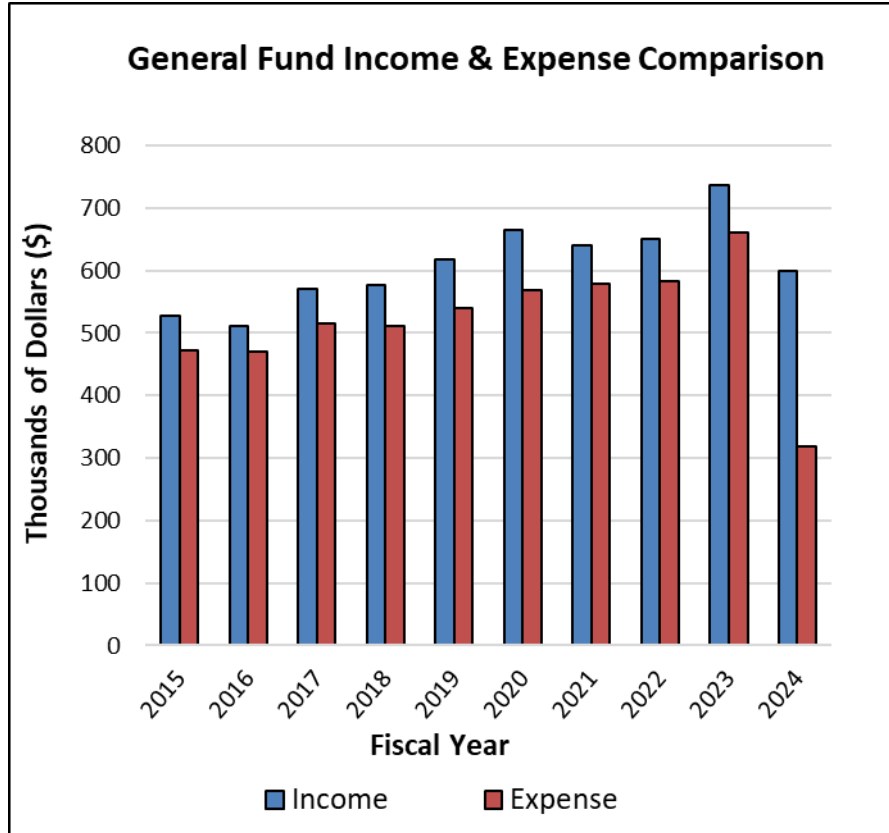
- Completed and distributed AP processing document for employees
- Provided support to our SkillBridge intern
- Completed home office inventory for all staff
- Answered NPS customer service calls and emails
- Board Support: Completed January Regular Board meeting draft minutes
- Legal noticing for Board Meeting
- Tracked Monthly Tax Turnover Reports
- Updated Employee Data Sheets; reviewed time-sheets; distributed pay stubs
- Forwarded phone calls and emails to appropriate staff
- Participated in weekly staff meetings and ED check in's
- Maintained weekly server back ups
- Purged documents according to state of Oregon Records Retention Schedule and rules

