

Monday, December 8, 2025
 6:00-7:30 PM Board Meeting
 To join Zoom Video Conference:



<https://us02web.zoom.us/j/84468250202?pwd=Rk5sRERSZXl6WVV0UmJIWEFBcDIHUT09>

Phone: 1-669-900-6833
 Meeting ID: 844 6825 0202
 Passcode: 640956

BENTON SWCD BOARD OF DIRECTORS DECEMBER MEETING AGENDA

Goal	Item	Lead	Time	ACTION
	Call to Order, Introductions, Public Comments, Announcements, Additions to Agenda	<i>Johnson</i>	6:00	
	BOARD MEETING CONSENT AGENDA	<i>Johnson</i>	6:05	ACTION
5	Approve draft Minutes from November 10 Board Meeting			
5	Approve Financials (10/31/25)			
	REGULAR AGENDA			
5	Approve FY25 audit. Electronic copy sent in packet.	<i>Ahr/ Johnson</i>	6:06	ACTION
5	Student Associate Board Member discussion (<i>continued</i>)	<i>Ahr/ Board</i>	6:16	ACTION
2	Salmon Watch recap	<i>Roberts/ Dawson</i>	6:30	
1-3	Updates from "Staff Retreat"	<i>Ahr</i>	6:40	
3	Annual Meeting Discussion	<i>Mackey</i>	6:50	ACTION
5	Treasurer Updates	<i>Johnson</i>	7:00	
1-5	Questions from Board on BSWCD and NRCS activities	<i>Directors/ Staff/NRCS</i>	7:05	
	Meeting Adjourned	<i>Johnson</i>	7:20	

Strategic Direction Goals 2022-2027

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

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

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

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

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

BSWCD Board and Outreach Events (subject to change)		
Date/Time	Event	Location
Mon. Jan. 12 6:00pm-7:30pm	BSWCD Regular Board Meeting	Via Zoom
As needed/wanted	OR Government Ethics Law, Lobby Law, and Public Meetings Law	Ongoing
Mon. Feb. 9 6:00pm-7:30pm	BSWCD Regular Board Meeting	In person?

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

DRAFT

Michael Ahr

Executive Director - Staff Report for **November 2025**



Staff Retreat – On 11/19, we held a staff retreat where we made time to talk about Clifton Strengths, which is a tool to understand our strengths, what makes us unique, and discuss ways to communicate best while acknowledging each other’s strengths. We also prioritized several discussions that need to take place to get organized for the future. These include better defining programs, determining roles for interns or seasonal positions, staffing our Nature Neighbors program, and many others. In the afternoon, we took a historical tour of Corvallis to learn about diverse figures who played a part, or helped shape, local history.

Other supervisory items:

- Candace performance review
- Several check ins with Brad before he left for Grand Canyon trip. Brad submitted SIA proposal!
- Worked with Tatum on grant proposals – and a NACD grant to fund staff capacity was submitted
- Cierra is very close to submitting our Weed Board grant to control oblong spurge and garlic mustard

Partnerships –

- Willamette River – We held a Willamette Mainstem Cooperative virtual meeting. There is great interest in a Spring tour, and we’ve now planned one for Luckiamute Confluence. We are working to reassemble a Steering Committee for the group and now have 5 confirmed members. Tatum and I visited a landowner on Stewart Slough to hear more about work being done on Ludwigia. The ODA temperature meeting on 11/21 discussed temperature concerns on streams flowing to the Willamette River and there’s a push for voluntary measures to install riparian vegetation.
- Benton CWMA – Cierra led a general meeting that I attended and I also attended a meeting with Cierra related to increasing volunteer efforts for ivy removal.
- Oregon white oak – I attended the Nov. Willamette Valley Oak and Prairie Coop. steering committee meeting. Tatum and I checked in with NRCS to affirm support for our NACD grant where we hope to help them accomplish oak habitat goals in Benton County.
- Nature Neighbors – I’ve met a few times with Jessica McDonald at Greenbelt Land Trust to discuss higher level partnership with our backyard habitat program. Conversations ongoing.

Lease – Candace and I toured the Confluence Building. It’s looking great, but does have several things that still need to happen before anyone moves in. Bathrooms should be completed in the next few months. I also expressed interest to our current landlords that we’ve be interested to extend our lease until February 28, 2027. We’re waiting to hear if that would work for them.

Treasurer transition at BSWCD - Nate, Marcella, Candace, Nico, and I met to talk about what Nico can takeover in assistance of our treasury needs at BSWCD. We made a plan and will briefly discuss at the December Board meeting.

Pasture Overseeding Trials - An Exciting Update

During the Overseeding Trail launched in September, pasture managers requested guidance on site prep, overseeding methods, and fertilizer and lime amendments. In response to the plea for insights, we talked with these local partners to define components of a support strategy:

- OSU Extension Forage experts Serkan Ates and Shayan Ghajar
- Certified Soil Scientist, Andy Gallagher
- BSWCD Associate Director and expert researcher, Claire Phillips
- Nutrien Ag Solutions Crop Consultant, Joe Moade
- USDA NRCS Conservation Agronomist and working livestock/pasture manager, Ian Silvernail.

Inspired by the knowledge and service of this group, we submitted a Western Sustainable Agriculture Research and Education Professional + Producer proposal titled *Cultivating a Pasture Management Network Through Soil Health Education and Overseeding Trials*. The Western SARE grant awards will be announced in spring 2026. The project budget total is \$83,870, divided into these categories: Salaries & Benefits for three staff members \$41,633; Contracted Services for soil classification, soil health assessments, forage nutritional value assessment, and nominal honoraria for participants; \$25,192; Supplies include fertilizer, lime, seed buckets, field books, and shipping costs \$9,420, and Indirect Costs Recovery calculated at 10% of the direct costs \$7,625.

A grant requirement is Producer participation. Four of our nine overseeding trial participants, shown right, committed to be involved: from top, Bruce Ashenbrenner, Ashenbrenner Livestock & Bo Vine Vineyard; Laura Coen, Windy Hill Farm; Alysia Greco, Fuzzy Bee Farm; and Jim Herman, Four Oaks Farm. The project objectives include work that may sound familiar with research twists:

1. Use soil health assessments and soil inherent properties/classifications to record on-site pasture characteristics and develop relationships with 15 pasture managers.
2. Support 10 on-farm trial participants who oversee their pasture with a diverse, drought-tolerant seed mix.
3. Investigate the affect of soil amendments (lime, N, P, K, and B) on the growth of diverse forage species based on step point vegetative cover data and nutritional value.
4. Determine which forage species in a diverse seed mix are most productive relative to on-site soil conditions.
5. Bring small pasture managers into a community-of-practice with conservation partners, Oregon State University Extension, and other producers.

Needs Attention: Share the project timeline with BSWCD staff so they are aware of and prepared to tackle the work if the award is received. The proposed work aligns with BSWCD's current plans to engage landowners and promote conservation practices. Although the WSARE grants are highly competitive and there is a good chance we will not get this funding, it is valuable to submit proposals that define possibilities and set goals to reach, or what's the cloudy, blue Oregon sky for?



November 2025 Report

Brad Remsey
Resource Conservationist

November was a month of getting ducks in a row. I am leaving for a four-week trip to the southwest to raft the Grand Canyon and wanted to make sure that all loose ends were buttoned up to minimize tasks the team might need to cover in my absence.

Most efforts have focused on completing the application for the new SIA we will be working on with ODA. At the beginning of the month, I went out into the field with ODA as they did field observations of the new SIA area. They were looking for any compliance concerns whether stream buffers, livestock access to streams or manure pile management. They were also looking for restoration opportunities that would help bolster streambanks. The application was submitted on the 16th.

Teresa and I went out into the field to check some of the pasture renovation trials to see how things are developing. It's exciting to be building relationships with landowners and hoping that we can see some changes in their fields next spring. We are applying for another grant that we hope will build upon this project's momentum by expanding it into a research project in partnership with OSU Forage researchers.

My last working day this month was spent with the team for our Staff Retreat. We discussed our CliftonStrengths results and how those can help us work together more cohesively, the future of the district as we prepare for another year, and how we can continue making a lasting impact. A perfect send off to my trip.

A side-by-side. The left is the already existing pasture. On the right they disced, broadcast seeded, and fertilized.

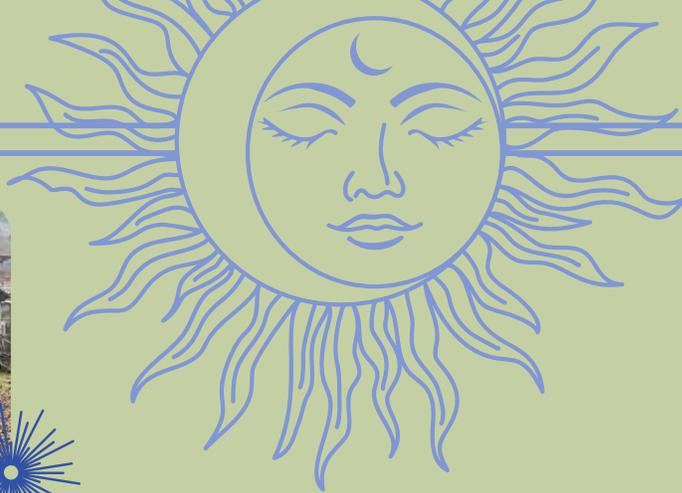


A close up of the new growth in the pasture above. A good mix of grasses, legumes, and chicory.

This landowner had a bare patch of soil from so work done in their field. They used a no-till drill and broadcast seed to get the soil covered once again.



Instead of disturbing soil, seed was distributed with a no-till drill. The chicory and clover are emerging amongst the thatch.



IF YOU ASK ME, I THINK NOVEMBER WAS EVEN MORE SPOOKY THAN OCTOBER!

What happened in November:

- 6 Foggy Site Visits
- Salmon Watch (I get all the hype now!!)
- Mid-Valley Prescribed Burn Association - Pile Burn Workshop
- Submitted a grant for our Oak Habitat Outreach work
- Worked on next years grant application for the continuation of our Aquatic Invasives work.
- Helped a landowner submit a grant application to the ODF Small Forestland Grant! Got to see HUGE Madrones and a spooky old house.
- Attended the Staff Retreat - Learning about the past and planning for the future!

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As I inch my way closer to the 6<sup>th</sup> month mark working at BSWCD I cant help but feel a sense of fulfillment, passion and drive. Everyday I am excited to go into work knowing that I am surrounded by the kindest, most hardworking co-workers. It is our team that makes us such a powerhouse for getting the good work done.

Feeling extra gratitude this month as we reflect on the opportunities available to us.





### Salmon Watch - done!

What a wonderful season it was. The salmon run was strong this year - every single student got to see salmon in the river! We had really high volunteer attendance as well, with several strong new volunteers joining us. Cierra did an amazing job covering a few programs that I couldn't be at. Here are some final numbers:

- 380 volunteer hours
- 35 volunteers plus  
12 student volunteers
- 615 students
- 15 school groups



### Making connections

- Attended the Conservation Education and Outreach Collaboration (CEOC) group quarterly meeting with 10 other SWCDs. We discussed digital accessibility compliance, next year's Connect conference, and upcoming events we're each working on.
- Met with a staffer from Environment Oregon in Portland about some ways we can support each other's work in pollinator education and conservation
- Met with Brooke at Yamhill SWCD about their soon-to-be-launched backyard habitat certification program - it was great to compare notes as we prepare to launch our own program.

**OTHER:** I got to lead an acorn dissection activity for my son's kindergarten class on a field trip to Raindance Farm. How cute are they?



Between wrapping up the 2025 Salmon Watch season and diving head first into grant writing season, November has flown by! It feels great to have another successful Salmon Watch year done and it was great to have Tatum and Michael come out to see the program in action for a day too.

I'm currently in the thick of writing the next iteration of the Oblong spurge grant. I'm adding Garlic mustard into the grant this year since it was detected in Monroe back in July. If we're able to secure funding again, the grant will now be called "Purge the Mustard-Spurge." Had to fit it in there somehow.

One fun outreach event I did this month was a presentation to the Native Plant Society of Oregon Corvallis Chapter about bringing native plants into home gardens/landscaping. I had over 25 people in attendance between in-person and Zoom!

### **Looking ahead to December:**

1. Finishing up the Purge the Mustard-Spurge grant in time for the Dec 19<sup>th</sup> deadline!
2. Attending the ODA Noxious Weed Symposium at LaSells Stewart Center from December 8-11
3. Taking some time off for the holidays (including bringing my cat Oracle (last photo) home to CA again!)



# Staff Report November 2025 - Operations Coordinator

Employee Name: Candace Mackey

Reports to: Executive Director

## Narrative: Many Hats Worn This Month

1. **Goal #5:** Implement operations that support highly effective programs and services.  
**Strategy #5** Ensure District operations meet the highest standards of public agency administration

|                          |                                                                                     |                                                                                                                                                                                                                                                                |
|--------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Board</b></p>      |    | <p>Draft, edit, finalize Press Release for new public meeting notice procedure. Usual creation of monthly board meeting packet, taking minutes, &amp; notice duties. Update NACD contact information.</p>                                                      |
| <p><b>Financial</b></p>  |    | <p>Track missing payments, void and reissue, pay monthly bills, met with treasurer 'team,' began inventory of contractor liability insurance. Attempt to resolve CTX (vendor) billing issues. Received great news about general fund savings in the audit!</p> |
| <p><b>HR</b></p>         |   | <p>Staff Retreat planning, logistics, and partial facilitation. Prepare self-evaluation for yearly review. Had yearly review. Begin review/edit of Employee Handbook to insert new legislation for employment law.</p>                                         |
| <p><b>Training</b></p>   |  | <p>Attended the yearly BOLI Employment Law Conference.</p>                                                                                                                                                                                                     |
| <p><b>Facilities</b></p> |  | <p>Met with landlords to discuss lease extension, met with Confluence Group director to discuss progress on the Confluence building and feasibility of moving in as well as timing.</p>                                                                        |

Monday November 10, 2025  
Regular Board Meeting 6:00-7:00pm



To join Zoom Video Conference:

<https://us02web.zoom.us/j/84468250202?pwd=Rk5sRERSZXI6WV0UmJIWEFBcDIHUT09>  
Phone: 1-669-900-6833  
Meeting ID: 844 6825 0202; Passcode: 640956

## BOARD OF DIRECTORS MEETING MINUTES

### In Attendance

Board Members Present: Nate Johnson, David Barron, Greg Jones, Marcella Henkels, Eliza Mason  
Board Members Absent: Aubrey Cloud, Henry Storch-Director Emeritus, Kerry Hastings  
Associate Directors Present: Charlene Carroll, Michael Rhoades, Rana Foster, Nico Conoan Nieves  
Associate Directors Absent: Claire Phillips  
Staff Present: Michael Ahr, Teresa Matteson, Tatum VanHawkins, Brad Remsey, Sara Roberts, Candace Mackey (minutes)  
Staff Absent: Cierra Dawson  
Others Present: Eric Nusbaum, ODA Soil and Water Conservation Program, Tere O'Rourke BSWCD Budget Committee Member

### Call to Order - Johnson (6:04pm)

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

**Introductions:** Introductions made by each person

**Public Comments:** None.

**Announcements:** None.

**Additions/Changes to the Agenda:** Add OACD Ballot for Board Members below annual meeting agenda item

### CONSENT AGENDA

- **Approve draft Minutes of October 13, 2025, Board Meeting**
- **Accept Financials (9/30/25)**

Discussion: None

MOTION: Nate Johnson moves to approve the consent agenda. Second: Greg Jones  
Results: Nate Johnson-Yes Greg Jones-Yes Marcella Henkels-Yes David Barron-Yes Eliza Mason-Yes

### REGULAR AGENDA

- **Eric Nusbaum, Operations Specialist, ODA SWCD**  
He gives a brief self-introduction. OWEB will be writing rules around the capacity grant. It is general funds from the legislature given to the District to help landowners and general costs for the SWCD's. In the past, there haven't been any rules as to how this money is spent. Most likely won't show up until the 2027-2029 biennium at the earliest, but Eric Nusbaum wants the boards to be aware that this process has begun. He doesn't expect there will be much change, excepting now writing rules about processes SWCD's are already required to do.

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

Also be aware, the State is preparing for budget cuts. There aren't any budget cuts planned for OACDs SWCD or water quality program. In the past, capacity grants were never cut, and they don't believe this will happen here either.

There are some changes to election process, including earlier file times (7 days) for folks that have already run before.

Water quality work is going well. Thanks to Brad for the help in preparing for an ODA Strategic Implementation Area.

The elected officials will now be required to take the Ethics Trainings. Other trainings are available to board members, including Public Meeting Law and Ethics as well, and Eric can do these training courses for Benton SWCD. Eric has a few short trainings that can be done at a Board Meeting.

