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Douglas Soil and Water Conservation District  
Board of Directors Meeting  
Wednesday, July 17th 2024

***Attendees***

**Directors:** Scott Hendy (D), Diana Woodward (D), David Briggs (D) | **Employees:** Cindy Bright, Maggie Begoun | **Partners:** Kevin Keller (PUR), Eric Nusbaum (ODA), Karin Stutzman (ODA)

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***Call to Order***

The meeting was called to order by Board Vice-Chairman - David Briggs @ 5:01pm. Director roll call performed.

***Agency Reports***

*Karin Stutzman & Eric Nusbaum introduce themselves. Both work for the OR Dept. of Agriculture in the SWCD program.*

Stutzman shares that the southwestern region has a new representative on the Soil & Water Conservation Commission (SWCC) named Bob Webb. He is from Illinois Valley and will be reaching out to the district to introduce himself soon. Webb takes things that the district may be concerned about to the state level (ODA). The SWCC is an advisory board to ODA's water quality and SWCD programs.

*Kevin Keller (Partnership for Umpqua Rivers)*

Keller shares that PUR is really busy in the middle of projects at the moment. They are working on an in-stream project, placing large wood and boulders up Canton and Pass Creeks for the next 2-3 weeks. In August, PUR is hoping to finish the tide-gate project on the lower Smith River. Funds are still pending for that.

***SIA Update Presentation - See attached slides.***

Bright reviews a map of the 4 watersheds in the district's Strategic Implementation Area (SIA). Bright then reviews each watershed and which landowner projects she has in each one. Bright shares maps for each landowner project and talks about the issues and restoration activities that



will be performed at each property. Please review the slides and contact Cindy Bright for more information.

Dir. Briggs asks how far along on the projects Bright is so far. Bright notes that Weaver Creek is the furthest along in the SIA. Outside of the SIA, the Buckhorn Creek project will have a restoration grant submitted in the fall, as well as Doerner Creek. Pheasant Creek's Phase II has been submitted but no feedback on that yet.

Bright has had contractors waiting to start, but now it's fire season. Start dates may have to be pushed out until September. Dir. Briggs asks about any time constraints there may be on the funding for in-stream activities. Bright answers that in-stream work won't be done until next summer, so there isn't any time constraint to worry about this season.

Bright notes she will do another presentation in the future on ALL the projects, besides the ones in the SIA.

### *Approval of Minutes*

**Motion:** Dir. Hendy motions to approve the minutes of the June Board Meeting. The motion passed unanimously.

### *Financial & Admin Report – Please see attached report.*

Presented to the board and attached are:

- June 2024 QuickBooks Reports, Expense Report
- FY 23-24 QuickBooks Reports, Expense Report, Budget Comparison Doc
- FY 24-25 Proposed Budget with suggested adjustments, July 1 Fund Explanation, FY24-25 Grant Funding Explanation

### *Budget Review*

Begoun notes that she has a meeting with Gilaine (Bookkeeper) coming up to make the QuickBooks more accurately represent district expenses. Begoun will make sure that QuickBooks keeps track of the district budget as well as the grant budgets this year. That way, the district will no longer need the Expense Report documents and just be able to have accurately labeled expenses through the QuickBooks reports and be able to compare them to the budget in QuickBooks as well.

Dir. Briggs asks about the negative numbers in the grant balances on the Expense Reports. Begoun explains that because we tend to get paid in installments from grants, we often spend more into the grant than we actually have on hand. That negative number ends up reimbursed with every payment we do receive. For example, once we



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receive the funds from the requests that were made this month- the Capacity Grant Fund will be up \$24k and the SIA Grant Fund will be up \$18k.

Begoun notes that the FY23-24 final expense report compared to the budget looks great. The district went over in the travel/training section due to the Connect+ Conference not being accounted for originally. Same goes for the utilities section due to paying for the new website upfront all at once.

Begoun shows the board the adjustments made to the FY24-25 budget upon last meeting's requests. The legal section was increased to \$10k and the vehicle fund was made a separate item from travel/training. Estimated starting funds were also updated to the actual amounts as of July 1st, 2024.

Dir. Briggs asks if the negative numbers from the end of FY23-24 expense report are accounted for in the FY24-25 budget. He explains that there is technically a net loss in those grant funds as of June 30th 2024 (last FY) that will be reimbursed in the following FY.

Eric Nusbaum suggests that in the new FY budget, you can actually just show the fund balances for each of the grants. So all the negative balances can be shown on the budget for FY24-25 and allow you to visually account for those funds.

**Action Item:** Begoun to add grant funds to FY24-25 Budget document.

Begoun also notes that this hopefully will be something that is easily reflected on the QuickBooks Reports as well so that we only have to look at one set of documents for our budgets/expenditures/grant funds.

Begoun also points the board to the "July 1 Funds Explanation" document that she made to explain exactly what the district funds are, where funds are owed, how much is restricted, etc as of July 1st 2024.

### *Admin Salary*

The last document to look at, Begoun notes, is about funding the admin position for the coming year. She notes that her salary can be covered this year, but the way that grants are slowly funded, things may need to be shuffled around throughout the year. There is \$14k left for District Operations from the Capacity Grant for FY 24-25. Begoun suggests that this money pay her salary upfront this year, and any other incoming district operation fees can be covered by administrative fees as they roll in.

Seeing the need to draw from other funding sources as well, Bright and Begoun will be meeting to brainstorm tasks that Begoun can work on under the SIA and SOW funds. By working on some of these projects, Begoun believes that she can keep her hours and the board can re-evaluate again at the September meeting. The BLM GNA fund will give Begoun some hours, it's just unknown when the district will actually see that



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money. She may be able to adjust the budget after it comes through and request more for her salary instead of contracted services.

### *LGIP “Borrowing”*

Begoun notes that \$15k has been “borrowed” from the building sale money. It has not been “paid back” yet, but it can be repaid to the building sale/IRS tax fund after the \$24k of Capacity Grant comes in. Most likely, we’ll have to borrow again.

Dir. Hendy asks if there will be enough grants coming in where the district won’t have to keep borrowing from itself. Begoun and Bright answer that they are trying to get the district there, but it isn’t guaranteed at this point. Dir. Hendy asks how much the Capacity Grant is, to which Begoun answers about \$200k for 2 years. Dir. Hendy asks if this money can be used instead. Begoun answers that the district is using this money, but the funding only rolls into the district at \$24k every 3 months. The district often ends up spending more than that in a 3 month period.

Dir. Woodward asks about the borrowing solution that Begoun had suggested previously about the \$10k interest that was earned by the LGIP. Begoun explains that the LGIP account earned \$10k of interest in FY23-24 that wasn’t designated for anything. Her suggestion was for that \$10k to be designated unrestricted and be part of the \$15k payback to the tax fun. Effectively allowing only \$5k to actually get paid back to the tax fund after the Capacity Grant funds roll in.

Nusbaum chimes in that the district is having to borrow money back and forth between the LGIP and checking, and mostly covering district expenses and Begoun’s salary with the Capacity Grant’s District Operation fund. He suggests looking at the finances a bit differently. District Operation items should be funded from many different grant sources, not just the Capacity Grant. Same with Begoun’s salary. Most districts do use interest and admin fees to pay for these things. The district is not really borrowing anything, they just need to budget that money for a specific item line. What it all comes down to is a cash flow issue, but the district has plenty of cash in the LGIP to keep things flowing. There is not necessarily a need to pay anything back, just designated for different things.

Dir. Briggs agrees that the \$10k of interest should be unrestricted, but the building sale funds in the LGIP were restricted for a reason. He’d hate for the district to rely on interest to function, especially because that interest isn’t going to continue to be there. Nusbaum states that is true, but its also very likely that the staff will bring in large grants that will continue to sit in the LGIP account for a month or two generating good interest. Nusbaum suggests not looking it as shuffling money around and borrowing, but really just allocating or reallocating. The technical term is an interfund transfer.



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Stutzman comments that beginning districts always encounter this problem. What the district ideally wants to do is plan on how to keep money streaming through the district in a couple years so that it doesn't have to do this "borrowing" and "shuffling" of funds.

Dir. Briggs wants to make it clear that the admin position needs to be funded and that the district shouldn't lose track of how much money is moving back and forth.

### *IRS Payment*

Dir. Woodward asks about the IRS payback, and suggests that it be paid in a payment plan. This would allow the district to keep the buffer needed to ensure Begoun's salary and other projects can move smoothly over the next few years.

Begoun wonders if this decision should actually be delayed until a final number is reached. If we do receive penalty abatement and interest forgiveness, the district may be able to pay in full and retain a nice buffer amount in the LGIP. Dir. Hendy asks when we will know that number. Begoun answers within the next month most likely considering a lawyer is working on it now. Dir. Briggs agrees with Dir. Woodward, and it may be beneficial for the district to do an installment plan. Before committing to that, however, we should see how low we can get that IRS total to be.

Dir. Briggs asks Stutzman if she knows about SDAO supporting a bill to have conservation districts be included as public entities to align with the federal government.

Nusbaum states that what SDAO was doing was making special districts eligible for funding from the federal government that previously wasn't offered to them as "private" entities. It was a reclassification of special districts only for the purpose of grant funding, but doesn't have anything to do with taxes. Nusbaum adds that the district is already listed as a public entity, and payroll taxes are the same for every entity regardless.

Stutzman suggests that the district should note to the IRS that the district is not for profit and is just an organization that gets money to put things on the ground. It may even be a good talking point for the lawyer that the district is building itself back up again. Nusbaum notes that the IRS knows who the district is and they know the district's tax status; it will probably come down to how good the tax lawyer is. The interest probably won't be forgiven, but the penalties will.