### Capacity Building (5%)

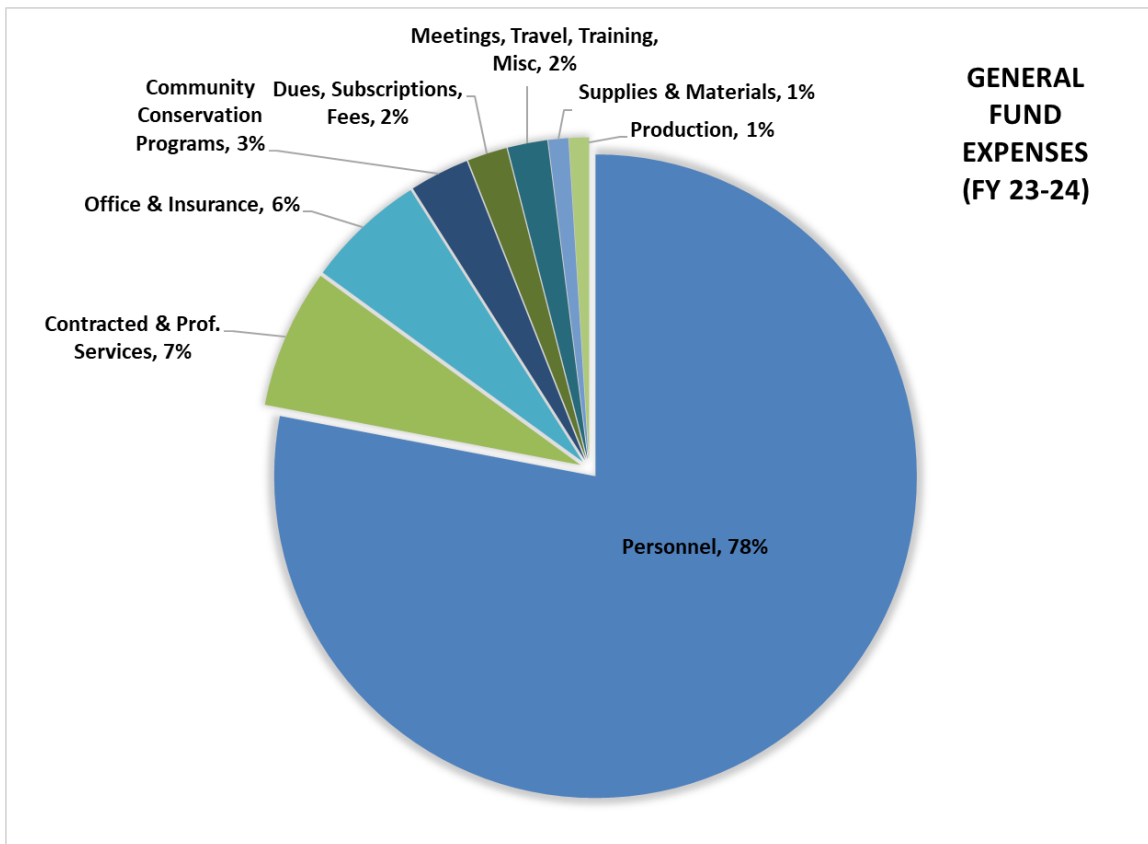
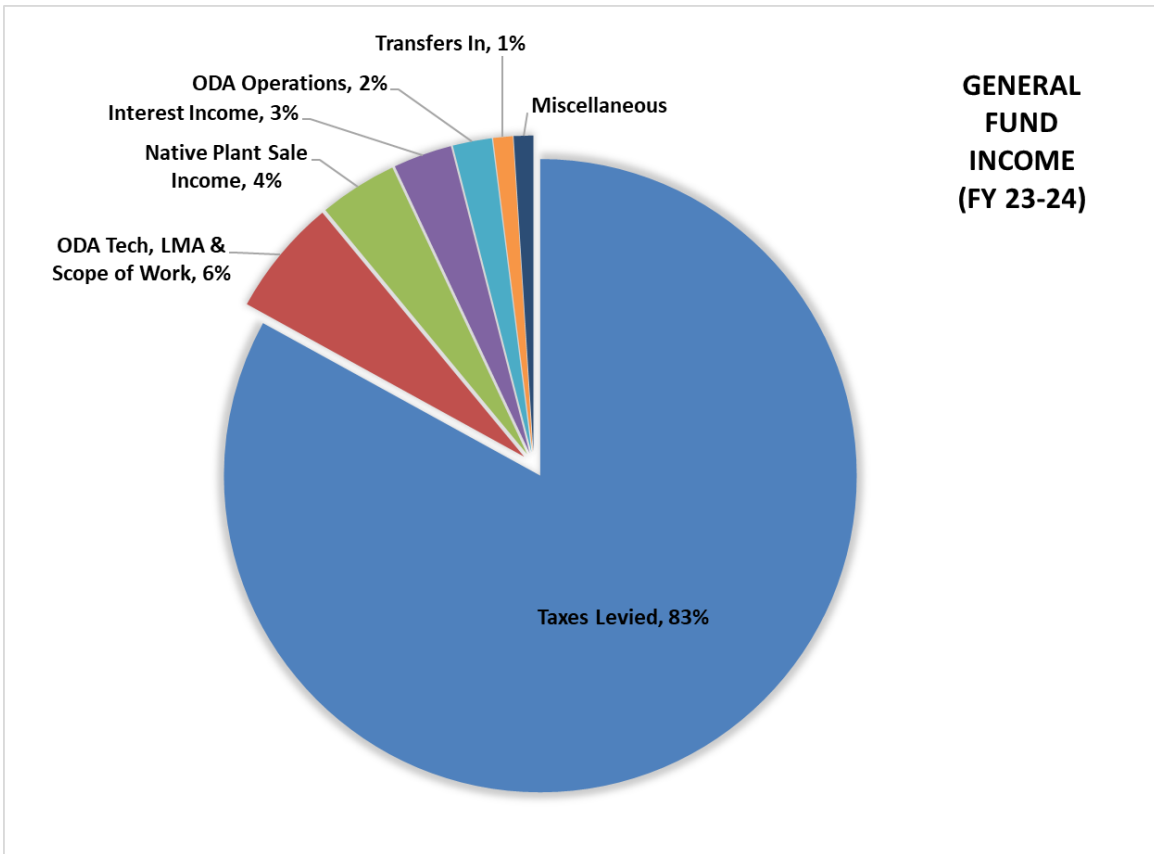
- Attended SOS-ARC-Agency Records Officer Onboarding
- Completed all required Vector Safe Personnel remaining for the fiscal year
  1. Defensive Driving
  2. General Ergonomics: Full Course
  3. Slips, Trips and Falls: Full Course



