PO Box 2269
Roseburg, OR 97470
541-900-0354
dswcd.org

Douglas Soil and Water Conservation District
Board of Directors Meeting
Wednesday, September 16th 2026

Attendees

Directors: John Estill, David Briggs, Scott Hendy | **Employees:** Maggie Begoun, Cindy Bright | **Public:** Ashley Hicks, Joe Blanchard, Steve Denney, Susan Applegate

Call to Order

The meeting was called to order by Board Chair, David Briggs at 4:04pm.

Workshop Discussions:

Designated Weeds Authority Discussion - This intergovernmental agreement allows DSWCD to take over as Douglas County's Designated Weeds Authority. The main reason for this agreement is so that DSWCD can qualify for the OR ST Weed Board's grant funds that support counties/their weed authorities. This pot of money allows for projects that target lower rated weeds, as opposed to the other grant that is highly competitive and just ends up supporting Class A weeds projects. Begoun clarifies that the County retains all regulatory authority, we wouldn't have anything to do with that. There is also no funding associated with this agreement from the County. Ideally, the Tree of Heaven project for the DC Fairgrounds would now qualify for these funds, along with other projects that local municipalities may have.

Elk Creek Watershed Coalition Watershed Council Letter of Support Discussion - The reason that the commissioners gave to the ECWC the last time they asked to become a watershed council was that their board by-laws didn't require their board to be made up of diverse backgrounds like having representatives from municipalities, timber, fisheries, etc. ECWC has now put this into their by-laws and are working on acquiring members from all the required backgrounds. Applegate reports they have a farmer, rancher, river guide, botanist, educational professional, and now timber/construction represented on the board. Every April some board terms are finished so people can apply for the board and their appointment is voted on by the other current board members. The other issue was that the previous Elk Creek Watershed Council took a long time to dissolve, but now they finally are so the new Coalition is free to take their place. Begoun notes that the last time Partnership for Umpqua Rivers Watershed Council's board chair attending a DSWCD meeting, they noted that they have no issue with this ECWC re-establishing as a watershed council and there is plenty of work in North County for them separate from Partnership for Umpqua Rivers.

New Bookkeeper Discussion - Begoun shows the board a sample contract from a new, local bookkeeper who works for a few other SWCDs and came recommended by the auditors who just completed our Annual Agreed Upon Procedures / Financial Review. This bookkeeper would potentially take a lot of work off of Begoun's plate and would be cheaper than our current bookkeeper. The auditor and this bookkeeper are thinking that they could start a brand new QuickBooks a couple years back (maybe just 2021) and go from there as all the previous years are really messing things up for the auditor. Eric Nusbaum also recommends this bookkeeper. Begoun sets up a meeting between the board and the new bookkeeper for sometime at 1:00pm the week of Sept. 28th.

FY24-25 AUP Discussion - Hicks asks about explaining the duplicates on the Trial Balance. Begoun will ask the auditors and get back to the board with their answer. Begoun notes it might have something to do with the weird QuickBooks, however they used Begoun's excel sheet financial reports to do the whole AUP and will probably duplicate this for FY25-26. Additionally, there is a note on the AUP that the district had unauthorized interfund loan transfers. All this means is that the way we published our budget, things were moving between restricted and unrestricted with no prior approval. To stop this from happening in the future, the district needs to further classify the restricted funds as each individual grant fund so that when funds are moved - they are seen as moving appropriately according to each individual grant budget.

ODA Budget Cuts Discussion - There is currently a proposal on its way to the governor to cut two staff positions for SWCDs at ODA, the SWCD Manager and the SWCD Capacity Grant Manager. There is also a proposed $700k cut to the Agricultural Water Quality program's grant opportunities. Begoun has already sent OACD a small write up on the detriments this would have to Douglas SWCD, but there may be further call to action in the future like writing a more personalized letter from DSWCD directly to the governor. Begoun will provide updates and requests for district approval as they come down the pipeline. Hicks asked if there was any directive on how the SWCDs are supposed to move forward if these cuts are made. Begoun answers no, and that the Capacity Grant received by ODA directly states that to receive it, we must use ⅔ of those funds to support AgWQ projects. Cutting the budget so drastically will not allow us to do nearly as much work in that field anymore and as a purely grant funded district, we would need to shift toward other funding avenues that are potentially way more competitive thus severely limiting the amount of project work we can get done for private landowners.

Approval of Minutes

Motion: Dir. Briggs motions to approve the minutes of the July Board Meeting Minutes.

Discussion: N/A

For: Briggs, Estill, Hendy | **Against:** N/A. | **Absent:** Woodward | **Abstain:** N/A.

The motion passed.

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Financial & Admin Report – Please see attached reports.

Documents presented to the board:
July & August Expense Report, FY26-27 Budget, FY25-26 AUP Engagement Documents

FY25-26 AUP Engagement Docs - Begoun presents a document similar to last year's from the auditor. The fees are the same and the scope of work is the same. Begoun asks the board to consider a motion to sign these docs to get the auditors going on the AUP.

> **Motion:** Dir. Hendy motions for the district to approve working with Grimstad CPA on the FY25-26 AUP and have the board chair sign the AUP Engagement documents as presented.
>
> **Discussion:** N/A
>
> **For:** Briggs, Estill, Hendy | **Against:** N/A. | **Absent:** Woodward | **Abstain:** N/A.
>
> **The motion passed.**

FY26-27 Budget Adjustment - Begoun presents an attachment for the current FY26-27 budget that shows the breakdown of all funds and how they are to be allocated to each grant. This would allow for clarification in our AUPs and compliance in approved funds transfers.

> **Motion:** Dir. Hendy motions to approve adding the addendum to the district budget showing the breakdown of all the grant budget spending.
>
> **Discussion:** N/A
>
> **For:** Briggs, Estill, Hendy | **Against:** N/A. | **Absent:** Woodward | **Abstain:** N/A.
>
> **The motion passed.**

IRS - The IRS has not reached out, despite sending a letter that they'd have an agent assigned by July. The board would like to have the bookkeeper reach out to the IRS and try to get things moving. Begoun will get the message to the bookkeeper.

Capacity Funding - Blanchard asks if the unrestricted funds are the capacity grant funds. Begoun answers no, technically the capacity grant is still considered restricted. It has an approved budget from ODA and is attached to an Agricultural Water Quality grant that directs us to do so many things related to AgWQ in order to receive some district operational funds. The money labeled as unrestricted is mostly administrative funds that have come from completed projects. Blanchard asks if the district knows of any grants that give purely unrestricted dollars for capacity building and Begoun answers no, not to her knowledge/not that she can find.

Elk Creek Watershed Coalition Letter of Support - Begoun asks the board if they want to write a support letter for ECWC.

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Motion: Dir. Hendy motions that the district sign a letter of support for Elk Creek Watershed Coalition to become a recognized watershed council.

Discussion: Begoun will provide a draft to the board to approve and then the chair can sign it.

For: Briggs, Estill, Hendy | **Against:** N/A. | **Absent:** Woodward | **Abstain:** N/A.

The motion passed.

Douglas County Designated Weeds Authority Agreement - Begoun asks the board if they want to approve signatures of the board chair and district admin on the presented interagency agreement to assign DSWCD as the designated weeds authority. This would open a potential funding source for the district's weeds program the OR ST Weed Board. The county is not providing any funds in this agreement.

Motion: Dir. Hendy motions that the board chair and district admin sign the designated weeds authority interagency agreement with Douglas County.

Discussion: N/A

For: Briggs, Estill, Hendy | **Against:** N/A. | **Absent:** Woodward | **Abstain:** N/A.

The motion passed.

Buckhorn County Culvert - Dir. Hendy and Cindy Bright note that there is a county culvert on Buckhorn Rd that ODFW reports a blockage for fish passage, therefore disqualifying restoration projects above it. Begoun will report this to the Douglas County Natural Resource Specialist and try to get some more information/something moving with it.

Begoun touches on some of the weeds program projects as outlined in the attached report.

Conservation Technician Report – Please see attached report.

Hicks asks Bright to give a quick rundown of what sort of grants/projects she works on. Bright notes that she has two different Strategic Implementation Areas that she works with ODA to focus AgWQ projects in. She is working toward a third SIA to focus on in the Elk Creek watershed. Bright also works throughout the district on a few AgWQ projects that involve activities like fencing livestock out of creeks, restoring riparian areas, weed treatments, and developing alternative livestock watering sources. Bright is on the board for Partnership for Umpqua Rivers as well as the DC Livestock Association as a liaison for the district. She also does training for other SWCDs, all while writing and managing grants.

Hicks asks about the status of local contractors. Bright notes that availability of local contractors isn't high and she's lost a few recently. She has a couple that do have some honest pricing and often come in way under the bids of other contractors. Hicks also asks about the possibility of alternative watering for private landowners and what sort of programs are available. Bright reports she's also on the Water Resource Dept's

Resource Advisory Committee and represents agricultural needs on the team. She does work to do spring developments but there may be future rule changes that affect these. Hicks asks if there is a possibility of working with other special districts and municipalities on watering needs. Bright notes there are a lot of programs out there that may be able to help. NRCS/FSA tends to help in these situations, though budget cuts have reduced the local team capacity.

Bright reports the ODA is beginning remote evaluations for the 2nd SIA in the Myrtle Creek area next week. Bright will be attending the mid-November interview for the FIP applications in Salem with OWEB. She is waiting on some small grant applications to be reviewed and approved, as well as has some more to submit when it opens up for the next round. Bright found a good source for peeler cores for BDAs and has begun spending down the Derby funds on those. She was able to meet with the County's Mark Wall to discuss the virtual fencing project at Kanipe Park. PUR put in a OWEB Monitoring grant to extend monitoring efforts in the SIAs. Bright is conducting a training to other SWCDs next week on AgWQ projects and is considering presenting at OACD's Connect conference in April 2027.

Bright will be taking ODA/OWEB out to some of the SIA projects on October 8th and invites the board to join. There are some other small grant projects she would love the board to tour as well down the line.

Hicks asks if grants are project specific. Bright answers yes, the district doesn't receive any money that isn't project specific besides the capacity grant that supports the creation of the individual projects. Hicks asks about the potential of the SWCD working with other agencies like the BLM to provide emergency water access to livestock owners and Dir. Briggs states that it isn't really what the SWCD have the capability or capacity to do. Agencies have a lot of red tape around those types of agreements. Bright notes that to work toward something like that, the district would first need funds just for the staff time to put toward those discussions, planning, assistance type activities in preparation which is something they don't have.

Director Reports / Public Comment

Dir. Briggs offers the board candidates an opportunity to talk about themselves.

Steve Denney - Candidate for At-Large Position 2 - Has worked with SWCDs throughout his careers in wildlife biology and ecology.. SWCDs have a lot of capacity to assist landowners which Denney would like to continue to be a part of even in his retirement.

Joe Blanchard - Candidate for At-Large Position 1 - Noticed the high functioning yet small district was in need of board members and thought his expertise would be helpful as a soil scientist and watershed manager with the BLM & USFS. Blanchard has experience in grant writing/management as well as partnership coordination around restoration efforts.

Ashley Hicks - Candidate for At-Large Position 1 - Has volunteered in the community for a long time, spent 4 years on the Roseburg city council, currently the chair of the STIF/STAC

committee for UTrans, & elected board member of the Glide Fire District. Hicks is a licensed contractor for over 25 years in residential/small commercial construction. She spends a lot of time on public policy and recruiting volunteers for projects in river restoration, river clean-up, and weeds removal. A previous DSWCD board awarded Hicks as a Weed Warrior for work she did in Micelli Park and the work that the SWCD is important to her.

Scott Hendy - Candidate for Zone 2 Position - Has been on the board for a few years helping to resolve issues that past boards created for the district. Notes that the staff have been amazing in re-energizing the district and hopes to continue supporting them. Hendy is a retired veterinarian but still continues to help a few friends with veterinary services and manages his own livestock herd at home.

Dir. Briggs notes that he's been on a few boards, but this SWCD has by far been one of the most interesting ones to serve on and a source of pride for him.

Conclusion of Meeting

The meeting was adjourned at 6:28pm.

The board will be meeting at **4:00pm** for a **policy workshop** which will be followed by the **regularly scheduled board meeting** on **Wednesday, October 21st @ NRCS.**

Submitted by Maggie Begoun for Diana Woodward, District Secretary/Treasurer.

