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Douglas Soil and Water Conservation District  
Board of Directors Meeting  
Wednesday, October 25<sup>th</sup> 2023

**Directors Present:** Sean Negherbon (D), Scott Hendy (D), David Briggs (D), Cindy Johnsrud (D), Brenda Epp (D), Walt Barton (AD)

**DSWCD Employees:** Maggie Begoun, Cindy Bright

**Others Present:** Kevin Keller (PUR), Marnie Keller (CC Tribe)

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***Call to Order***

The meeting was called to order by Sean Negherbon @ 5:00pm. Director rollcall performed.

***Agency Reports***

Marnie Keller introduces herself as the environmental services program manager for the Cow Creek Tribe of the Umpqua Band of Indians.

Kevin Keller, the executive director of Partnership for Umpqua Rivers (PUR), updates on the board on some of the projects going on in their watershed council. Field season is coming to a close, however they are still working on macroinvertebrate surveys up Rock Creek and Canton Creek. PUR staff is shifting into more grant writing and the board is planning on having more organizational training and workshops.

***Approval of Minutes***

**Motion:** Dir. Negherbon motions to approve the minutes of the September 20<sup>th</sup>, 2023 Board Meeting. The motion passed unanimously.

***Conservation Technician Report – Please see attached report.***

Cindy Bright reports that she has been working with Oregon Dept. of Agriculture (ODA) to review our Strategic Implementation Area (SIA), looking at the status of tax lots using GIS satellite maps (Geographic Information System). Next month, ODA and Bright will be going out to the SIA and ground-truthing the potential issues they found while looking at the satellite maps. The water workshop is on Friday, Oct 27<sup>th</sup> at 4pm at Seven Feathers. Bright recently distributed flyers at the livestock association breakfast and at some OSU (Oregon State University) Extension workshops. Bright thinks there will be a good turnout.



Approved

NRCS (Natural Resource Conservation Service) is receiving more funding for EQIP (Environmental Quality Incentives Program) projects and has expanded their funding opportunities to all of Douglas County. Some of their EQIP options are 50% cost-share with landowners, so it's possible the Bright can now write some grants to fund the remaining 50% for landowners to get entire projects covered for them. Applications need to be into NRCS by Nov 17<sup>th</sup> and there is a later date for the FSA (Farm Service Agency) portion of the application.

At the South Umpqua Coho Recovery Group meeting, Bright met a representative from Trout Unlimited that is willing to help with the granting process for landowners who need irrigation work. SWCDs (Soil & Water Conservation Districts) are not allowed to receive irrigation grants, but the Trout Unlimited representative would be able to give grant funding directly to the landowner and help them with applying. Trout Unlimited has dedicated grant writers specifically to help fund landowner projects. They also have some ODFW (Oregon Dept. of Fish & Wildlife) funding for distribution on other types of projects.

Bright is still waiting on the S-Fish fund from ODFW. That will grant money for culvert replacements on fish bearing streams in forestlands. That, however, is another grant that landowners have to apply for themselves and can't come through the SWCD. Bright can assist in the process though and can ask landowners to pay her for her help.

There is new funding from the Pacific Forest Accord (PFA) that is available now for riparian enhancement projects that will address their listed species.

Ag Day was a success. Bright and Logan Bennett ran a soils table that turned out be very fun for the attending kids. Next week Bright will begin working with OSU on the next workshop they'd like to hold.

Since Bright wrote her report, she has helped 5 additional landowners. Bright is going to contact ODFW to help with eroding banks on the Calapooya. Bright has been asked to help with trying to contact a realty company that has been buying up ranches all along Calapooya. Orange construction netting has been seen posted in over the creek, so there may be opportunity to help with any agricultural or water quality issues. It seems this company is from Pennsylvania and no phone contact can be made so Bright is going to go out to the properties to see if contact can be made in person. If there is livestock, Bright wants to attempt to help them get into compliance before they get in trouble.

Bright mentions the Beaver Conference is coming up that she'd like to attend. She will also be helping UOP (Umpqua Oak Partnership) with their presentation at the next Livestock Association meeting. There is a climate policy meeting following this one that Bright will be going to, hoping to learn about funding opportunities regarding climate smart activities. Bright asks the board what sort of presentation they'd like to see from her in the future. Dir. Epp asks to see some old projects of the districts and how they've turned out. Bright mentions some projects where bank shaping was performed and she's curious to know how those have held up.

Dir. Negherbon mentions the need for a vehicle that Bright has in her report. Begoun mentions that she can look into the options for the district. Barton mentions that historically the district got some really good vehicles, and some terrible vehicles from the USFS (U.S. Forest Service).



## *Financial Information*

The following financial documents were presented to the board:

- Douglas SWCD's September 2023 Profit & Loss, Balance Sheet, & Check Register
- Douglas SWCD's September 2023 Expense Report
- Douglas SWCD's Quarter 1 Expense Report + Expense vs. Budget Comparison

Begoun explains that the district got the last payment refund from last year's capacity grant, so that grant is now officially closed. The district also got our first quarterly advance from the current capacity grant. Looking at the last document that compares the district's current spending to the budget, the district is at 22% of our prediction (about a quarter).