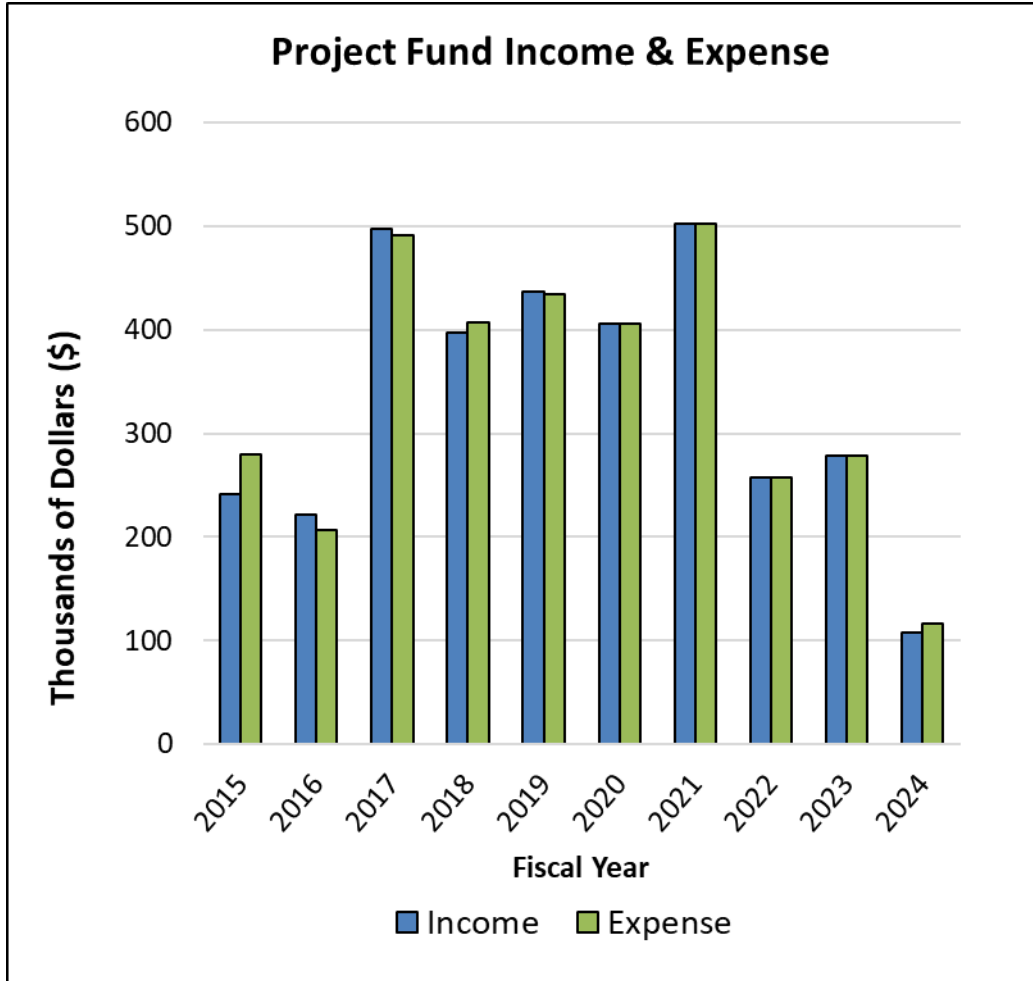
**BSWCD GRAPHS**  
**(FY 23- 24 through Dec 2023)**