Douglas Soil And Water Conservation District

Jul-26

Statement Summary					Fund Balance								
			Unrestricted	Restricted	DO (25-27)	SOW (25-27)	SIA (23-25)	ODA Weeds "A" 2026	Weaver SG	Doerner II SG	DCWAB	Beals Trib SG
LGIP Account July 1st	**$**	**162,770.01**										
Checking Account July 1st	**$**	**48,645.46**	$ 25,732.19	$ 185,683.28	**$ (8,645.07)**	**$ (13,503.64)**	**$ 983.47**	**$ 47,700.88**	**$ (399.20)**	**$ -**	**$ 2,226.01**	**$ (1,938.55)**
July Deposits:												
SIA	$	7,007.21					$ 7,007.21					
ODA Capacity Grant	$	-										
ODA State Weed Board	$	-										
BLM	$	-										
OWEB	$	9,657.74	$ 7,319.99						$ 399.20			$ 1,938.55
Contracted Payment	$	-										
Interest	$	2.86	$ 490.91									
Refund	$	-										
Transfer	$	46,544.00										
Total Checking Deposits	**$**	**63,211.81**										
July Debits:												
Transfers	$	-										
Personnel Services												
Wages	$	9,932.44	$ (905.69)		$ (2,203.85)	$ (3,985.05)	$ (1,026.45)					
PERS Retirement	$	2,234.32	$ (203.74)		$ (495.76)	$ (896.44)	$ (230.90)					
Payroll Taxes	$	4,200.21	$ (383.00)		$ (931.96)	$ (1,685.19)	$ (434.06)					
Worker's Compensation Ins.	$	-										
Total Personal Services	**$**	**16,366.97**										
Materials & Services												
Bank Fees	$	21.40	$ (21.40)									
Accounting & Legal	$	-										
Advertising	$	-										
Contracted Services	$	59,813.91			$ (4,950.00)		$ (5,855.91)	$ (36,608.00)				
Dues & Membership	$	-										
Insurance	$	-										
Materials	$	4,149.94			$ (376.00)	$ (850.92)			$ (258.12)	$ (258.12)		
Monitoring	$	-										
Office Supplies	$	-										
Office Rent	$	95.00				$ (95.00)						
Staff Travel & Training	$	133.52				$ (79.14)						
Telephone	$	119.46				$ (119.46)						
Utilities	$	21.98				$ (21.98)						
Total Materials & Services	**$**	**64,355.21**										
Total Checking Charges	**$**	**80,722.18**	$ (1,513.83)		$ (8,957.58)	$ (7,733.19)	$ (7,547.33)	$ (36,608.00)	$ (258.12)	$ (258.12)	$ -	$ -
Grant Balances					**$ (17,602.64)**	**$ (21,236.83)**	**$ 443.35**	**$ 11,092.88**	**$ (258.12)**	**$ (258.12)**	**$ 2,226.01**	**$ 0.00**
Checking Account July 31st	**$**	**31,135.09**									Closed	
LGIP Account July 31st	**$**	**116,716.92**										
			Unrestricted	**Restricted**								
			$ 10,427.60	$ 137,424.41								

	Bland Branch SG	Stinger Gulch SG	Buckhorn Creek (Rest.)	Fall Creek (Rest.)	BLM GNA + MIT	BLM Pumpchance	SURCAT	DERBY	UNPP NWL
$	**1,013.90**	**$ (150.88)**	**$ 207.25**	**$ (290.91)**	**$ 9,729.74**	**$ 1,173.76**	**$ (168.95)**	**$ 3,000.00**	**$ (1,068.78)**
					$ (905.69)	$ (603.80)	$ (90.57)		$ (211.33)
					$ (203.74)	$ (135.82)	$ (20.37)		
					$ (383.00)	$ (255.33)	$ (38.30)		
					$ (12,400.00)				
			$ (1,146.90)			$ (1,173.76)			
									$ (54.38)
$	-	$ -	$ (1,146.90)	$ -	$ (13,892.43)	$ (2,168.71)	$ (149.24)	$ -	$ (265.70)
$	**1,013.90**	**$ (150.88)**	**$ (939.65)**	**$ (290.91)**	**$ (4,162.69)**	**$ (994.95)**	**$ (318.19)**	**$ 3,000.00**	**$ (1,334.49)**

Douglas Soil And Water Conservation District
Aug-26

Statement Summary			Unrestricted	Restricted	DO (25-27)	SOW (25-27)	SIA (23-25)	SIA II (26-28)	ODA Weeds "A" 2026	Weaver SG	Fund Bal: Doerner II SG
LGIP Account Aug 1st	**$**	**116,716.92**									
Checking Account Aug 1st	**$**	**31,135.09**	$ 10,427.60	$ 137,424.41	**$ (17,602.64)**	**$ (21,236.83)**	**$ 443.35**	**$ -**	**$ 11,092.88**	**$ (258.12)**	**$ (258.12)**
Aug Deposits:											
SIA	$	-									
ODA Capacity Grant	$	25,290.50			$ 13,790.50	$ 11,500.00					
ODA State Weed Board	$	19,971.50							$ 19,971.50		
BLM	$	-								$ 17,900.00	
OWEB	$	64,805.58									
Contracted Payment	$	-									
Interest	$	3.96	$ 354.91								
Refund	$	164.12	$ 164.12								
Transfer	$	29,026.68									
Total Checking Deposits	**$**	**139,262.34**									
Aug Debits:											
Transfers	$	29,026.68									
Personnel Services											
Wages	$	9,666.50	$ (1,071.00)		$ (1,510.39)	$ (3,048.24)	$ (329.54)	$ (109.85)		$ (219.69)	$ (109.85)
PERS Retirement	$	2,367.27	$ (262.28)		$ (369.89)	$ (746.50)	$ (80.70)	$ (26.90)		$ (53.80)	$ (26.90)
Payroll Taxes	$	5,134.85	$ (568.92)		$ (802.32)	$ (1,619.23)	$ (175.05)	$ (58.35)		$ (116.70)	$ (58.35)
Worker's Compensation Ins.	$	-									
Total Personal Services	**$**	**17,168.62**									
Materials & Services											
Bank Fees	$	18.23	$ (18.23)								
Accounting & Legal	$	8,450.00			$ (8,450.00)						
Advertising	$	-									
Contracted Services	$	45,305.00			$ (1,000.00)	$ (375.00)			$ (14,912.00)		
Dues & Membership	$	-									
Insurance	$	-									
Materials	$	19,226.55									$ (500.58)
Monitoring	$	-									
Office Supplies	$	-									
Office Rent	$	95.00				$ (95.00)					
Staff Travel & Training	$	411.61				$ (109.13)					
Telephone	$	119.50				$ (119.50)					
Utilities	$	105.78				$ (105.78)					
Total Materials & Services	**$**	**73,731.67**									
Total Checking Charges	**$**	**119,926.97**	$ (1,920.44)	$ -	$ (12,132.60)	$ (6,218.38)	$ (585.29)		$ (14,912.00)	$ (390.20)	$ (695.68)
Grant Balances					**$ (15,944.74)**	**$ (15,955.21)**	**$ (141.94)**		**$ 16,152.38**	**$ 17,251.68**	**$ (953.80)**
Checking Account Aug 31st	**$**	**50,470.46**									
LGIP Account Aug 31st	**$**	**117,071.83**									
			Unrestricted	**Restricted**							
			$ 9,263.95	$ 158,278.34							

ance												
	DCWAB	Bland Branch SG	Stinger Gulch SG	Buckhorn Creek (Rest.)	Fall Creek (Rest.)	BLM GNA + MIT	BLM Pumpchance	SURCAT	DERBY	UNPP NWL
$	**2,226.01**	**$ 1,013.90**	**$ (150.88)**	**$ (939.65)**	**$ (290.91)**	**$ (4,162.69)**	**$ (994.95)**	**$ (318.19)**	**$ 3,000.00**	**$ (1,334.49)**
				$ 46,905.58						
		$ (109.85)		$ (274.62)		$ (1,592.78)	$ (1,290.70)			
		$ (26.90)		$ (67.25)		$ (390.06)	$ (316.08)			
		$ (58.35)		$ (145.88)		$ (846.08)	$ (685.62)			
				$ (29,018.00)						
		$ (903.64)		$ (16,740.68)		$ (1,081.65)				
						$ (38.00)	$ (264.48)			
$	-	$ (1,098.74)	$ -	$ (46,246.42)	$ -	$ (3,948.57)	$ (2,556.88)	$ -	$ -	$ -
$	**2,226.01**	**$ (84.84)**	**$ (150.88)**	**$ (280.49)**	**$ (290.91)**	**$ (8,111.26)**	**$ (3,551.83)**	**$ (318.19)**	**$ 3,000.00**	**$ (1,334.49)**

Douglas Soil And Water Conservation District
Budget 2026-2027

Checking Account July 1 2026	**$**	**45,000.00**	Unrestricted - $25,000
LGIP Account July 1 2026	**$**	**160,000.00**	Restricted - $180,000
Resource (Inflows):			
Project Income - Federally Funded	$	217,858.72	GNA + MIT + Pumpchance
Project Income - State Funded	$	566,268.00	Class A Weeds + Restoration, Small, Engagement Grants + New SIA
Project Income - Other Sources	$	7,500.00	UNPP NWL
Project Expense Reimbursement	$	-	
Donations	$	-	
Interest Income	$	6,000.00	
Total Deposits	$	797,626.72	
Amount Available for Appropriation	**$**	**1,002,626.72**	
Charges to Appropriations (Outflows):			
Personnel Services			
Wages (+Tax, Fringe)	$	211,200.00	
Worker's Compensation Ins.	$	800.00	
Total Personal Services	**$**	**212,000.00**	
Materials & Services			
Legal/Audit Fees	$	*27,000.00*	*Lawyer fee + 25-26 & 24-25 AUPs*
Advertising	$	175.00	
Bookkeeping	$	4,800.00	
Contracted Services	$	390,000.00	Project Work, Grant Writer
Dues & Membership	$	750.00	
Insurance (Liablilty + Vehicle)	$	3,600.00	
Materials	$	55,000.00	Project Materials
Office Supplies	$	1,000.00	
District Vehicle	$	*1,500.00*	
Staff Travel & Training	$	11,000.00	
Telephone	$	1,751.00	
Rent (Storage)	$	1,615.00	
Other Utilities	$	4,000.00	
Total Materials & Services	**$**	**502,191.00**	
IRS	**$**	**118,800.00**	
Total Charges to Appropriations	**$**	**832,991.00**	
End of Year Total	**$**	**169,635.72**	
Checking Account June 30 2027	$	36,336.00	Unrestricted - $50,000
LGIP Account June 30 2027	$	133,299.72	Restricted - $119,635.72

Date: 6/17/26

District Chair Signature: David Burgy

Possibly additional grants: Oak Habitat FIP (~few $mil), Oak Engagement ($90k), NBHMA Restoration (~$150k)
PFA Grant ($120k), County Weeds (~$40k)

July 1st 2026 - June 30th 2027 Budget					
		Funding Source			
		Bank			
		Unrestricted Starting	Incoming Admin Fees	IRS Pay	Interest
	$ 844,966.02	$ 25,000.00	$ 35,000.00	$ 118,800.00	$ 6,000.00
Expenses	**Total**				
Conservation Tech (40 Hours/Week) (Includes Fringe/Tax)	$ 115,200.00	$ -	$ -	$ -	$ 6,000.00
District Admin, (40 Hours/Week) (Includes Fringe/Tax)	$ 96,000.00	$ -	$ 6,000.00	$ -	$ -
Worker's Comp x1	$ 800.00				
Legal Fees	$ 10,000.00				
AUP CPA Fees x2	$ 16,600.00				
Advertising x2	$ 175.00				
Bookkeeping	$ 4,800.00				
Contracted Services	$ 388,503.52				
Dues & Membership	$ 750.00				
Insurance (Liablilty + Vehicle)	$ 3,600.00				
Materials	$ 54,371.16				
Monitoring	$ -				
Office Supplies	$ 1,000.00				
District Vehicle	$ 1,500.00				
Staff Travel & Training	$ 11,082.00				
Telephone	$ 1,751.00				
Rent (Storage)	$ 1,615.00				
Other Utilities	$ 4,000.00				
	$ 711,747.68		**$ 54,000.00**	Ending Unrestricted (Could be mc	

OWEB						
Capacity Grant		S. Umpqua SIA	Class A Weeds	OWEB Restoration	Small Grants	SIA Small Grants
SOW	DO					
$ 32,290.00	**$ 41,677.00**	**$ 31,944.30**	**$ 82,893.00**	**$ 86,272.00**	**$ 33,731.00**	**$ 120,000.00**
$ 17,984.00	$ -	$ 5,000.00	$ -	$ 14,500.00	$ 8,400.00	$ 32,000.00
$ -	$ 7,352.00	$ -	$ 10,000.00	$ -	$ -	
	$ 800.00					
	$ 10,000.00					
	$ 16,600.00					
	$ 175.00					
$ 2,400.00	$ 2,400.00					
		$ 16,244.96	$ 72,635.00	$ 48,244.00	$ 16,600.00	$ 60,000.00
	$ 750.00					
	$ 3,600.00					
			$ 258.00	$ 23,528.00	$ 8,400.00	$ 26,000.00
$ 1,000.00						
$ 1,500.00						
$ 2,040.00		$ 250.00			$ 331.00	$ 2,000.00
$ 1,751.00						
$ 1,615.00						
$ 4,000.00						

ɔre admin fees, but I reduced it thinking we'd probably won't see them until 2028)