However, when Begoun made the budget, she didn't realize that the backlog of PERS reporting/payments wouldn't get paid until the beginning of this fiscal year (FY). So when looking at the budget comparison, it shows that that district has spent 65% of their budget when in reality this FY, the district has technically only spent 10%. Either way, this had to be paid in some way. Begoun suggest adjusting the budget by taking the \$5000 that was dedicated for a financial review (under Accounting) and reallocating it for PERS payments because we will not need to use that money for a financial review this year. This \$5000 is from our capacity grant and completely reimbursable, opposed to the unrestricted funds that being used right now to pay PERS.

**Motion:** Dir. Negherbon motions to reallocate \$5000 of the district's budget from Accounting to PERS payments. The motion passed unanimously.

**Action Item:** Begoun to adjust documents, submit necessary changes, and gather signatures to reflect this motion.

Dir. Epp asks of the auditor is still looking at the district's books. Early today, Begoun contacted him (Steve Tuchscherer @ Umpqua Valley Financial) for an update. He noted that he's called the IRS and waited on hold multiple times but fails to reach anyone. Dir. Epp asks if we are able to send the IRS any money yet. Begoun answers no, nothing has been changed regarding our status with them. As far as looking at the books and changing the QuickBooks journal entries, our bookkeeper (Gilaine) is going to be calling Tuchscherer this week or next to help with that. Begoun mentions that the IRS may be getting closer to taking their own action, as the district has been receiving letters regarding additional payments needed (or not) referring to quarterlies getting closer and closer to the current day.

Dir. Epp asks about payments to GoDaddy each month. Begoun explains that it is domain name fee for having the district's website. Dir. Epp states that SDAO (Special Districts Association of Oregon) has a program to help district set up websites and maybe the district won't have to pay as much. Begoun agrees that there are some programs they have to bring special district



websites in compliance with things like ADA (Americans with Disabilities Act) but Begoun isn't sure they offer any financial help with website design.

**Action Item:** Begoun to investigate SDAO website design program and offerings.

Dir. Epp also asks when the district will have insurance with SDAO. Begoun answers that they received our application, and it is being processed so that we can start getting covered January 1<sup>st</sup>, 2024. Dir. Epp asks if at that point we can access SDAO help programs. Begoun answers that she believes we can receive that help right now, as the district receives worker's compensation insurance through SDAO already.

Begoun asks the board about making a decision on paying the employee's contribution to the PERS funds. As explained through emails and files in our Google drive, the district pays 9% of payroll into PERS and the employee is supposed to pay 6%. Since hiring the staff, nothing was being taken out of the employee's payroll to put toward their PERS contribution. The decision needed from the board is whether or not they want to officially take responsibility for the staff's 6%, or officially have it get taken out of the staff's salary.

**Motion:** Dir. Briggs motions that the district wants to officially pick up the employees' 6% contributions to their PERS. The motion passes unanimously.

Dir. Negherbon moves to the next topic of raises for the staff. He is in favor of the raises as long as they can be afforded by the district. Begoun explains that the proposed salaries shown in the payrate document were the maximum amount that could be afforded by this year's budget. Dir. Negherbon repeats he is in favor of the raises proposed. Dir. Briggs states that he is also in favor of the raises proposed as long as the district can afford them.

**Motion:** Dir. Briggs motions that the district would like to raise Begoun's pay to \$24.50/hour starting November 1<sup>st</sup>, 2023 and Bright's pay to \$34.50/hour starting December 1<sup>st</sup>, 2023. The motion passes unanimously.

**Action Item:** Begoun to update employee docs, inform bookkeeper of PERS decision and new pay rates. Update PERS representative on board decision.

### ***District Admin Report – Please see attached report.***

Begoun explains that George Seonbuchner, who couldn't attend the meeting today, was curious if the board was willing to move the meetings to 4pm from now on so that he nor anyone else would have to drive home in the dark this winter. The board agrees to move the meetings to 4pm until further notice.

Begoun reminds the board that the ballot for the OACD (Oregon Association of Conservation Districts) open positions is up in the Google drive. They are having all the SWCDs vote as a whole and send in one ballot by the end of November. The ballot has a little snippet of information on each person. Dir. Hendy asks if the board could be provided with more information on OACD as a whole and the board members.



**Action Item:** Begoun to provide board with more info on OACD.

Begoun states she met with the new natural resource specialist at the BLM (Bureau of Land Management) and he is excited to work with the district on funding projects. Title II/RAC funding next year for work on private lands and maybe a cooperative agreement to fund Begoun's work as a weed program coordinator / CWMA (Cooperative Weeds Management Area) coordinator for Douglas County.