**BSWCD GRAPHS  
(FY 23- 24 through Dec 2023)**

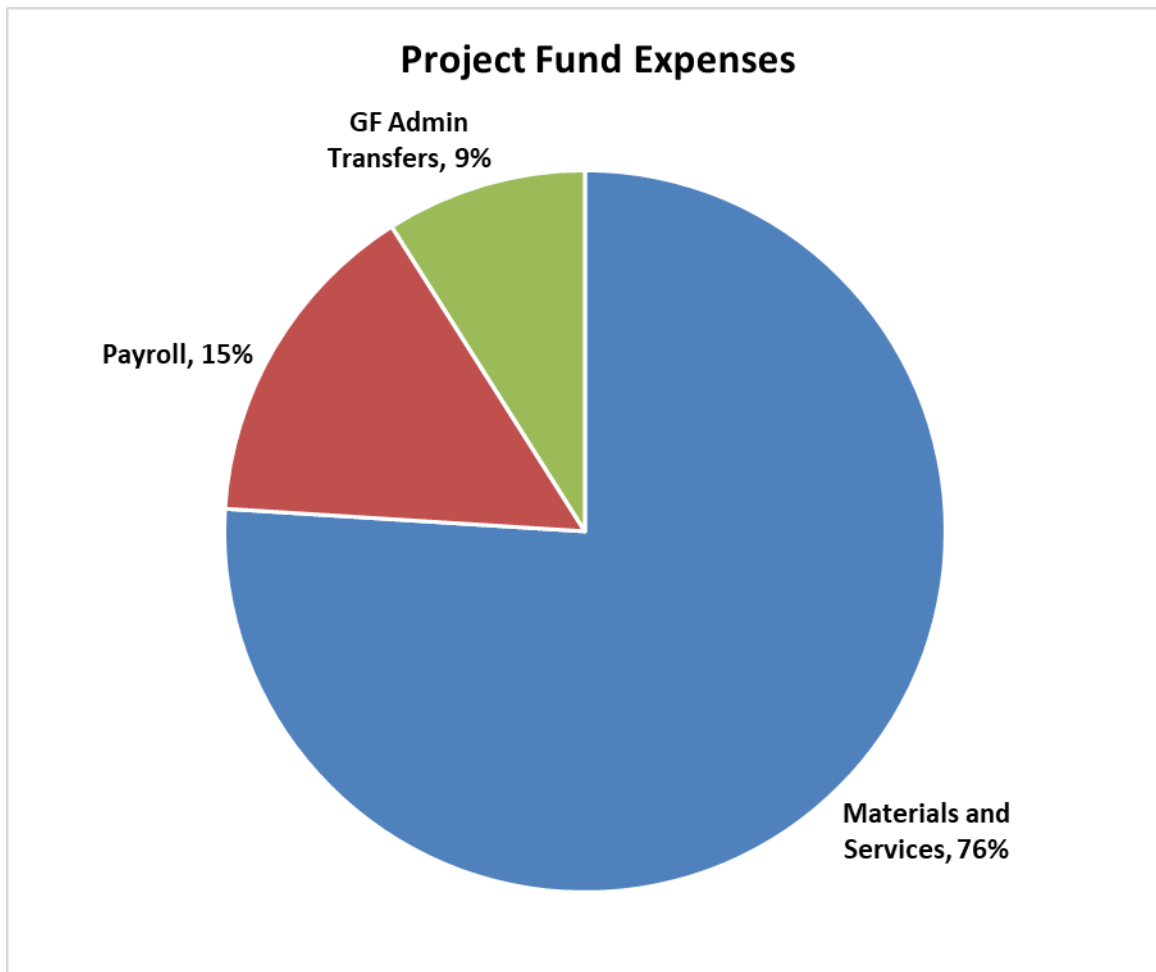


**BSWCD GRAPHS**  
**(FY 23- 24 through Dec 2023)**



**BSWCD GRAPHS**  
**(FY 23- 24 through Dec 2023)**

<b>Grant Income Details</b>	
	<b>Funded (\$)</b>
OWEB:222-3016-22326	27,801
OWEB:220-3033-17504 J2E	21,208
OSWB:2023-36-017 WRAWM IX	17,229
OWEB:09-22-005	13,384
MMT:20100515 WR	11,631
OWEB:09-22-001	6,791
MMT:19100538 Ludwigia	5,301
OWEB:SIA 218-8010-16782	3,006
ODA:4462-GR	1,624
OSWB:2023-36-016 Purge the Spruge Ph 3	-
<b>Grand Total</b>	<b>\$ 107,976.32</b>



**FY24 Budget Resolution**  
**Resolution No. FY2023-2024-06**

BE IT RESOLVED that the Board of Directors of the Benton Soil and Water Conservation District (BSWCD) hereby approves the addition of \$14,968 to the FY24 Budget as follows:

**Project Fund**

Add \$14,968 in Resources to the Project Fund from for the Grand Oaks Oak Release (OWEB Small Grant #09-24-001)

Add \$14,968 in Requirements to the Project Fund as follows:

Contracted Services	\$11,217
Materials and Supplies	\$2,390
Transfer to General Fund (Fiscal Admin)	\$1,361

**General Fund**

Add \$1,361 in Resources

<b>Transfer from Project Fund (Grant Administration)</b>	<b>\$1,361</b>
--	----------------

Add \$1,361 in Requirements to the General Fund as follows:

**Materials and Services**

Dues, Fees, Subscriptions	\$800
Office Occupancy	\$300
Production Costs/Merchandise	\$261

SIGNED THIS 12th day of February 2024

Benton Soil and Water Conservation District  
*Entity Name*

Benton SWCD Board of Directors  
*Governing Body*

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*Signature: Kerry Hastings, BSWCD Board Secretary*

## Now recruiting members for our Budget Committee!

<b>Name (First and Last):</b>	Indira Kulkarni
<b>Email:</b>	<a href="mailto:kulkarni@oregonstate.edu">kulkarni@oregonstate.edu</a>