BLM			Other			
BLM GNA	MIT FUND	BLM Pump chance	UNPP NWL	Derby	OWEB Oak Engagement	New SIA #2
$ 110,761.00	**$ 28,421.72**	**$ 78,676.00**	**$ 10,500.00**	**$ 3,000.00**	**$ 51,405.00**	**$ 100,000.00**
$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000.00
$ 21,575.00	$ 2,500.00	$ 22,813.00	$ 7,500.00	$ -	$ 24,950.00	
$ 85,400.00	$ 17,191.56	$ 49,188.00	$ 3,000.00		$ 20,000.00	
$ 1,050.00	$ 8,380.16	$ 2,300.00		$ 3,000.00	$ 6,455.00	$ 1,000.00
$ 2,736.00	$ 350.00	$ 4,375.00				$ 1,000.00

DOUGLAS SOIL AND WATER CONSERVATION DISTRICT
Trial Balance

Year End: 06/30/25 DOUGLASOIL

Account	T	Account Description	12 Months Ended June 30, 2024	12 Months Ended June 30, 2025
1-10000	A	US Bank	31,551.00	29,789.00
1-10105	A	Interfund receivable	20,117.00	0.00
2-10050	A	LGIP	272,316.00	282,248.00
2-10105	A	Interfund receivable	0.00	59,210.00
		Total Assets	323,984.00	371,247.00
1-20105	L	Interfund payable	0.00	(59,210.00)
1-30000	Q	Fund balance	(28,795.00)	(51,668.00)
2-20105	L	Interfund payable	(20,117.00)	0.00
2-30000	Q	Fund Balance	(12,238.00)	(252,198.00)
		Total Liabilities & Equity	(61,150.00)	(363,076.00)
1-40100	R	Grant income	(13.00)	(6,500.00)
1-40500	R	Other Income	(4,286.00)	(12,265.00)
1-40550	R	Admin INC Transfer from CP	(37,976.00)	0.00
2-40100	R	Grant income	(182,240.00)	(361,182.00)
2-40500	R	Other Income	(242,366.00)	0.00
		Total Revenue	(466,881.00)	(379,947.00)
1-50100	E	Professional fees	41.00	7,597.00
1-50255	E	Contract Services	1,125.00	0.00
1-50375	E	Bank Charges	513.00	332.00
1-50400	E	Dues/Licenses/Permits	439.00	150.00
1-50650	E	Office Supplies	0.00	118.00
1-50825	E	Utilities	118.00	0.00
1-51050	E	PERS	8,237.00	2,779.00
1-51100	E	Payroll Taxes	0.00	75,544.00
1-51155	E	Wages	8,929.00	12,717.00
1-51200	E	Travel	0.00	617.00
2-50100	E	Professional fees	128.00	0.00
2-50255	E	Contract Services	5,986.00	109,404.00
2-50300	E	Material/Supplies	629.00	12,172.00
2-50325	E	Advertising	66.00	66.00
2-50400	E	Dues and licenses	76.00	140.00
2-50450	E	Insurance	8,416.00	3,132.00
2-50600	E	Office Rent	1,140.00	1,140.00
2-50650	E	Office Supplies	712.00	774.00
2-50800	E	Telephone/Internet	1,237.00	1,239.00
2-50825	E	Utilities	1,415.00	952.00
2-51050	E	PERS	3,851.00	43,775.00
2-51100	E	Payroll Taxes	40,370.00	4,973.00
2-51150	E	Workers Comp	2,148.00	0.00
2-51155	E	Wages	75,465.00	91,924.00
2-51200	E	Travel	5,030.00	2,231.00
2-52500	E	Admin EXP Transfer to GF	37,976.00	0.00
		Total Expense	204,047.00	371,776.00
		Total	0.00	0.00
		Period Profit/(Loss)	262,834.00	8,171.00

DOUGLAS SOIL & WATER CONSERVATION DISTRICT
Roseburg, Oregon

ANNUAL FINANCIAL STATEMENTS

And

AGREED UPON PROCEDURES

JUNE 30, 2025

Prepared by
SIGNE GRIMSTAD
Certified Public Accountant
530 NW 3rd, Suite E
PO Box 1930
Newport, Oregon 97365

DOUGLAS SOIL & WATER CONSERVATION DISTRICT
Roseburg, Oregon

BOARD OF DIRECTORS

Title	Name
Chairman	David Briggs
Vice Chairman	John Estill
Treasurer/Secretary	Diana Woodward
Director	Brenda Epp
Director	Dr. Scott Hendy
At large Director	Vacant
At large Director	Vacant

STAFF

District Administrator	Maggie Begoun
District Conservation Technician	Cindy Bright

OFFICE

AND

REGISTERED AGENT

Maggie Begoun
2741 W Harvard Ave
Roseburg, OR 97471

DOUGLAS SOIL & WATER CONSERVATION DISTRICT
Roseburg, Oregon

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DOUGLAS SOIL AND WATER CONSERVATION DISTRICT DISTRICT
Roseburg, Oregon

COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET - MODIFIED CASH
as of June 30, 2025

	General Fund	Conservation Projects Fund	Total Governmental Funds	Reconciliation (Note 3)	Statement of Net Position
ASSETS					
Cash and cash equivalents	$ 29,789	$ 282,248	$ 312,037	$ 0	$ 312,037
Interfund receivable	0	59,210	59,210	(59,210)	0
Total assets	$ 29,789	$ 341,458	$ 371,247	(59,210)	312,037
LIABILITIES					
Interfund payable	$ 59,210	$ 0	$ 59,210	(59,210)	0
Total liabilities	59,210	0	59,210	(59,210)	0
FUND BALANCE/NET POSITION					
Fund balances					
Restricted - conservation projects	0	341,458	341,458	(341,458)	0
Unassigned	(29,421)	0	(29,421)	29,421	0
Total fund balances	(29,421)	341,458	312,037	(312,037)	0
Total liabilities and fund balance	$ 29,789	$ 341,458	$ 371,247		
Net position					
Restricted				341,458	341,458
Unrestricted				(29,421)	(29,421)
Total net position				$ 312,037	$ 312,037

The accompanying notes are an integral part of the financial statements.
No assurance is provided on these financial statements.

DOUGLAS SOIL AND WATER CONSERVATION DISTRICT DISTRICT
Roseburg, Oregon
COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - MODIFIED CASH for the Year Ended June 30, 2025

	General Fund	Conservation Projects Fund	Total Governmental Funds	Reconciliation (Note 3)	Statement of Activities
PROGRAM EXPENDITURES					
Current					
Soil and Water - operations	$ 99,854	$ 0	$ 99,854	$ 0	$ 99,854
- projects	0	271,922	271,922	0	271,922
Total program expenditures	99,854	271,922	371,776	0	371,776
PROGRAM REVENUES					
Operating grants	6,500	361,182	367,682	0	367,682
Other income	12,265	0	12,265	0	12,265
Total program revenues	18,765	361,182	379,947	0	379,947
Excess (def) of revenues over expenditures	(81,089)	89,260	8,171	(8,171)	0
Change in net position				8,171	8,171
Fund balance/net position - beg. of year	51,668	252,198	303,866	0	303,866
Fund balance/net position - end of year	$ (29,421)	$ 341,458	$ 312,037	$ 0	$ 312,037

The accompanying notes are an integral part of the financial statements.
No assurance is provided on these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Douglas Soil & Water Conservation District (District) are prepared on a modified cash basis which is comprehensive basis of accounting other than in accordance with Generally Accepted Accounting Principles (GAAP). All relevant Governmental Accounting Standards Board (GASB) pronouncements are applied.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the District's financial activities.

Organization

Douglas Soil & Water Conservation District is a municipal corporation with the powers and authority vested by its charter in a Board of Directors. The District was established on June 9, 1987, to help public and private landowners use their natural resources wisely. Information and conservation planning assistance is provided free to landowners or managers, agencies, community groups, private businesses, and organizations in Douglas County.

Management has taken an active role in water development of irrigation, recreation, and fish and wildlife, as well as flood control, drainage, and pollution abatement. They have also concerned themselves with soil surveys, soil erosion, sediment control practices, soil fertility and conditions, and the preservation of agricultural land from urban encroachment. The District is also dedicated to providing conservation education opportunities by working with District schools. A board of directors is elected or appointed to govern the District. One director is elected from each of the five zones in the District. Two directors are elected at large.

There are various other governmental agencies and special service districts which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities and accordingly their financial information is not included in these financial statements.

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 the nonfiduciary activities of the District. Governmental activities are financed primarily through grants and proceeds from borrowings. Major individual governmental funds are reported as separate columns in the fund financial statements. A fund is a separate accounting entity with a self-balancing set of accounts.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment are offset by *program revenues*. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. The District has no indirect expense.

Basis of Accounting and Presentation

The District's financial statements are presented using the modified cash basis of accounting. Under this method revenues and the related assets are recognized when received rather than when earned, and expenditures are recognized when paid rather than when the obligation is incurred, except as follows: 1) payroll liabilities are recorded as an expense when incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Accounting

Fund financial information of the reporting entity is organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into one major category: government. The District has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category.

The District reports the following budgeted major governmental funds:

General Fund
This is the general operating fund of the District. Its assets may be transferred to another fund for any authorized purpose.

Conservation Projects Fund
This fund is used to account for the proceeds from governmental or private grants that are restricted to expenditures for specified conservation projects.

As a general rule, the effect of interfund activity is eliminated from the government-wide financial information.

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.

The District's investment policies are governed by Oregon statutes. The statutes restrict investment authorization primarily to general obligations of the U.S. government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, high-grade commercial paper and the State Treasurer's Local Government Investment Pool (LGIP). See Note 4A.

The carrying value of cash and cash equivalents and investments approximates fair value.

Capital Assets

Capital assets, which consist of equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined in the District's capitalization policy as having a historic cost or market value in excess of $1,000 and an estimated useful life in excess of one year. Donated assets are valued at their estimated acquisition value at the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives.

	Years
Equipment	5 - 10

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balance/Net Position

The District reports according to fund balance classifications that comprise a hierarchy based on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. The following consist of fund balance categories:

Nonspendable fund balance - represents amounts that are not in a spendable form.

Restricted fund balance - represents amounts that are legally restricted by outside parties for a specific purpose or are restricted by law.

Committed fund balance - represents funds formally set aside by the governing body for a particular purpose. The Board may commit a fund balance by resolution and modify or rescind commitments in the same manner.

Assigned fund balance - represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body.

Unassigned fund balance - is the residual classification of the General Fund and deficit balances in other governmental funds.

Restricted Net Position represents federal and state grant obligations. Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and lastly, unassigned fund balance.

Restricted Assets

Assets whose use is restricted by agreement are segregated on the Statement of Net Position. Restricted resources are expended first to fund appropriations for which those restrictions are to be utilized. Grant funds awarded for specific projects are considered to be restricted.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenses initially made from it that are properly applicable to another fund are recorded as expenses in the reimbursing fund and as reductions of expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund receivables/payables".

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Budgets

The District is not subject to Oregon Local Budget Law under ORS 294.316(6). Management prepares a budget for planning purposes only.

NOTE 3 - RECONCILIATION

Reconciliation of Government-Wide and Fund Financial Statements

The *statement of net position and governmental fund balance sheet* includes a reconciliation column between the *total governmental funds* column and the *statement of net position* column. The adjustment reflects the difference in presentation between government-wide and fund financial statements. In addition, the interfund receivable and payable in the amount of $30,236 is eliminated.

The *statement of activities and governmental fund revenues, expenditures and changes in fund balance* includes a reconciliation column between the *total governmental funds* column and the *statement of activities* column. The adjustments reflect the differences in presentation between government-wide and fund financial statements and include the elimination of administrative charges between funds.

NOTE 4 - DEPOSITS AND INVESTMENTS

Cash and cash equivalents consist of the following:

	Balance
Deposits with financial institutions	$ 29,789
Local Government Investment Pool	282,248
Total	$ 312,037

At the end of the fiscal year, the District's total deposits with financial institutions have a bank value of $29,789, all covered by FDIC.

NOTE 4 - DEPOSITS AND INVESTMENTS - Continued

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As required by Oregon Revised Statues, deposits in excess of federal depository insurance are held at qualified depositories for public funds. All qualified depositories for public funds are included in he multiple financial institution collateral pool that is maintained by and in the name of the Office of the State Treasurer. As a result, the District has no exposure to custodial credit risk for deposits with financial institutions. The District does not have a formally adopted deposit policy for custodial credit risk.

NOTE 5 - GRANTS AND CONTRACTS RECEIVABLE

Most of the District's governmental grants provide the District with an initial distribution to begin a project. Following this initial distribution, the District must incur project costs and then apply for reimbursement from the grantor.

NOTE 6 - INTERFUND LOAN

The District had an unauthorized interfund loan of $59,210 at the end of the fiscal year.