Begoun explains that there is a larger organization, WIN (Western Invasive Network) that actually has a CWMA coordinator position that is funded by the BLM through a cooperative agreement. That person helps all the smaller CWMA's (like ours in Douglas County) around Oregon with organization, legal documents, events, etc. So, it might be possible to also get BLM funding for the hours Begoun puts in toward our smaller Douglas County-wide CWMA.

The purpose of a CWMA is to facilitate projects across agency/organizational boundaries. So that would mean treating weeds in entire watersheds across BLM, USFS, County, City, Private land. Barton states there is already weeds management area across Douglas County in place to which many organization are all signatory to a MOA (Memorandum of Agreement). It's a way to work together, pool funding, and efficiently treat whole, complete areas. It also brings people together who sometimes wouldn't work together otherwise. ODOT comes to the meetings, timber company representatives come as well. And they sometimes know about funding sources that we don't.

Barton mentions there is a I-5 corridor weeds group that meets once or twice a year to talk about and coordinate efforts treating weeds along I-5 in Oregon down into northern California.

**Action Item:** Begoun to ask Carri Piroso about this group.

Begoun states that she received survey results from the members of the Douglas County CWMA group showing that about 70% were interested specifically in oak habitat and rangeland weeds treatment projects. Because of this, Begoun met with Steve Denney of the Umpqua Oak Group to discuss the potential of a sub-committee dedicated to oak woodland weeds treatments. Bright mentions that NRCS is seeing a lot of applications for oak habitat restoration projects, especially with blackberry removal. Begoun hopes to see that as part of the collaborative projects along with one-seed hawthorn.

Barton states that hawthorn is a county listed noxious weed, but not a state-listed one. In the past, ODA has come out to do a tour around Douglas County with the SWCD as it was petitioned to add hawthorn to the state list. They didn't add it, but it is on the watchlist. There is an herbicide mix that works pretty well on it.

Begoun continues that she'd like to move forward with this oak habitat/rangeland weeds treatment effort, especially in reciprocal support of the Umpqua Oak Partnership and Steve Denney. Eric Riley should be returning in December as well to take back his position with PacificBirds and continue work on the RCPP (Regional Conservation Partnership Program).



Begoun explains that the RCPP is a big grant program from NRCS/USDA to target oak restoration efforts across organizational boundaries but within Douglas County. The focus is primarily on the three oak anchor points that NRCS has lined out, but will also include a couple of new areas including Elkton. Right now Denney (and Riley) are trying to gather everyone's predicted budget for the next five years regarding oak restoration efforts (weed treatments in oak habitat, prescribed burning, anything that directly relates back to oak habitat restoration). This includes the BLM's planned budget, the USFS's budget, our budget, the tribe's budget, everyone. Then, if the grant program is accepted, the USDA will match everyone's predicted efforts 1:1. It seems like that match money doesn't have to go back to each agency, it can be reallocated for separate efforts – so for example: If our district doesn't have very much in our budget for oak restoration, we still may be able to receive additional funding to bolster our effort more than just 2-fold.

Bright mentions there is also fire money predicted to come down in restoration efforts from the Tyee area. Some is just now opening up now that the fire season is over.

**Action Item:** Bright to get Begoun info on the mentioned fire restoration grants.

### *Director Reports*

Dir. Johnsrud informs the board that she is resigning from her position as Zone 1 Board Director due to personal reasons. The board thanks Dir. Johnsrud for her many years on the board. This will be Dir. Johnsrud's last meeting.

Begoun mentions that George Seonbuchner wanted to apply for Dir. Johnsrud's Zone 1 position if possible. Barton states that George is not living within the Zone 1 boundary so he can not attain that position.

**Action Item:** Begoun to advertise the Zone 1 Director position,

Begoun asks Dir. Briggs if after having the most recent workshop, he thinks an official staff supervisor policy would be necessary. Dir. Briggs would like the board to pass one.

**Action Item:** Begoun to provide the board with a draft staff supervision policy.

Dir. Hendy asks about having another workshop before January's annual meeting. Begoun explains that January's annual meeting is to reflect on the work that the district did between July 2022 and June 2023. Admittedly, this wasn't a ton of work on the ground.

Referring the supervisory workshop notes, there was talk of starting to plan out next year's annual work plan in January. That way we'd have multiple meetings to discuss it and have it ready to go by June. The district will definitely have a workshop for doing that.





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Begoun notes that everyone is welcome to call her regarding any questions they have, as soon as they have them. Once a document goes into the Google drive, it'd be great to hear comments from the board.

Dir. Briggs notes that there should be a presentation at the annual meeting from each staff member showing how things were going before they were hired on, what tasks were accomplished, and how things looked at the end of the FY. Begoun and Bright agree. Begoun states that the capacity grant is the only one we were working under, so there are lots of reports to pull from there as well as the organizational things that have been done for the district as a whole.

### ***Conclusion of Meeting***

The next board meeting is scheduled for **4:00pm on Wednesday, November 15<sup>th</sup>** at the NRCS building – 2593 NW Kline St, Roseburg OR 97471. Meeting adjourned by Sean Negherbon @ 5:45pm.