<b>Phone number:</b>	845-475-2455
<b>Are you a registered voter in Benton County?:</b>	Yes
<b>Why do you wish to join the BSWCD Budget Committee?:</b>	I would like to gain experience with this aspect of the BSWCD and be a student representative on the committee.
<b>Please select below which date(s) you can plan to be available for Budget Committee meetings.:</b>	May 6, 2024, 6-7:30pm (in-person or virtual)
<b>Please select below which date(s) you can plan to be available for Budget Committee meetings.:</b>	May 13, 2024 (additional option if needed)



Benton Soil and Water  
CONSERVATION DISTRICT

Now recruiting members for our Budget Committee!

<b>Name (First and Last):</b>	Therese "Tere" O'Rourke
<b>Email:</b>	<a href="mailto:tere.o.rourke@gmail.com">tere.o.rourke@gmail.com</a>
<b>Phone number:</b>	760-994-6533
<b>Are you a registered voter in Benton County?:</b>	Yes
<b>Why do you wish to join the BSWCD Budget Committee?:</b>	I have worked in natural resources for decades and have been wanting to get more involved with the BSWCD. I have a background in managing staff, resources, and budgets. I think my expertise would be useful on the committee. There was a request for budget committee members, so I replied hoping I will be able to give back to the community and the District.
<b>Please select below which date(s) you can plan to be available for Budget Committee meetings.:</b>	May 6, 2024, 6-7:30pm (in-person or virtual)
<b>Please select below which date(s) you can plan to be available for Budget Committee meetings.:</b>	May 13, 2024 (additional option if needed)

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

January 31, 2024

Dear Municipal Client:

You are receiving this letter because your governmental entity has either received a review engagement in the past or may be eligible to opt for financial procedures instead of an audit.