Nate Johnson is interested in effective Board Management training.

- **Student Associate Board Member Vacancy**

Michael Ahr introduces the history of the position and expresses that this is just an open discussion of the position. In the past, we used to recruit from the North American Youth Parliament for Water, which had an active group on campus at OSU. Unfortunately, NAYPW changed their operational model and doesn't have an active chapter here any longer. The document we have that describes the position is no longer relevant, and we need to figure out how to muster interest. Recommendations by the board are made as to where to look for and recruit future student associate board members. Michael Ahr suggests he and Sara Roberts will draft another description of this position and its' commitments.

- **Office Lease Updates**

Current lease has a requirement to let landlord know if we want to extend our lease. Notification is due before December 1. Landlord agreed that 6 months could work, with a cost increase adjusted according to Consumer Price Index (CPI). If we extend 6 months beyond current lease end, we'd be in a lease until August 31, 2026. August would be a great month to move into the Confluence, but we have no certainty that the building will be ready. Nate Johnson asks if there's any way to get a ballpark cost of rent, when visiting with Jessica (with the Confluence). Michael Ahr will try, but it's been difficult to nail down. Current update: because the building is certified living building there may be an aesthetic that requires tenants to have a specific "look," by either buying new furniture or having the buildout included in the rent. Discussion regarding perhaps asking current landlords for a year, not just 6 months for security since Confluence hasn't given a definite date of opening.

- **Coffin Butte Landfill Updates**

Land Use proposal went up to the County commissioners for the expansion of Coffin Butte Landfill. Board of Commissions ended up approving the expansion with a conditional use permit. It will go now to the LUBA for the next review. The letter writing task of the committee is complete, they are now considering bringing in more experts to come and present on relevant topics to soil and water conservation in relation to the landfill.

- **Board Treasurer Position**

Nate Johnson explains that the Treasurer's duties have been split between himself and Marcella Henkels, as we haven't had a full-time singular Treasurer for years. Discussion has been had of having Nico Conoan Nieves take over as the portion that Nate Johnson completes (Monthly Treasurer Report and Oversight of Financials). The board feels that the bank signer should remain an elected official, and Marcella Henkels has agreed to keep this duty. Nate Johnson teamed up with Nico Conoan Nieves to put together the Board Treasurer report, and it went well. Nate Johnson believes this is a good move, because of Nico's natural interest and acuity.

Michael Ahr suggests a meeting between himself, Nico Conoan Nieves, Marcella Henkels, Candace Mackey and Nate Johnson. Nate Johnson moves to appoint Nico Conoan Nieves to the Treasurer Position to begin in that role for the December Board Meeting 2<sup>nd</sup>-Greg Jones Results:-Yes Marcella Henkels-Yes, Eliza Mason-Yes, Greg Jones-Yes, Nate Johnson, Yes.

- **Recent Grant Applications, Summary and Other Updates**

Michael Ahr talks about updates to Volunteer Waiver and Landowner Waiver, as well as staff retreat on November 19, and absence of Brad Remsey for a month (Nov. 20 - Dec. 19). He then presents all current grants.

1. Strategic Implementation Area: Oliver/Middle Muddy \$100,000 over 5 years will be submitted this week.
2. OWEB Technical Assistance Grant for Oak Planning-\$32, 736 over 2 years. Submitted, ranked #2 in Willamette Region, awaiting approval.
3. NACD Technical Assistance for Oak Planning-Submitted in early December.
4. OSWB Purge the Spurge-Due on 12/19/2025
5. OSWB Willamette Aquatic Weeds Due 12/19/2025
6. Western SARE (Soil Health) Grant is due this month \$85,000 over three years.
7. Friends of NACD (Urban Conservation) \$2500 for one year for scholarships to buy native plants for urban residents.

He then presents a table that lays out the grant applications and the amount of personnel time that would be funded if awarded the grants.

- **Annual Meeting Discussion (Date and Location)**

Preference for Mondays. Both March 9<sup>th</sup> or 16<sup>th</sup> seem good, depending on the venue. The Board aims to decide on location at the December board meeting.

- **OACD Ballot**

Michael Ahr discusses the people on the ballot for 2025 OACD open board seats. Nate Johnson suggests the board vote for the uncontested races - Dean Moberg (West Region) and Cassi Newton (Columbia Plateau Region). All agree. One contested race is for the Eastern Oregon Region, and Board Votes: Nate Johnson- Andrea Mann Greg Jones-Andrea Mann Marcella Henkels-Andrea Mann Eliza Mason-Andrea Mann David Barron-Andrea Mann.

- **Questions from Board on BSWCD and NRCS Activities**

Brad Remsey shares TMDL update meeting set from later this month information will be emailed out to board members.

- **Other Board Business? None.**

**Meeting Adjourned - Johnson** (7:47pm)

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## **Financial Report**

Period ending 31 October 2025  
Benton SWCD Board Meeting  
8 December 2025

Our Oregon LGIP account closing balance was \$621,736.89. The dividend paid was \$2,566.84 and the monthly distribution yield was 4.57%. The fiscal year-to-date dividend paid was \$11,831.36.

The Benton County Finance Department paid the District \$647.63 for the month. The year-to-date amount is \$3,206.89.

The total balance of both Citizen Bank accounts combined was \$195,587.49. The previous month's combined balance was \$131,657.60. Both accounts were reconciled and all checks were accounted for.

The balance of the credit card account as of 27 October 2025 was \$1,314.26 and charges were reconciled.

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

Respectfully submitted,



nico conoan nieves  
Treasurer

**Benton Soil & Water Conservation District**  
**Balance Sheet**  
 As of October 31, 2025

|                                           | <b>Oct 31, 25</b> | <b>Oct 31, 24</b> | <b>\$ Change</b>   |
|-------------------------------------------|-------------------|-------------------|--------------------|
| <b>ASSETS</b>                             |                   |                   |                    |
| <b>Current Assets</b>                     |                   |                   |                    |
| <b>Checking/Savings</b>                   |                   |                   |                    |
| 10100 · Citizens Bank - 39                | 162,783.24        | 106,121.08        | 56,662.16          |
| 10150 · Citizens Bank - 84                | 20,683.82         | 17,039.75         | 3,644.07           |
| 10200 · LGIP                              | 621,736.89        | 774,329.94        | -152,593.05        |
| 10320 · Square                            | 364.25            | 0.00              | 364.25             |
| 10800 · Petty Cash                        | 24.00             | 24.00             | 0.00               |
| <b>Total Checking/Savings</b>             | <b>805,592.20</b> | <b>897,514.77</b> | <b>-91,922.57</b>  |
| <b>Accounts Receivable</b>                |                   |                   |                    |
| 11400 · Grants Receivable                 | 15,380.68         | 28,444.47         | -13,063.79         |
| <b>Total Accounts Receivable</b>          | <b>15,380.68</b>  | <b>28,444.47</b>  | <b>-13,063.79</b>  |
| <b>Other Current Assets</b>               |                   |                   |                    |
| 12000 · Undeposited Funds                 | 0.00              | -198.39           | 198.39             |
| 12010 · 100-1505 Due to/Due frm BR Fund   | -118,200.00       | -118,200.00       | 0.00               |
| 12015 · 100-1500 Due to/from Proj Fund    | -21,012.93        | -21,012.93        | 0.00               |
| 12020 · 200-1080 Cash Due to/from Gen Fnd | 21,012.93         | 21,012.93         | 0.00               |
| 12040 · 400-1080 Cash Due to/Due frm GF   | 118,200.00        | 118,200.00        | 0.00               |
| 13000 · Prepaid expenses-Audit            | 3,434.15          | 3,373.33          | 60.82              |
| <b>Total Other Current Assets</b>         | <b>3,434.15</b>   | <b>3,174.94</b>   | <b>259.21</b>      |
| <b>Total Current Assets</b>               | <b>824,407.03</b> | <b>929,134.18</b> | <b>-104,727.15</b> |
| <b>Other Assets</b>                       |                   |                   |                    |
| 18400 · Property Tax Receivable-Audit     | 10,809.00         | 10,809.00         | 0.00               |
| <b>Total Other Assets</b>                 | <b>10,809.00</b>  | <b>10,809.00</b>  | <b>0.00</b>        |
| <b>TOTAL ASSETS</b>                       | <b>835,216.03</b> | <b>939,943.18</b> | <b>-104,727.15</b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                   |                   |                    |
| <b>Liabilities</b>                        |                   |                   |                    |
| <b>Current Liabilities</b>                |                   |                   |                    |
| <b>Accounts Payable</b>                   |                   |                   |                    |
| 20000 · General Accounts Payable          | 3,374.51          | 5,219.02          | -1,844.51          |
| 20100 · Project Accts Payable             | 1,875.00          | 19,243.27         | -17,368.27         |
| <b>Total Accounts Payable</b>             | <b>5,249.51</b>   | <b>24,462.29</b>  | <b>-19,212.78</b>  |
| <b>Credit Cards</b>                       |                   |                   |                    |
| <b>22000 · CITIZENS BANK MASTER CARD</b>  |                   |                   |                    |
| 22200 · Holly CC - 2995                   | 0.00              | 640.46            | -640.46            |
| 22400 · Teresa CC - 2491                  | 20.25             | 280.99            | -260.74            |
| 22530 · Michael CC - 7218                 | 234.19            | 92.00             | 142.19             |
| 22532 · Sara CC - 0962                    | 416.46            | 1,099.36          | -682.90            |
| 22533 · Candace CC - 2905                 | 1,140.58          | 722.63            | 417.95             |
| 22534 · Cierra CC - 2963                  | 59.99             | 0.00              | 59.99              |
| 22536 · Tatum CC - 6371                   | 59.99             | 0.00              | 59.99              |
| 22000 · CITIZENS BANK MASTER CARD - OI    | -355.17           | 0.00              | -355.17            |

**Benton Soil & Water Conservation District**  
**Balance Sheet**  
 As of October 31, 2025

|                                                | <b>Oct 31, 25</b> | <b>Oct 31, 24</b> | <b>\$ Change</b>   |
|------------------------------------------------|-------------------|-------------------|--------------------|
| <b>Total 22000 · CITIZENS BANK MASTER CARD</b> | 1,576.29          | 2,835.44          | -1,259.15          |
| <b>Total Credit Cards</b>                      | 1,576.29          | 2,835.44          | -1,259.15          |
| <b>Other Current Liabilities</b>               |                   |                   |                    |
| <b>24000 · PAYROLL LIABILITIES</b>             |                   |                   |                    |
| 24010 · 941 Account                            | 8,818.14          | 9,011.78          | -193.64            |
| 24020 · Oregon Withholding                     | 2,324.00          | 2,198.00          | 126.00             |
| 24030 · OR-WBF SUTA                            | 2,190.64          | 436.56            | 1,754.08           |
| <b>Total 24000 · PAYROLL LIABILITIES</b>       | 13,332.78         | 11,646.34         | 1,686.44           |
| <b>25800 · Deferred Revenue Grants-Audit</b>   | 9,583.54          | 11,831.95         | -2,248.41          |
| <b>Total Other Current Liabilities</b>         | 22,916.32         | 23,478.29         | -561.97            |
| <b>Total Current Liabilities</b>               | 29,742.12         | 50,776.02         | -21,033.90         |
| <b>Long Term Liabilities</b>                   |                   |                   |                    |
| <b>27050 · Deferred Revenue Taxes -Audit</b>   | 9,156.09          | 9,156.09          | 0.00               |
| <b>Total Long Term Liabilities</b>             | 9,156.09          | 9,156.09          | 0.00               |
| <b>Total Liabilities</b>                       | 38,898.21         | 59,932.11         | -21,033.90         |
| <b>Equity</b>                                  |                   |                   |                    |
| <b>31100 · Building Reserve Fund Balance</b>   | 118,200.00        | 118,200.00        | 0.00               |
| <b>31200 · Project Fund Balance</b>            | 10,207.00         | 10,207.00         | 0.00               |
| <b>32000 · General Fund Balance</b>            | 844,878.82        | 855,778.23        | -10,899.41         |
| <b>Net Income</b>                              | -176,968.00       | -104,174.16       | -72,793.84         |
| <b>Total Equity</b>                            | 796,317.82        | 880,011.07        | -83,693.25         |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <b>835,216.03</b> | <b>939,943.18</b> | <b>-104,727.15</b> |

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11/25/25

Accrual Basis

**Benton Soil & Water Conservation District**  
**Citizens Bank Check Register**  
 October 2025

| Type            | Date       | Num     | Name                  | Memo                    | Debit      | Credit    | Balance    |
|-----------------|------------|---------|-----------------------|-------------------------|------------|-----------|------------|
| <b>Oct 25</b>   |            |         |                       |                         |            |           |            |
| Bill Pmt -Check | 10/01/2025 | 10441   | Sevenoaks Nativ...    | Invoice: 13881 ( )      |            | 985.00    | -985.00    |
| Bill Pmt -Check | 10/01/2025 | 10442   | Staff- Tatum Van...   | Invoice: 250925-G T...  |            | 29.40     | -1,014.40  |
| Bill Pmt -Check | 10/01/2025 | 10443   | Staff- Michael Ahr    | Invoice: 250925-G M...  |            | 63.21     | -1,077.61  |
| Bill Pmt -Check | 10/01/2025 | 10444   | Buzz Seeds            | Invoice: 1761 (Chec...  |            | 228.00    | -1,305.61  |
| Bill Pmt -Check | 10/01/2025 | 10445   | Confederated Tri...   | VOID: Invoice: 2025-... |            | 300.00    | -1,605.61  |
| Liability Check | 10/03/2025 | DBT     | United States Tr...   | 93-1077051              |            | 9,205.48  | -10,811.09 |
| Liability Check | 10/03/2025 | DBT     | Oregon Dept of ...    | 0292193-0               |            | 2,420.00  | -13,231.09 |
| Check           | 10/03/2025 | DBT     | Card Service Ce...    |                         |            | 2,852.60  | -16,083.69 |
| Bill Pmt -Check | 10/03/2025 | 10446   | Kathy Bauer           | Invoice: 093025- ( )    |            | 120.00    | -16,203.69 |
| Bill Pmt -Check | 10/09/2025 | 10447   | Staff- Teresa Ma...   | Invoice: 250930-G T...  |            | 113.40    | -16,317.09 |
| Bill Pmt -Check | 10/09/2025 | 10448   | Staff- Cierra Daw...  | Invoice: 250924-G C...  |            | 130.20    | -16,447.29 |
| Bill Pmt -Check | 10/09/2025 | 10449   | Koontz, Blasque...    | Invoice: 80314 ( )      |            | 1,000.00  | -17,447.29 |
| Bill Pmt -Check | 10/09/2025 | 10450   | Staples               | Invoice: 6043701202...  |            | 210.92    | -17,658.21 |
| Bill Pmt -Check | 10/09/2025 | 10451   | No Dinx, Inc.         | Invoice: 48850 ( )      |            | 424.91    | -18,083.12 |
| Bill Pmt -Check | 10/09/2025 | 10452   | Heritage Seedlin...   | VOID: Invoice: 6351...  | 0.00       |           | -18,083.12 |
| Bill Pmt -Check | 10/09/2025 | DBT     | 1Bill - Xerox Fina... | autopay due on 10th...  |            | 156.17    | -18,239.29 |
| General Journal | 10/09/2025 | JB 2... |                       | Record AvidXChang...    |            | 5,000.00  | -23,239.29 |
| Bill Pmt -Check | 10/10/2025 | 10453   | In-Situ Inc.          | Invoice: 251007 SIA-... |            | 1,534.00  | -24,773.29 |
| Deposit         | 10/10/2025 |         |                       | Deposit                 | 72.00      |           | -24,701.29 |
| Bill Pmt -Check | 10/14/2025 | 10454   | Advantage Com...      | Invoice: 251582 ( )     |            | 498.87    | -25,200.16 |
| Transfer        | 10/14/2025 |         |                       | Funds Transfer          | 100,000.00 |           | 74,799.84  |
| Bill Pmt -Check | 10/16/2025 | 8469    | Mary Elizabeth B...   | CIR# 26-019             |            | 1,875.00  | 72,924.84  |
| Check           | 10/16/2025 | DBT     | Citizens Bank         |                         |            | 30.00     | 72,894.84  |
| Bill Pmt -Check | 10/20/2025 | 10455   | Jenny Brausch B...    | Invoice: 2798 ( )       |            | 1,240.00  | 71,654.84  |
| Bill Pmt -Check | 10/20/2025 | 10456   | 1Auto - Verizon       | Invoice: 6125160048...  |            | 234.11    | 71,420.73  |
| Deposit         | 10/24/2025 |         |                       | Deposit                 | 1,735.21   |           | 73,155.94  |
| Bill Pmt -Check | 10/24/2025 | 10457   | 1Bill - Crystal La... | Invoice: 124-16677 ( )  |            | 185.00    | 72,970.94  |
| Bill Pmt -Check | 10/24/2025 | 10460   | AvidXchange, Inc.     | Invoice: 100725-538...  |            | 185.00    | 72,785.94  |
| Bill Pmt -Check | 10/24/2025 | 10458   | Heritage Seedlin...   | Invoice: 63511 ( )      |            | 21,040.00 | 51,745.94  |
| Bill Pmt -Check | 10/24/2025 | 10459   | Eurofins Environ...   | Invoice: 1770000615...  |            | 382.00    | 51,363.94  |
| Bill Pmt -Check | 10/29/2025 | 10461   | Staples               | Invoice: 6045063381...  |            | 394.22    | 50,969.72  |
| Bill Pmt -Check | 10/29/2025 | 10462   | BACO, LLC             | Invoice: 102525- ( )    |            | 3,983.65  | 46,986.07  |
| Liability Check | 10/30/2025 |         | QuickBooks Payr...    | Created by Payroll S... |            | 27,658.84 | 19,327.23  |
| Liability Check | 10/30/2025 | 8470    | VALIC                 | Group #67994            |            | 3,150.23  | 16,177.00  |
| Liability Check | 10/30/2025 | 8471    | HRA VEBA Plan         | YA20521 CIR# 26-024     |            | 1,201.20  | 14,975.80  |
| Liability Check | 10/30/2025 | 8472    | SDIS                  | 03-0018433 CIR 26-...   |            | 4,169.00  | 10,806.80  |
| Paycheck        | 10/31/2025 | DD      | Ahr, Michael S        | Direct Deposit          | 0.00       |           | 10,806.80  |
| Paycheck        | 10/31/2025 | DD      | Dawson, Cierra A      | Direct Deposit          | 0.00       |           | 10,806.80  |