Submitted by Maggie Begoun for Brenda Epp, District Secretary/Treasurer.



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**District Admin – Maggie Begoun**

**October 2023 Monthly Report**

**Bookkeeping:**

- 1. In-Lieu-of Audit** – I have done the last two years of in-lieu-of-audits. I checked with Umpqua Valley Financial, and they don't really do anything different than what I did for them. In fact, they basically asked me to fill it out myself and then submit it to them. I think I will have Gilaine review the in-lieu-of-audits instead and see if there are any glaring issues. The board is more than welcome to look them over as well.
- 2. QB Reports** - Gilaine will be working on correcting some of the QB financial report issue with Steve Tusherere next week hopefully. She hasn't had time to talk with him yet. Most of the issues stem from 2017 and earlier- things that should have been caught in the Audits so Steve is helping for free.
- 3. IRS** - Steve Tuscherere is also supposedly contacting the IRS every week on our behalf. I received two notices from tax period Q4 of 2015 saying we do not owe anything to the IRS. Perhaps they are beginning the process of catching up on our federal quarterlies and we will soon be seeing them make connections.
- 4. Budget Update** – Please check the financial section of the google drive. Expense reports for the month and the quarter can be found there. Only waiting on the QuickBooks Reports now.

**Grants**

- 1. Payment:** The \$3k has come through from 21-23 Capacity Grant. We also received our \$24k from the first quarter of the 23-25 Capacity Grant. Now we are waiting to receive the next \$24k for quarter two.
- 2. Capacity Grant 23 – 25:** You can find our Q1 report in Google Drive. (Reporting for this grant is quarterly, and typically due two weeks after the end of a quarter. In this case, reporting for July 1 – Sept 30 is due Oct 16<sup>th</sup>).
- 3. Agricultural Water Quality Support Grant: UPDATE:** Refund Request #1 has been sent int for 50% of the \$19k. The other half will pay out upon completion of the project (May 2024).
- 4. OWEB Small Grants** - Lee Russell was trying to get a committee together to review the Small Grants for the Umpqua this year. He has only recruited Rhonda from Umpqua SWCD so I joined as well. It isn't much work at all.
- 5. Western IMP Grant** – I will be applying for a grant that funds hours for me to act as CWMA coordinator and weeds program manager for DSWCD. It will purely be funds for my salary.
- 6. The BLM** is excited and willing to not only support Title II / RAC application, but also a cooperative agreement to fund salary time for me as the CWMA coordinator as well. We will be working this out over the next few months!

**Medical Benefits** – Cindy & I met with SDAO Medical Insurance Agent, Ed Eagle, on Oct 12<sup>th</sup> to discuss quotes for employees and the district as an employer. I'm not sure we can offer medical insurance until next FY because of our current budget situation. The average cost per month to give medical insurance to two employees is around \$2000 – so just to get from January 1<sup>st</sup> to June 30<sup>th</sup> this FY would be \$12,000 we'd need to find. We can discuss this more at the meeting if I find the money in our budget





## PERS

If you look at the [PERS Rate Breakdown DSWCD](#) Spreadsheet – you’ll see all the required pay-in percentages for our district.

Both Cindy and I are in the OPSRP program, which isn’t something we could pick. It just means we entered PERS after 2003.

Right now, the employer rate for DSWCD is 9.89% (-0.65%) = 9.24%. Every reported paycheck, the district pays 9.24% into each employee’s pension. Employees pay 6% into an IAP account.

I included a document ([Understanding Rates](#)) that breaks down how PERS decides on rates for different organizations. We can petition that they re-examine our rates if we think they are off.

They are this set number (9.24) that isn’t going to change for a couple years. The rates for our district were recently updated (2023) and will probably change in 2025.

The district as an employer CAN cover the employee’s 6%-- I just need to submit documentation saying that the district is doing so. (The IAP account that employees pay into would go from MMPT (member paid pre-tax) to EPPT (employee paid pre-tax).

**I am recommending we reallocate some funds set aside for auditing (which we didn’t need this year) for PERS. This would be Capacity funds, not coming out of the district’s unrestricted.**

## Employee Evals / Raises

The proposed raises for each employee are as follows:

Maggie – \$22 to \$24.50 = 11.4% Raise

If paying into PERS at 6%, it seems like a 5.4% raise.

(It comes out to less when I calculate it out – more like **4.7%**)

Cindy – \$30 to \$34.50 = 15% Raise

If paying into PERS at 6%, it seems like a 9% raise.

(It comes out to less when I calculate it out – more like **8.1%**)

The chairman has discussed the evaluations with the staff.

## Weeds

The Fairgrounds proposal has been approved by the fairground’s director so it’s moving on to the board of commissioners, I believe. I may have more of an update by the time our meeting rolls around.

Sub-committees are being formed in the CWMA to focus on specific topics of interest such as rare plant protection, oak habitat management, rangeland management, riparian management, & urban weed management. These sub-committees will meet once at least once this winter, members of the board and the public are more than welcome to join. Let me know if you’d like more information.