Begoun reminds the board we don't have final numbers yet. The lawyer had to request new transcripts to look through, so it might take a week or two for her to go through it and give us the exact numbers of what is owed, what is interest, and what is penalties. Begoun wants everyone to know that if it comes down to it, they should try to be available in August for a meeting with the lawyer so she can directly explain the numbers to them and what the options are. Dir. Hendy suggests possibly paying a large



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chunk and having a smaller payment plan. Dir. Briggs thinks that will be a good idea to run by the lawyer.

Nusbaum also suggests that the LGIP interest rate is typically higher than the IRS's interest rate. Paying in installments can actually still make the district money.

### *Elections*

Begoun states that the board can now send their two documents to Sandi Hiatt until August 27th. Dir. Woodward asks if Susan Applegate knows about the open position. Begoun answers yes, she's sent her all the info. Begoun doesn't know if she'll be turning in the documents. Zone 1 director position and At-Large 2 director positions are open, with no one on the ballad at the moment.

**Action Item:** Begoun to email the documents directly to the board members.

**Action Item:** Begoun to contact a man who was previously interested in a position last year (can't remember name, but hopefully still has the email). He was suggested to the board by Dir. Hendy.

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

Bright mentions that she'll be doing site visits the rest of the week and the following week. She will be going out to the Fullers property, and Kathy Beirken's place as well - potential new SIA projects. Bright got in contact with Mark Grenbemer who let her know the restoration grant applications will have a final review on August 8th, so some time after that we will know about Fall Creek's funding. DEQ says we'll get our funding any day and that the paperwork is probably just sitting on someone's desk waiting for review. The erosion workshop flyers are being handed out and Bright went to the Realtor's event center to talk to them about spreading the word. Bright will be trying to make a presentation for them in the future.

Bright notes that August will probably be full of granting writing and reporting. She is also officially part of the Partnership for Umpqua Rivers board now. She's excited to be active with them.

Dir. Hendy asks about fish passage projects with ODFW. Bright states that one of them is at Stinger Gulch (Troy Micheals) where there is an old irrigation dam that he'd like to improve to be more efficient and fish friendly. Also on Wood Creek, there are two culverts that will be examined to see if they're an issue needing a project. Bright has also asked ODFW about their needs for fish passage at Buckhorn Creek (Hendy). At Fall Creek, there may be a possibility to make a fish ladder too.



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### ***Director Reports***

Dir. Hendy talks about taking fish up to Buckeye Lake on horseback. The trail wasn't cleared all the way to the lake, and they couldn't access the deepest part of the lake where they needed to.

Dir. Woodward notes that she will be going to Dir. Epp's Farm-Forest Potluck. It will be 3-6pm on Saturday the 20th. She thinks you can still RSVP to go.

Bright mentions that 3 of her sheep have been taken by coyotes. She will need to call animal control.

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

The meeting was adjourned at 6:00pm.

The September Board meeting is scheduled for **Wednesday, September 18th @ 5:00pm** at NRCS Roseburg.

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

## **July Admin Report 2024 - Updated 7/16/24**

### **June Board Meeting: Wednesday, July 17th @ 5:00pm**

#### **Board Meeting Tasks:**

- Review FY23-24 Finance Report
- Approve/Edit **revised** 24-25 Budget, Discuss Admin Salary.
- Elections Questions (Docs due Aug 27). RSVP Board Director Training Sept 25th

#### **IRS Issues / Tax Lawyer Meeting Update:**

##### **UPDATE 7/15:**

We have an important update on our IRS balance:

Currently, the balance owed to the IRS is \$237,249.29. This includes tax, penalties, and interest for quarterly payroll periods in 2016, 2017, 2018, 2019, 2020, 2022, and 2023. Kate does not yet have a breakdown of each period, but the IRS is mailing her a copy of the updated transcripts. After she reviews them, Kate will request a penalty abatement. Putting that together should not take more than a few hours.

Kate needs to know if the district would like to request a payment plan with the IRS? If so, Kate will need to know what the estimated monthly payment the district can afford. Generally, the IRS wants to see these types of things paid over a period of 7-10 years, but Kate will confirm. Just to give you an example, if a 10-year payment plan is approved, the monthly payment would need to be about \$2,000.

This may be a decision we request to make after knowing whether any of our penalties/interest is abated and have a final number.

*Older:*

SDAO (specifically Spencer Rockwell, Assistant General Counsel) has found no cause for concern regarding Tonkon Torp's letter of engagement. He let me know that Tonkon Torp is one of the state's most reputable law firms and that there isn't anything to worry about regarding the waiver. The language used is in accordance with the Oregon Rules of Professional Conduct.



For the future, Rockwell does recommend having a meeting directly between Tonkon Torp and the board for maximum clarification. No one knows the document better than the creator of the document - and it's probably better to hear directly from them rather than through me.

Signed Letter of Engagement, Sign Power of Attorney Doc, and Draft Minutes have been sent to Tonkon Torp. POA was submitted to the IRS, should take about a week to confirm. Hopefully I'll have more info by our meeting.

*Umpqua Valley Financial*

Letter has been sent over to them regarding revoking Steve's POA. His POA is officially revoked by the IRS when Kate submits the documents that makes her the new POA.

### **Budget/Financials**

Please start by looking over the [June 2024 Expenses](#) and the [FY23-24 Year End Reports](#).

That is all pretty self explanatory. *Please note any questions that you have, and if possible - send them to me immediately so I can begin the task of getting them answered efficiently for you before the board meeting.*

**Note:** Gilaine and I will be meeting sometime in late July/August to streamline the entire grant management and budget management process directly through QuickBooks. This will create less work in the long run and singular, more accurate reports.

Once you're finished with those, please review the [FY24-25 Incoming Budget](#). There you will find the approved and signed budget from the last meeting with request edits made.

**However, the real work is in the [\\*\\*FY24 Revised Draft Budget](#). There are three pages to this document.**

1. The newly proposed budget, amended to reflect our actual position on July 1st.
2. A fund source document to help bring understanding to how things are generally funded and from which grants this year.
  - a. This page also suggests a potential solution for my salary, at least until next quarter. *Please make notes and send questions to me.*
3. A look into the status of our funds July 1st and an introduction to the board on how many different moving parts there are in our financial / grant management.
  - a. This page also suggests a solution to the \$10k borrowed by the LGIP. ***Please make notes and send questions to me.***

## **Grants:**

**BLM Good Neighbor Authority** - Ryan Kay, the Natural Resource Specialist at the Roseburg Office submitted some documents last week to keep things moving along. Still no prediction on when these funds will actually reach us though.

**National Forest Foundation's Collaborative Capacity Grant** - This grant will directly support CWMA Capacity building with USFS help. It will be similar to the BLM GNA. I will be applying for this to support my weeds coordination. Application is complete, just working with partners to get letters of support. Submitted for \$85k directly for my salary with 10 letters of support.

**OR Invasive Species Council** - Outreach & Education funds. Official request for proposal to come out in August. UOP is interested in doing some invasive species workshops. The county is interested in doing some Tree of Heaven workshops. The DCWAB may be interested in trying to get some Weed Day efforts funded as well. The request for proposals has not been released yet.

**ODF Urban & Community Forestry Grant** - Looking into this grant with the County, OR Youth Conservation Corps, and possibly other partners to administer a pass-through grant that would help Douglas County cities complete restoration projects within their boundaries.

## **ELECTION INFO**

There are two documents you need completed to run for election.

The Petition for Nomination document must be filled out and submitted to the Douglas County Clerk's office as soon as you can. I don't know the turnaround on this document, but the county clerk will verify the document and then send it back to you. In turn, you will send the verified copy to ODA **between July 18th and August 27.**

The Declaration of Candidacy document can be filled out at your leisure and then submitted to ODA anytime **between July 18th and August 27th.**

## **BOARD DIRECTOR TRAINING IN ROSEBURG - SEPTEMBER 25th, 2024**

Join SDAO Senior Consultant George Dunkel for a training covering board member relations, expectations, and ethics. A cohesive board is key to the success of a special district as well as understanding your expectations as a board member. You will leave this training with the knowledge to have strong relationships on your board and know what is expected of you. George will also cover the rules regarding ethics for public officials and help you navigate situations you may face.

Douglas Soil And Water Conservation District									
Jun-24									
Statement Summary			Fund Balance						
			Unrestricted	Restricted	DO (23-25)	SOW (23-25)	SIA (23-25)	ODA Weeds "A"	Applegate
LGIP Account June 1st	\$	299,053.33							
Checking Account June 1st	\$	23,168.05			\$ 352.05	\$ 2,156.03	\$ (3,615.14)	\$ 58,464.83	\$ 5,010.00
<b>June Deposits:</b>									
SIA									
Capacity Grant 23-25 OWEB	\$	-							
ODA State Weed Board	\$	-							
Elk Creek Match Funds	\$	-							
Interest Earned	\$	1,240.46	\$ 1.66	\$ 1,238.80					
Refund	\$	-							
Transfer	\$	27,976.00	\$ 27,976.00	\$ (27,976.00)					
<b>Total Deposits</b>	\$	-							
<b>June Debits:</b>									
Personnel Services									
Wages	\$	7,417.42	\$ (549.38)		\$ (1,449.44)	\$ (4,073.05)	\$ (1,345.55)		
PERS Retirement	\$	558.36			\$ (558.36)				
Payroll Taxes	\$	5,524.13				\$ (3,809.68)	\$ (1,714.45)		
Worker's Compensation Ins.	\$	350.59			\$ (350.59)				
<b>Total Personal Services</b>	\$	<b>13,850.50</b>							
Materials & Services									
Bank Fees	\$	29.89	\$ (29.89)						
Accounting & Legal	\$	89.49			\$ (89.49)				
Advertising	\$	-							
Contracted Services	\$	5,230.00			\$ (2,150.00)	\$ (1,000.00)	\$ (2,080.00)		
Dues & Membership	\$	-							
Insurance	\$	-							
Materials	\$	-							
Monitoring	\$	-							
Office Supplies	\$	-							
Office Rent	\$	95.00				\$ (95.00)			
Staff Travel & Training	\$	137.20				\$ (137.20)			
Telephone	\$	103.12				\$ (103.12)			
Utilities	\$	59.94				\$ (59.94)			
<b>Total Materials &amp; Services</b>	\$	<b>5,744.64</b>							
<b>Total Charges to Appropriations</b>	\$	<b>19,595.14</b>	\$ (579.27)		\$ (4,597.88)	\$ (9,277.99)	\$ (3,060.00)	\$ (2,080.00)	\$ -
<b>Grant Balances</b>									
Checking Account June 30th	\$	31,550.57			\$ (4,245.83)	\$ (7,121.96)	\$ (6,675.14)	\$ 56,384.83	\$ 5,010.00
Unrestricted in Checking	\$	5,654.57							
LGIP Account June 30th	\$	272,316.13							