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11/25/25

Accrual Basis

**Benton Soil & Water Conservation District**  
**Citizens Bank Check Register**  
October 2025

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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>   |
|---------------|-------------|------------|--------------------|----------------|-------------------|------------------|------------------|
| Paycheck      | 10/31/2025  | DD         | Mackey, Candace    | Direct Deposit | 0.00              |                  | 10,806.80        |
| Paycheck      | 10/31/2025  | DD         | Matteson, Teres... | Direct Deposit | 0.00              |                  | 10,806.80        |
| Paycheck      | 10/31/2025  | DD         | Remsey, Brad L     | Direct Deposit | 0.00              |                  | 10,806.80        |
| Paycheck      | 10/31/2025  | DD         | Roberts, Sara      | Direct Deposit | 0.00              |                  | 10,806.80        |
| Paycheck      | 10/31/2025  | DD         | VanHawkins, Tat... | Direct Deposit | 0.00              |                  | 10,806.80        |
| Deposit       | 10/31/2025  |            |                    | Deposit        | 44,628.50         |                  | 55,435.30        |
| Deposit       | 10/31/2025  |            |                    | Deposit        | 6.05              |                  | 55,441.35        |
| <b>Oct 25</b> |             |            |                    |                | <b>146,441.76</b> | <b>91,000.41</b> | <b>55,441.35</b> |

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**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through October 2025

|                                       | <b>General<br/>Fund</b> | <b>Project<br/>Fund</b> | <b>TOTAL</b>       |
|---------------------------------------|-------------------------|-------------------------|--------------------|
| <b>Ordinary Income/Expense</b>        |                         |                         |                    |
| <b>Income</b>                         |                         |                         |                    |
| 43300 · Grant/Project Administration  | 0.00                    | 58,990.24               | 58,990.24          |
| 44535 · Taxes Levied                  | 3,303.42                | 0.00                    | 3,303.42           |
| 44540 · ODA Operations                | 15,175.00               | 0.00                    | 15,175.00          |
| 44545 · ODA Tech, LMA & Scope of Work | 35,406.00               | 0.00                    | 35,406.00          |
| 45000 · Interest Income               | 11,873.85               | 0.00                    | 11,873.85          |
| 46430 · MISCELLANEOUS                 | 924.32                  | 0.00                    | 924.32             |
| 47400 · Native Plant Sale Income      | 18,425.69               | 0.00                    | 18,425.69          |
| 48000 · TRANSFERS IN                  | 5,048.74                | 0.00                    | 5,048.74           |
| <b>Total Income</b>                   | <b>90,157.02</b>        | <b>58,990.24</b>        | <b>149,147.26</b>  |
| <b>Gross Profit</b>                   | <b>90,157.02</b>        | <b>58,990.24</b>        | <b>149,147.26</b>  |
| <b>Expense</b>                        |                         |                         |                    |
| 60000 · MATERIALS & SERVICES          | 85,146.16               | 0.00                    | 85,146.16          |
| 66000 · PAYROLL EXPENSES              | 174,501.45              | 10,647.76               | 185,149.21         |
| 68000 · PROJECT-MATERIALS & SERVICES  | 0.00                    | 50,771.15               | 50,771.15          |
| 69400 · TRANSFERS OUT                 | 0.00                    | 5,048.74                | 5,048.74           |
| <b>Total Expense</b>                  | <b>259,647.61</b>       | <b>66,467.65</b>        | <b>326,115.26</b>  |
| <b>Net Ordinary Income</b>            | <b>-169,490.59</b>      | <b>-7,477.41</b>        | <b>-176,968.00</b> |
| <b>Net Income</b>                     | <b>-169,490.59</b>      | <b>-7,477.41</b>        | <b>-176,968.00</b> |

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through October 2025

|                                                  | <b>General<br/>Fund</b> | <b>Project<br/>Fund</b> | <b>TOTAL</b> |
|--------------------------------------------------|-------------------------|-------------------------|--------------|
| <b>Ordinary Income/Expense</b>                   |                         |                         |              |
| <b>Income</b>                                    |                         |                         |              |
| <b>43300 · Grant/Project Administration</b>      | 0.00                    | 58,990.24               | 58,990.24    |
| <b>44535 · Taxes Levied</b>                      | 3,303.42                | 0.00                    | 3,303.42     |
| <b>44540 · ODA Operations</b>                    | 15,175.00               | 0.00                    | 15,175.00    |
| <b>44545 · ODA Tech, LMA &amp; Scope of Work</b> | 35,406.00               | 0.00                    | 35,406.00    |
| <b>45000 · Interest Income</b>                   | 11,873.85               | 0.00                    | 11,873.85    |
| <b>46430 · MISCELLANEOUS</b>                     |                         |                         |              |
| <b>46432 · Contributions</b>                     | 852.32                  | 0.00                    | 852.32       |
| <b>46440 · Refunds and Reimbursements</b>        | 72.00                   | 0.00                    | 72.00        |
| <b>Total 46430 · MISCELLANEOUS</b>               | 924.32                  | 0.00                    | 924.32       |
| <b>47400 · Native Plant Sale Income</b>          | 18,425.69               | 0.00                    | 18,425.69    |
| <b>48000 · TRANSFERS IN</b>                      |                         |                         |              |
| <b>48400 · Transfer Admin from Project Fd</b>    | 5,048.74                | 0.00                    | 5,048.74     |
| <b>Total 48000 · TRANSFERS IN</b>                | 5,048.74                | 0.00                    | 5,048.74     |
| <b>Total Income</b>                              | 90,157.02               | 58,990.24               | 149,147.26   |
| <b>Gross Profit</b>                              | 90,157.02               | 58,990.24               | 149,147.26   |
| <b>Expense</b>                                   |                         |                         |              |
| <b>60000 · MATERIALS &amp; SERVICES</b>          |                         |                         |              |
| <b>61300 · CONFERENCES AND TRAINING</b>          |                         |                         |              |
| <b>61330 · Registration</b>                      | 935.00                  | 0.00                    | 935.00       |
| <b>61340 · Training and Education Material</b>   | 793.98                  | 0.00                    | 793.98       |
| <b>Total 61300 · CONFERENCES AND TRAINING</b>    | 1,728.98                | 0.00                    | 1,728.98     |
| <b>61500 · COMMUNITY CONSERVATION PROGRAMS</b>   |                         |                         |              |
| <b>61510 · Conservation Education (Youth)</b>    | 368.51                  | 0.00                    | 368.51       |
| <b>61520 · Conservation Incentive Program</b>    | 12,000.00               | 0.00                    | 12,000.00    |
| <b>61540 · Native Plant Sale</b>                 | 4,381.36                | 0.00                    | 4,381.36     |
| <b>61570 · Soil Quality Program</b>              | 3,431.93                | 0.00                    | 3,431.93     |
| <b>61595 · Jerry Paul Native Poll Con Prog</b>   | 5,335.00                | 0.00                    | 5,335.00     |
| <b>61500 · COMMUNITY CONSERVATION PF</b>         | 228.00                  | 0.00                    | 228.00       |
| <b>Total 61500 · COMMUNITY CONSERVATION</b>      | 25,744.80               | 0.00                    | 25,744.80    |
| <b>62100 · CONTRACTED AND PROF SERVICES</b>      |                         |                         |              |
| <b>62115 · Audit</b>                             | 4,500.00                | 0.00                    | 4,500.00     |
| <b>62120 · Computer Support</b>                  | 2,052.30                | 0.00                    | 2,052.30     |
| <b>62130 · PROFESSIONAL SERVICES</b>             |                         |                         |              |
| <b>62150 · Accounting</b>                        | 6,800.00                | 0.00                    | 6,800.00     |
| <b>62170 · Web Design, Logo - Marketing</b>      | 3,686.25                | 0.00                    | 3,686.25     |
| <b>Total 62130 · PROFESSIONAL SERVICES</b>       | 10,486.25               | 0.00                    | 10,486.25    |
| <b>Total 62100 · CONTRACTED AND PROF SER</b>     | 17,038.55               | 0.00                    | 17,038.55    |
| <b>62300 · Dues/Subscriptions/Fees</b>           | 4,910.27                | 0.00                    | 4,910.27     |
| <b>62800 · OFFICE OCCUPANCY</b>                  |                         |                         |              |

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
 July through October 2025

|                                                      | General<br>Fund    | Project<br>Fund  | TOTAL              |
|------------------------------------------------------|--------------------|------------------|--------------------|
| 62810 · Alarm & Janitorial Services                  | 480.00             | 0.00             | 480.00             |
| 62820 · Rent & Parking                               | 18,889.50          | 0.00             | 18,889.50          |
| 62830 · Utilities                                    | 3,639.84           | 0.00             | 3,639.84           |
| <b>Total 62800 · OFFICE OCCUPANCY</b>                | <b>23,009.34</b>   | <b>0.00</b>      | <b>23,009.34</b>   |
| <b>65000 · SUPPLIES AND MATERIALS</b>                |                    |                  |                    |
| 65010 · COPIER AND SUPPLIES                          |                    |                  |                    |
| 65012 · Copies                                       | 97.40              | 0.00             | 97.40              |
| 65014 · Lease                                        | 666.85             | 0.00             | 666.85             |
| <b>Total 65010 · COPIER AND SUPPLIES</b>             | <b>764.25</b>      | <b>0.00</b>      | <b>764.25</b>      |
| 65020 · Equipment                                    | 2,689.51           | 0.00             | 2,689.51           |
| 65030 · Office Supplies                              | 1,194.70           | 0.00             | 1,194.70           |
| 65040 · Postage                                      | 58.58              | 0.00             | 58.58              |
| 65050 · Software/Computer Accessories                | 276.16             | 0.00             | 276.16             |
| <b>Total 65000 · SUPPLIES AND MATERIALS</b>          | <b>4,983.20</b>    | <b>0.00</b>      | <b>4,983.20</b>    |
| <b>65110 · PRODUCTION COSTS</b>                      |                    |                  |                    |
| 65114 · Merchandise                                  | 745.76             | 0.00             | 745.76             |
| <b>Total 65110 · PRODUCTION COSTS</b>                | <b>745.76</b>      | <b>0.00</b>      | <b>745.76</b>      |
| 65120 · Insurance & Fidelity Bond                    | 2,939.73           | 0.00             | 2,939.73           |
| 65320 · Mileage/travel related expenses              | 1,538.64           | 0.00             | 1,538.64           |
| 65400 · Meetings & Events                            | 2,506.89           | 0.00             | 2,506.89           |
| <b>Total 60000 · MATERIALS &amp; SERVICES</b>        | <b>85,146.16</b>   | <b>0.00</b>      | <b>85,146.16</b>   |
| <b>66000 · PAYROLL EXPENSES</b>                      |                    |                  |                    |
| 66200 · Wages                                        | 136,672.11         | 8,724.77         | 145,396.88         |
| 66410 · Health, Dental & Life Insurance              | 19,423.92          | 823.13           | 20,247.05          |
| 66420 · Retirement                                   | 6,954.61           | 382.25           | 7,336.86           |
| 66500 · Payroll Taxes                                |                    |                  |                    |
| 66510 · FICA Employer                                | 10,445.17          | 667.04           | 11,112.21          |
| 66520 · SUTA                                         | 969.20             | 48.40            | 1,017.60           |
| 66530 · OR-WBF                                       | 36.44              | 2.17             | 38.61              |
| <b>Total 66500 · Payroll Taxes</b>                   | <b>11,450.81</b>   | <b>717.61</b>    | <b>12,168.42</b>   |
| <b>Total 66000 · PAYROLL EXPENSES</b>                | <b>174,501.45</b>  | <b>10,647.76</b> | <b>185,149.21</b>  |
| <b>68000 · PROJECT-MATERIALS &amp; SERVICES</b>      |                    |                  |                    |
| 68010 · Project Contracted Services                  | 0.00               | 22,613.25        | 22,613.25          |
| 68020 · Project Mileage & Travel                     | 0.00               | 242.90           | 242.90             |
| 68040 · Project Supplies & Materials                 | 0.00               | 27,915.00        | 27,915.00          |
| <b>Total 68000 · PROJECT-MATERIALS &amp; SERVICE</b> | <b>0.00</b>        | <b>50,771.15</b> | <b>50,771.15</b>   |
| <b>69400 · TRANSFERS OUT</b>                         |                    |                  |                    |
| 69440 · Trf PF to General Fund                       | 0.00               | 5,048.74         | 5,048.74           |
| <b>Total 69400 · TRANSFERS OUT</b>                   | <b>0.00</b>        | <b>5,048.74</b>  | <b>5,048.74</b>    |
| <b>Total Expense</b>                                 | <b>259,647.61</b>  | <b>66,467.65</b> | <b>326,115.26</b>  |
| <b>Net Ordinary Income</b>                           | <b>-169,490.59</b> | <b>-7,477.41</b> | <b>-176,968.00</b> |

**Benton Soil & Water Conservation District**  
**Profit & Loss by Class**  
July through October 2025

|                   | <b>General<br/>Fund</b> | <b>Project<br/>Fund</b> | <b>TOTAL</b>       |
|-------------------|-------------------------|-------------------------|--------------------|
| <b>Net Income</b> | <b>-169,490.59</b>      | <b>-7,477.41</b>        | <b>-176,968.00</b> |