I have met with Ryan McKay from BLM and Eric Stauder from Phoenix School to discuss project and funding opportunities. They are both excited to work with us to create weeds funding and in Phoenix’s case—provide workers / match funds.

## OACD

Don’t forget to take a look at the ballot for the open OACD positions. We will need to decide on our district’s votes by November’s board meeting.



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**October 2023 Cindy K. Bright Conservation Technician**

**ODA/SIA:**

The water workshop is set, speakers lined up and flyers distributed. All is a go. The next meeting with ODA to continue review of tax lots in the SIA area will be Tuesday Oct. 17<sup>th</sup>. I have begun reaching out to landowners to help get the word out. So far, I have had positive responses.

I attended the livestock breakfast and took info for the water workshop and SIA to distribute. The speaker was the director of ODA, Lauren Henderson, and after the meeting I was able to discuss with him some of the issues in getting funding for water quality projects and for pond maintenance and how to streamline the process for the SWCD to get funding. Instead of project-to-project funding to possibly get a larger funding pool to be able to assist landowners in a timelier manner. We discussed how it is time consuming on having to write and compete for grants for each project separately. He agreed and said he would look into it.

**OWEB:**

Small grant application period has moved and now projects will be submitted November 1<sup>st</sup>. The small grants teams still have not been completely compiled. So now I will have 4 projects ready for submission by Nov. 1<sup>st</sup>. Which works out better and gives me more time to get better up to date estimates for project implementation. For example, after several calls for fencing it seems that costs for materials and labor can be up to \$8.00 per foot! I have been unsuccessful in finding a local contractor hand crew for blackberry removal. So, I've now reached out to crews in the north through Trout Mountain and to the south with Lomakatsi. On the upside there are more local contractors with flail mowers that can do the machine work. Costs are much higher than anticipated and I am reworking budget costs for grant submission.

**ODFW:**

The last week of our in-stream work extension was full of rain so in-stream work was unsafe. We will now do the instream work for pheasant creek the next instream work window next July. Which in hindsight will work better because blackberries will all be removed by then. I am working with Trout Mountain for a blackberry contractor to remove blackberries as soon as DEQ 319 funds are released to us. Timing and weather permitting this will begin by the end of fall.

Still waiting for the release of the S-fish fund applications. I now have 4 interested landowners seeking our help with the process once it begins.

**Outreach/Landowner assists:**

**OSU extension:**

Ag day was awesome and a great success. We had about 150 students come through in 7 groups. Logan and I thought we would be the most boring station with soil. But teachers and others said we were one of the most popular stations because we were the most interactive. The kids really enjoyed playing with the different kinds of soil and the worms were also popular. We have already discussed next year's plans and on how to improve and expand.

**Booths/Workshops.**

As mentioned before the water workshop is a go and I am getting a lot of positive feedback from people looking forward to the workshop, so I hope we get a full house.

**Landowner assists/Site visits:**

Since my last report I have assisted 4 more landowners with resource concerns and have communicated that the district is up and running again and will be able to assist when they are ready.

**Other:**

In discussion at our board workshop meeting, it was discussed that we present at least quarterly on what is going on in more detail through a power point or interpretive dance. So, looking for input on exactly what you would like to see, charts pictures, project budget details etc.

This will be my broken record. Since we have money from the sale of the building, I strongly encourage you to seek purchasing a SWCD vehicle for us. Especially since as Maggie works towards a weed program, we will definitely need a vehicle for hauling program hazardous materials. As you know I'm currently hauling project materials with my own truck and not liking the risk of damage to my personal rig.