**Douglas Soil & Water Conservation District**  
**Balance Sheet**  
As of June 30, 2024

	Jun 30, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
US Bank Checking	3,637.42
LGIP-Operating Reserve	272,316.13
<b>Total Checking/Savings</b>	275,953.55
Accounts Receivable	
Accounts Receivable	-19,999.99
<b>Total Accounts Receivable</b>	-19,999.99
<b>Total Current Assets</b>	255,953.56
<b>TOTAL ASSETS</b>	<b>255,953.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	-8.00
<b>Total Accounts Payable</b>	-8.00
<b>Other Current Liabilities</b>	
<b>Payroll Liabilities</b>	
Transit Tax - Employee	-29.16
Direct Deposit Liabilities	-15.75
Payroll Tax - 941 Deposit	127,236.74
Payroll Tax - FUTA	557.69
Payroll Tax -OR Quarterly	717.21
Payroll Tax - SIT	8,633.96
Payroll Liabilities - Other	5.00
<b>Total Payroll Liabilities</b>	137,105.69
<b>Total Other Current Liabilities</b>	137,105.69
<b>Total Current Liabilities</b>	137,097.69
<b>Total Liabilities</b>	137,097.69
<b>Equity</b>	
Fund Balance	2,469.91
Retained Earnings	70,192.94
Net Income	46,193.02
<b>Total Equity</b>	118,855.87

2:02 PM  
07/10/24  
Cash Basis

Douglas Soil & Water Conservation District  
**Balance Sheet**  
As of June 30, 2024

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	Jun 30, 24
TOTAL LIABILITIES & EQUITY	<u>255,953.56</u>

Douglas Soil & Water Conservation District

7/10/2024 2:05 PM

Register: US Bank Checking

From 06/01/2024 through 06/30/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/03/2024			LGIP-Operating Reserve	Funds Transfer		X	2,080.00	20,018.05
06/05/2024	6042024	Begoun, Maggie O	-split-		1,481.16	X		18,536.89
06/05/2024	6042024	Bright, Cynthia K	-split-		2,511.59	X		16,025.30
06/11/2024	6112024	Verizon	Accounts Payable		103.12	X		15,922.18
06/12/2024	6122024	PERS	Accounts Payable	2743	304.56	X		15,617.62
06/12/2024	6122024	US Bank Visa	Accounts Payable		315.97	X		15,301.65
06/12/2024	6122024	Saif Corp	Accounts Payable		350.59	X		14,951.06
06/17/2024	6172024	Internal Revenue Ser...	-split-	93-0951189	2,763.06	X		12,188.00
06/17/2024	6172024	Oregon Department ...	-split-	0294305-1	344.18			11,843.82
06/17/2024	6172024	Oregon Department ...	Payroll Liabilities:Payr...	0294305-1	671.00			11,172.82
06/17/2024	6172024	Internal Revenue Ser...	-split-	93-0951189	2,726.22	X		8,446.60
06/17/2024	6172024	Oregon Department ...	Payroll Liabilities:Payr...	0294305-1	661.00			7,785.60
06/17/2024	6172024	Oregon Department ...	-split-	0294305-1	340.97			7,444.63
06/20/2024	6172024	Begoun, Maggie O	-split-		1,275.19	X		6,169.44
06/20/2024	6172024	Bright, Cynthia K	-split-		2,215.14	X		3,954.30
06/21/2024	6212024	Oregon Department ...	Payroll Taxes		34.85	X		3,919.45
06/24/2024			LGIP-Operating Reserve	Funds Transfer		X	30,876.00	34,795.45
06/26/2024			LGIP-Operating Reserve	Funds Transfer	4,980.00	X		29,815.45
06/27/2024	130	Willamette Valley Fo...	Accounts Payable		25,896.00			3,919.45
06/27/2024	6272024	PERS	Accounts Payable	2743	253.80	X		3,665.65
06/30/2024			Interest Income	Interest		X	1.66	3,667.31
06/30/2024			Bank:Monthly Fees	Service Charge	29.89	X		3,637.42

**Douglas Soil & Water Conservation District**  
**Profit & Loss**  
 June 2024

	Jun 24
<b>Ordinary Income/Expense</b>	
<b>Expense</b>	
<b>Billing Expense</b>	
Spray	25,896.00
Advertising	89.49
	25,985.49
<b>Total Billing Expense</b>	25,985.49
<b>Bank</b>	
Monthly Fees	29.94
	29.94
<b>Total Bank</b>	29.94
<b>Insurance</b>	
Workers Comp Ins.	350.59
	350.59
<b>Total Insurance</b>	350.59
<b>Office</b>	
Computers Programs	19.99
Dues & Memberships	39.95
Rent	95.00
Telephone	103.12
	258.06
<b>Total Office</b>	258.06
<b>Payroll Expenses</b>	
Payroll-Gross Wages	9,306.00
Payroll Expenses - Other	865.66
	10,171.66
<b>Total Payroll Expenses</b>	10,171.66
<b>Payroll Taxes</b>	
Payroll-FICA	626.57
Payroll-FUTA	0.00
Payroll-Medicare	146.54
Payroll-PERS	558.36
Payroll-SUI	262.76
Payroll-Workers Comp	3.74
PERS-ER	0.00
Payroll Taxes - Other	34.85
	1,632.82
<b>Total Payroll Taxes</b>	1,632.82
<b>Vehicle Expense</b>	
Fuel	71.54
	71.54
<b>Total Vehicle Expense</b>	71.54
<b>Total Expense</b>	38,500.10

2:04 PM  
07/10/24  
Cash Basis

Douglas Soil & Water Conservation District  
**Profit & Loss**  
June 2024

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	<u>Jun 24</u>
Net Ordinary Income	-38,500.10
Other Income/Expense	
Other Income	
Interest Income	<u>1.66</u>
Total Other Income	<u>1.66</u>
Net Other Income	<u>1.66</u>
Net Income	<u><u>-38,498.44</u></u>



**Douglas Soil And Water Conservation District  
Entire FY23-24**

Statement Summary		Fund Balance								
		Unrestricted	Restricted	DO (23-25)	SOW (23-25)	SOW (21-23)	AgWQ (23-24)	SIA (23-25)	ODA Weeds "A"	Applegate
LGIP Account July 1st 2023	\$ 4,450.83		\$ 4,450.83							
Checking Account July 1st 2023	\$ 36,581.95	\$ 28,794.72			\$ 4,610.70					
<b>Q1-Q4 Deposits:</b>										
SIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
319 Grant (DEQ)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Grant 21-23 OWEB	\$ 3,184.07	\$ 12.68	\$ -	\$ -	\$ 3,171.39	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Grant 23-25 OWEB	\$ 96,594.00	\$ -	\$ -	\$ 34,074.25	\$ 62,519.75	\$ -	\$ -	\$ -	\$ -	\$ -
AgWQ Support	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000.00	\$ -	\$ -	\$ -
ODA State Weed Board	\$ 35,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,750.00	\$ -
Elk Creek Match Funds	\$ 27,724.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,714.83	\$ 5,010.00
Interest Earned	\$ 10,095.45	\$ 91.30	\$ 10,004.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds	\$ 4,195.00	\$ 4,195.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Building Sale	\$ 232,362.32	\$ -	\$ 232,362.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer	\$ -	\$ 37,976.00	\$ (37,976.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Deposits</b>	<b>\$ 428,905.67</b>									
<b>Q1-Q4 Debits:</b>										
Personnel Services										
Wages	\$ 84,393.77	\$ (8,929.08)	\$ (17,196.89)	\$ (37,219.55)	\$ (6,120.34)	\$ (10,135.22)	\$ (4,792.69)	\$ -	\$ -	\$ -
PERS Retirement	\$ 12,087.87	\$ (8,237.31)	\$ (3,850.56)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	\$ 41,796.79	\$ -	\$ (5,346.11)	\$ (22,265.48)	\$ (2,829.02)	\$ (8,047.39)	\$ (1,882.45)	\$ -	\$ -	\$ -
Worker's Compensation Ins.	\$ 722.15	\$ -	\$ (722.15)	\$ -	\$ (1,426.34)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel Services	\$ 139,000.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services										
Bank Fees	\$ 512.65	\$ (512.65)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting & Legal	\$ 170.04	\$ (40.55)	\$ (129.49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	\$ 65.54	\$ -	\$ (65.54)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 7,111.00	\$ (1,125.00)	\$ (2,150.00)	\$ (1,756.00)	\$ -	\$ -	\$ -	\$ (2,080.00)	\$ -	\$ -
Dues & Membership	\$ 514.72	\$ (439.06)	\$ (75.66)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance*	\$ 8,416.00	\$ -	\$ (8,416.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 629.22	\$ -	\$ -	\$ (225.86)	\$ -	\$ (403.36)	\$ -	\$ -	\$ -	\$ -
Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 711.99	\$ -	\$ (13.20)	\$ (698.79)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Rent	\$ 1,140.00	\$ -	\$ -	\$ (1,045.00)	\$ (95.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Travel & Training	\$ 5,030.28	\$ -	\$ -	\$ (4,322.81)	\$ (293.44)	\$ (414.03)	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 1,236.80	\$ -	\$ -	\$ (1,133.92)	\$ (102.88)	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 1,532.94	\$ (117.69)	\$ (354.48)	\$ (974.31)	\$ (86.46)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Materials & Services	\$ 27,071.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Charges to Appropriations</b>	<b>\$ 166,071.76</b>	\$ (19,283.65)	\$ (38,320.08)	\$ (69,641.71)	\$ (7,592.75)	\$ (19,000.00)	\$ (6,675.14)	\$ (2,080.00)	\$ -	\$ -
<b>Grant Balances</b>			\$ (4,245.83)	\$ (7,121.96)	\$ -	\$ -	\$ (6,675.14)	\$ 56,384.83	\$ 5,010.00	\$ -
Checking Account June 30th 2024	\$ 31,550.57				GRANT CLOSED	GRANT CLOSED				
Unrestricted in Checking Account	\$ 5,654.57									
LGIP Account June 30th 2024	\$ 272,316.13									