**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
 July through October 2025

|                                                  | <b>Jul - Oct 25</b> | <b>Jul - Oct 24</b> | <b>\$ Change</b> |
|--------------------------------------------------|---------------------|---------------------|------------------|
| <b>Ordinary Income/Expense</b>                   |                     |                     |                  |
| <b>Income</b>                                    |                     |                     |                  |
| <b>43300 · Grant/Project Administration</b>      | 58,990.24           | 55,772.34           | 3,217.90         |
| <b>44535 · Taxes Levied</b>                      | 3,303.42            | 83,953.08           | -80,649.66       |
| <b>44540 · ODA Operations</b>                    | 15,175.00           | 0.00                | 15,175.00        |
| <b>44545 · ODA Tech, LMA &amp; Scope of Work</b> | 35,406.00           | 24,117.80           | 11,288.20        |
| <b>45000 · Interest Income</b>                   | 11,873.85           | 13,477.29           | -1,603.44        |
| <b>46430 · MISCELLANEOUS</b>                     |                     |                     |                  |
| <b>46432 · Contributions</b>                     | 852.32              | 786.66              | 65.66            |
| <b>46440 · Refunds and Reimbursements</b>        | 72.00               | 0.00                | 72.00            |
| <b>Total 46430 · MISCELLANEOUS</b>               | 924.32              | 786.66              | 137.66           |
| <b>47400 · Native Plant Sale Income</b>          | 18,425.69           | 13,452.50           | 4,973.19         |
| <b>48000 · TRANSFERS IN</b>                      |                     |                     |                  |
| <b>48400 · Transfer Admin from Project Fd</b>    | 5,048.74            | 5,376.63            | -327.89          |
| <b>Total 48000 · TRANSFERS IN</b>                | 5,048.74            | 5,376.63            | -327.89          |
| <b>Total Income</b>                              | 149,147.26          | 196,936.30          | -47,789.04       |
| <b>Gross Profit</b>                              | 149,147.26          | 196,936.30          | -47,789.04       |
| <b>Expense</b>                                   |                     |                     |                  |
| <b>60000 · MATERIALS &amp; SERVICES</b>          |                     |                     |                  |
| <b>61300 · CONFERENCES AND TRAINING</b>          |                     |                     |                  |
| <b>61310 · Lodging</b>                           | 0.00                | 728.56              | -728.56          |
| <b>61330 · Registration</b>                      | 935.00              | 528.65              | 406.35           |
| <b>61340 · Training and Education Material</b>   | 793.98              | 880.00              | -86.02           |
| <b>61300 · CONFERENCES AND TRAINING - Oth</b>    | 0.00                | 126.00              | -126.00          |
| <b>Total 61300 · CONFERENCES AND TRAINING</b>    | 1,728.98            | 2,263.21            | -534.23          |
| <b>61500 · COMMUNITY CONSERVATION PROGRAMS</b>   |                     |                     |                  |
| <b>61510 · Conservation Education (Youth)</b>    | 368.51              | 291.61              | 76.90            |
| <b>61520 · Conservation Incentive Program</b>    | 12,000.00           | 0.00                | 12,000.00        |
| <b>61530 · Invasives Program</b>                 | 0.00                | 601.01              | -601.01          |
| <b>61540 · Native Plant Sale</b>                 | 4,381.36            | 3,828.93            | 552.43           |
| <b>61570 · Soil Quality Program</b>              | 3,431.93            | 693.99              | 2,737.94         |
| <b>61595 · Jerry Paul Native Poll Con Prog</b>   | 5,335.00            | 6,750.00            | -1,415.00        |
| <b>61500 · COMMUNITY CONSERVATION PROG</b>       | 228.00              | 0.00                | 228.00           |
| <b>Total 61500 · COMMUNITY CONSERVATION PRC</b>  | 25,744.80           | 12,165.54           | 13,579.26        |
| <b>62100 · CONTRACTED AND PROF SERVICES</b>      |                     |                     |                  |
| <b>62115 · Audit</b>                             | 4,500.00            | 4,000.00            | 500.00           |
| <b>62120 · Computer Support</b>                  | 2,052.30            | 1,832.70            | 219.60           |
| <b>62130 · PROFESSIONAL SERVICES</b>             |                     |                     |                  |
| <b>62140 · Legal</b>                             | 0.00                | 342.00              | -342.00          |
| <b>62150 · Accounting</b>                        | 6,800.00            | 7,076.25            | -276.25          |

**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
 July through October 2025

|                                                  | <b>Jul - Oct 25</b> | <b>Jul - Oct 24</b> | <b>\$ Change</b> |
|--------------------------------------------------|---------------------|---------------------|------------------|
| 62170 · Web Design, Logo - Marketing             | 3,686.25            | 0.00                | 3,686.25         |
| <b>Total 62130 · PROFESSIONAL SERVICES</b>       | <b>10,486.25</b>    | <b>7,418.25</b>     | <b>3,068.00</b>  |
| 62180 · Consultation/Contracts                   | 0.00                | 2,397.20            | -2,397.20        |
| 62190 · Misc Contracted Services                 | 0.00                | 18.00               | -18.00           |
| <b>Total 62100 · CONTRACTED AND PROF SERVICE</b> | <b>17,038.55</b>    | <b>15,666.15</b>    | <b>1,372.40</b>  |
| 62300 · Dues/Subscriptions/Fees                  | 4,910.27            | 7,638.68            | -2,728.41        |
| <b>62800 · OFFICE OCCUPANCY</b>                  |                     |                     |                  |
| 62810 · Alarm & Janitorial Services              | 480.00              | 0.00                | 480.00           |
| 62820 · Rent & Parking                           | 18,889.50           | 9,175.32            | 9,714.18         |
| 62830 · Utilities                                | 3,639.84            | 1,951.51            | 1,688.33         |
| 62840 · Other                                    | 0.00                | 47.72               | -47.72           |
| <b>Total 62800 · OFFICE OCCUPANCY</b>            | <b>23,009.34</b>    | <b>11,174.55</b>    | <b>11,834.79</b> |
| <b>65000 · SUPPLIES AND MATERIALS</b>            |                     |                     |                  |
| <b>65010 · COPIER AND SUPPLIES</b>               |                     |                     |                  |
| 65012 · Copies                                   | 97.40               | 73.48               | 23.92            |
| 65014 · Lease                                    | 666.85              | 666.33              | 0.52             |
| <b>Total 65010 · COPIER AND SUPPLIES</b>         | <b>764.25</b>       | <b>739.81</b>       | <b>24.44</b>     |
| 65020 · Equipment                                | 2,689.51            | 0.00                | 2,689.51         |
| 65030 · Office Supplies                          | 1,194.70            | 1,009.20            | 185.50           |
| 65040 · Postage                                  | 58.58               | 92.94               | -34.36           |
| 65050 · Software/Computer Accessories            | 276.16              | 65.99               | 210.17           |
| <b>Total 65000 · SUPPLIES AND MATERIALS</b>      | <b>4,983.20</b>     | <b>1,907.94</b>     | <b>3,075.26</b>  |
| <b>65110 · PRODUCTION COSTS</b>                  |                     |                     |                  |
| 65112 · Advertising                              | 0.00                | 3,242.38            | -3,242.38        |
| 65114 · Merchandise                              | 745.76              | 1,531.71            | -785.95          |
| 65118 · Publications                             | 0.00                | 220.00              | -220.00          |
| <b>Total 65110 · PRODUCTION COSTS</b>            | <b>745.76</b>       | <b>4,994.09</b>     | <b>-4,248.33</b> |
| 65120 · Insurance & Fidelity Bond                | 2,939.73            | 2,842.65            | 97.08            |
| 65160 · Miscellaneous                            | 0.00                | 76.59               | -76.59           |
| 65320 · Mileage/travel related expenses          | 1,538.64            | 1,055.63            | 483.01           |
| 65400 · Meetings & Events                        | 2,506.89            | 2,581.87            | -74.98           |
| <b>Total 60000 · MATERIALS &amp; SERVICES</b>    | <b>85,146.16</b>    | <b>62,366.90</b>    | <b>22,779.26</b> |
| <b>66000 · PAYROLL EXPENSES</b>                  |                     |                     |                  |
| 66200 · Wages                                    | 145,396.88          | 148,299.22          | -2,902.34        |
| 66410 · Health, Dental & Life Insurance          | 20,247.05           | 18,324.52           | 1,922.53         |
| 66420 · Retirement                               | 7,336.86            | 9,098.81            | -1,761.95        |
| <b>66500 · Payroll Taxes</b>                     |                     |                     |                  |
| 66510 · FICA Employer                            | 11,112.21           | 11,442.20           | -329.99          |
| 66520 · SUTA                                     | 1,017.60            | 823.91              | 193.69           |
| 66530 · OR-WBF                                   | 38.61               | 33.22               | 5.39             |

**Benton Soil & Water Conservation District**  
**Profit & Loss YTD Comparison**  
 July through October 2025

|                                                       | <b>Jul - Oct 25</b> | <b>Jul - Oct 24</b> | <b>\$ Change</b>  |
|-------------------------------------------------------|---------------------|---------------------|-------------------|
| <b>Total 66500 · Payroll Taxes</b>                    | 12,168.42           | 12,299.33           | -130.91           |
| <b>66600 · Bonuses</b>                                | 0.00                | 1,000.00            | -1,000.00         |
| <b>Total 66000 · PAYROLL EXPENSES</b>                 | 185,149.21          | 189,021.88          | -3,872.67         |
| <b>68000 · PROJECT-MATERIALS &amp; SERVICES</b>       |                     |                     |                   |
| <b>68010 · Project Contracted Services</b>            | 22,613.25           | 15,355.29           | 7,257.96          |
| <b>68020 · Project Mileage &amp; Travel</b>           | 242.90              | 273.12              | -30.22            |
| <b>68040 · Project Supplies &amp; Materials</b>       | 27,915.00           | 19,351.51           | 8,563.49          |
| <b>68000 · PROJECT-MATERIALS &amp; SERVICES - Oth</b> | 0.00                | 9,365.13            | -9,365.13         |
| <b>Total 68000 · PROJECT-MATERIALS &amp; SERVICES</b> | 50,771.15           | 44,345.05           | 6,426.10          |
| <b>69400 · TRANSFERS OUT</b>                          |                     |                     |                   |
| <b>69440 · Trf PF to General Fund</b>                 | 5,048.74            | 5,376.63            | -327.89           |
| <b>Total 69400 · TRANSFERS OUT</b>                    | 5,048.74            | 5,376.63            | -327.89           |
| <b>Total Expense</b>                                  | 326,115.26          | 301,110.46          | 25,004.80         |
| <b>Net Ordinary Income</b>                            | -176,968.00         | -104,174.16         | -72,793.84        |
| <b>Net Income</b>                                     | <b>-176,968.00</b>  | <b>-104,174.16</b>  | <b>-72,793.84</b> |

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
 July through October 2025

|                                                | Jul - Oct 25     | Budget              | \$ Over Budget       | % of Budget   |
|------------------------------------------------|------------------|---------------------|----------------------|---------------|
| <b>Ordinary Income/Expense</b>                 |                  |                     |                      |               |
| <b>Income</b>                                  |                  |                     |                      |               |
| 43000 · Beginning Balance                      | 0.00             | 767,205.00          | -767,205.00          | 0.0%          |
| 44530 · Benton County Public Works             | 0.00             | 5,000.00            | -5,000.00            | 0.0%          |
| 44535 · Taxes Levied                           | 3,303.42         | 530,000.00          | -526,696.58          | 0.62%         |
| 44540 · ODA Operations                         | 15,175.00        | 30,350.00           | -15,175.00           | 50.0%         |
| 44545 · ODA Tech, LMA & Scope of Work          | 35,406.00        | 70,812.00           | -35,406.00           | 50.0%         |
| 45000 · Interest Income                        | 11,873.85        | 25,000.00           | -13,126.15           | 47.5%         |
| <b>46430 · MISCELLANEOUS</b>                   |                  |                     |                      |               |
| 46432 · Contributions                          | 852.32           |                     |                      |               |
| 46440 · Refunds and Reimbursements             | 72.00            |                     |                      |               |
| 46430 · MISCELLANEOUS - Other                  | 0.00             | 2,652.32            | -2,652.32            | 0.0%          |
| <b>Total 46430 · MISCELLANEOUS</b>             | <b>924.32</b>    | <b>2,652.32</b>     | <b>-1,728.00</b>     | <b>34.85%</b> |
| 47400 · Native Plant Sale Income               | 18,425.69        | 20,000.00           | -1,574.31            | 92.13%        |
| <b>48000 · TRANSFERS IN</b>                    |                  |                     |                      |               |
| 48400 · Transfer Admin from Project F          | 5,048.74         | 16,351.00           | -11,302.26           | 30.88%        |
| <b>Total 48000 · TRANSFERS IN</b>              | <b>5,048.74</b>  | <b>16,351.00</b>    | <b>-11,302.26</b>    | <b>30.88%</b> |
| <b>Total Income</b>                            | <b>90,157.02</b> | <b>1,467,370.32</b> | <b>-1,377,213.30</b> | <b>6.14%</b>  |
| <b>Gross Profit</b>                            | <b>90,157.02</b> | <b>1,467,370.32</b> | <b>-1,377,213.30</b> | <b>6.14%</b>  |
| <b>Expense</b>                                 |                  |                     |                      |               |
| <b>60000 · MATERIALS &amp; SERVICES</b>        |                  |                     |                      |               |
| <b>61300 · CONFERENCES AND TRAINING</b>        |                  |                     |                      |               |
| 61330 · Registration                           | 935.00           |                     |                      |               |
| 61340 · Training and Education Ma              | 793.98           |                     |                      |               |
| 61300 · CONFERENCES AND TRAI                   | 0.00             | 13,950.00           | -13,950.00           | 0.0%          |
| <b>Total 61300 · CONFERENCES AND TR</b>        | <b>1,728.98</b>  | <b>13,950.00</b>    | <b>-12,221.02</b>    | <b>12.39%</b> |
| <b>61500 · COMMUNITY CONSERVATION PROGRAMS</b> |                  |                     |                      |               |
| 61510 · Conservation Education (Y              | 368.51           | 8,500.00            | -8,131.49            | 4.34%         |
| 61520 · Conservation Incentive Prc             | 12,000.00        | 13,945.00           | -1,945.00            | 86.05%        |
| 61530 · Invasives Program                      | 0.00             | 2,500.00            | -2,500.00            | 0.0%          |
| 61540 · Native Plant Sale                      | 4,381.36         | 21,000.00           | -16,618.64           | 20.86%        |
| 61560 · Scholarships/Internships               | 0.00             | 6,000.00            | -6,000.00            | 0.0%          |
| 61570 · Soil Quality Program                   | 3,431.93         | 8,045.00            | -4,613.07            | 42.66%        |
| 61585 · Conservation Leadership -              | 0.00             | 800.00              | -800.00              | 0.0%          |
| 61595 · Jerry Paul Native Poll Con             | 5,335.00         | 5,300.00            | 35.00                | 100.66%       |
| 61500 · COMMUNITY CONSERVAT                    | 228.00           |                     |                      |               |
| <b>Total 61500 · COMMUNITY CONSERV/</b>        | <b>25,744.80</b> | <b>66,090.00</b>    | <b>-40,345.20</b>    | <b>38.95%</b> |
| <b>62100 · CONTRACTED AND PROF SERVICES</b>    |                  |                     |                      |               |
| 62115 · Audit                                  | 4,500.00         | 7,400.00            | -2,900.00            | 60.81%        |
| 62120 · Computer Support                       | 2,052.30         | 5,500.00            | -3,447.70            | 37.32%        |

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
 July through October 2025

|                                               | Jul - Oct 25 | Budget     | \$ Over<br>Budget | % of<br>Budget |
|-----------------------------------------------|--------------|------------|-------------------|----------------|
| <b>62130 · PROFESSIONAL SERVICES</b>          |              |            |                   |                |
| 62150 · Accounting                            | 6,800.00     | 39,500.00  | -32,700.00        | 17.22%         |
| 62160 · Facilitation                          | 0.00         | 2,500.00   | -2,500.00         | 0.0%           |
| 62170 · Web Design, Logo - Ma                 | 3,686.25     |            |                   |                |
| <b>Total 62130 · PROFESSIONAL SER</b>         | 10,486.25    | 42,000.00  | -31,513.75        | 24.97%         |
| <b>62180 · Consultation/Contracts</b>         | 0.00         | 3,600.00   | -3,600.00         | 0.0%           |
| <b>Total 62100 · CONTRACTED AND PRO</b>       | 17,038.55    | 58,500.00  | -41,461.45        | 29.13%         |
| <b>62300 · Dues/Subscriptions/Fees</b>        | 4,910.27     | 24,002.32  | -19,092.05        | 20.46%         |
| <b>62800 · OFFICE OCCUPANCY</b>               |              |            |                   |                |
| 62810 · Alarm & Janitorial Services           | 480.00       | 1,500.00   | -1,020.00         | 32.0%          |
| 62820 · Rent & Parking                        | 18,889.50    | 47,750.00  | -28,860.50        | 39.56%         |
| 62830 · Utilities                             | 3,639.84     | 11,500.00  | -7,860.16         | 31.65%         |
| <b>Total 62800 · OFFICE OCCUPANCY</b>         | 23,009.34    | 60,750.00  | -37,740.66        | 37.88%         |
| <b>65000 · SUPPLIES AND MATERIALS</b>         |              |            |                   |                |
| <b>65010 · COPIER AND SUPPLIES</b>            |              |            |                   |                |
| 65012 · Copies                                | 97.40        |            |                   |                |
| 65014 · Lease                                 | 666.85       |            |                   |                |
| 65010 · COPIER AND SUPPLIES                   | 0.00         | 2,500.00   | -2,500.00         | 0.0%           |
| <b>Total 65010 · COPIER AND SUPPLI</b>        | 764.25       | 2,500.00   | -1,735.75         | 30.57%         |
| 65020 · Equipment                             | 2,689.51     | 6,000.00   | -3,310.49         | 44.83%         |
| 65030 · Office Supplies                       | 1,194.70     | 2,500.00   | -1,305.30         | 47.79%         |
| 65040 · Postage                               | 58.58        | 400.00     | -341.42           | 14.65%         |
| 65050 · Software/Computer Access              | 276.16       | 4,000.00   | -3,723.84         | 6.9%           |
| <b>Total 65000 · SUPPLIES AND MATERI</b>      | 4,983.20     | 15,400.00  | -10,416.80        | 32.36%         |
| <b>65110 · PRODUCTION COSTS</b>               |              |            |                   |                |
| 65112 · Advertising                           | 0.00         | 2,500.00   | -2,500.00         | 0.0%           |
| 65114 · Merchandise                           | 745.76       | 1,000.00   | -254.24           | 74.58%         |
| 65116 · Newsletters                           | 0.00         | 650.00     | -650.00           | 0.0%           |
| 65118 · Publications                          | 0.00         | 200.00     | -200.00           | 0.0%           |
| <b>Total 65110 · PRODUCTION COSTS</b>         | 745.76       | 4,350.00   | -3,604.24         | 17.14%         |
| 65120 · Insurance & Fidelity Bond             | 2,939.73     | 10,000.00  | -7,060.27         | 29.4%          |
| 65160 · Miscellaneous                         | 0.00         | 200.00     | -200.00           | 0.0%           |
| 65320 · Mileage/travel related expense        | 1,538.64     | 4,000.00   | -2,461.36         | 38.47%         |
| 65400 · Meetings & Events                     | 2,506.89     | 8,500.00   | -5,993.11         | 29.49%         |
| <b>Total 60000 · MATERIALS &amp; SERVICES</b> | 85,146.16    | 265,742.32 | -180,596.16       | 32.04%         |
| <b>66000 · PAYROLL EXPENSES</b>               |              |            |                   |                |
| 66200 · Wages                                 | 136,672.11   | 442,647.00 | -305,974.89       | 30.88%         |
| 66410 · Health, Dental & Life Insurance       | 19,423.92    | 81,278.00  | -61,854.08        | 23.9%          |
| 66420 · Retirement                            | 6,954.61     | 23,985.00  | -17,030.39        | 29.0%          |
| 66500 · Payroll Taxes                         |              |            |                   |                |