Effective beginning with the fiscal year ending June 30, 2024, the state has changed the requirements for governmental entities that have expenses of at least \$250,000 and not in excess of \$1,000,000 for the fiscal year. The new agreed-upon procedures (AUPs) require us to examine certain areas in more detail than the previous review structure and to look at a few items differently than we would for a standard audit. The option of completing a review is no longer available. Entities that have less than \$250,000 in expenses can file an in-lieu-of-report. **Entities that have less than \$1,000,000 in expenses still have the option to request an audit.**

For those entities that choose AUPs, it might be necessary to update documentation and processes to comply with the new standards. For example, we are required to review the entity's written policies and procedures to make sure that they address the following: budgeting, purchasing, disbursements, receipts/collections, payroll/personnel, contracting and procurement, travel and expense reimbursement, credit cards, ethics, and debt service.

In addition to the written policies, we will examine the following areas in detail if they apply: cash, credit cards, property taxes, charges for services, payroll, debt, fund balance, accounts receivable, and accounts payable. We will also be looking at Oregon Minimum Standards including budget requirements, insurance, highway funds, and contracting/procurement. These items are normally examined in greater detail during an audit, but would be in lesser detail if we followed the prior review requirements.

The intent of the AUPs is different than an audit. AUPs do not include testing of internal controls or provide for any assurance or opinion. The procedures are designed to report on a municipal entity's financial information and presentation, operations, and compliance with certain requirements. Chapter 162 contains the permanent administrative order for the minimum AUP standards. A copy of the order is available on the Secretary of State's website (<https://secure.sos.state.or.us/oard/displayDivisionRules.action?selectedDivision=527>).

Similar to other engagement types, the AUPs require the preparation of compiled financial statements with necessary disclosures. Pricing of these new procedures will be more than for reviews, but slightly less than for a complete audit. In most cases, conducting these agreed-upon procedures will not involve a visit to your location; the exchange of documentation will be done electronically. Contracts will be prepared with the assumption that we will assist the entity with preparation of the compiled financial statements, unless requested otherwise. Existing contracts can be superseded with a new contract if the type of engagement required by your entity changes.

Please contact me with the level of engagement requested for the entity.

Sincerely,



Peter Gelser, CPA  
Partner

920 Elm Street SW • P.O. Box 605 • Albany, Oregon 97321  
(541) 926-5543 • (541) 967-9460 fax



## **PAID LEAVE OREGON INSURANCE**

Benton Soil and Water Conservation District provides a Paid Leave Oregon (PLO) Insurance plan through the Oregon Employment Department. This insurance is required by Oregon state law and provides paid time off to eligible employees. This is a protected leave. Employees will not be discriminated against or retaliated against for using or trying to use this insurance benefit. We encourage each employee to use the combination of time off and benefits that meets their personal needs. For more information, please refer to the Paid Leave Oregon Policy adopted by the Board of Directors on August 14, 2023.

### **COST**

Employees will see up to a .006% deduction from gross wages for each paycheck. Benton SWCD is a small employer (less than 25 employees) and is therefore not required to contribute to PLO.

### **ELIGIBILITY**

Most employees who work in Oregon are eligible to submit a claim. The determination of eligibility will be made by the Oregon Employment Department.

### **LENGTH OF LEAVE**

The length of leave is part of the determination process.

An employee may qualify for up to twelve (12) weeks of leave annually (continual or intermittent), starting from the first day of leave. An additional two (2) weeks of leave may be available if the employee is pregnant, has given birth, or has health needs because of childbirth.

### **REASONS FOR LEAVE**

Benefits may apply to a variety of situations, including:

**Family leave** - Caring for members of the employee's family:

- During the birth of a child
- Bonding with a child in the first year:
  - After birth
  - Through adoption
  - When the child is placed in the employee's home through foster care
- To care for a family member with a serious health condition\*.

**Medical leave** - The employee caring for themselves when the employee has a serious health condition\*.

**Safe leave** - For survivors of:

- Sexual assault
- Domestic violence
- Harassment
- Stalking

\* A serious health condition is an illness, injury, impairment, or physical or mental condition that: requires inpatient care, poses an imminent danger of death or possibility of death in the near future, requires constant or continuing care, involves a period of incapacity, involves multiple treatments, or involves a period of disability due to pregnancy.

### PLO BENEFIT WHILE ON LEAVE

The amount of benefit the employee will receive will be calculated based upon the employee's gross earnings for the prior year. This will also be part of the determination of the coverage process.