Insurance + Refund = \$ 3,136.00 \$303,866.70  
(2 years)

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

	Predicted Budgeted Amounts	Actual Amounts	Fiscal Year %Use
<b>Checking Carry Over</b>	\$ 34,000.00	\$ 36,581.95	
<b>Resource (Inflows):</b>			
Project Income - Federally Funded	\$ 4,000.00	\$ -	0%
Project Income - State Funded	\$ 152,594.00	\$ 154,528.07	101%
Project Income - Other Sources	\$ 10,000.00	\$ 27,724.83	277%
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	\$ 10,095.45	168%
<b>Amount Available for Appropriation</b>	<b>\$ 442,056.32</b>	<b>\$ 464,476.69</b>	<b>105%</b>
<b>Charges to Appropriations (Outflows):</b>			
Personnel Services			
Wages (+Tax, Benefits)	\$ 140,000.00	\$ 126,190.56	90%
PERS Retirement	\$ 15,000.00	\$ 12,087.87	81%
Worker's Compensation Ins.	\$ 600.00	\$ 722.15	120%
<b>Total Personal Services</b>	<b>\$ 155,600.00</b>	<b>\$ 139,000.58</b>	<b>89%</b>
Materials & Services			
Accounting & Legal	\$ 500.00	\$ 170.04	34%
Advertising (+Bank Fees)	\$ 1,000.00	\$ 578.19	58%
Contracted Services	\$ 28,500.00	\$ 7,111.00	25%
Dues & Membership	\$ 500.00	\$ 514.72	103%
Insurance	\$ 6,500.00		0%
Materials	\$ 5,000.00	\$ 629.22	13%
Monitoring	\$ -	\$ -	
Office Supplies	\$ 1,000.00	\$ 711.99	71%
Staff Travel & Training	\$ 2,000.00	\$ 5,030.28	252%
Telephone	\$ 1,250.00	\$ 1,236.80	99%
Utilities (+Rent)	\$ 2,000.00	\$ 2,672.94	134%
<b>Total Materials &amp; Services</b>	<b>\$ 48,250.00</b>	<b>\$ 18,655.18</b>	<b>39%</b>
<b>Total Charges to Appropriations</b>	<b>\$ 203,850.00</b>	<b>\$ 157,655.76</b>	<b>77%</b>
<b>End of Year Total</b>	<b>\$ 238,206.32</b>	<b>\$ 343,402.89</b>	<b>144%</b>

Douglas Soil & Water Conservation District  
**Profit & Loss**  
July 2023 through June 2024

---

	<u>Jul '23 - Jun 24</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
General Operating Income	51,667.66
Project Income	3,038.00
	<hr/>
<b>Total Income</b>	54,705.66
	<hr/>
<b>Gross Profit</b>	54,705.66
<b>Expense</b>	
Bookkeeping	4,275.00
Board meeting refreshments etc	96.04
<b>Education &amp; Training</b>	
Training	613.76
Education & Training - Other	107.32
	<hr/>
<b>Total Education &amp; Training</b>	721.08
<b>Billing Expense</b>	
Spray	25,896.00
Permits	61.21
Materials	2,280.00
Administration	72.64
Advertising	89.49
	<hr/>
<b>Total Billing Expense</b>	28,399.34
<b>Bank</b>	
Monthly Fees	512.80
	<hr/>
<b>Total Bank</b>	512.80
<b>Insurance</b>	
Liability/Building/Auto	4,441.00
Workers Comp Ins.	722.15
	<hr/>
<b>Total Insurance</b>	5,163.15
<b>Office</b>	
Computers Programs	574.21
Dues & Memberships	750.00

10:40 AM  
07/11/24  
Cash Basis

Douglas Soil & Water Conservation District  
**Profit & Loss**  
July 2023 through June 2024

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	<u>Jul '23 - Jun 24</u>
Internet	142.10
Postage	14.30
Rent	1,140.00
Supplies	2,023.14
Telephone	1,236.80
Utilities	433.09
<b>Total Office</b>	<u>6,313.64</u>
<b>Payroll Expenses</b>	
Personnel	(179,214.90)
Payroll-Gross Wages	104,998.00
Payroll Expenses - Other	12,182.96
<b>Total Payroll Expenses</b>	<u>(62,033.94)</u>
<b>Payroll Taxes</b>	
Payroll-FICA	7,128.53
Payroll-FUTA	84.00
Payroll-Medicare	1,661.67
Payroll-PERS	12,087.87
Payroll-SUI	2,536.09
Payroll-Workers Comp	43.21
PERS-ER	0.00
Payroll Taxes - Other	163.00
<b>Total Payroll Taxes</b>	<u>23,704.37</u>
<b>Travel</b>	
Motels	1,426.23
<b>Total Travel</b>	<u>1,426.23</u>
<b>Vehicle Expense</b>	
Fuel	246.23
<b>Total Vehicle Expense</b>	<u>246.23</u>
<b>Total Expense</b>	<u>8,823.94</u>

10:40 AM  
07/11/24  
Cash Basis

Douglas Soil & Water Conservation District  
**Profit & Loss**  
July 2023 through June 2024

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	<u>Jul '23 - Jun 24</u>
Net Ordinary Income	45,881.72
Other Income/Expense	
Other Income	
Interest Income	<u>311.30</u>
Total Other Income	<u>311.30</u>
Net Other Income	<u>311.30</u>
Net Income	<u><u>46,193.02</u></u>

**Douglas Soil And Water Conservation District  
Budget 2024-2025**

\*Guarenteed Funds Only

Budgeted Amounts

<b>Checking Account July 1 2024</b>	\$ 31,550.57	(Unrestricted + ODA Weeds)
<b>LGIP Account July 1 2024</b>	\$ 272,316.13	(Restricted + ODA Weeds + Applegate + DCWAB)
<b>Resource (Inflows):</b>		
Project Income - Federally Funded	\$ 51,600.00	(BLM GNA + EPA 319)
Project Income - State Funded	\$ 258,750.00	(SIA + Capacity Grant + OWEB Small/Restoration Grants)
Project Income - Other Sources	\$ -	
Project Expense Reimbursement	\$ -	
Donations	\$ -	
Interest Income	\$ 6,000.00	(From LGIP)
<b>Total Deposits</b>	<b>\$ 316,350.00</b>	
<b>Amount Available for Appropriation</b>	<b>\$ 620,216.70</b>	
<b>Charges to Appropriations (Outflows):</b>		
Personnel Services		
Wages (+Tax, Fringe)	\$ 170,000.00	
Worker's Compensation Ins.	\$ 350.00	
<b>Total Personal Services</b>	<b>\$ 170,350.00</b>	
Materials & Services		
Legal Fees	\$ 10,000.00	(Tax Lawyer)
Advertising	\$ 500.00	
Bookkeeping (PUR)	\$ 7,500.00	
Contracted Services	\$ 137,614.83	(On-the-ground restoration work)
Dues & Membership	\$ 500.00	
Insurance (Liabilty + Vehicle)	\$ 1,600.00	
Materials	\$ 15,000.00	(Supplies for on-the-ground work)
Monitoring	\$ -	
Office Supplies	\$ 1,000.00	
District Vehicle	\$ 1,500.00	(Gas, Registration, Maintenance)
Staff Travel & Training	\$ 2,500.00	(Hotels, Training Fees, Meals, Staff Vehicle Reimbursement)
Telephone	\$ 1,250.00	
Rent (Storage)	\$ 1,200.00	
Other Utilities	\$ 2,000.00	(Microsoft, Adobe, ArcGIS)
<b>Total Materials &amp; Services</b>	<b>\$ 182,164.83</b>	
<b>IRS Payment from LGIP</b>	<b>\$ 200,000.00</b>	
<b>Total Charges to Appropriations</b>	<b>\$ 552,514.83</b>	
<b>End of Year Total</b>	<b>\$ 67,701.87</b>	
Checking Account June 30 2025	\$ 30,884.57	
LGIP Account June 30 2025	\$ 36,817.30	