**Benton Soil & Water Conservation District**  
**P&L Budget vs. Actual GENERAL FUND**  
 July through October 2025

|                                         | <b>Jul - Oct 25</b> | <b>Budget</b>       | <b>\$ Over Budget</b> | <b>% of Budget</b> |
|-----------------------------------------|---------------------|---------------------|-----------------------|--------------------|
| 66510 · FICA Employer                   | 10,445.17           |                     |                       |                    |
| 66520 · SUTA                            | 969.20              |                     |                       |                    |
| 66530 · OR-WBF                          | 36.44               |                     |                       |                    |
| 66500 · Payroll Taxes - Other           | 0.00                | 39,197.00           | -39,197.00            | 0.0%               |
| <b>Total 66500 · Payroll Taxes</b>      | <b>11,450.81</b>    | <b>39,197.00</b>    | <b>-27,746.19</b>     | <b>29.21%</b>      |
| 66600 · Bonuses                         | 0.00                | 950.00              | -950.00               | 0.0%               |
| 66800 · Fees                            | 0.00                | 350.00              | -350.00               | 0.0%               |
| <b>Total 66000 · PAYROLL EXPENSES</b>   | <b>174,501.45</b>   | <b>588,407.00</b>   | <b>-413,905.55</b>    | <b>29.66%</b>      |
| 69100 · Capital Outlay                  | 0.00                | 5,000.00            | -5,000.00             | 0.0%               |
| 69200 · Contingency                     | 0.00                | 50,000.00           | -50,000.00            | 0.0%               |
| 69600 · Reserved for Future Expenditure | 0.00                | 207,603.00          | -207,603.00           | 0.0%               |
| 69800 · Unappropriated Fund Balance     | 0.00                | 350,618.00          | -350,618.00           | 0.0%               |
| <b>Total Expense</b>                    | <b>259,647.61</b>   | <b>1,467,370.32</b> | <b>-1,207,722.71</b>  | <b>17.7%</b>       |
| <b>Net Ordinary Income</b>              | <b>-169,490.59</b>  | <b>0.00</b>         | <b>-169,490.59</b>    | <b>100.0%</b>      |
| <b>Net Income</b>                       | <b>-169,490.59</b>  | <b>0.00</b>         | <b>-169,490.59</b>    | <b>100.0%</b>      |

**Benton Soil & Water Conservation District**  
**P&L Budget vs Actual PROJECT FUND**  
 July through October 2025

|                                                      | <b>Jul - Oct<br/>25</b> | <b>Budget</b> | <b>\$ Over<br/>Budget</b> | <b>% of<br/>Budget</b> |
|------------------------------------------------------|-------------------------|---------------|---------------------------|------------------------|
| <b>Ordinary Income/Expense</b>                       |                         |               |                           |                        |
| <b>Income</b>                                        |                         |               |                           |                        |
| <b>43300 · Grant/Project Administration</b>          | 58,990.24               | 164,629.00    | -105,638.76               | 35.83%                 |
| <b>Total Income</b>                                  | 58,990.24               | 164,629.00    | -105,638.76               | 35.83%                 |
| <b>Gross Profit</b>                                  | 58,990.24               | 164,629.00    | -105,638.76               | 35.83%                 |
| <b>Expense</b>                                       |                         |               |                           |                        |
| <b>66000 · PAYROLL EXPENSES</b>                      |                         |               |                           |                        |
| <b>66200 · Wages</b>                                 | 8,724.77                | 15,152.00     | -6,427.23                 | 57.58%                 |
| <b>66410 · Health, Dental &amp; Life Insurance</b>   | 823.13                  | 4,234.00      | -3,410.87                 | 19.44%                 |
| <b>66420 · Retirement</b>                            | 382.25                  | 891.00        | -508.75                   | 42.9%                  |
| <b>66500 · Payroll Taxes</b>                         |                         |               |                           |                        |
| <b>66510 · FICA Employer</b>                         | 667.04                  |               |                           |                        |
| <b>66520 · SUTA</b>                                  | 48.40                   |               |                           |                        |
| <b>66530 · OR-WBF</b>                                | 2.17                    |               |                           |                        |
| <b>66500 · Payroll Taxes - Other</b>                 | 0.00                    | 2,005.00      | -2,005.00                 | 0.0%                   |
| <b>Total 66500 · Payroll Taxes</b>                   | 717.61                  | 2,005.00      | -1,287.39                 | 35.79%                 |
| <b>Total 66000 · PAYROLL EXPENSES</b>                | 10,647.76               | 22,282.00     | -11,634.24                | 47.79%                 |
| <b>68000 · PROJECT-MATERIALS &amp; SERVICES</b>      |                         |               |                           |                        |
| <b>68010 · Project Contracted Services</b>           | 22,613.25               |               |                           |                        |
| <b>68020 · Project Mileage &amp; Travel</b>          | 242.90                  |               |                           |                        |
| <b>68040 · Project Supplies &amp; Materials</b>      | 27,915.00               |               |                           |                        |
| <b>68000 · PROJECT-MATERIALS &amp; SERVICES</b>      | 0.00                    | 125,996.00    | -125,996.00               | 0.0%                   |
| <b>Total 68000 · PROJECT-MATERIALS &amp; SERVICE</b> | 50,771.15               | 125,996.00    | -75,224.85                | 40.3%                  |
| <b>69400 · TRANSFERS OUT</b>                         |                         |               |                           |                        |
| <b>69440 · Trf PF to General Fund</b>                | 5,048.74                | 16,351.00     | -11,302.26                | 30.88%                 |
| <b>Total 69400 · TRANSFERS OUT</b>                   | 5,048.74                | 16,351.00     | -11,302.26                | 30.88%                 |
| <b>Total Expense</b>                                 | 66,467.65               | 164,629.00    | -98,161.35                | 40.37%                 |
| <b>Net Ordinary Income</b>                           | -7,477.41               | 0.00          | -7,477.41                 | 100.0%                 |
| <b>Net Income</b>                                    | -7,477.41               | 0.00          | -7,477.41                 | 100.0%                 |

| 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 |
|--------------------------------|----------------|----------------|------------|------------|----------------|-----------------------|----------------|---------------------------|-----------------------|---------------------|----------------|----------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|-----------------|
| WRAWMP X                       | 2024-37-012    | OSWB           | 2/15/2024  | 7/31/2025  | Closed this FY | 9/29/2025             | 27,972         | 27,756                    | 27,756                | 27,756              | 0              | 216                  | MA            | 9/30/2024 & Final Report: 9/29/2025                                                                                                                         |                                                                                                                                                                                                                                              | 2,543          | 2,523         | 20              |
| Willamette River EDRR Weeds    | 2025-38-016    | OSWB           | 2/24/2025  | 8/31/2026  | Open           | 10/29/2026            | 30,263         | 15,132                    | 14,259                | 14,259              | 872            | 15,132               | MA            | 9/30/25 (interim report);10/29/26 (final)                                                                                                                   |                                                                                                                                                                                                                                              | 2,752          | 1,292         | 1,460           |
| Purge the Spurge Phase 5       | 2025-38-015    | OSWB           | 2/24/2025  | 4/30/2026  | Open           | 6/29/2026             | 15,618         | 7,809                     | 6,710                 | 6,710               | 1,099          | 7,809                | MA            | 9/30/25 (interim report); 6/29/26 (final)                                                                                                                   |                                                                                                                                                                                                                                              | 1,420          | 610           | 810             |
| OWEB Stakeholder Oak           | 223-3044-23047 | OWEB           | 10/25/2023 | 12/31/2026 | Open           | 2/28/2027             | 34,130         | 14,740                    | 14,740                | 14,740              | 0              | 19,390               | MA            | Project Completion Report: 2/28/2027                                                                                                                        | When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted                                                                                                                                                            | 3,413          | 1,340         | 2,073           |
| Mitchell Oak                   | 222-3016-22326 | OWEB           | 10/25/2022 | 6/30/2026  | Open           | 8/29/2026             | 96,646         | 67,641                    | 92,314                | 92,314              | -24,673        | 29,005               | MA            | 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         | 7,907         | 79,953          |
| JZE RTR Project                | 220-3033-17504 | OWEB           | 4/22/2020  | 4/30/2026  | Open           | 6/29/2026             | 239,915        | 215,154                   | 223,450               | 223,450             | -8,296         | 24,761               | MA            | 6/30/2028 and 6/30/2030                                                                                                                                     | When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted                                                                                                                                                            | 23,084         | 19,857        | 3,227           |
| Four Oaks Farm Fencing         | 224-8010-24281 | OWEB           | 4/1/2025   | 4/1/2027   | Open           | 4/30/2025             | 14,527         | 0                         | 0                     | 0                   |                | 14,527               | BR            | 4/30/2027; 4/30/29                                                                                                                                          |                                                                                                                                                                                                                                              | 1,895          |               | 1,895           |
| OWEB SIA grant                 | 218-8010-16782 | OWEB           | 3/4/2019   | 12/22/2026 | Open           | 2/20/2027             | 125,000        | 108,087                   | 108,643               | 108,643             | -556           | 16,913               | MA            | Multiple dates (6/17/2019, 12/16/2019, 6/14/2020, 12/14/2020, 6/14/2021, 12/13/2021, 6/13/2022, 12/13/2022, 12/22/2023, 12/22/2024, 12/22/2025, 12/22/2026) | When expenses >\$250 occur; invoices and financial tracking spreadsheet submitted                                                                                                                                                            | 11,364         | 9,818         | 1,546           |
| Rainshine Orchard Riparian Res | 11-24-004      | OWEB           | 8/15/2024  | 7/9/2026   | Closed this FY | 9/7/2026              | 11,820         | 11,820                    | 11,820                | 11,820              | 0              | 0                    | MA            | 9/7/2026, 9/7/2028                                                                                                                                          | no funds received at start of grant; funds received by reimbursement of invoices/receipts submitted by BSWCD two times total (including final); OWEB holds last 10% of funds until they receive and approve of Final Report at end of grant. | 1,075          | 1,075         | 0               |
| Grand Oaks Oak Release         | 09-24-001      | OWEB           | 2/26/2024  | 1/11/2026  | Open           | 1/11/2026             | 14,968         | 9,826                     | 9,826                 | 9,826               | 0              | 5,143                | MA            | 1/11/2026, 1/11/2028                                                                                                                                        | no funds received at start of grant; funds received by reimbursement of invoices/receipts submitted by BSWCD two times total (including final); OWEB holds                                                                                   | 1,361          | 893           | 468             |
| Poop Palace                    | 09-24-002      | OWEB           | 5/12/2025  | 5/12/2027  | Open           | 5/31/2027             | 14,950         | 0                         | 0                     | 0                   |                | 14,950               | BR            | 5/31/27; 5/31/29                                                                                                                                            | no funds received at start of grant; funds received by reimbursement of invoices/receipts submitted by BSWCD two times total (including final); OWEB holds                                                                                   | 1,950          |               | 1,950           |
| <b>Total</b>                   |                |                |            |            |                |                       | <b>625,809</b> | <b>477,964</b>            |                       |                     |                | <b>147,845</b>       |               |                                                                                                                                                             |                                                                                                                                                                                                                                              |                | <b>45,316</b> | <b>93,401</b>   |

## **BENTON SOIL AND WATER CONSERVATION DISTRICT**

136 SW Washington Avenue, Suite 201

Corvallis, Oregon 97333

Koontz, Blasquez & Associates, P.C.  
P.O. Box 605  
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the governmental activities and each major fund of Benton Soil and Water Conservation District as of June 30, 2025 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position and results of operations of the various opinion units of Benton Soil and Water Conservation District in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of signature of this letter:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 19, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.

7. We have provided to you our views on reported audit findings, conclusions, and recommendations, as well as planned corrective actions.
8. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
9. The methods, data, and significant assumptions used by us in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of accounting principles generally accepted in the United States of America.
10. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
11. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed.
12. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
13. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial both individual and, in the aggregate, to the applicable opinion units and to the financial statements as a whole.
14. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (FASB Accounting Standards Codification (ASC) 450, *Contingencies*), and we have not consulted a lawyer concerning litigation, claims, or assessments.
15. All funds and activities are properly classified.
16. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus*, as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
17. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.

18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
19. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
20. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
21. All interfund and intra-entity transactions and balances have been properly classified and reported.
22. Deposit and investment risks have been properly and fully disclosed.
23. Provisions for uncollectible receivables have been properly identified and recorded.
24. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
25. The possibility exists that the value of specific significant capital assets or certain identifiable intangibles may be impaired. We have reviewed capital assets, including certain identifiable intangibles for impairment, whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable, and have appropriately recorded the adjustment.
26. All required supplementary information is measured and presented within the prescribed guidelines.
27. With respect to the required and other supplementary information accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the required and other supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - b. We believe the required and other supplementary information, including form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior year.
28. With regard to investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.

- b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair value are complete, adequate, and in accordance with accounting principles generally accepted in the United States of America.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
29. With respect to the preparation of financial statements and calculation of depreciation performed by you, we have performed the following:
- a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the results of the services performed; and
  - e. Established and maintained internal controls, including a process to monitor the system of internal control.
30. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

### **Information Provided**

31. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
32. All transactions have been recorded in the accounting records and are reflected in the financial statements.
33. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
34. We have provided to you our evaluation of the District's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.

35. We have no knowledge of any fraud or suspected fraud affecting the District involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
36. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.
37. We have disclosed to you the identity of all the District's related parties and the nature of all the related party relationships and transactions of which we are aware.
38. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, accounting, internal control, or financial reporting practices.
39. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
40. We have disclosed to you, all guarantees, whether written or oral, under which the District is contingently liable.
41. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentration refers to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
42. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
43. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
44. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

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Nate Johnson, Board Chair

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Date

---

Michael Ahr, Executive Director

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Date

**Benton Soil & Water Conservation Dist.**  
**Summary of Uncorrected Financial Statement Misstatements**  
**June 30, 2025**

| <b>Description</b>                           | <b>Assets</b>   | <b>Liabilities</b> | <b>Equity</b> | <b>Change in Fund Balance</b> |
|----------------------------------------------|-----------------|--------------------|---------------|-------------------------------|
| To Adjust prepaids to actual<br>General Fund | <u>\$ 4,152</u> | <u>\$ -</u>        | <u>\$ -</u>   | <u>\$ 4,152</u>               |

## Date Rep Letter

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

In planning and performing our audit of the basic financial statements of Benton Soil and Water Conservation District as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Benton Soil and Water Conservation District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Benton Soil and Water Conservation District's internal control.

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

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

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

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

### ***Segregation of Duties***

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

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

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

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

***Compliments***

We would like to take the time to compliment Michael Ahr and Candace Mackey on their preparedness, cooperation, and assistance during the audit process.