NOTE 7 - RETIREMENT BENEFITS

PENSION PLAN - Defined Benefit

Oregon Public Employees Retirement System (PERS)

Plan Description

Employees of the District are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The OPSRP Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Annual Comprehensive Financial Report (ACFR) and Actuarial Valuation that can be obtained by writing to: Oregon PERS, PO Box 23700, Tigard OR 97281 or at: https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx

PERS Tier One/Tier Two Pension (Chapter 238)

Pension Benefits - The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options including survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 and 1.67 percent for police/fire members and general service members respectively) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for member contributions before August 21, 1981), or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or had reached at least 50 years of age before ceasing employment with a participating employer (ages 45 and 55 for police/fire members and general service members respectively). Participants are eligible for retirement after reaching ages 50 and 55

NOTE 7 - RETIREMENT BENEFITS – Continued

for police/fire members and general service members respectively. Tier One general service member benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service, Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits - Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided that one or more of the following conditions is met:

- The member was employed by a OPERS employer at the time of death,
- The member died within 120 days of after termination of OPERS-covered employment,
- The member died as a result of injury sustained while employed in a OPERS-covered job, or
- The member was on an official leave of absence from an OPERS-covered job at the time of death.

Disability Benefits - A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-related injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty-related disability, service time is computed to ages 55 and 58 for fire members and general service members respectively when determining the monthly benefit.

Benefit Changes After Retirement - Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA). The COLA is capped at 2.0 percent.

OPSRP Defined Benefit Pension Program (238A)

Pension Benefits - The ORS 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age.

Police and Fire: 1.8 percent is multiplied by the number of years of service and the final average salary. To be classified as a fire member the individual must be continuously employed as a fire member for at least five years immediately preceding retirement.

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65 or age 58 with 30 years of retirement credit.

OPSRP Defined Benefit Pension Program (238A)

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes at least 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits - Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

NOTE 7 - RETIREMENT BENEFITS - Continued

Disability Benefits - A member who has accrued 10 or more years of retirement credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement - Under ORS 238A.210, monthly benefits are adjusted annually through cost of living adjustments (COLAs). The COLA is capped at 2.0 percent.

OPSRP Individual Account Program (238A)

Pension Benefits - An OPSRP Individual Account Program (IAP) member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement a member of the OPSRP IAP may receive amounts in his or her employee, rollover, and vested employer accounts as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20- year period or an anticipated lifespan option. Each distribution option has a $200 minimum distribution limit.

Death Benefits - Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account, rollover account, and vested employer optional contribution account balances. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump sum payment.

Recordkeeping - PERS contracts with Voya Financial to maintain IAP participant records.

Contributions

The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature. OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the OPERS Defined Benefit Plan and the Other Post-Employment Benefit Plans. Employer contribution rates during the period were based on the December 1, 2019 actuarial valuation. The rates, expressed as a percentage of payroll, first became effective July 1, 2023. The rates in effect for the year ended June 30, 2025, were N/A for Tier One/Tier

Two members, N/A for OPSRP General Service members, N/A for OSPRP Fire members, and 6% for OPSRP Individual Account Program members. District contributions for the year ending June 30, 2025 were $961, excluding amounts to fund employer specific liabilities.

Covered employees are required to contribute 6% of their salary to the OPSRP Individual Account Program, but the employer is allowed to pay any or all of the employee contribution in addition to the required employer contribution.

Actuarial Valuations

The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by employees during the current service year) and (2), an

NOTE 7 - RETIREMENT BENEFITS - Continued

amount for the amortization of unfunded accrued actuarial liabilities, which are being amortized over a fixed period with new unfunded accrued actuarial liabilities being amortized over 20 years. For the OPSRP Pension Program component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by employees during the current service year) and (b) an amount for the amortization of unfunded accrued actuarial liabilities, which are being amortized over a fixed period with new unfunded accrued actuarial liabilities being amortized over 16 years.

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Methods and Assumptions	
Valuation date	December 31, 2022
Measurement date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with *Moro* decision; blend based on service
Mortality	**Healthy retirees and beneficiaries**: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. **Active members**: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. **Disabled retirees**: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial Valuations

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probabilities of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about future results. Experience studies were performed as of December 31 on even numbered years. The methods and assumptions shown above are based on the 2020 experience study, which reviewed experience for the four-year period ending December 31, 2020.

NOTE 7 - RETIREMENT BENEFITS - Continued

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's Capital Market Assumptions Team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Assumed Asset Allocation

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	22.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

Asset Class	Target Allocation	Compound Annual Geometric Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	7.73%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity – Hedge	0.63%	6.48%
Hedge Fund – Macro	5.62%	4.83%
Assumed Inflation - Mean		2.35%

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 7 - RETIREMENT BENEFITS - Continued

Sensitivity to Discount Rate

The following presents the District's net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90 percent) and one percentage point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	$ 26,371	$ 16,717	$ 8,632

RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA)

Plan Description

As a member of OPERS, the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing, multiple-employer defined benefit other post-employment benefit plan (OPEB) administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. OPERS issues a publicly available financial report that may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, Oregon 97281-3700.

Funding Policy

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to $60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of $60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA)

Participating members are contractually required to contribute to RHIA at a rate assessed each year by OPERS, currently 0.00 and 0.00 percent of annual covered payroll for OPERS members and OPSRP respectively. The OPERS Board sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The District's contributions to RHIA for the years ended June 30, 2025, 2024, and 2023 were paid and equaled the required contributions for each year.

NOTE 7 - RETIREMENT BENEFITS - Continued

POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* provides guidance for accounting for liabilities/(assets) related to retiree healthcare and other non-pension postemployment benefits (OPEB). At June 30, 2025, the Districts net OPEB liability/(asset) and deferred inflows and outflows were determined by management not to be material to the financial statements taken as a whole. Accordingly, no assets or liabilities relating to OPEB have been reported on the government-wide statements.

Postemployment Benefits

For the year ended June 30, 2018, GASB Statement No. 75, *Accounting and Financial Reporting* for *Postemployment Benefits Other Than Pensions* became effective. This statement provides guidance for accounting for liabilities related to retiree healthcare and other non-pension employment benefits (OPEB). At June 30, 2025, the District's net OPEB liability/(asset) and deferred inflows and outflows were determined by management not to be material to the financial statements taken as a whole. Accordingly, no assets or liabilities relating to OPEB have been reported on the government-wide statements.

NOTE – 8 OTHER INFORMATION

Contingencies

Amounts received from grantor agencies are subject to audit and adjustment by these agencies, principally state government. The amount, if any, of costs which could be disallowed by the grantor cannot be determined at this time, although the District management expects such amounts, if any, to be immaterial.

Economic Dependence

The District is dependent on grants for a substantial portion of its operating funds. This year $367,682 was received and accounted for 96.7% of total revenues.

Risk Management

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; tort; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance for such risks. In the last three years, there were no insurance claims filed.

Evaluation of Subsequent Events

Management has evaluated subsequent events through July 24, 2026, the date on which the financial statements were available to be issued.

DOUGLAS SOIL & WATER CONSERVATION DISTRICT
Roseburg, Oregon

SUPPLEMENTARY INFORMATION

DOUGLAS SOIL AND WATER CONSERVATION DISTRICT DISTRICT
Roseburg, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE for the Year Ended June 30, 2025

GENERAL FUND

	Original and Final Budget	Actual	Variance
REVENUES			
Federal and state grants	$ 0	$ 6,500	$ 6,500
Other income	10,000	12,265	2,265
Total expenses	10,000	18,765	(8,765)
EXPENDITURES			
Personnel services	0	91,040	(91,040)
Materials and services	500	8,814	(8,314)
Total expenses	500	99,854	(99,354)
Excess (def) of revenues over expenditures	9,500	(81,089)	(90,589)
FUND BALANCE - Beg. of year (budget basis)	0	51,668	51,668
FUND BALANCE - End of year (budget basis)	$ 9,500	$ (29,421)	$ (38,921)

DOUGLAS SOIL AND WATER CONSERVATION DISTRICT DISTRICT
Roseburg, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE for the Year Ended June 30, 2025

CONSERVATION PROJECTS FUND

	Original and Final Budget	Actual	Variance
REVENUES			
Federal and state grants	$ 281,600	$ 361,182	$ 79,582
Contract income	0	0	0
Total revenues	281,600	361,182	79,582
EXPENDITURES			
Personnel services	170,350	140,672	29,678
Materials and services	174,350	131,250	43,100
Total expenditures	344,700	271,922	72,778
Excess (def) of revenues over expenditures	(63,100)	89,260	152,360
FUND BALANCE - Beg. of year (Budget basis)	0	252,198	252,198
FUND BALANCE - End of year (Budget basis)	$ (63,100)	$ 341,458	$ 404,558

DOUGLAS SOIL & WATER CONSERVATION DISTRICT

Roseburg Oregon

MANAGEMENT REPRESENTATION OF FISCAL AFFAIRS
REQUIRED BY OREGON STATE REGULATIONS

The Douglas Soil & Water Conservation District is subject to, and responsible for, compliance with various laws, rules, and regulations relating to its operation and finances. Among such laws, rules, and regulations are the requirements prescribed in Municipal Audit Law (ORS Chapter 297) and the Minimum Standards for Review of Oregon Municipal Corporations (OAR 162, Division 40) including, but not limited to:

a. Deposit of public funds with financial institutions (ORS Chapter 295).

b. Indebtedness limitations, restrictions, and repayment.

c. Insurance and fidelity bonds in force or required by law.

d. Programs funded from outside sources.

e. Authorized investment of surplus funds (ORS Chapter 294).

f. Public contracts, purchasing, and improvements (ORS Chapters 279A, 279B, and 279C).

Statement Required by ORS 297.435(3)(c)

The Board Members and the District were covered the entire year ended June 30 by a $100,000 bond.

The management of the Douglas Soil & Water Conservation District is aware of the requirements of Oregon laws and administrative rules concerning each of the above requirements and has complied, in all material respects, with such requirements. Further, we are not aware of any violations or possible violations of laws, rules, or regulations, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency other than on the following:

Unauthorized interfund loan of $59,210.

Late annual filing with the Secretary of State Audit Division.

_____

Board Member
July 24, 2026

GRIMSTAD CPA

530 NW 3RD ST | PO BOX 1930 | NEWPORT, OR 97365
541.265.5411 | INFO@GRIMSTAD-ASSOC.COM

Independent Accountant's Report

Board of Directors and Management
Douglas Soil & Water Conservation District
Roseburg, Oregon

I have performed the procedures enclosed for each section applicable to Douglas Soil & Water Conservation District (District) contained in Oregon Administrative Rules (OAR) 162-040-0165. The District's management is responsible for compliance with the Oregon Statutes and OAR 162-040-0165.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purposes of assisting the District and the Oregon Secretary of State Audit Division in evaluating compliance with various requirements described in OAR 162-040-0165 for the fiscal year ended June 30, 2025. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

I am required to be independent of the District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and the Oregon Secretary of State Audits Division, and is not intended to be, and should not be, used by anyone other than these specified parties.

SIGNE GRIMSTAD
Certified Public Accountant
Newport, Oregon
July 24, 2026

DOUGLAS SOIL WATER CONSERVATION DISTRICT
Roseburg, Oregon

MINIMUM STANDARDS FOR AGREED-UPON PROCEDURES OF OREGON MUNICIPAL CORPORATIONS	**Results**
162-040-0165	
Agreed-Upon Procedures	
The following procedures are required for agreed-upon procedures engagements performed in accordance with ORS 297.435. In performing procedures and reporting the results:	
(1) Total amounts must include all funds and activities of the municipal corporation.	
(a) The accountant should not report personally identifiable or confidential information. The accountant may consider including position titles rather than individual names, where appropriate, and refrain from referencing payment card numbers or other potentially sensitive information when reporting results of procedures performed. The accountant should retain information and support as necessary for their records only.	N/A
(b) The type of procedure is noted in parenthesis after each procedure or procedure category and includes the following:	N/A
(A) I – Informational/Procedural	N/A
(B) A - Accounting/financial reporting	N/A
(C) IC - Internal Control over either accounting/financial reporting or compliance	N/A
(D) C – Compliance	N/A
(2) OBTAIN AND REPORT GENERAL INFORMATION (I)	
(a) Municipal Corporation Name	Douglas Soil and Water Conservation District
(b) Fiscal Year-End date (Month XX, 20XX)	June 30, 2025
(c) Municipal corporation type and Oregon Statute of formation (for example: Water District, ORS 264)	ORS 568
(3) FINANCIAL REPORT	
(a) Obtain a copy of the municipal corporation's financial report.	Draft Financial Report Available 7/14/26
(b) Threshold Calculation (I): For the purposes of performing these procedures calculate a threshold where the threshold equals **total expenses** multiplied by five percent. Total expenses are the total primary government expenses reported on the government-wide statement of activities, including depreciation if applicable to the basis of accounting used. If the municipal corporation reports only Proprietary funds, expenses for the purposes of calculating the threshold include operating and non-operating expenses.	Total Program Expenditures =$379,948 x5% =$18,997
(c) Compare amounts reported on the financial report to the municipal corporation's general ledger/trial balance used to prepare the financial report plus all the adjustments to the financial report basis. Inspect any differences greater than the calculated threshold and inquire of management about the reason for difference(s). The accountants' report should include a list of the reporting categories (for example: Materials and Services, or Accounts Payable) and managements' description justifying the differences noted. (A)	No differences exceeding threshold were noted.
(d) Does the financial report include the names and addresses of officers of the municipal corporation and members of its governing body? (A)	Board of directors and office address listed.
(e) If a special district, does the financial report include the name and address of the registered agent or the fact that one has not been designated? (OAR 162-040-0095)	Name and address of registered agent listed.
(f) Does the financial report include the statements and schedules required by GAAP as dictated by GASB and considering the basis of accounting used? (A)	All required statements and schedules present.
(g) Does the financial report include a budget to actual schedule for each fund for which budgets are legally required? (OAR 162-040-0060) (A/C)	Budget to actual schedules presented for all funds.
(h) Does the financial report include management's representations regarding compliance required by rule? (OAR 162-040-0096) (C)	All applicable representations included.