An employee may make up the difference between the PLO benefit amount and their regular rate of pay with their paid leave balances. The following leave banks are available for this purpose: Annual Leave, Wellness Leave, and Compensatory Leave.

### NOTIFICATION OF THE NEED FOR LEAVE

All employees are required to provide their supervisor with a notice of the intention to use PLO by filling out a BSWCD Notice of Leave Form. The form may be found on the U Drive Staff Share folder here <U:\STAFF Share\Staff\Human Resources\Insurance\Paid Leave Oregon\Employee\BSWCD PLO Notice of Leave Form 2023.pdf>

For planned events the employee is required to provide thirty (30) days written notice. For unplanned events the employee is required to notify their supervisor and the Executive Director within twenty-four (24) hours of the leave and provide written notice within three (3) days.

## **Paid Administrative Leave**

The Executive Director may approve paid administrative leave for staff under special circumstances, including when the main office is not functional due to catastrophic and other events beyond the District's control, including, but not limited to power outage, severe weather, natural disaster (for example fire, flood, earthquake), and/or cyber-attack. The Executive Director may authorize paid administrative leave for employees working remotely in the rare event that access to the District's server is not available. The Executive Director will report any authorized Paid Administrative Leave to the Personnel and Finance Committee.

**Benton Soil and Water Conservation District**  
**RESOLUTION NO. FY2023-2024-06**  
**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 in the District and present an annual report and audit; therefore,

BE IT RESOLVED that the Annual Meeting reporting on FY 2022-2023 of the Benton Soil and Water Conservation District will be held on March, 5, 2024, at 6:00 P.M. in person at the Corvallis Community Center's Chandler Ballroom 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 12<sup>th</sup> day of February 2024**

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

## Benton Soil and Water Conservation District Directory

136 SW Washington Ave., Suite 201 Corvallis, OR 97333

Phone: (541) 753-7208

<b>Directors</b>	<b>Term Ends</b>	<b>Zone</b>	<b>Address</b>	<b>Email</b>	<b>Phone</b>
Aubrey Cloud	2024	At Large 1	5072 SW Technology Loop Corvallis, OR 97333	<a href="mailto:aubrey.v.cloud@gmail.com">aubrey.v.cloud@gmail.com</a>	(c) 541-497-4513
Nate Johnson Chair	2024	3	6910 SW Plymouth Dr Corvallis, OR 97333	<a href="mailto:natojohnson@icloud.com">natojohnson@icloud.com</a>	(c) 971-409-8009
Marcella Henkels Vice Chair	2024	2	7540 NE Pettibone Dr Corvallis, OR 97330	<a href="mailto:marcellabswcd@gmail.com">marcellabswcd@gmail.com</a>	(h) 541-760-6970
Kerry Hastings Secretary	2026	5	24027 Hawley Creek Rd Monroe, OR 97456	<a href="mailto:kerryhastings@gmail.com">kerryhastings@gmail.com</a>	(c) 317-800-1873
David Barron	2026	1	39005 Mary's River Rd Blodgett, OR 97326	<a href="mailto:davidbarronlight@gmail.com">davidbarronlight@gmail.com</a>	(h) 503-781-4691
Gregory Jones	2024	4	20368 Honey Grove Rd. Alsea, OR 97324	<a href="mailto:bezel323@gmail.com">bezel323@gmail.com</a>	(h) 541-487-4966
Eliza Mason	2024	At Large 2	301 N 10th St Monroe, OR 97456	<a href="mailto:lilliputopia@gmail.com">lilliputopia@gmail.com</a>	(c) 619-985-4607

<b>Associate &amp; Emeritus Directors</b>	<b>Address</b>	<b>Email</b>	<b>Phone</b>
Henry Storch Emeritus	23990 Gellatly Way Philomath, OR 97370	<a href="mailto:storchfarrier@gmail.com">storchfarrier@gmail.com</a>	(c) 541-760-8266
Rana Foster Associate	980 SE Mason Place Corvallis, OR 97333	<a href="mailto:tweet37@juno.com">tweet37@juno.com</a>	(h) 541-753-7944
Indira Kulkarni Student Associate	714 NW 16th St. Corvallis, OR 97330	<a href="mailto:kulkarni@oregonstate.edu">kulkarni@oregonstate.edu</a>	(h) 845-475-2455

## Benton Soil and Water Conservation District Directory