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

Very truly yours,

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

## **Date Rep Letter**

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

We have audited the financial statements of Benton Soil and Water Conservation District as of and for the year ended June 30, 2025, and have issued our report thereon dated **Date Rep Letter**. Professional standards require that we advise you of the following matters relating to our audit.

### ***Our Responsibility in Relation to the Financial Statement Audit***

As communicated in our engagement letter dated June 19, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Benton Soil and Water Conservation District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, material noncompliance, and other matters noted during our audit in a separate letter to you dated **Date Rep Letter**.

### ***Planned Scope and Timing of the Audit***

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### ***Compliance with All Ethics Requirements Regarding Independence***

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## ***Qualitative Aspects of the District's Significant Accounting Practices***

### ***Significant Accounting Policies***

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Benton Soil and Water Conservation District is included in Note I to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### ***Significant Accounting Estimates and Related Disclosures***

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimates of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### ***Financial Statement Disclosures***

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Benton Soil and Water Conservation District's financial statements relate to commitment of fund balance.

### ***Significant Difficulties Encountered During the Audit***

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### ***Uncorrected and Corrected Misstatements***

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current period, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

The material misstatements that we identified as a result of our audit procedures are summarized in the attached schedule and were brought to the attention of, and corrected by, management.

***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to Benton Soil and Water Conservation District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

***Representations Requested from Management***

We have requested certain written representations from management, which are included in the attached letter dated **Date Rep Letter**.

***Management's Consultations with Other Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

***Other Significant Matters, Findings, or Issues***

In the normal course of our professional association with Benton Soil and Water Conservation District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

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

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

**Benton Soil & Water Conservation Dist.  
 Summary of Uncorrected Financial Statement Misstatements  
 June 30, 2025**

| <b>Description</b>                           | <b>Assets</b>   | <b>Liabilities</b> | <b>Equity</b> | <b>Change in Fund Balance</b> |
|----------------------------------------------|-----------------|--------------------|---------------|-------------------------------|
| To Adjust prepaids to actual<br>General Fund | <u>\$ 4,152</u> | <u>\$ -</u>        | <u>\$ -</u>   | <u>\$ 4,152</u>               |

**Benton Soil and Water Conservation District  
 Summary of Proposed Audit Adjustments  
 June 30, 2025**

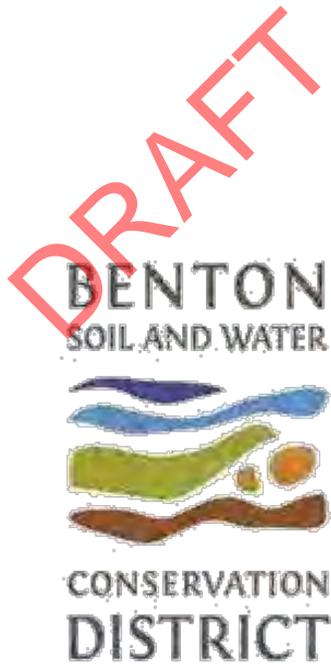
| <b>Description</b>                           | <b>Assets</b> | <b>Liabilities</b> | <b>Revenues</b> | <b>Expenses</b> | <b>Equity</b> |
|----------------------------------------------|---------------|--------------------|-----------------|-----------------|---------------|
| To balance funds                             |               |                    |                 |                 |               |
| General Fund                                 | 14,171        | -                  | -               | -               | -             |
| Project Fund                                 | (14,171)      | -                  | -               | -               | -             |
| To adjust property tax receivables to actual |               |                    |                 |                 |               |
| General Fund                                 | 1,017         | 1,195              | (178)           | -               | -             |
| To remove lease financing                    |               |                    |                 |                 |               |
| General Fund                                 | -             | -                  | (102,453)       | (102,453)       | -             |

DRAFT

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

ANNUAL FINANCIAL REPORT

June 30, 2025



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

**DISTRICT OFFICIALS**

June 30, 2025

**BOARD OF DIRECTORS**

Nate Johnson, Chair  
Registered Agent  
6910 SW Plymouth Drive  
Corvallis, Oregon 97333

Marcella Henkels, Vice Chair  
7540 NE Pettibone Drive  
Corvallis, Oregon 97330

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

David Barron  
39005 Marys River Road  
Blodgett, Oregon 97326

Aubrey Cloud  
5072 SW Technology Loop  
Corvallis, Oregon 97333

Gregory Jones  
20368 Honey Grove Road  
Alsea, Oregon 97324

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

**EXECUTIVE DIRECTOR**

Michael Ahr  
808 C NW Buchanan Ave.  
Corvallis, Oregon 97330

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

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**FINANCIAL SECTION**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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# **BENTON SOIL AND WATER CONSERVATION DISTRICT**

## **Corvallis, Oregon**

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

#### **INTRODUCTION**

As management of Benton Soil and Water Conservation District, Corvallis, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. It should be read in conjunction with the District's financial statements, which follow this section.

#### **FINANCIAL HIGHLIGHTS**

- At June 30, 2025, total net position of Benton Soil and Water Conservation District amounted to \$962,270. Of this amount, \$1,068 was invested in capital assets, net of related debt. The remaining balance included \$10,208 restricted for conservation projects and \$950,994 of unrestricted net position.
- The District's total net position increased by \$6,311 during the current fiscal year.
- Overall revenues were \$850,003, which exceeded total expenditures of \$843,692 by \$6,311.

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

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

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

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

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

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

The government-wide financial statements can be found on pages 10 through 11 of this report.

# BENTON SOIL AND WATER CONSERVATION DISTRICT

## Corvallis, Oregon

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

#### **Fund Financial Statements**

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

#### **□ Governmental Funds**

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

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

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

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

The basic governmental fund financial statements can be found on pages 12 through 15 of this report.

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

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 16 through 29 of this report.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes budgetary comparison information for the General and Project Funds. This required supplementary information can be found on pages 30 through 31 of this report.

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

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)

Individual fund financial schedules can be found immediately following the required supplementary information on page 32 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the District’s financial position. At June 30, 2025, the District’s assets exceeded liabilities and deferred inflows of resources by \$962,270.

A portion of the District’s net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. Although the District’s investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**District’s Net Position**

At the end of the current fiscal year, the District was able to report positive balances in all categories of net position. The District’s net position increased by \$6,311 during the current fiscal year.

Condensed statement of net position information is shown below.

**Condensed Statement of Net Position**

|                                                      | <b>Governmental Activities</b> |                   |
|------------------------------------------------------|--------------------------------|-------------------|
|                                                      | <u>2025</u>                    | <u>2024</u>       |
| <b>Assets</b>                                        |                                |                   |
| Current assets                                       | \$ 1,001,581                   | \$ 1,008,791      |
| Restricted assets                                    | 27,768                         | 50,287            |
| Capital assets                                       | <u>4,268</u>                   | <u>74,545</u>     |
| Total assets                                         | <u>1,033,617</u>               | <u>1,133,623</u>  |
| <b>Liabilities and deferred inflows of resources</b> |                                |                   |
| Current liabilities                                  | 54,701                         | 112,271           |
| Noncurrent liabilities                               | -                              | 47,396            |
| Deferred inflows of resources                        | <u>16,646</u>                  | <u>17,997</u>     |
| Total liabilities and deferred inflows of resources  | <u>71,347</u>                  | <u>177,664</u>    |
| <b>Net position</b>                                  |                                |                   |
| Net investment in capital assets                     | 1,068                          | 429               |
| Restricted for conservation projects                 | 10,208                         | 10,209            |
| Unrestricted                                         | <u>950,994</u>                 | <u>945,321</u>    |
| Total net position                                   | <u>\$ 962,270</u>              | <u>\$ 955,959</u> |

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

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

**District's Changes in Net Position**

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

**Condensed Statement of Activities**

|                                         | <u>Governmental Activities</u> |                   |
|-----------------------------------------|--------------------------------|-------------------|
|                                         | <u>2025</u>                    | <u>2024</u>       |
| <b>Program revenues</b>                 |                                |                   |
| Charges for services                    | \$ 26,564                      | \$ 23,822         |
| Operating grants and contributions      | <u>239,473</u>                 | <u>326,532</u>    |
| Total program revenues                  | <u>266,037</u>                 | <u>350,354</u>    |
| <b>General revenues</b>                 |                                |                   |
| Property taxes                          | 536,066                        | 522,077           |
| Investment earnings                     | 44,676                         | 45,572            |
| Miscellaneous                           | <u>3,224</u>                   | <u>3,360</u>      |
| Total general revenues                  | <u>583,966</u>                 | <u>571,009</u>    |
| Total revenues                          | 850,003                        | 921,363           |
| <b>Program expenses</b>                 |                                |                   |
| Soil and water conservation             | <u>843,692</u>                 | <u>878,194</u>    |
| <b>Change in net position</b>           | 6,311                          | 43,169            |
| <b>Net position - beginning of year</b> | <u>955,959</u>                 | <u>912,790</u>    |
| <b>Net position - end of year</b>       | <u>\$ 962,270</u>              | <u>\$ 955,959</u> |

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

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

**Governmental Funds**

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

At the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$973,131, a decrease of \$11,055 over the prior year. This amount included \$14,273 of nonspendable amounts related to prepaid expenses, \$10,208 restricted for conservation projects, \$68,000 committed to programs, and \$118,200 assigned to building projects. The remaining \$762,450 constitutes unassigned fund balance available for spending at the District's discretion.

**BUDGETARY HIGHLIGHTS: GENERAL FUND**

Significant variances between budgeted and actual amounts in the General Fund for the year ended June 30, 2025, include:

- Charges for services were budgeted for \$19,000. Actual revenues were \$26,564 (39.8% over budget). This is the result of more revenue than anticipated being brought in by the District's annual Native Plant Sale and annual Native Bulb and Seed Sale. Customer orders for native plants and the revenue generated from them can vary considerably from one year to the next. The District can only estimate the number of customers it will have and how much customers will order.
- Investment earnings were budgeted for \$20,000. Actual revenues were \$44,676 (123.4% over budget). This is the result of increasing interest rates for the funds in the Local Government Investment Pool (LGIP) that fluctuate from year to year and are difficult to predict.
- Expenditures for materials and services were budgeted for \$226,991. Actual expenditures were \$181,037 (20.2% under budget). Anticipated requirements in categories such as professional and contracted services, postage, computer software/accessories, publications, copier supplies, and office supplies were lower than anticipated.
- Transfers in were budgeted for \$21,957. Actual transfers in were \$11,665 (46.9% under budget). Transfers from the Project Fund to the General Fund are based on expenditure schedules set by staff in coordination with grant parameters instituted by funders. Grant funds are often spent down over several fiscal years with frequent grant extensions slowing expenditures and therefore decreasing the amount of the transfers.

**CAPITAL ASSETS**

The District's investment in capital assets for its governmental activities as of June 30, 2025, amounted to \$4,268, net of accumulated depreciation and amortization. This investment in capital assets includes furniture and equipment and intangible right to use lease assets for a storage unit and a copier. The total depreciation and amortization expense related to the District's investment in capital assets for its governmental activities during the current fiscal year amounted to \$22,641.

Additional information on the District's capital assets can be found in Note III-B on pages 25 through 26 of this report.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

**LONG-TERM LIABILITIES**

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$3,200. This amount is comprised of two leases. The District's total long-term liabilities outstanding decreased by \$70,916 during the current fiscal year.

Additional information on the District's long-term liabilities can be found in Note III-E on page 27 of this report.

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

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

- The majority of the District's revenue is currently derived from the property tax levy. Since 2021, the number of grants and the total amount of grant dollars received from funders have both decreased, making the District rely more heavily on its tax base.

This factor was considered in preparing the District's budget for fiscal year 2025-2026. The District continues to investigate potential new funding sources and to broaden partnerships to address fiscal sustainability for the future.

**REQUESTS FOR INFORMATION**

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

## **BASIC FINANCIAL STATEMENTS**

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

STATEMENT OF NET POSITION

June 30, 2025

|                                                                          | <u>Governmental<br/>Activities</u> |
|--------------------------------------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                                            |                                    |
| Current assets                                                           |                                    |
| Cash and cash equivalents                                                | \$ 975,482                         |
| Property taxes receivable                                                | 11,826                             |
| Prepaid expenses                                                         | <u>14,273</u>                      |
| Total current assets                                                     | <u>1,001,581</u>                   |
| Restricted assets                                                        |                                    |
| Cash and cash equivalents                                                | 6,842                              |
| Grants receivable                                                        | <u>20,926</u>                      |
| Total restricted assets                                                  | <u>27,768</u>                      |
| Capital assets                                                           |                                    |
| Capital assets, net of accumulated depreciation                          | 1,327                              |
| Intangibles - right to use lease assets, net of accumulated amortization | <u>2,941</u>                       |
| Total capital assets                                                     | <u>4,268</u>                       |
| Total assets                                                             | <u>1,033,617</u>                   |
| <b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>                     |                                    |
| Current liabilities                                                      |                                    |
| Accounts payable                                                         | 12,322                             |
| Accrued payroll liabilities                                              | 16,899                             |
| Compensated absences                                                     | 22,280                             |
| Leases payable, current portion                                          | <u>3,200</u>                       |
| Total current liabilities                                                | 54,701                             |
| Deferred inflows of resources                                            |                                    |
| Unearned revenue - grants                                                | <u>16,646</u>                      |
| Total liabilities and deferred inflows of resources                      | <u>71,347</u>                      |
| <b>NET POSITION</b>                                                      |                                    |
| Net investment in capital assets                                         | 1,068                              |
| Restricted for conservation projects                                     | 10,208                             |
| Unrestricted                                                             | <u>950,994</u>                     |
| Total net position                                                       | <u>\$ 962,270</u>                  |

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

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

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

| <u>Functions/Programs</u>      | <u>Expenses</u> | <u>Program Revenues</u>         |                                                   | <u>Net (Expense)<br/>Revenue and<br/>Changes in<br/>Net Position</u> |
|--------------------------------|-----------------|---------------------------------|---------------------------------------------------|----------------------------------------------------------------------|
|                                |                 | <u>Charges for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u>                      |
| <u>Governmental activities</u> |                 |                                 |                                                   | <u>Governmental<br/>Activities</u>                                   |
| Soil and water conservation    | \$ 843,692      | \$ 26,564                       | \$ 239,473                                        | \$ -                                                                 |
| General revenues               |                 |                                 |                                                   |                                                                      |
| Property taxes                 |                 |                                 |                                                   | 536,066                                                              |
| Investment earnings            |                 |                                 |                                                   | 44,676                                                               |
| Miscellaneous                  |                 |                                 |                                                   | 3,224                                                                |
| Total general revenues         |                 |                                 |                                                   | 583,966                                                              |
| Change in net position         |                 |                                 |                                                   | 6,311                                                                |
| Net position - beginning       |                 |                                 |                                                   | 955,959                                                              |
| Net position - ending          |                 |                                 |                                                   | \$ 962,270                                                           |

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

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

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2025

|                                                                         | General<br>Fund | Special<br>Revenue Fund<br>Project | Capital<br>Projects Fund<br>Building<br>Reserve | Total<br>Governmental<br>Funds |
|-------------------------------------------------------------------------|-----------------|------------------------------------|-------------------------------------------------|--------------------------------|
| <b>ASSETS</b>                                                           |                 |                                    |                                                 |                                |
| Cash and cash equivalents                                               | \$ 857,282      | \$ 6,842                           | \$ 118,200                                      | \$ 982,324                     |
| Property taxes receivable                                               | 11,826          | -                                  | -                                               | 11,826                         |
| Grants receivable                                                       | -               | 20,926                             | -                                               | 20,926                         |
| Prepaid expenses                                                        | 14,273          | -                                  | -                                               | 14,273                         |
| <br>Total assets                                                        | <br>\$ 883,381  | <br>\$ 27,768                      | <br>\$ 118,200                                  | <br>\$ 1,029,349               |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>    |                 |                                    |                                                 |                                |
| Liabilities                                                             |                 |                                    |                                                 |                                |
| Accounts payable                                                        | \$ 11,408       | \$ 914                             | \$ -                                            | \$ 12,322                      |
| Accrued payroll liabilities                                             | 16,899          | -                                  | -                                               | 16,899                         |
| <br>Total liabilities                                                   | <br>28,307      | <br>914                            | <br>-                                           | <br>29,221                     |
| Deferred inflows of resources                                           |                 |                                    |                                                 |                                |
| Unavailable revenue - property taxes                                    | 10,351          | -                                  | -                                               | 10,351                         |
| Unearned revenue - grants                                               | -               | 16,646                             | -                                               | 16,646                         |
| <br>Total deferred inflows of resources                                 | <br>10,351      | <br>16,646                         | <br>-                                           | <br>26,997                     |
| Fund balances                                                           |                 |                                    |                                                 |                                |
| Nonspendable                                                            | 14,273          | -                                  | -                                               | 14,273                         |
| Restricted                                                              | -               | 10,208                             | -                                               | 10,208                         |
| Committed                                                               | 68,000          | -                                  | -                                               | 68,000                         |
| Assigned                                                                | -               | -                                  | 118,200                                         | 118,200                        |
| Unassigned                                                              | 762,450         | -                                  | -                                               | 762,450                        |
| <br>Total fund balances                                                 | <br>844,723     | <br>10,208                         | <br>118,200                                     | <br>973,131                    |
| <br>Total liabilities, deferred inflows of resources, and fund balances | <br>\$ 883,381  | <br>\$ 27,768                      | <br>\$ 118,200                                  | <br>\$ 1,029,349               |