Approved

Douglas Soil And Water Conservation District							
Sep-23							
Statement Summary		Fund Balance					
		Unrestricted	Restricted	DO (23-25)	SOW (23-25)	SOW (21-23)	AgWQ (23-24)
LGIP Account Sept 1st	\$ 4,483.10		\$ 4,483.10				
Checking Account Sept 1st	\$ 235,678.66	\$ 3,316.34	\$ 232,362.32	\$ (11,572.27)	\$ (1,793.17)	\$ (3,171.39)	\$ (96.04)
<b>Sept Deposits:</b>							
319 Grant (DEQ)	\$ -						
Capacity Grant 21-23 OWEB	\$ 3,184.07	\$ 12.68				\$ 3,171.39	
Capacity Grant 23-25 OWEB	\$ 24,148.50			\$ 14,574.25	\$ 9,574.25		
AgWQ Support	\$ -						
Interest Earned	\$ 432.85	\$ 18.55	\$ 414.30				
Refund	\$ 1,186.00						
Office Building Sale	\$ -						
<b>Total Deposits</b>	<b>\$ 28,951.42</b>			\$ 3,001.98	\$ 7,781.09		
<b>Sept Debits:</b>							
*Transfer to LGIP	\$ 232,362.32						
Personnel Services							
Wages	\$ 6,884.78	\$ (173.03)		\$ (1,941.43)	\$ (3,472.61)		\$ (1,297.71)
PERS Retirement	\$ 939.52	\$ (939.52)					
Payroll Taxes	\$ 4,518.94			\$ (968.94)	\$ (3,000.00)		\$ (550.00)
Worker's Compensation Ins.							
Total Personal Services	\$ 12,343.24						
Materials & Services							
Bank Fees	\$ -						
Accounting & Legal	\$ -						
Advertising	\$ -						
Contracted Services	\$ -						
Dues & Membership	\$ 439.06	\$ (439.06)					
Insurance	\$ -						
Materials	\$ 200.00						\$ (200.00)
Monitoring	\$ -						
Office Supplies	\$ 87.34				\$ (87.34)		
Office Rent	\$ 95.00				\$ (95.00)		
Staff Travel & Training	\$ 227.29				\$ (227.29)	\$ -	
Telephone	\$ 102.90				\$ (102.90)		
Utilities	\$ 127.36	\$ (58.89)		\$ (18.99)	\$ (49.48)	\$ -	
Total Materials & Services	\$ 1,278.95						
<b>Total Charges to Appropriations</b>	<b>\$ 245,984.51</b>	\$ (1,591.95)	-	\$ (2,929.36)	\$ (7,034.62)	\$ 0.00	\$ (2,047.71)
<b>Grant Balances</b>				\$ 72.62	\$ 746.47	\$ -	\$ (2,143.75)
Checking Account Sept 30th	\$ 18,231.27						
Unrestricted in Checking	\$ 17,412.18						
LGIP Account Sept 30th	\$ 237,259.72						

GRANT CLOSED

Douglas Soil & Water Conservation District  
**Balance Sheet**  
As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
US Bank Checking	7,809.16
Checking-Wells Fargo	-2,486.75
LGIP-Operating Reserve	238,247.66
<b>Total Checking/Savings</b>	243,570.07
<b>Accounts Receivable</b>	
Accounts Receivable	-19,999.99
<b>Total Accounts Receivable</b>	-19,999.99
<b>Total Current Assets</b>	223,570.08
<b>Fixed Assets</b>	
Building	180,694.66
<b>Total Fixed Assets</b>	180,694.66
<b>TOTAL ASSETS</b>	<b>404,264.74</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	-8.00
<b>Total Accounts Payable</b>	-8.00
<b>Other Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Transit Tax - Employee	-20.92
Direct Deposit Liabilities	-15.75
Payroll Tax - 941 Deposit	129,369.46
Payroll Tax - FUTA	641.69
Payroll Tax -OR Quarterly	808.09
Payroll Tax - SIT	9,153.96
PERS-EE	5,975.29
PERS-ER	-13,435.14
Payroll Liabilities - Other	54.44
<b>Total Payroll Liabilities</b>	132,531.12
<b>Total Other Current Liabilities</b>	132,531.12
<b>Total Current Liabilities</b>	132,523.12
<b>Total Liabilities</b>	132,523.12
<b>Equity</b>	
Fund Balance	2,469.91
Retained Earnings	58,885.80
Net Income	210,385.91
<b>Total Equity</b>	271,741.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>404,264.74</b>

11:03 AM  
11/15/23  
Cash Basis

Douglas Soil & Water Conservation District  
**Profit & Loss**  
October 2023

	<u>Oct 23</u>
<b>Ordinary Income/Expense</b>	
<b>Expense</b>	
<b>Office</b>	
Computers Programs	51.48
Internet	16.99
Rent	95.00
Supplies	310.00
Telephone	103.04
<b>Total Office</b>	<u>576.51</u>
<b>Payroll Expenses</b>	
Payroll-Gross Wages	7,440.00
Payroll Expenses - Other	1,045.95
<b>Total Payroll Expenses</b>	<u>8,485.95</u>
<b>Payroll Taxes</b>	
Payroll-FICA	510.88
Payroll-FUTA	0.00
Payroll-Medicare	119.48
Payroll-SUI	84.24
Payroll-Workers Comp	3.32
PERS-ER	0.00
<b>Total Payroll Taxes</b>	<u>717.92</u>
<b>Total Expense</b>	<u>9,780.38</u>
<b>Net Ordinary Income</b>	-9,780.38
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interest Income	1.45
<b>Total Other Income</b>	<u>1.45</u>
<b>Net Other Income</b>	<u>1.45</u>
<b>Net Income</b>	<u><u>-9,778.93</u></u>