Date: \_\_\_\_\_

District Chair Signature: \_\_\_\_\_

July 1st, 2024 - June 30th 2025 Budget

		Funding Source			OWEB					Other		
		Bank			Capacity Grant		SIA Grant	Class A Weeds	Small Grants	BLM GNA	EPA/DEQ 319	
		Checking	LGIP	Predicted Interest	SOW	DO						
		\$620,216.70	\$31,550.57	\$272,316.13	\$6,000.00	\$57,000.00	\$14,000.00	\$125,000.00	\$35,750.00	\$27,000.00	\$41,600.00	\$10,000.00
Expenses	Total											
Conservation Tech 1 year 1.00 FTE (Includes Fringe/Tax)	\$110,000.00				\$35,550.00		\$74,450.00					
District Admin 1 year, 0.75 PTE (Includes Fringe/Tax)	\$60,000.00			\$6,000.00	\$10,000.00	\$4,550.00	\$12,500.00	\$6,500.00	\$2,000.00	\$17,450.00	\$1,000.00	
IRS Fees	\$ 200,000.00		\$ 200,000.00									
Worker's Comp	\$ 350.00					\$ 350.00						
Legal Fees	\$ 10,000.00		\$10,000.00									
Advertising	\$ 500.00					\$500.00						
Bookkeeping (PUR)	\$ 7,500.00				\$2,000.00	\$5,500.00						
Contracted Services	\$ 137,614.83	\$27,976.00	\$30,488.83					\$29,250.00	\$20,000.00	\$20,900.00	\$9,000.00	
Dues & Membership	\$ 500.00					\$500.00						
Insurance (Liablilty + Vehicle)	\$ 1,600.00					\$1,600.00						
Materials	\$ 15,000.00				\$1,000.00		\$ 7,000.00		\$5,000.00	\$3,250.00		
Monitoring	\$ -											
Office Supplies	\$ 1,000.00					\$1,000.00						
District Vehicle	\$ 1,500.00				\$1,500.00							
Staff Travel & Training	\$ 2,500.00				\$2,500.00							
Telephone	\$ 1,250.00				\$1,250.00							
Rent (Storage)	\$ 1,200.00				\$1,200.00							
Other Utilities	\$ 2,000.00				\$ 2,000.00							
		\$552,514.83										

**Problem:** The items highlighted in red are income that might not roll in until closer to the end of the FY so my salary is not easily funded up front. We have applied for more grants than are listed here but we won't know about their acceptance or award timeframe until fall/winter as well. The timing and potentially the amount of money inflow is mostly unpredictable.

**Potential Solution:** Instead of counting on the admin fees for my position, we could use all of the DO on my position up front. When the rest of items that need to be covered by DO (insurance, dues, etc) need paid, the district can cover it with unrestricted or leftover LGIP funds (about 10k). Admin fees will pay that back. We can re-evaluatate this plan quarterly as we recieve/spend funds. On average, we spend about \$13k a month. If at minimum, we recieve the \$24k of capacity funds + a good chunk of SIA funds, we should be good until the next quarter.

**Douglas Soil And Water Conservation District  
July 1 2024 - Funds Explanation**

District Unrestricted Cash	\$ 13,697.50	
"Borrowed" LGIP Cash	\$ 10,000.00	Borrowed from the funds received selling our office building.
Capacity Funds in need of Reimbursement	\$ (11,367.79)	We are on a set schedule of getting \$24k of capacity funds advanced every quarter. We have spent more than we have been advanced. However, our next incoming \$24k should be arriving during the month of July.
SIA Funds in need of Reimbursement	\$ (6,675.14)	I am working out how much SIA funding we can request at a time. I do not know the turn around on the funds requests.
ODA Class A Weeds Contractor	\$ 25,896.00	Waiting for the contractor (Willamette Valley Forestry) to cash their check for this amount.
<b>Checking Account July 1 2024</b>	<b>\$ 31,550.57</b>	

DCWAB ( +Misc) Funds	\$ 4,450.83	Walt seemed to think only \$2500 of this is DCWAB's. The other bit is leftover from old grants. He was suppose to help Gilaine find this in QuickBooks but that hasn't happened yet.
Office Building Sale	\$ 232,362.32	
ODA Weeds Grant Awarded	\$ 58,464.83	We will receive another \$35k in two payments over the coming year.
ODA Weeds Grant Billed	\$ (27,976.00)	
Applegate Small Grant Match	\$ 5,010.00	
Interest	\$ 10,004.15	
"Borrowed" LGIP Cash	\$ (10,000.00)	<b>Suggestion: What if we call it good on the borrowed \$10k? We made \$10k in interest this year. So technically, we didn't touch the building sale cash. This \$10k was really just necessary cash needed for the district to function this year</b>
<b>LGIP Account July 1 2024</b>	<b>\$ 272,316.13</b>	

**Note: I did borrow another \$5000 on July 2nd. This should be just fine to payback when we have our \$24k Capacity Funds come in.**



<https://web.cvent.com/event/4eb18c84-2e74-45d5-b6d4-840f9333e8f1/summary>

If possible, I believe the entire board should attend. We can get a discount on the tickets for our first time going. It is 9am- 2pm with lunch and coffee included.

### **July 2024 Cindy K. Bright Conservation Technician**

#### **ODA/SIA:**

I'm working with PUR to pinpoint monitoring areas in SIA.

Currently setting up follow up site visits the week of July 22<sup>nd</sup>. Erich Himmelreich, ODFW will be going out with me to assess fish passage issues. And a few new sites in the St. Johns watershed.

(See Presentation)

#### **ODA/Complaints:**

One complaint came into DEQ about algae blooms in the Tye area. The complaint was against the wineries, but Beth, ODA, and I discussed that it was too broad, and we could not show up at any winery and blame them for the algae bloom. Especially since it is probably due to many non-point sources combined with the hotter temperatures. And there is no water sampling being done at this time along the main stem Umpqua to really know the conditions.

#### **OWEB:**

We are working on the final stages for Morgan creek to get funds released. In order to get funds released we have to have the land use form signed by the county, which includes a \$165.00 fee plus a card charge. We need these funds, so I paid it out of my own pocket. Elk creek project should be next.

We need a small slush fund set aside especially for this fee. We will only get the form once we know for sure the grant is to be awarded.

The Fall creek project tour with the OWEB review team went really well. We should hear any day of the final review results.

#### **DEQ:**

We are still doing what we can to get the 319 funds released. Being that this ended up being such a difficult grant to work with we will not be going for another 319 grants unless we can get a better agreement with the to allow advances.

#### **Workshops, Outreach and Trainings:**

I will be spending some time working on my erosion workshop. Logan will be speaking on top soils across the landscape and I will be speaking on bank erosion and techniques to reduce it.

#### **Misc.**

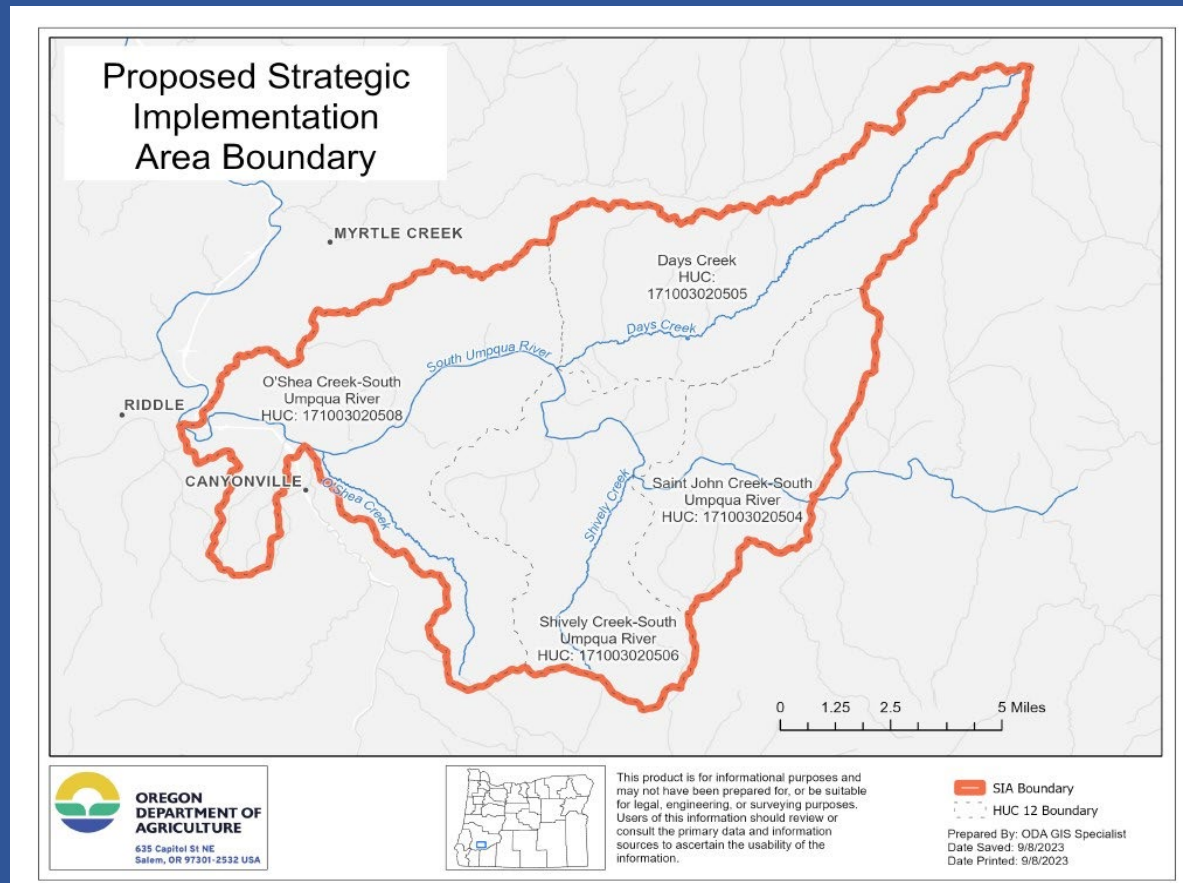
In between SIA site visits I will be spending a lot of my time working on getting grants ready to submit in the fall.