DOUGLAS SOIL WATER CONSERVATION DISTRICT
Roseburg, Oregon

(4) OPERATIONS, POLICIES + PROCEDURES	
(a) Obtain and inspect the municipal corporation's written policies and procedures and determine whether they address each of the categories listed in subsection (b): (IC)	Documents received via hightail.
(b) A municipal corporation's written policies and procedures should address each of the following topics:	Documents received via hightail.
(A) Budgeting	Y - the District is not required to meet Oregon's budget law but does have a budget policy.
(B) Purchasing	N
(C) Disbursements	Y
(D) Receipts/collections	Y
(E) Payroll/personnel	N
(F) Contracting + procurement	N
(G) Travel and expense reimbursement	N
(H) Credit cards (debit, fuel cards, P-cards)	
(I) Ethics	N
(J) Debt service	Y
(c) Report Y or N next to each category, or report N/A if the category does not apply to the municipal corporation.	See above.
(5) PUBLIC MEETINGS (C)	
(a) Public meetings are generally governed by ORS 192.610 to 192.695.	N/A
(b) Obtain access to (or copies of) meeting minutes of the governing body.	Obtained meeting minutes from Website.
(c) Haphazardly select two meetings held during the reporting period and perform the following:	Haphazardly selected November 2024 & May 2025.
(A) Was required notice given?	Notice is posted on the District's website and printed in the local news paper. It also emails notices out to anyone who had signed up for email notice.
(B) Did the notice include an agenda?	The notice on the District's website includes the agenda. Also the agenda is attached to email notices which are sent out to anyone who signs up for the notice.
(C) Was there a process for public comment?	Yes in the November 2024 meeting there was public comment noted in the minutes. No Public comments in the May 2025 meeting.
(D) If a portion of the meeting was closed to the public, determine that:	No closed sessions were held at either meeting.
(i) before the meeting was closed, the reason for holding the closed meeting was documented in the meeting minutes and a roll call vote was taken,	N/A
(ii) the reason for closing the meeting was permitted under statute.	N/A
(6) ACCOUNTING RECORDS	
(a) Inquire of management regarding whether policies and procedures are current and reflect the operations in place during the reporting period. Report management's response. (I)	Per 2/19/2026 email from District Admin "We have an approved, current financial policy and records/retention policy. We are currently working on updating our personnel policy and contracting policy. We have been following policy given to us by another SWCD, though we have not yet officially adopted it yet."
(b) Inquire of the governing body chairperson whether they receive periodic financial information updating them on budgeted vs. actual spending and report the chairperson's response. (I/IC)	Per 7/15/2026 email from Board Chair "We do regularly have financial statements at our board meetings. It shows what we budgeted and how much we spent of the line item."
(c) Inquire of the governing body chairperson whether the governing body, or certain members of the governing body, approves payments and contracts and report the chairperson's response. If not, report the position title approval authority is delegated to. (IC)	Per 7/15/2026 email from Board Chair "If there is an expense that goes above our budget or is not budgeted for we will discuss it and approve the payment if appropriate. "
(7) RELATED PARTIES (A/IC)	
(a) Obtain a list of payments during the reporting period by payee/vendor.	No related party transactions were made by the district.
(b) Inquire of management whether any of the payees listed are related parties (as defined in standards).	N/A
(c) Recalculate payments to related parties and report the total paid to each party, and the nature of the payments (for example: goods or services, reimbursement).	N/A

(8) PAYMENT CARDS (A/IC)	
(a) Obtain from management a complete listing of all active payment cards (i.e., credit cards, purchase cards) for the fiscal period, including the name(s) of the person(s) who maintained possession of the cards.	Obtained list from management.
(b) Haphazardly select one month and request the monthly statement from each active card (but not more than 5 cards) and observe whether:	Haphazardly selected November 2024
(A) The card had assessed finance charges or late fees. Report amounts if applicable.	No finance charges or late fees on CC statement.
(B) The monthly statement was reviewed and approved for payment, in writing by someone other than the cardholder (for example: initials and date, or electronically approved, approved as noted in the governing body meeting minutes).	Per 7/15/2026 email from District Admin "Statements are attached with our bank statements when sent to board and bookkeeper. No approval in writing needed (board approval would be in minutes) unless it is to buy something that was not approved in the budget/grant budgets."
(9) PROPERTY TAXES (A)	
(a) If the municipality receives property tax revenue perform the following:	District does not receive property tax revenue.
(b) Obtain a property tax revenue schedule or turnover report from the municipality.	N/A
(c) Report the property tax revenue received by type (for example: permanent rate tax, local option tax).	N/A
(d) Trace amounts to the financial records, such as the trial balance or general ledger.	N/A
(10) ACCOUNTS RECEIVABLE (A)	
(a) For municipal corporations reporting on an accrual basis of accounting perform the following:	N/A District uses modified cash basis.
(b) Obtain an accounts receivable aging report as of the last day of the fiscal year and agree to accounting records (trial balance).	N/A
(c) For all accounts greater than 90 days, inquire of management whether the amount is collectible.	N/A
(d) Report the balance that is considered by management to be uncollectable, if any.	N/A
(e) If the accountant is unable to agree the aging report to the accounting records, report the reason(s) why, if known.	N/A
(11) ACCOUNTS PAYABLE (A)	
(a) For municipal corporations reporting on an accrual basis of accounting perform the following:	N/A District uses modified cash basis.
(b) Obtain an accounts payable listing and agree to the accounting records (trial balance).	N/A
(c) Obtain a listing of disbursements subsequent to fiscal year end and haphazardly select a sample of five transactions (or transactions totaling the calculated threshold, whichever is less).	N/A
(d) Inspect supporting documentation (invoice, purchase order, contract, etc.) for each sample transaction and confirm it was reported in the correct period.	N/A
(12) FUND BALANCE/NET POSITION (A)	
(a) Agree beginning fund balance/net position to prior year ending fund balance/net position and reconcile any differences.	Current year beginning fund balances and net position agree to prior year ending balances.
(b) If there are any changes to beginning fund balance/net position, confirm that the financial report discloses the changes to fund balance/net position and the reason for the difference (for example: error, implementation of new accounting policy, change in accounting estimate, change in reporting entity).	N/A
(13) REVENUE – CHARGES FOR SERVICES (A)	
(a) If the municipal corporation reports charges for services perform the following:	N/A district does not charge for services.
(b) Obtain the fee schedule(s).	N/A
(c) Haphazardly select a sample of 10 transactions (or transactions totaling the calculated threshold, whichever is less).	N/A
(d) Based on the fee schedule(s), recalculate the charges for services.	N/A

DOUGLAS SOIL WATER CONSERVATION DISTRICT
Roseburg, Oregon

(14) PAYROLL (A)	
(a) If the municipal corporation has employees, perform the following:	District has 2 employees.
(b) Calculate the amount of payroll expenditures for the reporting period (year) compared to total operating costs. If payroll expenditures are greater than 20 percent of annual operating cost, perform the following:	Payroll expenditures = $104,642 Total expenditures = $371,777 $104,642 / $371,777 = 28%
(A) Obtain all payroll checks or direct deposit records, but not more than five, for one haphazardly selected month during the reporting period. Compare the names and pay rates to employee records.	Haphazardly selected May 2025.
(B) Obtain a listing of employees and officials employed during the fiscal period. Haphazardly select five employees or officials (or all, if fewer than five) and obtain related paid salaries or pay rates and personnel files. Person(s) with the ability to enter payroll or who approves payroll related payments must be included in the sample selected.	The District only has two employees. The two employees selected matches the payroll records provided by the District Admin.
(i) Agree annual paid salaries and bonuses to authorized salaries/pay rates in the personnel files.	Pay rates approved by the board matched the payroll details provided.
(ii) Observe that individuals selected and receiving pay have a corresponding personnel file and were employees or officers during the reporting period.	District Admin provided job description with payrate and board meeting minutes where pay rates were approved and in effected during the reporting period. Used Oregon payroll tax filings to verify that employees selected were employed during the reporting period.
(15) CASH (A/IC/C)	
(a) Obtain a listing of all bank accounts from management.	2 bank accounts listed on trial balance: checking account and LGIP account.
(b) Obtain year-end statements and trace ending balances to the year-end bank reconciliations. If possible, the year-end statement should be viewed via online account access as confirmation.	Obtained PDF copies of June 2025 bank statements. Checking account & LGIP account book balances and bank balances agree to reconciliations.
(c) If the independent accountant can view accounts online, vouch that each account listed online was included in the list of accounts provided by management.	Via Zoom meeting District Admin shared computer screen and logged into bank and LGIP account. I verified that the list of accounts provided by management is the same as accounts listed online.
(d) For each depository account, obtain the year-end bank reconciliation and one additional month's reconciliation, haphazardly selected from a different quarter, and observe whether:	Haphazardly selected November 2024.
(A) Reconciliations were prepared and reviewed within 2 months of the related statement's closing date. If not, report the date prepared and reason given by management for why the reconciliation was prepared after two months.	Per 7/15/2026 email from District Admin: "-I receive the bank statement -I label each transaction with what it is and what grant it goes to -I create the excel tracking sheet for the month -I attached relevant invoices -I send to the bookkeeper for entering into QuickBooks. Our bank account is linked to QuickBooks too. -I send to all members of the board for review."
(B) The statement balance traces to the reconciliation.	Bank balances agree to the reconciliations.
(C) The reconciled book balance traces to the general ledger and the trial balance or summary schedule.	Book balances agree to the reconciliations.
(D) Mathematically, the reconciliation and detailed supporting schedules are accurate.	Sum of bank balances agree to book balances.
(e) Obtain a check register for the fiscal year and confirm if there are any gaps in check numbers issued during the year. Account for all voided checks by obtaining supporting documentation (for example: voided check).	Obtained the register for both bank accounts. The Districts check numbering system isn't consistent.
(f) Inquire of the municipal corporation whether they are required to maintain any separate bank accounts for a particular fund, program, loan, grant, or other purpose. If yes, observe whether the municipal corporation maintains a separate bank account as required.	Per 7/15/2026 email from District Admin "We are not required to maintain a separate bank account for any grant agreements."
(g) If account(s) were opened or closed during the year (determined by comparing the current listing to prior years), inspect the minutes of the governing body and observe that the decision(s) are included. If approval authority is delegated to open and close accounts and not approved by the governing body, report the position title that authority is delegated to only if there were new or closed accounts during the year.	Per 7/15/2026 email from District Admin "We did not open or close any bank accounts in FY24-25."