Douglas Soil & Water Conservation District

11/15/2023 11:04 AM

Register: US Bank Checking

From 10/01/2023 through 10/31/2023

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/03/2023	101	Begoun, Maggie O	-split-	Maggie Begoun	1,146.38	X		17,084.89
10/03/2023	102	Bright, Cynthia K	-split-	Cindy Bright	2,090.42	X		14,994.47
10/11/2023	10112023	Verizon	Accounts Payable		103.04	X		14,891.43
10/12/2023	10122023	US Bank Visa	Accounts Payable		473.47	X		14,417.96
10/13/2023	10132023	Oregon PERS.	Accounts Payable		982.08	X		13,435.88
10/18/2023	105	Oregon Department ...	-split-	0294305-1	60.28	X		13,375.60
10/18/2023	106	Oregon Department ...	-split-	0294305-1	62.88	X		13,312.72
10/18/2023	107	Oregon Department ...	-split-	0294305-1	316.76	X		12,995.96
10/18/2023	108	Internal Revenue Ser...	-split-	93-0951189	1,192.26			11,803.70
10/18/2023	109	Oregon Department ...	Payroll Liabilities:Payr...	0294305-1	607.00	X		11,196.70
10/20/2023	103	Begoun, Maggie O	-split-		1,146.44	X		10,050.26
10/20/2023	104	Bright, Cynthia K	-split-		2,019.35	X		8,030.91
10/27/2023	10272023	Oregon PERS.	Accounts Payable		223.20	X		7,807.71
10/31/2023			Interest Income	Interest		X	1.45	7,809.16



Approved

Douglas Soil And Water Conservation District										
Quarter 1 FY23-24										
Statement Summary			Fund Balance							
			Unrestricted	Restricted	DO (23-25)	SOW (23-25)	SOW (21-23)	AgWQ (23-24)		
LGIP Account July 1st	\$	4,450.83		\$ 4,450.83						
Checking Account July 1st	\$	36,581.95	\$ 28,794.72					\$ 7,782.09		
<b>Q1 Deposits:</b>										
319 Grant (DEQ)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Grant 21-23 OWEB	\$	3,184.07	\$ 12.68	\$ -	\$ -	\$ -	\$ -	\$ 3,171.39	\$ -	\$ -
Capacity Grant 23-25 OWEB	\$	24,148.50	\$ -	\$ -	\$ 14,574.25	\$ 9,574.25	\$ -	\$ -	\$ -	\$ -
AgWQ Support	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$	523.33	\$ 76.76	\$ 446.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds	\$	1,406.00	\$ 220.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Building Sale	\$	232,362.32	\$ -	\$ 232,362.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Deposits</b>	<b>\$</b>	<b>261,624.22</b>								
<b>Q1 Debits:</b>										
Transfer to LGIP	\$	232,362.32								
Personnel Services										
Wages	\$	19,953.09	\$ (2,322.72)	\$ -	\$ (5,311.64)	\$ (4,900.68)	\$ (6,120.34)	\$ (1,297.71)	\$ -	\$ -
PERS Retirement	\$	6,505.17	\$ (6,505.17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	\$	9,466.30	\$ -	\$ -	\$ (1,660.94)	\$ (3,000.00)	\$ (2,829.02)	\$ (550.00)	\$ -	\$ -
Worker's Compensation Ins.	\$	371.56	\$ -	\$ -	\$ (371.56)	\$ -	\$ (1,426.34)	\$ -	\$ -	\$ -
Total Personal Services	\$	36,296.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services										
Bank Fees	\$	229.73	\$ (229.73)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting & Legal	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$	1,125.00	\$ (1,125.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues & Membership	\$	439.06	\$ (439.06)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance*	\$	6,822.00	\$ -	\$ -	\$ (6,822.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$	296.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200.00)	\$ -
Monitoring	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96.04)	\$ -
Office Supplies	\$	195.59	\$ -	\$ -	\$ -	\$ (195.59)	\$ -	\$ -	\$ -	\$ -
Office Rent	\$	285.00	\$ -	\$ -	\$ -	\$ (190.00)	\$ (95.00)	\$ -	\$ -	\$ -
Staff Travel & Training	\$	579.68	\$ -	\$ -	\$ -	\$ (286.24)	\$ (293.44)	\$ -	\$ -	\$ -
Telephone	\$	308.68	\$ -	\$ -	\$ -	\$ (205.80)	\$ (102.88)	\$ -	\$ -	\$ -
Utilities	\$	589.12	\$ (117.69)	\$ -	\$ (335.49)	\$ (49.48)	\$ (86.46)	\$ -	\$ -	\$ -
Total Materials & Services	\$	10,869.90								
<b>Total Charges to Appropriations</b>	<b>\$</b>	<b>47,166.02</b>	\$ (10,442.61)	-	\$ (14,501.63)	\$ (8,827.79)	\$ (7,782.09)	\$ (2,143.75)	\$ -	\$ -
<b>Grant Balances</b>					\$ 72.62	\$ 746.47	\$ -	\$ (2,143.75)		
Checking Account Sept 30th	\$	18,231.27								
Unrestricted in Checking Account	\$	17,412.18								
LGIP Account Sept 30th	\$	237,259.72								

\*Asterisk indicates different overall total due to refunding.