# Strategic Implementation Area Proposed Project Update

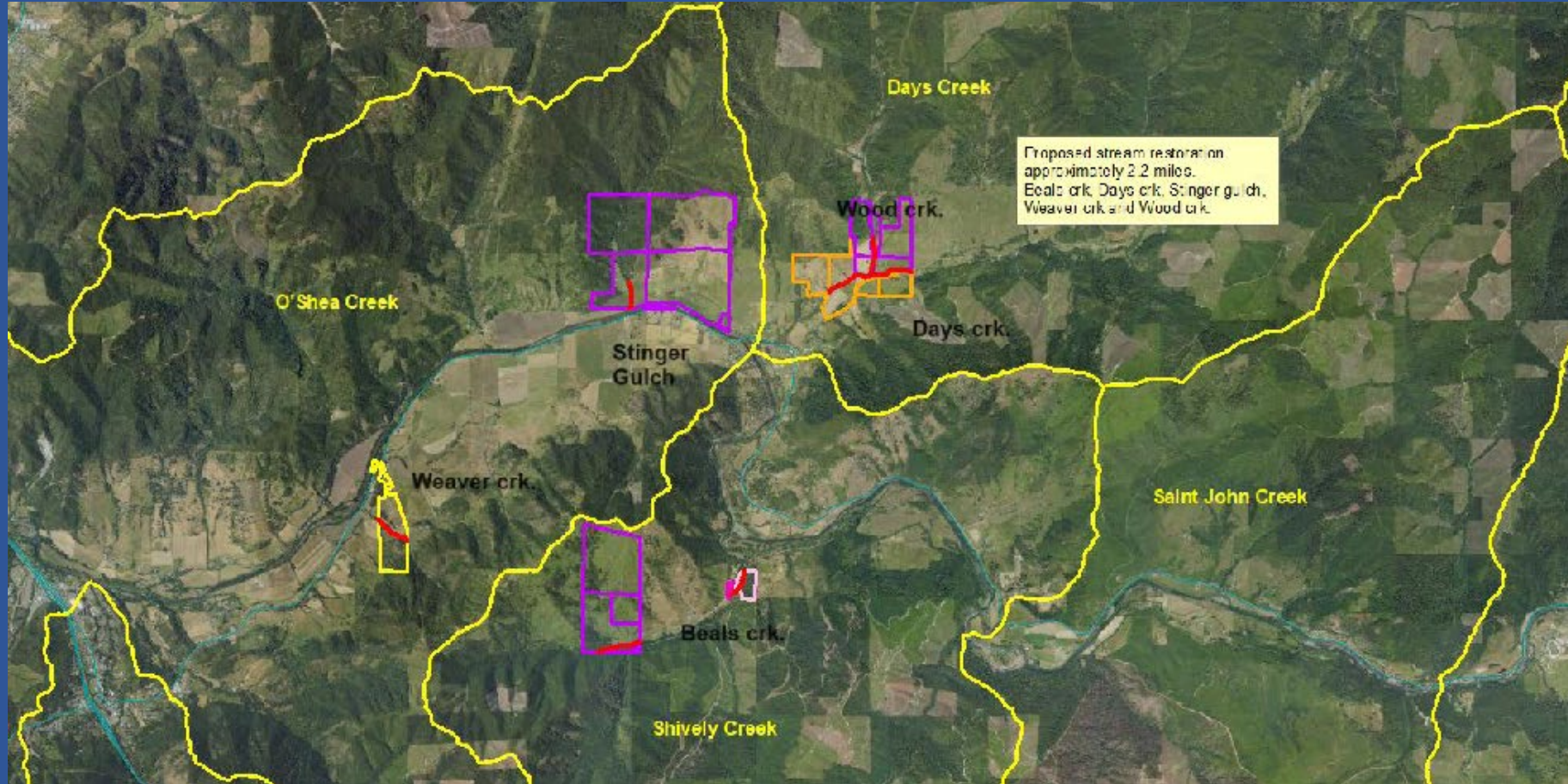


***Cindy K. Bright***  
***Conservation Technician***  
[cindy@dswcd.org](mailto:cindy@dswcd.org)

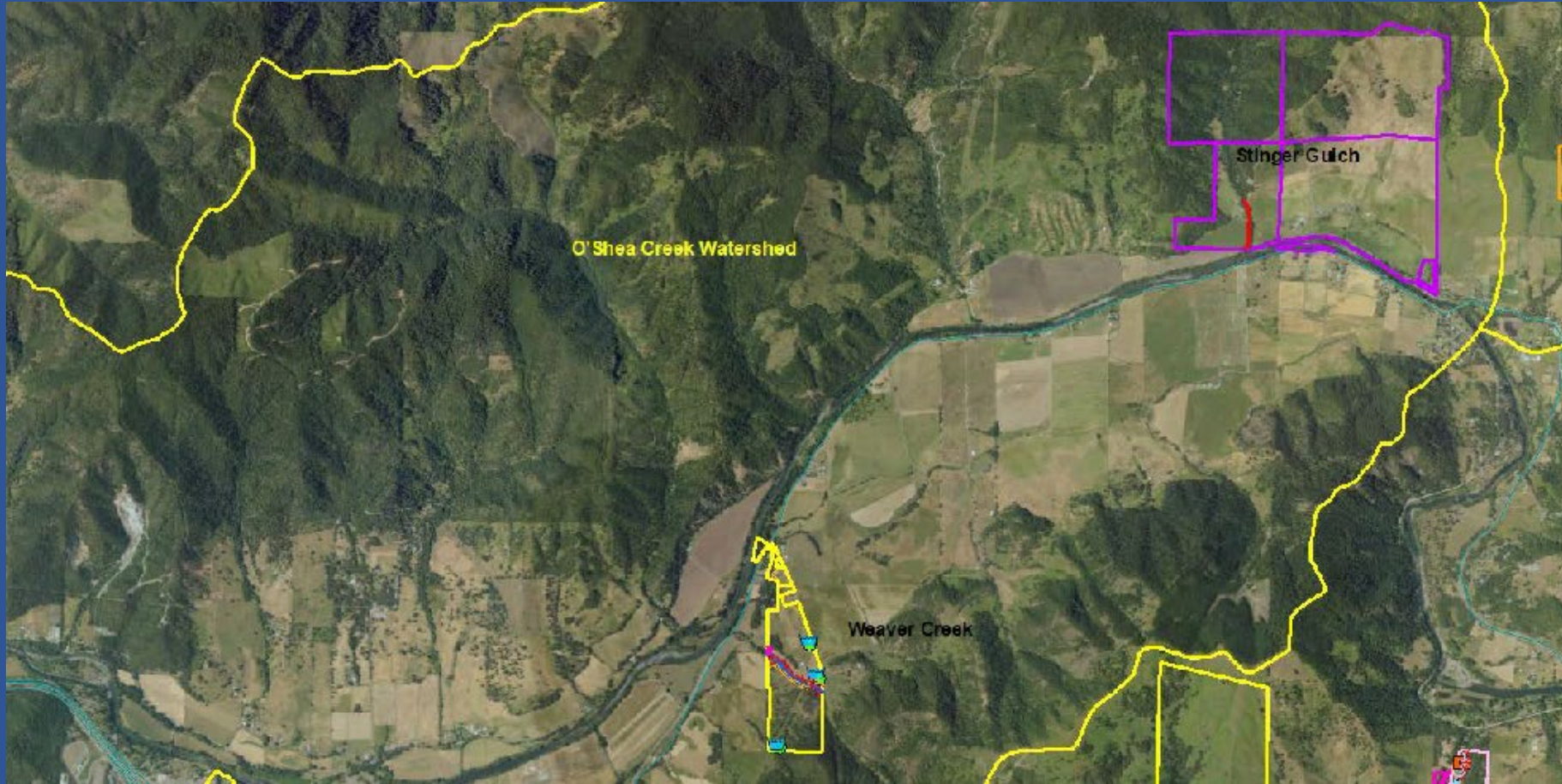
# Strategic Implementation Area (SIA)



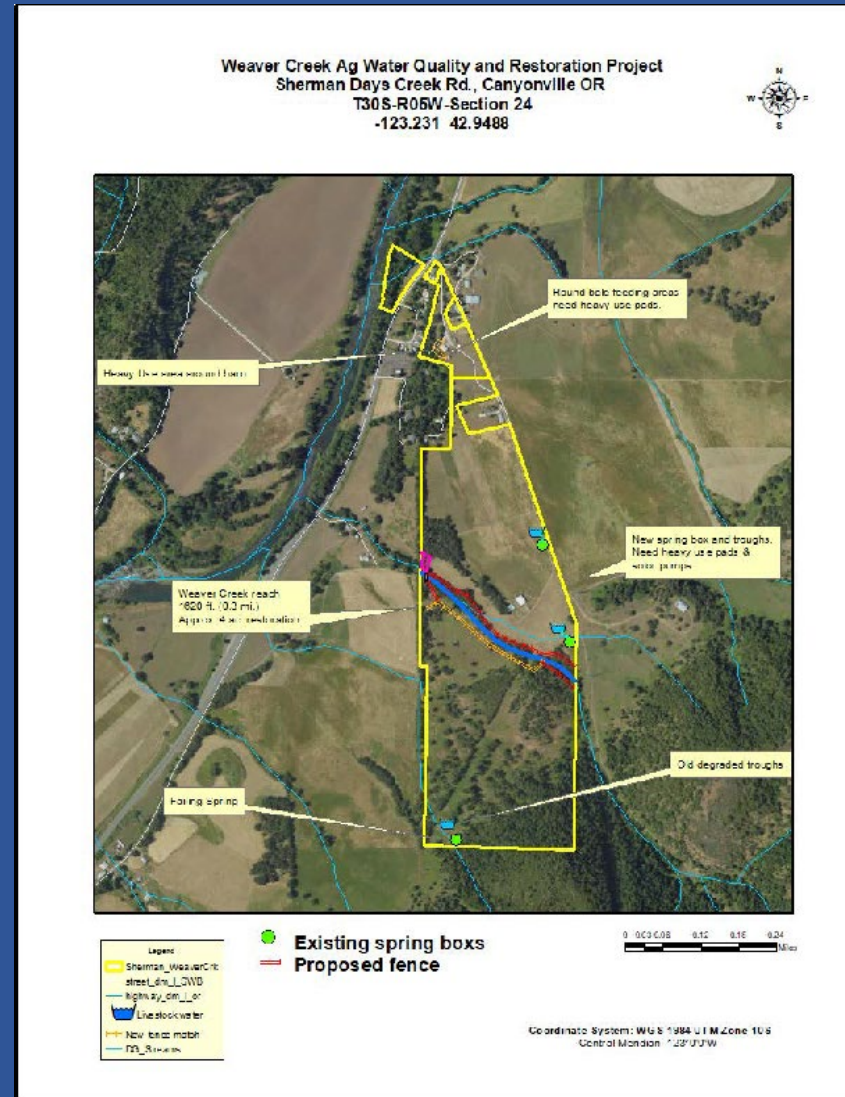
# Proposed Project Areas.