(h) Determine whether deposits are covered by Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA) insurance, or deposited with institutions participating in the public funds collateralization pool. (ORS 295 – Depositories of Public Funds and Securities)	Checking account balance held at bank covered by FDIC and listed as qualified depository with Oregon State Treasury.
(16) DEBT (A/C)	
(a) Obtain a complete list of debt (loans, mortgages, bonds, notes, or other debt instruments) issued during the fiscal period and management's representations that the listing is complete.	N/A no debt reported.
(b) Obtain supporting documentation for all newly issued debt and carried forward debt.	N/A
(c) Reconcile new debt to the list of debt, and the list of debt to the reported amount(s) on the financial report, as applicable.	N/A
(d) Inquire of management about any debt covenants, such as a required cash reserve or coverage ratio. If such covenants exist, report the requirement(s) and report management's responses on:	N/A
(A) how the entity monitors the requirement(s) and	N/A
(B) whether the municipal corporation met the requirement(s) throughout the year.	N/A
(17) LOCAL BUDGET LAW (C)	
(a) This section describes procedures over compliance with legal requirements relating to the preparation, adoption, and execution of the annual or biennial budget for the fiscal year engaged for AUP and included in the annual financial report, and the preparation and adoption of the budget for the next succeeding year. If the municipal corporation is subject to local budget law (ORS 294) complete the following procedures (b) through (f):	N/A Exempt from local budget law per ORS 294.316(6).
(b) Adopted Budget	N/A
(A) Obtain a copy of the original approved and adopted budget.	N/A
(B) Determine whether the budget was adopted before the start of the budget year. (ORS 294.408)	N/A
(C) Determine whether the budget committee passed a motion to approve each tax levy and the budget dollar amount. (ORS 294.428)	N/A
(D) Compare the original adopted budget levy and the budget amount to the approved budget levy and budget. If there were any changes/differences, determine whether procedures were followed to make the change. (ORS 294.456)	N/A
(E) If resources do not equal requirements, document which funds are not balanced and report management's response as to why they are not balanced. Report N/A if the budget is balanced.	N/A
(c) Budget Resolution - Obtain a copy of the resolution and observe whether the municipal corporation has appropriated by organization unit or program. (ORS 294.388(2))	N/A
(d) Budget Meetings	N/A
(A) Obtain a copy of budget committee meeting notice(s).	N/A
(B) Compare the dates of published notice to the meeting dates and conclude whether notices were published timely. (ORS 294.426)	N/A
(e) Budget Hearing	N/A
(A) Obtain a copy of the notice of budget hearing (LB-1, ED-1, UR-1 or CC-1).	N/A
(B) Observe each statement to ensure the notices of budget hearing are complete and published timely. (ORS 294.438)	N/A
(f) Budget Execution, Resolution Transfer or Supplemental Budget: The following procedures relate to the execution of the budget for the fiscal year engaged for AUP and as reported in the annual financial report.	N/A
(A) Compare the budget resolution to final, actual spending and report whether the municipal corporation overspent any appropriation category. If a budget exception exists per ORS 294.338, there is no violation and the accountant should exclude an overspending comment from the report. (ORS 294.338)	N/A
(B) Obtain a copy of any resolution transfer or supplemental budget.	N/A

(C) Determine whether the transfer or changes were made prior to overspending appropriation authority. (ORS 294.463 and ORS 294.471)	N/A
(18) FIDELITY BOND + INSURANCE (C)	
(a) Obtain from management a copy of the fidelity or faithful performance bond covering the principal responsible official (those responsible for receiving and disbursing moneys on behalf of the municipality).	Obtained comprehensive Crime Coverage Summary from district for periods covering calendar years 2024 & 2025: noted coverage for Employee Theft up to $100,000.
(b) Observe that the bond was in force during the fiscal period.	Coverage was in force for FYE 6/30/2025.
(c) Observe that the bond was in an amount sufficient as required by ORS 297.435(3).	Coverage exceeded required amount for FYE 6/30/2025.
(19) CONTRACTING + PROCUREMENT (A/IC/C)	
(a) Obtain, from management, a list of contracts and agreements for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period.	Obtained list of contracts with the district from management.
(b) For contracts or agreements over $25,000 or the calculated threshold, whichever is greater, obtain the procurement documentation and observe whether there is evidence of obtaining multiple quotes (or bids if required due to the total contract amount) or documentation as to why sole source selection was reasonable in the circumstance. (Y/N) If N, document the goods or services purchased and the total amount of the purchase or contract.	Willamette Valley Forestry - 2 contracts: - $65,000 contracted, $37,024 paid in FY2025 - $68,232 contracted, $24,968 paid in FY 2025 both contracts are sole source. They were originally contracted through a now dissolved organization and were inherited by the District when the old organization dissolved.
(20) PROGRAMS FUNDED FROM OUTSIDE SOURCES (C)	
(a) Inquire of municipal corporation management and obtain a listing of any grant or similar funding, to identify any outside sources of funding, and whether there are requirements restricting the use those funds or related to the timing of spending the funding.	List obtained from management.
(b) Report on the source(s) and amount(s) received during the year reported for any source that exceeds the calculated threshold, or 10 percent of revenues, whichever is greater.	OWEB Capacity Grant - $96,594 ODA State Weed Board - $77,737 OWEB - $85,468
(21) HIGHWAY FUNDS (C) - ORS 294, 368, and 373; Article IX section 3a of the Oregon Constitution	
(a) If the municipal corporation spent highway funds during the year, perform the following (highway funds refer specifically to revenue from taxes on motor vehicle use and fuel, and road funds):	N/A District does not receive or spend highway funds.
(b) Inquire of management if funds were spent in compliance with the law (as contained in Article IX, section 3a of the Oregon Constitution and ORS 294, 368, and 373 pertaining to the use of road funds). (Y/N) If N, report the violation.	N/A
(c) Inquire of management whether highway funds were loaned to any other funds. Y/N, and if Y report whether amounts were repaid by the end of the following fiscal year. (ORS 294.050)	N/A

GRIMSTAD CPA

530 NW 3RD ST Suite E | PO BOX 1930 | NEWPORT, OR 97365
541.265.5411 | INFO@GRIMSTAD-ASSOC.COM

August 10, 2026

To the Board of Directors
Douglas Soil and Water Conservation District
Roseburg, Oregon

I am pleased to confirm my acceptance and understanding of the services I am to provide for Douglas Soil and Water District for the year ended June 30, 2026.

You have requested that I prepare the financial statements of Douglas Soil and Water Conservation District, which comprise the Statement of Net Position and Governmental Fund Balance Sheet – Modified Cash Basis as of June 30, 2026, and the related Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balance – Modified Cash Basis for the year then ended, and the related notes to the financial statements.

You have also requested that I prepare the supplemental information based on information provided by you.

Other Supplemental Information

Statement of Revenues, Expenses and Changes in Fund Balance - Budget and Actual - Governmental Fund Type – General Fund.

Management Representation of Fiscal Affairs Required by Oregon State Regulations prepared by management.

My Responsibilities

The objective of my engagement is to prepare financial statements in accordance with the modified cash basis based on information provided by you. I will conduct my engagement in accordance with Statements on Standards of Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

I am not required to, and will not, verify the accuracy or completeness of the information you will provide to me for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, I will not express an opinion, conclusion, nor provide any assurance on the financial statements.

My engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that my role is preparation of the financial statements in accordance with the modified cash basis. Management has the following overall responsibilities that are fundamental to my undertaking the engagement to prepare your financial statements in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.

2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

3. The prevention and detection of fraud.

4. To ensure that the District complies with the laws and regulations applicable to its activities.

5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to me for the engagement.

6. To provide me with—

    - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters,

    - additional information that I may request from you for the purpose of the financial statements.

    - unrestricted access to persons within the District of whom I determine it necessary to make inquiries.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

I am independent with respect to the District.

Other Relevant Information

Signe Grimstad is responsible for supervising the engagement.

My contract fee of $6,200 is based on anticipated cooperation and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee before I incur the additional costs. My invoices for these fees will be rendered each month as work progresses and are payable on presentation.

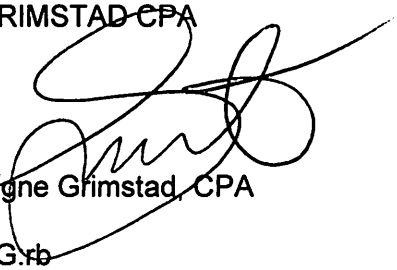
You are responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping, and financial statement preparation. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

You agree to hold me harmless and to release, indemnify, and defend me from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to me.

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you acknowledge and agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,

GRIMSTAD CPA



Signe Grimstad, CPA

SG:rb

This letter correctly sets forth the understanding of Douglas Soil and Water Conservation District

Governance Signature:_____

Title:_____

GRIMSTAD CPA

530 NW 3RD ST Suite E | PO BOX 1930 | NEWPORT, OR 97365
541.265.5411 | INFO@GRIMSTAD-ASSOC.COM

August 10, 2026

To the Board of Directors
Douglas Soil and Water Conservation District
Roseburg, Oregon

I am pleased to confirm my acceptance and understanding of the services I am to provide Douglas Soil and Water Conservation District for the year ended June 30, 2026.

You have requested that I perform the appropriate procedures to meet the intended purpose of compliance with the Minimum Standards for Agreed-Upon Procedures of Oregon Municipal Corporations as of and for the year ended June 30, 2026.

My Responsibilities

The objective of my engagement is to perform this agreed-upon procedures engagement and conduct my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I am not required to, and will not, verify the accuracy or completeness of the information you will provide me for the engagement or otherwise gather evidence for the purpose of expressing an opinion or conclusion.

I am required to be independent of Douglas Soil and Water and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that my role is the performing of procedures appropriate to meet the intended purpose of compliance with the Minimum Standards for Agreed-Upon Procedures of Oregon Municipal Corporations during the year ended June 30, 2026. Management has the following overall responsibilities that are fundamental to my undertaking the engagement:

1. The design, implementation, and maintenance of internal control relevant to perform the agreed upon procedures.
2. The prevention and detection of fraud.

To ensure that the entity complies with the laws and regulations applicable to its activities.

4. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to me for the engagement.

5. To provide me with—

   - access to all information of which you are aware is relevant to the procedures, such as records, documentation, and other matters,
   - additional information that I may request from you for the purpose of the engagement.
   - unrestricted access to persons within the entity of whom I determine it necessary to communicate.

Other Relevant Information

Signe Grimstad is responsible for supervising the engagement.

My contract fee of $3,900 is based on anticipated cooperation and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee before I incur the additional costs. My invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You are responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee my agreed upon procedures. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

You agree to hold me harmless and to release, indemnify, and defend me from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to me.

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you acknowledge and agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,

GRIMSTAD CPA

Signe Grimstad, CPA

SG:rb

This letter correctly sets forth the understanding of Douglas Soil and Water Conservation District

Governance Signature:_____

Title:_____

Agenda Item Cover sheet

Agenda Date: 08/27/2026

Department: ENVIRONMENTAL SERVICES

Contact Person: TRACY POPE **Ext:**

The following process must be completed prior to submitting items to the Commissioner's Office for the Agenda. **The Board of Commissioners has directed that *no item* will be added to an Agenda without this form being completed prior to the Agenda deadline.** It is the responsibility of the Department Head to take Agenda items through the entire process before the Agenda deadline. The Agenda deadline is Thursday before 5:00 p.m.

1. **To Be Printed On the Agenda**

   A. **AGENDA TITLE:** INTERGOVERNMENTAL AGREEMENT

   B. **BACKGROUND AND DESCRIPTION:**

   IGA BETWEEN DOUGLAS COUNTY AND DOUGLAS SOIL AND WATER CONSERVATION DISTRICT FOR THE ADMINISTERING OF WEED MANAGEMENT AND CONTOL ACTIVIITES IN DOUGLAS COUNTY CONSISTENT WITH PROGRAM OBJECTIVES AND PRIOERITES ESTABLISED BY DISTRICT IN COORDINATION WITH COUNTY.

2. **Department Head Final Review/Comments:** **Initial** JH per D/A **Date:** 8-31-26

3. **Liaison Commissioner Approval:** **Initial** [signature] **Date:** 8/27/26

4. A. **Management and Finance Approval** **Initial** [signature] **Date:** 9-1-26
   Finance staff review/comments:

   B. **County Counsel Approval** **Initial** THP **Date:** 9.2.26
   County Counsel staff review/comments:
   District still needs to sign.

   C. **Human Resources Approval [If applicable]** **Initial** _____ **Date:** _____
   Human Resources Comments:

   D. **Other Department Approval/Comments:** **Initial** _____ **Date:** _____

5. **Remaining Commissioner Approvals To Place Items On Agenda:** Initials Do Not Constitute a Vote

   Initial _____ Date: _____ Initial _____ Date: _____

INTERGOVERNMENTAL AGREEMENT

This intergovernmental agreement is entered into on this ___ day of _____, 2026, by and between DOUGLAS COUNTY, a political subdivision of the State of Oregon (COUNTY) and the DOUGLAS SOIL AND WATER CONSERVATION DISTRICT (DISTRICT).

RECITALS

WHEREAS ORS 190.010 provides that units of local government may enter into agreements for the performance of any and all functions and activities that any party to the agreement, its officers or agents have the authority to perform.

WHEREAS ORS 569.360 authorizes counties to establish special weed control districts.

WHEREAS the parties desire to enter into an agreement for DISTRICT to administer and implement weed control programs in coordination with existing COUNTY efforts.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

AGREEMENT

1. **DISTRICT OBLIGATIONS.**

1.1. Program Administration. DISTRICT shall administer weed management and control activities in Douglas County consistent with program objectives and priorities established by DISTRICT in coordination with COUNTY. DISTRICT shall retain discretion over routine program administration, project implementation, and operational decisions, while acting in good faith and maintain cooperative coordination with COUNTY.

1.2. Grant Administration. DISTRICT shall apply for grants and external funding to support weed management activities. Grant funds may be payable directly to DISTRICT. DISTRICT shall comply with all applicable grant requirements. Nothing in this agreement restricts or limits COUNTY's ability to apply for grants.

1.3. Budget Compliance. DISTRICT shall prepare and administer program budgets consistent with applicable local budget law.

1.4. Legal Compliance. DISTRICT shall comply with all applicable federal, state, and local laws relevant to program administration, contracting, and employment.

1.5. Reporting. DISTRICT shall provide written annual reports to COUNTY and present informational updates to the Douglas County Noxious Weed Advisory Board summarizing program activities.

1.6. Coordination. DISTRICT shall consult with the Douglas County Noxious Weed Advisory Board regarding technical guidance, emerging weed issues, and cooperative opportunities.

1.7. Authority Limitations. DISTRICT shall not exercise regulatory, inspection, compliance, enforcement, citation, investigative, penalty, lien, or right-of-entry authority. Such authority remains exclusively with COUNTY.