**Douglas Soil And Water Conservation District  
Budget 2023-2024**

Approved

	Predicted Budgeted Amounts	Actual Q1 Amounts	Q1 %Use	
<b>Checking Carry Over</b>	\$ 34,000.00	\$ 36,581.95		
<b>Resource (Inflows):</b>				
County Administrative Funds	\$ -	\$ -		
Project Income - Federally Funded	\$ 4,000.00	\$ -	0%	We might not see this until late 2024 instead of this year.
Project Income - State Funded	\$ 152,594.00	\$ 24,148.50	16%	
Project Income - Other Sources	\$ 10,000.00	\$ -	0%	
Project Expense Reimbursement	\$ 3,100.00	\$ 3,184.07	103%	
Donations	\$ -	\$ -		
Office Building Sale	\$ 232,362.32	\$ 232,362.32	100%	
Interest Income	\$ 6,000.00	\$ 523.33	9%	
<b>Amount Available for Appropriation</b>	<b>\$ 442,056.32</b>	<b>\$ 260,218.22</b>	<b>59%</b>	
<b>Charges to Appropriations (Outflows):</b>				
<b>Personnel Services</b>				
Wages	\$ 140,000.00	\$ 29,419.39	21%	
PERS Retirement	\$ 10,000.00	\$ 6,505.17	65%	We've spent more on PERS because we had to pay for November 2022 - June 2023 all at once.
Payroll Taxes	\$ -	\$ -		
Employee Benefits	\$ -	\$ -		
Worker's Compensation Ins.	\$ 600.00	\$ 371.56	62%	
<b>Total Personnel Services</b>	<b>\$ 150,600.00</b>	<b>\$ 36,296.12</b>	<b>24%</b>	
<b>Materials &amp; Services</b>				
Accounting & Legal	\$ 5,500.00	\$ -	0%	*I am recommending the board re-allocate \$5000 of these funds to PERS.
Advertising	\$ 1,000.00	\$ -	0%	They would be completely reimbursable by the Capacity Grant.
Contracted Services	\$ 28,500.00	\$ -	0%	
Dues & Membership	\$ 500.00	\$ 439.06	88%	
Insurance	\$ 6,500.00	\$ 5,636.00	87%	We got a refund off the original \$6822 due to no longer insuring the office building.
Materials	\$ 5,000.00	\$ 296.04	6%	
Monitoring	\$ -	\$ -		
Office Supplies	\$ 1,000.00	\$ 195.59	20%	
Office Rent	\$ -	\$ -		
Staff Travel & Training	\$ 2,000.00	\$ 579.68	29%	
Telephone	\$ 1,250.00	\$ 308.68	25%	
Utilities	\$ 2,000.00	\$ 874.12	44%	Lumped storage rental into this section. I recommend that upon Q2, we may look at re-allocating some funds.
<b>Total Materials &amp; Services</b>	<b>\$ 53,250.00</b>	<b>\$ 8,329.17</b>	<b>16%</b>	
<b>Total Charges to Appropriations</b>	<b>\$ 203,850.00</b>	<b>\$ 44,625.29</b>	<b>22%</b>	Overall- we're right on track!
<b>End of Year Total</b>	<b>\$ 238,206.32</b>	<b>\$ 252,174.89</b>	<b>106%</b>	

**Douglas Soil And Water Conservation District  
Budget 2023-2024  
Adjustment Approved \_\_\_\_\_**

Budgeted Amounts

**Carryover From FY 22-23** \$ 34,000.00

All Douglas SWCD's unrestricted money. No grant money included.

**Resource (Inflows):**

County Administrative Funds	\$ -
Project Income - Federally Funded	\$ 4,000.00
Project Income - State Funded	\$ 152,594.00
Project Income - Other Sources	\$ 10,000.00
Project Expense Reimbursement	\$ 3,500.00
Donations	\$ -
Office Building Sale	\$ 232,362.32
Interest Income	\$ 6,000.00

USFWS - Popcorn Flower  
ODA Capacity Grant 23-25 + OWEB Small Grant + AgWQ Grant  
319, Etc  
ODA Capacity Grant 21-23 Ending Reimbursements

LGIP Dividends (With Building Sales Deposited)

**Amount Available for Appropriation** \$ 442,456.32

**Charges to Appropriations (Outflows):**

Personnel Services	
Wages	\$ 140,000.00
PERS Retirement	\$ 15,000.00
Payroll Taxes	\$ -
Employee Benefits	\$ -
Worker's Compensation Ins.	\$ 600.00
Total Personal Services	\$ 155,600.00

Included in Wages  
Included in Wages

Materials & Services	
Accounting & Legal	\$ 500.00
Advertising	\$ 1,000.00
Contracted Services	\$ 28,500.00
Dues & Membership	\$ 500.00
Insurance	\$ 6,500.00
Materials	\$ 5,000.00
Monitoring	\$ -
Office Supplies	\$ 1,000.00
Office Rent	\$ -
Staff Travel & Training	\$ 2,000.00
Telephone	\$ 1,250.00
Utilities	\$ 2,000.00
Total Materials & Services	\$ 48,250.00

Project Implimentation + Bookkeeping

**Total Charges to Appropriations** \$ 203,850.00

**Carryover to 2024-2025** \$ 238,606.32