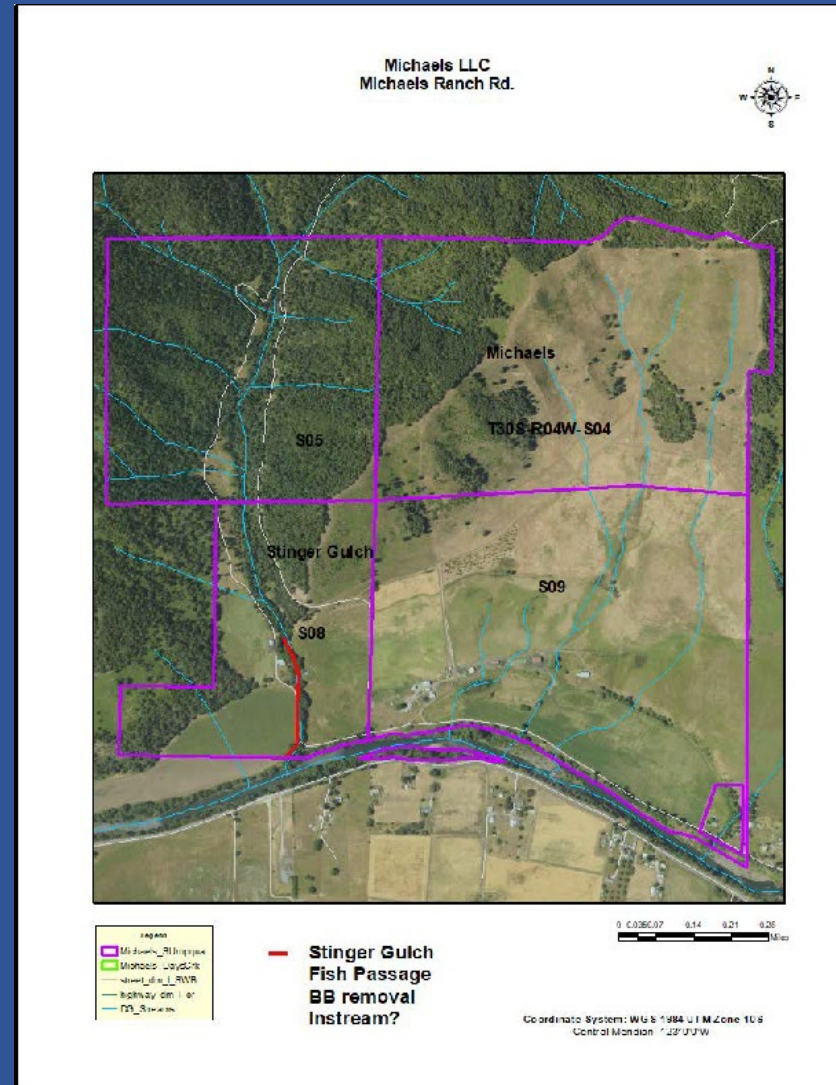
# *O'Shea Creek Watershed Weaver Creek and Stinger Gulch*