2. COUNTY OBLIGATIONS.

2.1. Administrative Designation. COUNTY shall authorize DISTRICT to administer and implement weed management activities consistent with this agreement.

2.2. Grant Coordination. COUNTY shall authorize DISTRICT to receive grant funds directly when appropriate.

2.3. Support. COUNTY shall provide reasonable coordination support when requested. COUNTY is under no obligation to provide general fund revenues, nor shall COUNTY be obligated to compensate DISTRICT for wages, expenses, or operational costs associated with activities performed under this agreement unless expressly authorized by separate written agreement.

2.4. Retained Authority. COUNTY retains all regulatory, inspection, enforcement, and compliance authority associated with the Weed Control District.

3. TERM. This agreement shall be effective upon the date this agreement has been signed by both parties and shall remain in effect until terminated by either party.

4. TERMINATION. Either party may terminate this agreement upon ninety (90) days' prior written notice delivered to the person designated in Section 11.

5. AMENDMENTS. This agreement may be modified or extended only by written amendment signed by both parties.

6. INDEMNIFICATION.

6.1. DISTRICT's Indemnification Obligation. Subject to the limitations and conditions of the Oregon Tort Claims Act and the Oregon Constitution, DISTRICT shall indemnify, defend, and hold harmless COUNTY and COUNTY's officers, employees, and agents from all claims, suits, actions and expenses of any nature

resulting from, arising out of, or regarding the negligence, or wrongful errors or omissions of DISTRICT, and DISTRICT's officers, employees and agents, acting pursuant to the terms of this agreement;

6.2. COUNTY's Indemnification Obligation. subject to the limitations and conditions of the Oregon Tort Claims Act and the Oregon Constitution, COUNTY shall indemnify, defend and hold harmless DISTRICT and DISTRICT's officers, employees, and agents from all claims, suits, actions and expenses of any nature resulting from, arising out of, or regarding the negligence or wrongful errors or omissions of COUNTY and COUNTY's officers, employees, and agents acting pursuant to the terms of this agreement.

7. INSURANCE.

7.1. Worker's Compensation: Each party working under this agreement is a subject employer under the Oregon Worker's Compensation Law and shall comply with ORS 656.017, which requires each to provide Worker's Compensation coverage for all its subject workers.

7.2. Liability Insurance: While this agreement is in effect, each party shall continuously keep in force either commercial general liability and commercial automobile liability insurance policies or a program of self-insurance sufficient to pay third-party claims that may be made in connection with the performance of this agreement. If a party to this agreement fulfills the latter requirement by maintaining commercial general liability and commercial automobile insurance policies rather than by maintaining a program of self-insurance, that party shall make the other party and its officers, employees, and agents additional insured by endorsement on said policies and shall provide certificates of insurance and copies of applicable endorsements to the other party.

8. ASSIGNMENT. Neither party shall assign this agreement in whole or in part, or any right or obligation hereunder, without the other party's written approval.

9. COMPLIANCE WITH LAWS. Both parties shall comply with all applicable federal, state, and local laws, rules, ordinances, and regulations at all times in performing this agreement.

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10. NOTICES. Any notices permitted or required by this agreement shall be deemed given when personally delivered or upon deposit in the United States mail, postage fully prepaid, certified, return receipt requested and addressed as noted below to the representative designated herein. Either party may change its address by notice given to the other in accordance with this section.

DISTRICT
ATTN: MAGGIE BEGOUN
PO BOX 2269
ROSEBURG, OR 97470-0458

DOUGLAS COUNTY
ATTN: SCOTT ADAMS
1036 SE Douglas Ave
Roseburg, OR 97470

11. CONTRACT ADMINISTRATION. Each party designates the following as its representative for purposes of administering this agreement:

11.1. COUNTY: SCOTT ADAMS

11.2. DISTRICT: MAGGIE BEGOUN

12. INTERPRETATION. This agreement shall be governed by and interpreted in accordance with the laws of the state of Oregon.

13. NO WAIVER. No provision of this agreement shall be deemed waived unless such waiver is in writing and signed by the party waiving its rights. Any waiver of a breach by either party, whether express or implied, shall not constitute a waiver of any other different or subsequent breach.

14. NO THIRD-PARTY RIGHTS. No third-party rights are created by this agreement, and only the parties to it may enforce its terms and conditions.

15. SEVERABILITY. If any provision of this agreement is held by any court to be invalid, such invalidity shall not affect any other provision of this agreement.

16. COUNTY OFFICERS, AGENTS, AND EMPLOYEES. County officers, employees, and agents are prohibited from receiving any pecuniary or material benefit from DISTRICT in violation of ORS Chapter 244 or COUNTY's policy on employee ethics set forth in the County Personnel Rule 20.2. DISTRICT shall not confer any appreciable pecuniary or material benefit on any officer, employee, or agent of COUNTY during the term of this agreement.

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17. INTEGRATION. This agreement embodies the entire agreement of the parties. There are no promises, terms, conditions or obligations other than those contained herein. This agreement shall supersede all prior communications, representations or agreements, either oral or written, between the parties concerning the subject matter of this agreement.

DISTRICT

By_____
Board Chair
Date_____

By_____
District Manager / Administrator
Date_____

BOARD OF COUNTY COMMISSIONERS DOUGLAS COUNTY

By_____
Chair
By_____
Commissioner
By_____
Commissioner
Date_____

REVIEWED AS TO CONTENT

By_____ per delegated authority 9/11/26
County Department Head
Date 8-31-26
Coding_____

REVIEWED AS TO FORM

By_____
Office of County Counsel
Date_____

FISCAL SERVICES AGREEMENT

CLIENT

CONTRACTOR
Graham Financial Services, LLC
Tanya Graham
967 176th Street
Hammond, WI 54105

BACKGROUND

- The Contractor is a Bookkeeper and Financial Manager that provides fiscal services to various nonprofit organizations as well as local government entities that operate as Special Districts.

- The Contractor is agreeable to providing such services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

SERVICES PROVIDED

1. Payroll Services
2. Accounts Payable Services
3. Accounts Receivable Services
4. Financial Statement Services
5. Budgetary Services
6. Financial Reporting to Grantor's Services
7. Annual Audit and/or Audit Review Preparation Services
8. Management Consulting upon Request
9. Review and/or Rebuild QuickBooks file for Streamlining Financial Reporting and Financial Statements
10. Correct, Modify and/or update Financial reports to Grantor's

Attachment 1 – Detailed description of services 1-10

TERM OF AGREEMENT

- The term of this Agreement (the "Term") will begin on **July 1, 2026** and will remain in full force and effect until the completion of the Services, subject to earlier termination as provided in this Agreement. The Term may be extended with the written consent of the Parties.

TERMINATION:

Either party, by written notice, may cancel the whole or any part of the fiscal services agreement:

- If contractor fails to provide the services required by the fiscal services agreement within the time specified or fails to perform any other provision of this agreement; and
- If contractor, after receipt of written notice from the client fails to correct such failures within the number of days specified in the written notice.
- If the client fails to provide accurate information to the contractor.
- If the client fails to provide the contractor with various account information that will be needed to provide the agreed upon services.
- If the client fails to provide regularly requested information within the time specified per request.
- If the client, after receipt of written notice from the contractor, fails to correct such failures within the number of days specified in the written notice.

The rights and remedies of the CLIENT and CONTRACTOR provided in this clause shall not be exclusive and are in addition to any other rights and remedies provided by law or specified in the fiscal services agreement.

PERFORMANCE

- The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.
- The Client agrees to provide accurate information in a timely manner to ensure Contractor can provide the services agreed upon.

COMPENSATION

- The Contractor will charge the Client a rate of **$ 65.00** per hour for these Services (the "Compensation"). The rate will be reviewed on a semi-annual basis and may be modified. A modification will only occur if both parties are in agreement. At which time a new contract will be signed.
- The Client will be invoiced **$ 1,5000.00** for a retainer fee and once those funds are exhausted the Client will then be invoiced on a bimonthly basis. If the original retainer fee is not exhausted by the end of this Agreement the balance of the retainer fee will be returned.
- Invoices submitted by the Contractor to the Client are due within 15 days of receipt.
- In the event that this Agreement is terminated by the Client prior to completion of the Services but where the Services have been partially performed, the Contractor will be entitled to the service hours provided to the date of termination provided that there has been no breach of contract on the part of the Contractor.

REIMBURSMENT OF EXPENSES

- The Contractor will be reimbursed from time to time for reasonable and necessary expenses incurred by the Contractor in connection with providing the Services.
- All expenses must be pre-approved by the Client.

CONFIDENTIALITY

- Confidential information (the "Confidential Information") refers to any data or information relating to the Client, whether business or personal, which would reasonably be considered to be private or proprietary to the Client and that is not generally known and where the release of that Confidential Information could reasonably be expected to cause harm to the Client.
- The Contractor agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Contractor has obtained, except as authorized by the Client or as required by law. The obligations of confidentiality will apply during the Term and will survive indefinitely upon termination of the Agreement.
- All written and oral information and material disclosed or provided by the Client to the Contractor under this Agreement is Confidential Information regardless of whether it was provided before or after the date of the Agreement or how it was provided to the Contractor.

RETURN OF PROPERTY

- Upon the expiration or termination this Agreement, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client

CAPACITY/INDEPENDENT CONTRACTOR

- In providing the Services under this Agreement, it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this agreement does not create a partnership or joint venture between them, and is exclusively a contract for service. The Client is not required to pay, or make any contributions to, any social security, local, state or federal tax, unemployment compensation, insurance premium, pension or any other employee benefit for the Contractor during the Term. The Contractor is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Contractor under this Agreement.

RIGHTS OF SUBSTITUTION

- Except as otherwise provided in this Agreement, the Contractor may, at the Contractor's absolute discretion, engage a third-party sub-contractor to perform some or all of the obligations of the Contractor under this Agreement and the Client will not hire or engage any third parties to assist with the provision of the Services.
- In the event that the Contractor hires a sub-contractor:
    - The Contractor will pay the sub-contractor for its services and the Compensation will remain payable by the Client to the Contractor.
    - For the purposes of the indemnification clause of this Agreement, the sub-contractor is an agent of the Contractor.

AUTONOMY

- Except as otherwise provided in this Agreement, the Contractor will have full control over working time, methods, and decision making in relation to provision of the Services in accordance with the Agreement. The Contractor will work autonomously and not at the Direction of the Client. However, the Contractor will be responsive to the reasonable needs and concerns of the Client.

EQUIPMENT

- Except as otherwise provided in this Agreement, the Contractor will provide at the Contractor's own expense, any and all equipment necessary to deliver the Services in accordance with the Agreement.

NO EXCLUSIVITY

- The Parties acknowledge that this Agreement is non-exclusive and that either Party will be free, during and after the Term, to engage or contract with third parties for the provision of services similar to the Services.

NOTICE

- All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at the following addresses:

a) Tanya Graham
967 176th Street
Hammond, WI 54015
541-270-0022
tanyaxgraham@gmail.com

b)

INDEMNIFICATION

- Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective affiliates, officers, agents, employees and permitted successors and assigns against any and all claims, losses, damages. Liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective affiliates, officers, agents, employees and permitted successors and assigns that occurs in connection with this Agreement. This indemnification will survive the termination of this Agreement.

MODIFICAION OF AGREEMENT

- Any amendment or modification of this Agreement or additional obligation assumed by either Party connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

TIME OF THE ESSENCE

- Time of the essence in this Agreement. No extension or variation of the Agreement will operate as a waiver of this provision.

ASSIGNMENT

- The Contractor will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Agreement without the prior written consent of the Client.

ENTIRE AGREEMENT
- It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

ENUREMENT
- This Agreement will enure to the benefit of and be binding on the Parties and their respective administrators and permitted successors and assigns.

SEVERABLITY
- In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of the Agreement.

WAIVER
- The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same o other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures on this _____ day of _____, 20_____.

Client:

_____

Contractor:

_____

Tanya Graham

ATTACHMENT 1

Regular Services Provided

1. Payroll Services
    - Monthly and Semimonthly payroll
    - Payroll Tax Deposits to State and Federal Agencies
    - Quarterly Payroll Reporting to State and Federal Agencies
    - Annual Payroll Reporting to State and Federal Agencies
    - Year-end Payroll Reporting (W-2s and 1099s)
    - New Employee Set-up

2. Accounts Payable
    - Monthly and/or Semimonthly processing

3. Accounts Receivable
    - Grant Requests
    - Invoicing

4. Financial Statements
    - Monthly and/or Quarterly
    - Bank Reconciliations
    - Monthly Board Meeting Presentation and Q&A upon request of the client

5. Budgets
    - Annual Budget Development
    - Monthly and Semimonthly reviews
    - Grant Application budget reviews
    - Grant Agreement Budget Amendments as needed
    - Contract and Agreement Budget Reviews

6. Financial Reporting to Grantor's
    - Various Government
    - Various Foundations

7. Annual Audit Preparation and/or Tax Return Preparation
    - Works Directly with the CPA providing information as needed
    - Acts as a Liaison between client and CPA

8. Management Consulting as requested and/or needed

Special Services Provided

9. Review and/or Rebuild QuickBooks file for Streamlining Financial Reporting and Financial Statements

10. Correct, Modify and/or Update Financial Reports to Grantor's

August/September 2026 Admin Report

September 2026 Board Meeting & Workshop
9/16/26 - 4pm - 6pm at Roseburg NRCS

PLEASE NOTE:
4:00PM - We're going to skip the personnel policy review, and start in on some of the MANY agenda item discussions, not making decisions until the **board meeting @ 5pm.**

Discussion During Workshop Time:
- Elk Creek Watershed Coalition's letter to the Commissioners-

- County Weeds Authority -

- New Bookkeeper Possibility -

- Collect Question for Auditor about FY24-25 AUP, if any -

- Schedule of future workshop, discussions, meetings (New bookkeeper, policy edits).