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

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

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

June 30, 2025

|                                                                                                                                                                                                                                                                                                                                                                                                                                          |          |                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------|
| <b>Total fund balances</b>                                                                                                                                                                                                                                                                                                                                                                                                               |          | \$ 973,131        |
| <p>Capital assets are not financial resources and are therefore not reported in the governmental funds.</p>                                                                                                                                                                                                                                                                                                                              |          |                   |
| Cost of depreciable capital assets                                                                                                                                                                                                                                                                                                                                                                                                       | 25,994   |                   |
| Accumulated depreciation                                                                                                                                                                                                                                                                                                                                                                                                                 | (24,667) |                   |
| Cost of intangible right to use lease assets                                                                                                                                                                                                                                                                                                                                                                                             | 17,424   |                   |
| Accumulated amortization                                                                                                                                                                                                                                                                                                                                                                                                                 | (14,483) | 4,268             |
| <p>Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 30 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.</p> |          |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                          |          | 10,351            |
| <p>Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:</p>                                                                                                                                                                 |          |                   |
| Leases payable                                                                                                                                                                                                                                                                                                                                                                                                                           | (3,200)  |                   |
| Compensated absences                                                                                                                                                                                                                                                                                                                                                                                                                     | (22,280) | (25,480)          |
| <b>Net position of governmental activities</b>                                                                                                                                                                                                                                                                                                                                                                                           |          | <b>\$ 962,270</b> |

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

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2025

|                                                              | General<br>Fund   | Special<br>Revenue Fund<br>Project | Capital<br>Projects Fund<br>Building<br>Reserve | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------|-------------------|------------------------------------|-------------------------------------------------|--------------------------------|
| <b>REVENUES</b>                                              |                   |                                    |                                                 |                                |
| Property taxes                                               | \$ 534,871        | \$ -                               | \$ -                                            | \$ 534,871                     |
| Grants                                                       | 111,101           | 128,372                            | -                                               | 239,473                        |
| Charges for services                                         | 26,564            | -                                  | -                                               | 26,564                         |
| Investment earnings                                          | 44,676            | -                                  | -                                               | 44,676                         |
| Miscellaneous                                                | 3,224             | -                                  | -                                               | 3,224                          |
| Total revenues                                               | <u>720,436</u>    | <u>128,372</u>                     | <u>-</u>                                        | <u>848,808</u>                 |
| <b>EXPENDITURES</b>                                          |                   |                                    |                                                 |                                |
| Current                                                      |                   |                                    |                                                 |                                |
| Personnel services                                           | 541,524           | 30,284                             | -                                               | 571,808                        |
| Materials and services                                       | 181,037           | 86,424                             | -                                               | 267,461                        |
| Debt service                                                 | 20,594            | -                                  | -                                               | 20,594                         |
| Total expenditures                                           | <u>743,155</u>    | <u>116,708</u>                     | <u>-</u>                                        | <u>859,863</u>                 |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(22,719)</u>   | <u>11,664</u>                      | <u>-</u>                                        | <u>(11,055)</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                   |                                    |                                                 |                                |
| Lease liabilities issued                                     | -                 | -                                  | -                                               | -                              |
| Transfers in                                                 | 11,665            | -                                  | -                                               | 11,665                         |
| Transfers out                                                | -                 | (11,665)                           | -                                               | (11,665)                       |
| Total other financing sources (uses)                         | <u>11,665</u>     | <u>(11,665)</u>                    | <u>-</u>                                        | <u>-</u>                       |
| Net change in fund balances                                  | (11,054)          | (1)                                | -                                               | (11,055)                       |
| Fund balances - beginning                                    | <u>855,777</u>    | <u>10,209</u>                      | <u>118,200</u>                                  | <u>984,186</u>                 |
| Fund balances - ending                                       | <u>\$ 844,723</u> | <u>\$ 10,208</u>                   | <u>\$ 118,200</u>                               | <u>\$ 973,131</u>              |

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

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

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

For the Year Ended June 30, 2025

|                                                                                                                                                                                                                                                                                                                                              |          |                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------|
| <b>Net change in fund balances</b>                                                                                                                                                                                                                                                                                                           |          | \$ (11,055)     |
| Amounts reported for governmental activities on the statement of activities are different because:                                                                                                                                                                                                                                           |          |                 |
| Governmental funds report capital outlay as expenditures; however, on the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense.                                                                                                                           |          |                 |
| Current year depreciation                                                                                                                                                                                                                                                                                                                    |          | (1,304)         |
| Governmental funds report the costs of right to use lease assets as expenditures; however, on the statement of activities, the costs of these assets are allocated over the terms of the related leases and reported as amortization expense.                                                                                                |          |                 |
| Decrease in lease assets                                                                                                                                                                                                                                                                                                                     | (95,209) |                 |
| Related change in accumulated amortization                                                                                                                                                                                                                                                                                                   | 47,573   |                 |
| Current year amortization                                                                                                                                                                                                                                                                                                                    | (21,337) | (68,973)        |
| Long-term lease proceeds are reported as other financing sources in the governmental funds. On the statement of net position, however, issuing long-term lease obligations increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability on the statement of net position. |          |                 |
| Change in lease terms                                                                                                                                                                                                                                                                                                                        | 50,322   |                 |
| Lease liability payments                                                                                                                                                                                                                                                                                                                     | 20,594   | 70,916          |
| Some expenses reported on the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.                                                                                                                                                        |          |                 |
| Compensated absences                                                                                                                                                                                                                                                                                                                         |          | 15,532          |
| Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. On the statement of activities, property taxes are recognized as revenue when levied.                                                                                                     |          |                 |
| Change in unavailable revenue - property taxes                                                                                                                                                                                                                                                                                               |          | 1,195           |
| <b>Change in net position</b>                                                                                                                                                                                                                                                                                                                |          | <b>\$ 6,311</b> |

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

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

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

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

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

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

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

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

The District reports the following major governmental funds:

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

Special Revenue Fund

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

Capital Projects Fund

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

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

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

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance**

**1. Deposits and Investments**

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

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

**2. Accounts Receivable**

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

**3. Grant Revenue**

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)**

**4. Property Taxes**

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

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

**5. Prepaids**

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

**6. Capital Assets**

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

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

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)**

**6. Capital Assets (Continued)**

The District has also recorded intangible right to use lease assets in accordance with GASB Statement No. 87, *Leases*. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases, which are discussed in Note III-E.

**7. Compensated Absences**

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

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

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)**

**9. Fund Balance**

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

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the board of directors delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

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

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

**E. Use of Estimates**

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**A. Budgetary Information**

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

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

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

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

**A. Deposits and Investments**

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

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

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

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

Credit Risk

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

Investments

As of June 30, 2025, the District had the following investments:

|                                         | <u>Credit Quality<br/>Rating</u> | <u>Maturities</u> | <u>Fair Value</u> |
|-----------------------------------------|----------------------------------|-------------------|-------------------|
| Oregon Local Government Investment Pool | Unrated                          | -                 | <u>\$ 856,582</u> |

Interest Rate Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk – Investments

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

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

Custodial Credit Risk – Deposits

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

The District holds accounts at Citizens Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts. At June 30, 2025, the District's total deposits of \$136,256 were fully insured by the FDIC.

Deposits

The District's deposits and investments at June 30, 2025, are as follows:

|                                |                   |
|--------------------------------|-------------------|
| Checking accounts              | \$ 125,742        |
| Total investments              | <u>856,582</u>    |
| Total deposits and investments | <u>\$ 982,324</u> |

Cash and investments by fund:

|                                              |                   |
|----------------------------------------------|-------------------|
| Governmental activities - unrestricted       |                   |
| General Fund                                 | \$ 857,282        |
| Building Reserve Fund                        | <u>118,200</u>    |
| Total governmental activities - unrestricted | 975,482           |
| Governmental activities - restricted         |                   |
| Project Fund                                 | <u>6,842</u>      |
| Total cash and investments                   | <u>\$ 982,324</u> |

Restricted cash of \$6,842 reported in the Project Fund is for grant payments.

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**B. Capital Assets**

Capital asset activity for the year ended June 30, 2025, was as follows:

|                                             | <u>Beginning<br/>Balance</u> | <u>Increases</u>   | <u>Decreases</u>  | <u>Ending<br/>Balance</u> |
|---------------------------------------------|------------------------------|--------------------|-------------------|---------------------------|
| Governmental activities                     |                              |                    |                   |                           |
| Capital assets being depreciated            |                              |                    |                   |                           |
| Furniture and equipment                     | \$ 25,994                    | \$ -               | \$ -              | \$ 25,994                 |
| Less accumulated depreciation for           |                              |                    |                   |                           |
| Furniture and equipment                     | <u>(23,363)</u>              | <u>(1,304)</u>     | <u>-</u>          | <u>(24,667)</u>           |
| Total capital assets being depreciated, net | <u>2,631</u>                 | <u>(1,304)</u>     | <u>-</u>          | <u>1,327</u>              |
| Capital assets being amortized              |                              |                    |                   |                           |
| Intangibles - right to use lease assets     |                              |                    |                   |                           |
| Office space                                | 95,209                       | -                  | 95,209            | -                         |
| Storage unit                                | 8,733                        | -                  | -                 | 8,733                     |
| Copier                                      | <u>8,691</u>                 | <u>-</u>           | <u>-</u>          | <u>8,691</u>              |
| Total capital assets being amortized        | <u>112,633</u>               | <u>-</u>           | <u>95,209</u>     | <u>17,424</u>             |
| Less accumulated amortization for           |                              |                    |                   |                           |
| Intangibles - right to use lease assets     |                              |                    |                   |                           |
| Office space                                | (29,721)                     | (17,852)           | 47,573            | -                         |
| Storage unit                                | (5,514)                      | (1,747)            | -                 | (7,261)                   |
| Copier                                      | <u>(5,484)</u>               | <u>(1,738)</u>     | <u>-</u>          | <u>(7,222)</u>            |
| Total accumulated amortization              | <u>(40,719)</u>              | <u>(21,337)</u>    | <u>47,573</u>     | <u>(14,483)</u>           |
| Total capital assets being amortized, net   | <u>71,914</u>                | <u>(21,337)</u>    | <u>142,782</u>    | <u>2,941</u>              |
| Governmental activities capital assets, net | <u>\$ 74,545</u>             | <u>\$ (22,641)</u> | <u>\$ 142,782</u> | <u>\$ 4,268</u>           |

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

|                                         | <u>Capital<br/>Assets</u> | <u>Accumulated<br/>Depreciation/<br/>Amortization</u> | <u>Net Capital<br/>Assets</u> |
|-----------------------------------------|---------------------------|-------------------------------------------------------|-------------------------------|
| Governmental activities                 |                           |                                                       |                               |
| Furniture and equipment                 | \$ 25,994                 | \$ (24,667)                                           | \$ 1,327                      |
| Intangibles - right to use lease assets |                           |                                                       |                               |
| Storage unit                            | 8,733                     | (7,261)                                               | 1,472                         |
| Copier                                  | <u>8,691</u>              | <u>(7,222)</u>                                        | <u>1,469</u>                  |
| Total governmental activities           | <u>\$ 43,418</u>          | <u>\$ (39,150)</u>                                    | <u>\$ 4,268</u>               |

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**B. Capital Assets (Continued)**

Depreciation expense and amortization expense were charged to the functions/programs of the District as follows:

|                             |    |                      |
|-----------------------------|----|----------------------|
| Governmental activities     |    |                      |
| Depreciation expense        |    |                      |
| Soil and water conservation | \$ | 1,304                |
| Amortization expense        |    |                      |
| Soil and water conservation |    | <u>21,337</u>        |
| Total                       | \$ | <u><u>22,641</u></u> |

**C. Compensated Absences**

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

|                         | Beginning<br>Balance | Net<br>Change    | Ending<br>Balance | Due Within<br>One Year |
|-------------------------|----------------------|------------------|-------------------|------------------------|
| Governmental activities |                      |                  |                   |                        |
| Compensated absences    | \$ <u>37,812</u>     | \$ <u>15,532</u> | \$ <u>22,280</u>  | \$ <u>22,280</u>       |

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

**D. Interfund Transfers**

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

|                |                         |
|----------------|-------------------------|
|                | Transfers in:           |
|                | General<br>Fund         |
| Transfers out: |                         |
| Project Fund   | \$ <u><u>11,665</u></u> |

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**E. Long-Term Liabilities**

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

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

|                               | <u>Interest Rates</u> | <u>Original Amount</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|-------------------------------|-----------------------|------------------------|--------------------------|------------------|-------------------|-----------------------|----------------------------|
| Governmental activities       |                       |                        |                          |                  |                   |                       |                            |
| Leases payable                |                       |                        |                          |                  |                   |                       |                            |
| Office space                  | 3.50%                 | \$ 47,881              | \$ 67,316                | \$ -             | \$ 67,316         | \$ -                  | \$ -                       |
| Storage unit                  | 3.06%                 | 6,736                  | 3,503                    | -                | 1,798             | 1,705                 | 1,705                      |
| Copier                        | 3.06%                 | 6,946                  | 3,297                    | -                | 1,802             | 1,495                 | 1,495                      |
| Total governmental activities |                       | <u>\$ 61,563</u>       | <u>\$ 74,116</u>         | <u>\$ -</u>      | <u>\$ 70,916</u>  | <u>\$ 3,200</u>       | <u>\$ 3,200</u>            |

**2. Office Space Lease**

An agreement was executed on April 1, 2023, to lease an office building and requires 24 monthly payments of \$2,062.58. As of June 30, 2025, the lease has been paid in full. Additional information for the right to use lease assets can be found in Note III-B.

**3. Storage Unit Lease**

An agreement was executed on June 2, 2021, to lease a storage unit and requires 60 monthly payments of \$156.17. The lease liability is measured at an implied discount rate of 3.06%. As a result of the lease, the District has recorded a right to use assets with a netbook value of \$1,472 on June 30, 2025. Additional information for the right to use lease assets can be found in Note III-B.

**4. Copier Lease**

An agreement was executed on May 4, 2021, to lease a copier and requires 60 monthly payments of \$157. The lease liability is measured at an implied discount rate of 3.06%. As a result of the lease, the District has recorded a right to use assets with a netbook value of \$1,469 on June 30, 2025. Additional information for the right to use lease assets can be found in Note III-B.

**5. Future Minimum Lease Commitments**

| Year Ending<br>June 30 | <u>Storage Unit Lease</u> |                 | <u>Copier Lease</u> |                 | <u>Total</u>     |                 |
|------------------------|---------------------------|-----------------|---------------------|-----------------|------------------|-----------------|
|                        | <u>Principal</u>          | <u>Interest</u> | <u>Principal</u>    | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2026                   | \$ 1,701                  | \$ 26           | \$ 1,499            | \$ 21           | \$ 3,200         | \$ 47           |
| Total                  | <u>\$ 1,701</u>           | <u>\$ 26</u>    | <u>\$ 1,499</u>     | <u>\$ 21</u>    | <u>\$ 3,200</u>  | <u>\$ 47</u>    |

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

**F. Constraints on Fund Balances**

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

|                         | General<br>Fund | Project<br>Fund | Building<br>Reserve<br>Fund | Total<br>Governmental<br>Funds |
|-------------------------|-----------------|-----------------|-----------------------------|--------------------------------|
| Fund balances:          |                 |                 |                             |                                |
| Nonspendable - prepaids | \$ 14,273       | \$ -            | \$ -                        | \$ 14,273                      |
| Restricted for:         |                 |                 |                             |                                |
| Conservation projects   | -               | 10,208          | -                           | 10,208                         |
| Committed to:           |                 |                 |                             |                                |
| Programs                | 68,000          | -               | -                           | 68,000                         |
| Assigned to:            |                 |                 |                             |                                |
| Building projects       | -               | -               | 118,200                     | 118,200                        |
| Unassigned              | 762,450         | -               | -                           | 762,450                        |
| Total fund balances     | \$ 844,723      | \$ 10,208       | \$ 118,200                  | \$ 973,131                     |

**OTHER INFORMATION**

**A. Risk Management**

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

**B. Deferred Compensation Plan**

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

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

The contributions during the year ended June 30, 2025, are as follows.

|                                       |           |
|---------------------------------------|-----------|
| Employee contributions 457 and 401(a) | \$ 16,857 |
| Employer contributions 401(a)         | 26,217    |
|                                       | \$ 43,074 |

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**IV. OTHER INFORMATION (Continued)**

**C. Tax Abatements**

The District did not have material tax abatements for the year ended June 30, 2025.