# THE SHERMAN RANCH - WEAVER CREEK



# Michaels Ranch - Stinger Gulch

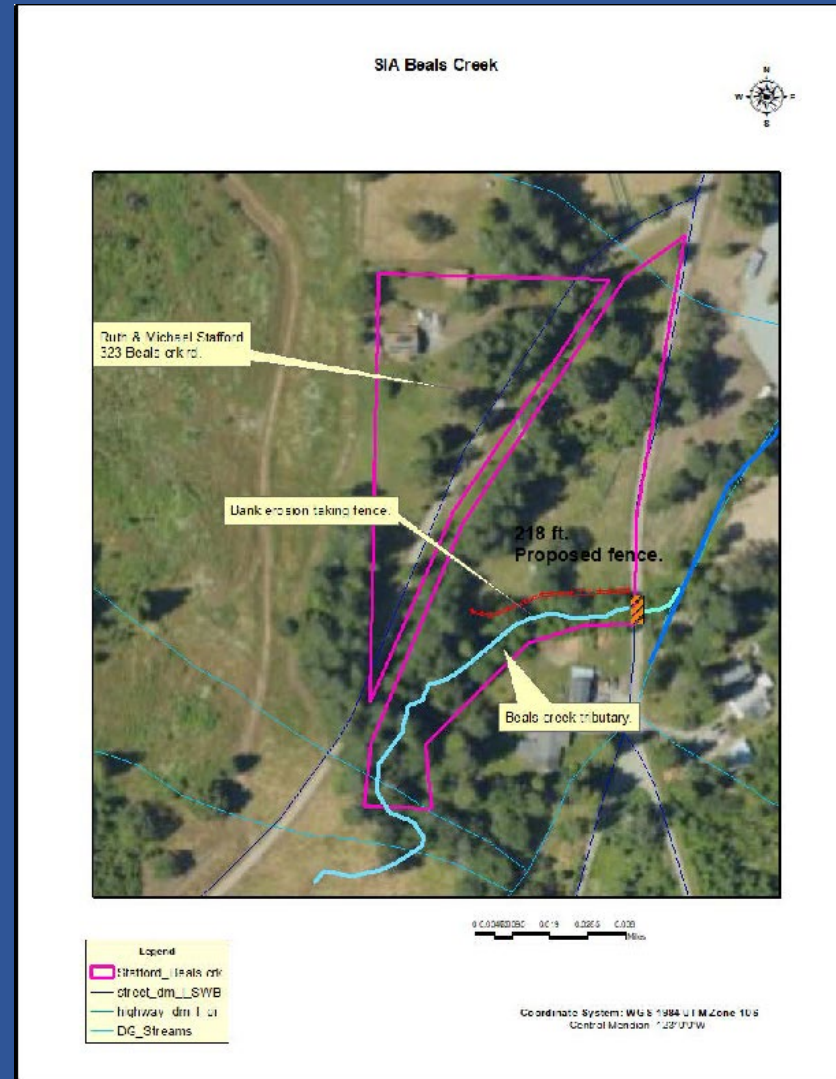


# Shively Creek Watershed Beal's Creek

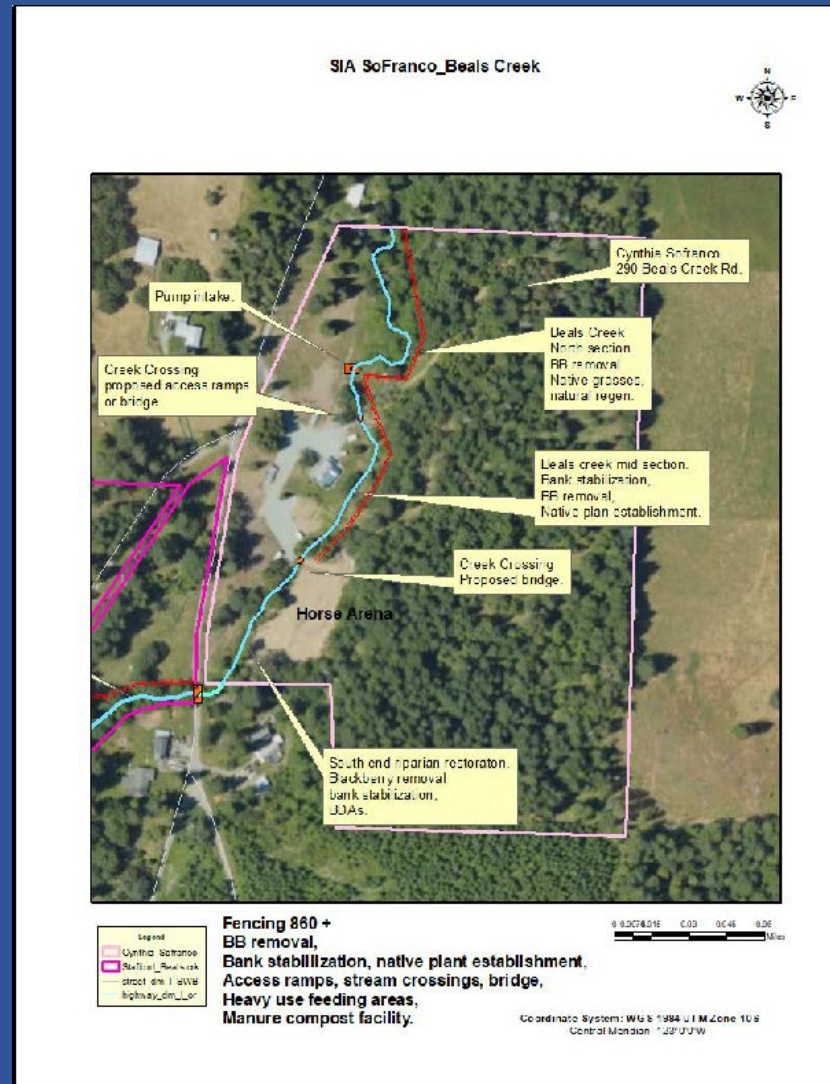




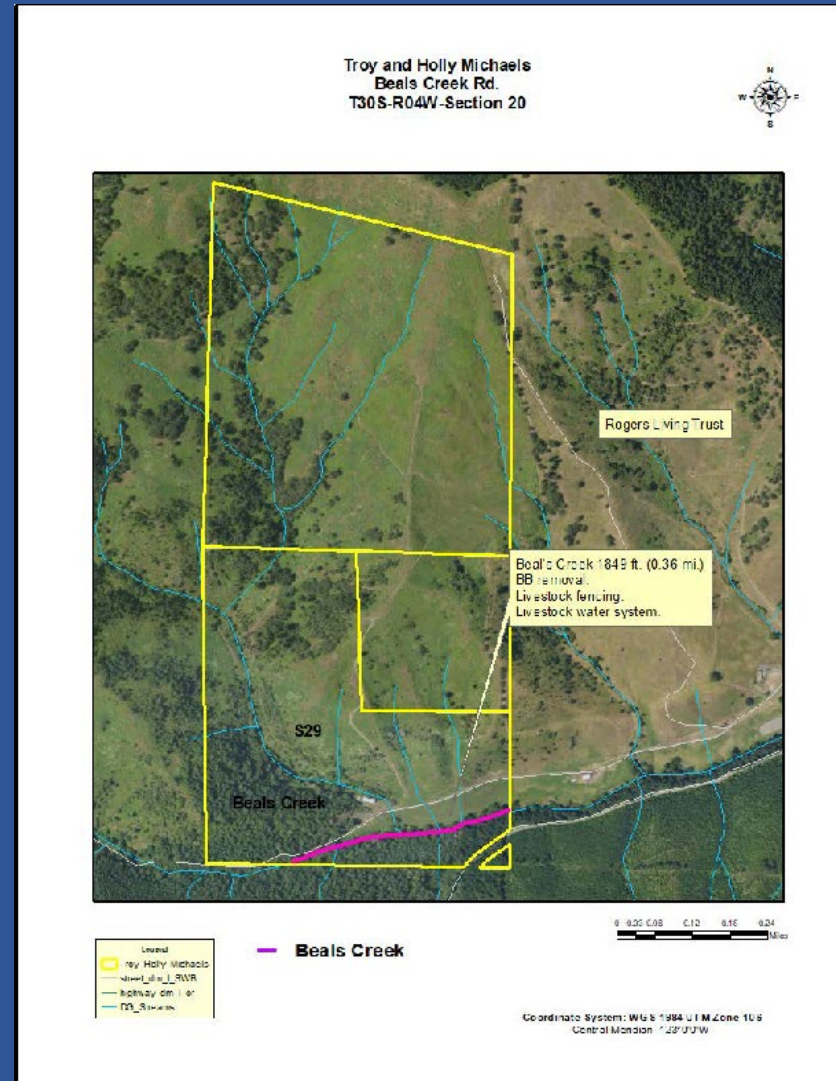
# STAFFORD – Beal's Creek Tributary



# SOFRANCO - Beal's Creek



# MICHEALS – Beal's Creek

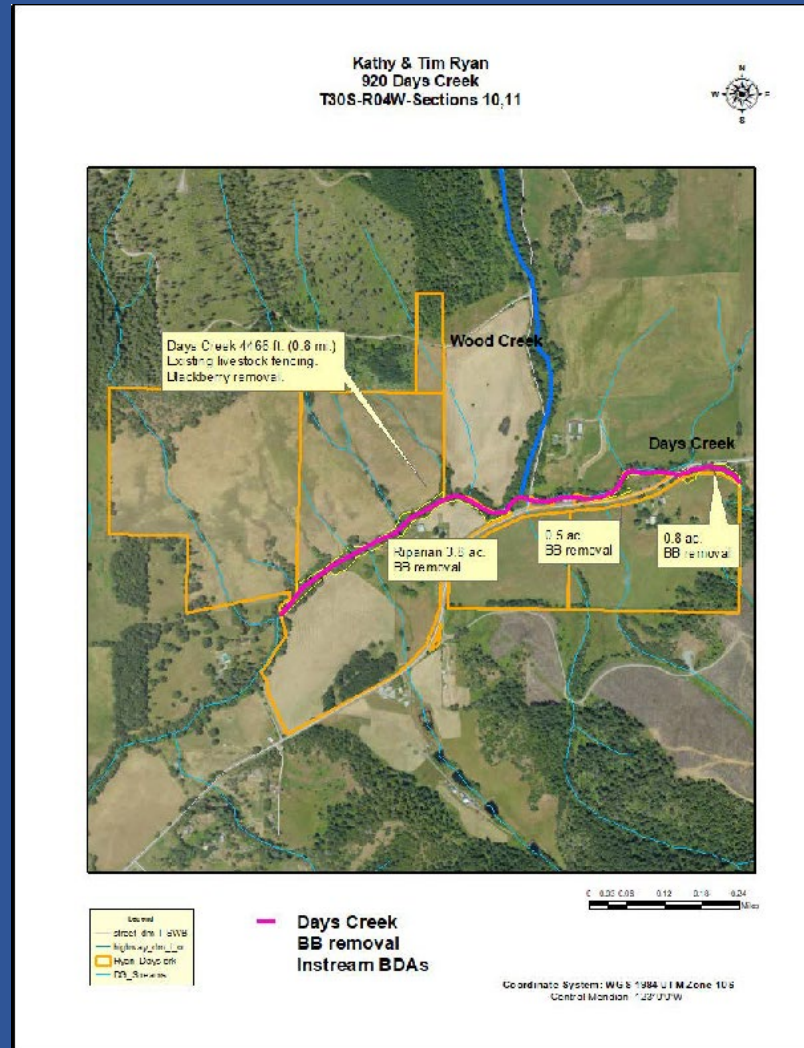


# Days Creek Watershed

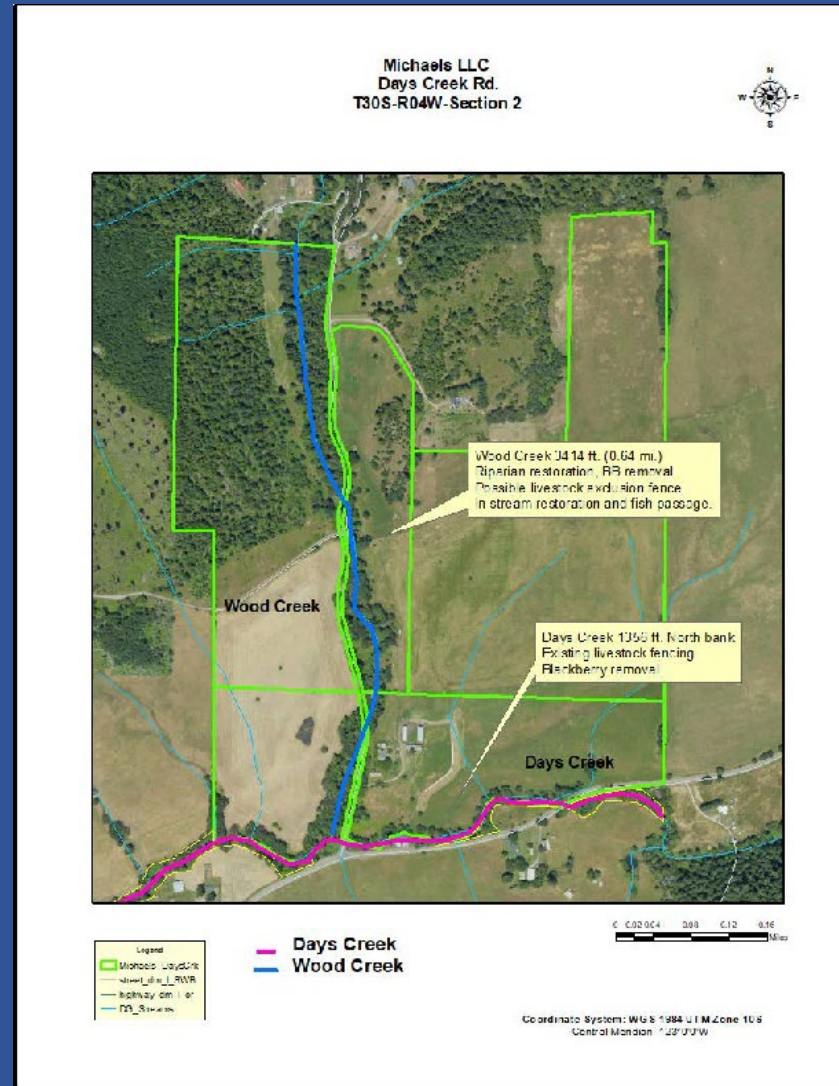
## Days Creek and Wood Creek



# RYAN – Days Creek



# MICHAELS LLC (Days and Wood Creek)



# What's Next?

- Contact more of the landowners for availability for another round of site visits.
- Revisit previous sites:
  - To conduct riparian surveys for native plant presence and possible livestock fencing needs.
  - Stream surveys for possible BDA's, and follow up with ODFW fish biologists.
- Review available livestock water situations.
- And to assess any other soil or water concerns such as a need for hard use areas or barn runoff into creeks etc.

# QUESTIONS