Board Meeting:
-Approve Minutes

-Agency Reports

-Approve Chair to sign off on Audit for FY25-26

-Review Financials

-Budget Additions to approve for FY26-27.

-Do we want the current bookkeeper to try and call the IRS? We have not received any updates

-Sign ECWC's Letter to Commissioners?

-Approve Chair & Admin to sign Weeds Authority Agreement

-ODA's SWCD Budget Cuts
Audit - We have our audit! Like I said in the email, the "unauthorized interfund loan transfer" thing is about how we originally published our budget. To make sure this doesn't happen in the

future, we need to approve budgets that show each grant fund spend down. I have provided one for us to approve for FY26-27.

Additionally - because the AUP was late, it will be labeled as “non-compliant.” This is a new rule from the SoS, but according to our auditor it won’t affect much besides potentially our reputation. This would be the only one we have labelled as such.

I have also engaged Grimstad again to do our FY25-26 AUP. The letters are available for review. We will motion to have them signed and then they will have this one submitted by the end of December (on time!)

Bookkeeping - I had a great meeting with a bookkeeper who works for 4 SWCDS and 1 Watershed Council. She is in the process of moving back to OR from WI right now, but she may be able to come meet the board in person in September. Please check out the sample contract, PARTICULARLY the appendix showing all the work she does. She puts in funds requests, creates annual budgets, and manages grant financial reports - this would be so helpful to me and allow me to more easily work on my grant project deliverables.

We talked at length about starting a new QuickBooks for the district possibly just extending back to FY23. She is very knowledgeable on OWEB and federal grants and already puts into practice a LOT of checks/balances that we as a district really need. She also knows how to do a lot of the things I’ve asked previous bookkeepers to do (and they haven’t).

Her rate is $65/hour (less than half of what we pay now), but she may need a larger upfront retainer (think maybe $1500) just for the work that’s needed to start up and re-program a new QuickBooks 3-4 years back.

IRS - Their letter said they’d assign someone in July. I have not received any call / mail from the IRS yet. If the board wants, we could try to have our bookkeeper contact them.

Scheduling - I would like to schedule out whether 1-hour before meeting will be enough to accomplish these goals in the next few months.

-Finish & Approve Personnel Policy
-Job Description Updates
-Employee Reviews
-Budget Review + Consideration of staff hours and raises.
-Contract Policy Creation, Editing, & Approval

Proposed budget cuts to ODA’s SWCD Program in the Agency Recommended Budget:

- Cut positions:
    - Karin Stutzman – SWCD Program manager
    - Sandi Hiatt – SWCD elections, grant financial management
- Cut Ag Water Quality Support Grants $681k (note: these are not the capacity grants)

<u>Weeds Projects:</u>

MIT Fund (NBHMA) - Went out to help treat weeds in the burn area with the BLM and discuss the upcoming treatment and seeding plan for both this burn area and the next one (Oct 2026). In the process of scheduling conservation crews to do brush cutting in the next burn area and having contractors do some spraying in the previous burn area.

BLM GNA - I have been working on budget modifications with BLM and we've already received our funds for the 3rd year of our GNA. Additionally, I am using these funds to contract survey, treatment, and certification of their gravel pits for being weed-free with ODA.

Class A Weeds - Contractors have been working hard and completed the project already. I have been working with ODA on completing the interim project report, and will be working on the final report in the next few weeks.

CWMA - Next CWMA Meeting is October 1st. Please let me know if you are interested in learning more. This meeting is going to focus on the partners and sharing their projects/work rather than just what the SWCD is up to. I also sent out the second issue of the CWMA Newsletter and you can now see a display at the Roseburg Public Library on our CWMA through Oct 31st.

UOP - Oak Habitat Engagement grant has been funded!! I had a table for weeds education in combination with UOP at the OSU Ext.'s Tree School Umpqua 8/21.

USFWS Partners Program - We have also received $40k to put toward some oak restoration projects throughout the county.

Pumpchance - Work is going smoothly and we are on track for getting more pumpchances monitored than planned this year. I will begin looking into ordering the appropriate signage that we will go back and install this winter. It was mentioned to me that DFPA might already have some extra signs, so I'll be reaching out to them for some help too.

Susan Creek MIT Fund - Source One Serenity is going for a Hydropower Mitigation fund to do restoration work at the Susan Creek portion of the North Umpqua Trail. They are including DSWCD to do weed works.

August/September 2026 Cindy K. Bright
Conservation Technician/Project Manager

Oregon Water Resource Dept. OWRD

I have been asked to join the RAC team to review up and coming rule changes to water rights. They are seeking to clarify rules that seem vague. I have agreed since one of the things they are looking at possibly changing is livestock water exemption. I will be participating to make sure Ag is represented and keep the exemptions.

NRCS

Still no access to computer or printer due to missing POV card. They are still tracking it down. And no access to engineer until they get new one hired to free up Gibson, but don't know how long.

SIA/ODA:

The remote review of the new SIA II will begin this month with ODA and the ground truthing will follow up at the end of November. The SIA TA grant will open in November, so I am beginning to pull together the grant draft. To kick off outreach to the Myrtle/Willis SIA I gave a presentation on our SIAs to the Hydro breakfast group and received positive feedback.

The next round of SIA small grants, $30,000, will be opening January/February. I will begin pulling together grant drafts for 4 projects in SIA.

I was planning to submit another Ag Water Quality TA grant, but it is on the chopping block to defund along with two ODA positions. The state is working on a budget, and we will not know for sure until March/April if these cuts will happen. We last used this grant to help kick start outreach and project development for our SIA so I will need to work on another possible source to fund this work.

Additionally, although we are guaranteed and can back bill the SIA II TA grant, it has been reduced from $125,000 to $100,000 with at least $25,000 of the funds to go towards monitoring. So, we need to find funds to make up for that loss and increase monitoring funds. So far, the SIA small grant funds are safe.

SURCAT:

The final draft for the SURCAT Strategic Action Plan is out for final review. If you would like to review let me know and I can send copy. The FIP grant was submitted, but OWEB won't be reviewing until January. I included 4 Days Creek projects for funding.

MURCAT:

Analysis of the middle Umpqua sub-watersheds will begin at our next meeting Sept. 23.

ODA/Complaints:

No new complaints.

OWEB:

Little River and Huntley Creek projects were submitted for small grants, $40,00 combined. OWEB will be reviewing sometime in September and will hopefully approve.

I am working on several more small grants for three projects on Pheasant Creek. The main Pheasant project had funds leftover from the bridge project, $17,000, and I've been asked to utilized them to expand the restoration efforts around the bridge.

I am also working on the draft for the virtual fence piolet project for Kanipe park.

ODFW:

The secondary funding source that the PFA grant was forwarded to was not awarded. The PFA grant is opening up again and I will seek feedback from ODFW to see if I can improve the grant for funding in this round. They did like the grant project for BDAs in the SIA area, but they ended up going with large instream projects.

I have been on several site visits with ODFW to look at instream BDA projects. Now that the fish bio, Eric, has seen the results of the BDAs on Pheasant creek he is onboard with what I'm doing with them.

DERBY grant:

I finally found a good local source for peeler cores for BDAs at Moman lumber. So far I purchased 200 posts and hired contractor to pick up and deliver to my house to be distributed out to projects.
Next, I will be ordering large live willow stakes to go int smaller systems and to add with posts on larger ones.

KANIPE PARK:
The Campbles and I met with Mark Wall, Parks director for county, to discuss the virtual fence piolet project and he is on board. So, I can now move forward in developing the grant. This grant will include livestock water systems to allow rotational grazing across 4 areas of the park and to protect the riparian areas from livestock but allow wildlife to move freely through.
PUR:
Monitoring grants with OWEB will not be reviewed until January. I will continue to look for additional funds for water quality monitoring in our SIAs.
Our next board meeting is 9am on Tuesday 15th at ODFW conference room.
Outreach:
DCLA:
Our next DCLA conference meeting is on Thursday Sept. 15th. Some committee members persuaded the group to move the conference back to a weekday which will make it difficult to increase attendance as a Saturday would have. It seems they are now more focused on existing DCLA members rather than increasing membership at this time.
Agency coordination for outreach:
I am still thinking of going for a partnership grant with other organizations to create a big public event where we can all showcase what we do and can offer for our community, but I am still to busy with project implementation and grant writing to fit this in.
Douglas County Fair:
I had to cancel taking sheep to the fair do to physical health concerns and therefore was not able to set up info booth. I will be teaming up with PUR for other outreach events.
Training:
I have been asked by ODA to help kick start a new online SWCD conservation trainings program for other SWCDs across the state. I will be mainly presenting on riparian restoration. I will be discussing the steps I go through in outreach, developing and implementing projects. The training is to take place September 24th.
September/October work plan:
I'll be working on my riparian presentation, project implementation and monitoring, and currently working on 6 grants. ODA/OWEB have requested that I give a tour to the current SIA area on October 8th. They would like to see the Beals creek tributary and Weaver projects. If there is time I would also like to take them to the Bland Branch project site in progress. I encourage you to join us.

Projects in progress at a glance, Ag water quality projects:

I will be sending out reminder letters to all projects to do the fall spraying of blackberries.

Pheasant Creek_Hackett/Ducan:
BDAs are doing great and now with the leftover funds from the bridge project I will be installing two additional BDAs and root wads. I am also working on another OWEB small grant to add to the funds to expand the riparian project.
I am also working on a grant to address the blackberries above the original project that is an old CREP project from 16 years ago. I will also look at possible BDAs.

Upper Pheasant Creek_Piscapo:
This grant proposal is in progress and awaiting a contractor bid to complete the budget and hope to submit by the end of Sept./Oct.

Fall Creek_Monarich:
Time to plan the additional native shrub planting. But need to check and see when the fall spraying is to be done.

Buckhorn Creek_Hendy:
Project is still in progress. The livestock water system has been installed, most of the fencing, some upper bank blackberry removal. Brush removal with hand crew was delayed due to fire restrictions. I am seeking approval from OWEB to move leftover funds from the cultural survey budget to cover additional costs for fencing, gates, rock cap on spring box ramp, BDAs and project management.

Doerner Creek_Gayner:
The blackberry removal and bank shaping is in progress to soon be followed by fencing.

Little River_Tilcott:
The proposal has been submitted and awaiting final approval.

Huntley Creek_Clough:
The proposal has been submitted and awaiting final approval.

Riddle Ag Ponds_Martinez:
I hope to start a proposal soon to help with the lower pond water quality issue, but I need engineering assistance and don't know when NRCS will be available again.

Callapooia Creek:
Discussions have begun with other agencies, PUR and ODFW, and the city of Oakland on how to approach this large project. And we need to contact the train company for help with engineering because of the train bridge. I've been very busy and need to touch base back with everyone.

South Umpqua SIA projects:

Weaver Creek_Sherman:
Phase V spring development and livestock water system has been installed. Although there is water at the bottom of the tank there has not been rain to saturate the apron to get it running. But with this recent rain I hope it was enough to prime the system. I will be going out soon to check on.

Woods/Days creek_Michales Ranch LLC:
Did not get approved, but submitting in the SURCAT FIP grant. And will update and resubmit to the next SIA small grant too.

Stinger Gulch_Michaels:
Approved, but delayed to start due to fire restrictions. So hopefully soon it can begin.

Bland Branch_TorS Ranch LLC:
The grass seed and new BDA posts have arrived. I will be working on delivering posts to stage the project for BDAs and the contractor will seed and much the site. I will be working with planting contractor to plan winter planting.

Tiller Trail Hwy_Three Cluff LLC:
Still on hold. The land manager has not heard back from the landowners on the scope of the project and how much match they can contribute.

Days Creek_Arp:
The NRCS engineer is still not available to complete the design work. Then I can consult with contractor for bid to determine which grant to go for. This project proposal is also on the SURCAT FIP list.

O'Shea Creek:
ODA and I will contact the landowner soon to see if he wants assistance or to do project on his own with ODA guidance.

Days Creek_Eichman:
I need to touch base again with the land manager to see if the landowners are ready to move forward. I did include this area in the SURCAT FIP grant.

Time off:
I will be off from Sept. 25th to the 28th to attend my 45th! Highschool reunion.