**D. New Pronouncements**

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

GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the District beginning with its fiscal year ending June 30, 2026. This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

**E. Subsequent Events**

Management has evaluated subsequent events through **Date Rep Letter**, which was the date that the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

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

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

GENERAL FUND

For the Year Ended June 30, 2025

|                                                              | Original<br>Budget | Final<br>Budget   | Variance with<br>Final Budget<br>Over (Under) | Actual<br>GAAP<br>Basis |
|--------------------------------------------------------------|--------------------|-------------------|-----------------------------------------------|-------------------------|
| <b>REVENUES</b>                                              |                    |                   |                                               |                         |
| Property taxes                                               | \$ 530,000         | \$ 530,000        | \$ 4,871                                      | \$ 534,871              |
| Grants                                                       | 101,594            | 111,132           | (31)                                          | 111,101                 |
| Charges for services                                         | 19,000             | 19,000            | 7,564                                         | 26,564                  |
| Investment earnings                                          | 20,000             | 20,000            | 24,676                                        | 44,676                  |
| Miscellaneous                                                | 1,500              | 2,540             | 684                                           | 3,224                   |
| Total revenues                                               | <u>672,094</u>     | <u>682,672</u>    | <u>37,764</u>                                 | <u>720,436</u>          |
| <b>EXPENDITURES</b>                                          |                    |                   |                                               |                         |
| Current                                                      |                    |                   |                                               |                         |
| Personnel services                                           | 635,754            | 636,328           | (94,804)                                      | 541,524                 |
| Materials and services                                       | 223,600            | 226,991           | (45,954)                                      | 181,037                 |
| Debt service                                                 | -                  | 123,232           | (102,638)                                     | 20,594                  |
| Capital outlay                                               | 5,000              | 5,000             | (5,000)                                       | -                       |
| Contingency                                                  | 60,000             | 51,200            | (51,200)                                      | -                       |
| Total expenditures                                           | <u>924,354</u>     | <u>1,042,751</u>  | <u>(299,596)</u>                              | <u>743,155</u>          |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(252,260)</u>   | <u>(360,079)</u>  | <u>337,360</u>                                | <u>(22,719)</u>         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                                               |                         |
| Lease liabilities issued                                     | -                  | 102,453           | (102,453)                                     | -                       |
| Transfers in                                                 | 16,621             | 21,987            | (10,322)                                      | 11,665                  |
| Total other financing sources (uses)                         | <u>16,621</u>      | <u>124,440</u>    | <u>(112,775)</u>                              | <u>11,665</u>           |
| Net change in fund balance                                   | (235,639)          | (235,639)         | 224,585                                       | (11,054)                |
| Fund balance - beginning                                     | <u>805,872</u>     | <u>805,872</u>    | <u>49,905</u>                                 | <u>855,777</u>          |
| Fund balance - ending                                        | <u>\$ 570,233</u>  | <u>\$ 570,233</u> | <u>\$ 274,490</u>                             | <u>\$ 844,723</u>       |

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

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

PROJECT FUND

For the Year Ended June 30, 2025

|                                                              | Original<br>Budget | Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual<br>GAAP<br>Basis |
|--------------------------------------------------------------|--------------------|-----------------|-----------------------------------------------|-------------------------|
| <b>REVENUES</b>                                              |                    |                 |                                               |                         |
| Grants                                                       | \$ 168,835         | \$ 227,839      | \$ (99,467)                                   | \$ 128,372              |
| <b>EXPENDITURES</b>                                          |                    |                 |                                               |                         |
| Current                                                      |                    |                 |                                               |                         |
| Personnel services                                           | 29,968             | 46,555          | (16,271)                                      | 30,284                  |
| Materials and services                                       | 122,246            | 159,297         | (72,873)                                      | 86,424                  |
| Total expenditures                                           | 152,214            | 205,852         | (89,144)                                      | 116,708                 |
| Excess (deficiency) of revenues<br>over (under) expenditures | 16,621             | 21,987          | (10,323)                                      | 11,664                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                                               |                         |
| Transfers out                                                | (16,621)           | (21,987)        | (10,322)                                      | (11,665)                |
| Net change in fund balance                                   | -                  | -               | (1)                                           | (1)                     |
| Fund balance - beginning                                     | -                  | -               | 10,209                                        | 10,209                  |
| Fund balance - ending                                        | \$ -               | \$ -            | \$ 10,208                                     | \$ 10,208               |

**OTHER SUPPLEMENTARY INFORMATION**  
**INDIVIDUAL FUND SCHEDULES**

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

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

BUILDING RESERVE FUND

For the Year Ended June 30, 2025

|                            | Original and<br>Final<br>Budget | Variance with<br>Final Budget<br>Over (Under) | Actual<br>GAAP<br>Basis |
|----------------------------|---------------------------------|-----------------------------------------------|-------------------------|
| <b>REVENUES</b>            | \$ -                            | \$ -                                          | \$ -                    |
| <b>EXPENDITURES</b>        | -                               | -                                             | -                       |
| Net change in fund balance | -                               | -                                             | -                       |
| Fund balance - beginning   | <u>118,200</u>                  | -                                             | <u>118,200</u>          |
| Fund balance - ending      | <u>\$ 118,200</u>               | <u>\$ -</u>                                   | <u>\$ 118,200</u>       |

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**OTHER FINANCIAL SCHEDULES**

**DRAFT**

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

SCHEDULE OF PROPERTY TAX TRANSACTIONS

For the Year Ended June 30, 2025

| Tax Year                                       | Taxes<br>Receivable<br>July 1, 2024 | 2024-2025<br>Levy | Adjustments | Collections | Taxes<br>Receivable<br>June 30, 2025 |
|------------------------------------------------|-------------------------------------|-------------------|-------------|-------------|--------------------------------------|
| 2024-2025                                      | \$ -                                | \$ 553,613        | \$ (16,310) | \$ 530,014  | \$ 7,289                             |
| 2023-2024                                      | 6,715                               | -                 | (117)       | 4,304       | 2,294                                |
| 2022-2023                                      | 2,169                               | -                 | (50)        | 881         | 1,238                                |
| 2021-2022                                      | 1,028                               | -                 | (15)        | 443         | 570                                  |
| 2020-2021                                      | 554                                 | -                 | (33)        | 356         | 165                                  |
| 2019-2020                                      | 191                                 | -                 | (13)        | 46          | 132                                  |
| 2018-2019                                      | 88                                  | -                 | (1)         | 21          | 66                                   |
| Prior                                          | 64                                  | -                 | 31          | 23          | 72                                   |
| Subtotal - Prior                               | 10,809                              | -                 | (198)       | 6,074       | 4,537                                |
| Total                                          | \$ 10,809                           | \$ 553,613        | \$ (16,508) | 536,088     | \$ 11,826                            |
| Add:                                           |                                     |                   |             |             |                                      |
| Other taxes and interest                       |                                     |                   |             | (1,217)     |                                      |
| Undistributed taxes with county, July 1, 2024  |                                     |                   |             | -           |                                      |
| Total available                                |                                     |                   |             | 534,871     |                                      |
| Less: Turnovers to District                    |                                     |                   |             | (534,871)   |                                      |
| Undistributed taxes with county, June 30, 2025 |                                     |                   |             | \$ -        |                                      |

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

**DRAFT**

**Benton Soil and Water Conservation District**  
**Member of the Board of Directors**  
**Job Description and Expectations**

**Purpose:** To advise, govern, oversee policy and direction, and assist with the leadership and general promotion of the Benton SWCD so as to support the District's mission and needs.

**Mission Statement:** Engage Benton County residents in the conservation and stewardship of natural resources for current and future generations.

**Major responsibilities:**

- Keep the District's vision and mission in focus.
- Formulate and oversee District policies and procedures.
- Provide fiduciary oversight of District finances.
- Develop/adopt/oversee long-range strategic plan; review/approve staff annual work plans.
- Recruit, train, evaluate, and if necessary, discipline District's Executive Director.
- Promote Benton SWCD in the community.
- Serve in the best interest of the community.

Refer to the "BSWCD Board Roles & Responsibilities" for a complete list, along with authority delegated by the Board to the District's Executive Director.

**Length of term:** Directors are elected for four-year terms.

**Meetings and time commitment:**

- The Board of Directors meets the 2<sup>nd</sup> Monday of each month at 6pm, at the District office and/or virtually through Zoom. Meetings typically last 60 – 90 minutes.
- The Personnel and Finance Committee (PFC) of the Board meets an average of 2 times per year, pending its work agenda.
- Board members are asked to participate in at least one District outreach event per year.

**Expectations of board members:**

- Attend and participate in meetings on a regular basis, and special events as able.
- Participate on standing and ad-hoc committees of the Board as necessary.
- Be alert to agricultural community, the general community, and conservation concerns that can be addressed by the Benton SWCD mission, objectives, and programs.
- Promote the Benton SWCD mission and programs to the community.
- Provide fiduciary oversight of Benton SWCD finances, budgets, and expenditures.
- Understand and periodically review the policies and procedures of the District.
- Understand and follow Oregon Public Meeting, Public Records, and Ethics laws.
- Actively recruit new Directors and Associate Directors to serve on the Board.

**Board Code of Conduct** – Refer to Oregon SWCD Guidebook:

<https://www.oregon.gov/oda/programs/NaturalResources/SWCD/Pages/Guidebook.aspx>

**Benton Soil and Water Conservation District  
Officers of the Board of Directors  
Job Descriptions and Expectations**

In addition to the general job description for Board members, the following outlines the duties and responsibilities of the officers of the Benton SWCD Board of Directors.

**Terms of Office:** The term of office for officers of the Benton SWCD is 1 year. Officers are elected at the January meeting by a quorum and majority vote of the board.

**Officer Vacancies:** If an office of the Board of Directors becomes vacant due to resignation, death, or other means, the Board will elect a new officer at the next public meeting of the Board by a quorum and majority vote.

**Job Duties and Expectations**

**Chair:**

- Consults with the Executive Director, as well as other Directors as required, for the preparation of Board meeting agendas.
- Presides and conducts meetings according to policies established by the Board.
- Shares the same right as other members of the Board to discuss and to vote on questions before the Board.
- Calls Special Meetings of the Board as described by Oregon Public Meetings Law.
- Signs official District documents on behalf of the Board.
- Administers and signs Oaths of Office.
- Appoints committees, assigns responsibilities, and appoints the Chairs of committees.
- Requests staff and program reports.
- Delegates to other officers, if needed and advisable, any of the duties of the Chair for a specific time period and defined purposes.
- Speaks for the District, along with the Executive Director, unless the Board by majority vote, delegates such tasks to one or more of the other Directors.

**Vice Chair:**

- In the Chair's absence, or during any disability of the Chair, the Vice-Chair shall have the powers and duties of the Chair of the Board as prescribed by District policy.
- Serves as Chair of the Personnel and Finance Committee (PFC), as determined by the Board and Board Chair.

**Secretary:**

- The Secretary is not required to perform any secretarial or clerical function within the District. The Board may delegate some or all of the functions of the Board Secretary to a District employee, Associate Director, or volunteer. However, the Secretary retains oversight of any and all delegated duties.
- Shall ensure accurate minutes of each Board meeting are taken, transcribed, and distributed to each Board member in a timely manner for review prior to approval.
- Records minutes during an executive session or may assign such a duty. Records of executive sessions, whether typed or on tape, will be maintained by the Executive Director in a secure, fireproof, locked location in the District office.

- Oversees, and acts as the “custodian” or keeper of the official records of District contracts, minutes, budgets, memoranda of understanding, oaths of office, audits, etc., and assures that records are maintained as required by law.
- Ensures that the Board properly adopts resolutions.
- Ensures that records are maintained as required by law.
- Ensures that the District complies with public meetings and public records laws.
- Is knowledgeable regarding District policy and monitors compliance with such policies.
- Assures that the authority (ORS statute) for calling an executive session is cited in minutes.

**Treasurer:**

- Oversees the District’s finances and ensures that accurate accounting and financial records are maintained by the District.
- Annually reviews the District's financial audit with the Executive Director and Board Chair prior to submitting the audit to the Board. The Treasurer shall send copies of the audit to state or local agencies requiring its submission or may delegate such duty to staff members.
- Assists in budget development.
- Presents financial statements and reports at Board meetings and the Annual Meeting.
- Ensures that all accounting computer records are kept secure and backed up on a regular basis.
- Monitors fiscal policy compliance on a regular basis.
- Accepts responsibility for other duties assigned by the Board.
- Delegates any of the preceding duties to staff or members of the Personnel and Finance Committee but retains oversight of all such duties.

**NEW LANGUAGE FOR Treasurer (2 of the bullet points removed)**

**Treasurer:**

- Oversees the District’s finances and ensures that accurate accounting and financial records are maintained by the District.
- Annually reviews the District's financial audit with the Executive Director and Board Chair prior to submitting the audit to the Board. The Treasurer shall send copies of the audit to state or local agencies requiring its submission or may delegate such duty to staff members.
- Presents financial statements and reports at Board meetings and the Annual Meeting.
- Ensures that all accounting computer records are kept secure and backed up on a regular basis.
- Monitors fiscal policy compliance on a regular basis.
- Delegates any of the preceding duties to staff or members of the Personnel and Finance Committee but retains oversight of all such duties.

## Student Associate Director Appointment, Roles, and Responsibilities

This document describes the appointment, roles, and responsibilities Student Associate Directors of Benton Soil & Water Conservation District (**BSWCD**).

Associate Directors are valuable contributors to **BSWCD**. They expand the knowledge base that supports **BSWCD**, provide additional community input, and strengthen the Board's decision-making process.

### Appointment

Associate Directors are volunteers appointed by the **BSWCD** Board of Directors and serve without pay. The **BSWCD** Board should record in its minutes when an Associate Director is appointed, removed, or resigns. The **Student Associate Director** must be a Benton County resident and of voting age.

### Roles and Responsibilities

The **Student Associate Director's** term of service is a minimum of one academic year and a full term maximum of two years. At the end of the term, the Student Associate Director could be reappointed for another term or a different student could be appointed. The **Student Associate Director** is required to attend at least four regular **BSWCD** Board meetings per academic year. **BSWCD** will target the September or October Board meeting as the beginning of the **Student Associate Director's** term of service.

Associate Directors do not vote on **BSWCD** Board decisions. As an individual, the Student Associate Director does not speak for, or represent, the **BSWCD** Board. However, while serving in the role of Student Associate Director, the incumbent can augment the **BSWCD** Board's knowledge and experience and assist with the **BSWCD** programs and activities.

The **Student Associate Director** will be currently enrolled as a student working towards an Associate, Bachelors, or advanced degree at an Academic institution. If considering multiple candidates, preference will be given to students enrolled in an institution located in Benton County.

### BSWCD Expectations of the Student Associate Director

The **Student Associate Director** will participate in and support **BSWCD** activities in the following ways:

- Attend 3 check-in meetings per year with designated **BSWCD** Executive Director, other designated staff, or individual **BSWCD** Directors to learn about the District, identify and coordinate joint efforts between students and **BSWCD**

and to ensure that the expectations of this agreement are being met by both parties. These meetings will take place outside of **BSWCD** Board meetings.

- Serve as a point of contact for organizing volunteer opportunities between the college/ institution and **BSWCD**.
- Participate in and support **BSWCD** activities and events by:
  - Coordinating directly with appropriate **BSWCD** staff person on program-specific volunteer opportunities;
  - Participating in training opportunities, where appropriate;
  - Attending the District's annual meeting, if possible;
  - In partnership with BSWCD, helping to develop, promote\*, and contribute to **BSWCD** activities based on student community interest, experience level, and availability.

### **Additional opportunities**

- Student Associate Board Members are welcome to use this experience for course credit and can work with BSWCD Executive Director to acquire any necessary documentation of the collaboration
- BSWCD staff can visit student organizations to discuss our mission and work plan as desired, and co-present information with the Student Associate Director

\*Any communications materials (written or verbal, including but not limited to social media) created by students must be reviewed and approved by the **BSWCD Community Engagement Coordinator** before being distributed/posted.