



***COOS SOIL & WATER  
CONSERVATION DISTRICT***

**2021 Annual Report**

***Celebrating 59 Years of Service***

[www.coosswcd.org](http://www.coosswcd.org)



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### ***History of Coos Soil & Water Conservation District***

The Coos Soil and Water Conservation District was formed in 1962 to coordinate government assistance with conservation needs, provide assistance, information, and education for Coos County farmers, ranchers, and woodlot owners to implement sound resource management and conservation practice.

The Coos-Coquille Agriculture Water Quality Management Plan (AgWQMP) was developed in 1998 for the 1993 directives of Senate Bill 1010. The document consists of an education component and a set of rules addressing measures that safe guard water quality, the beneficial uses of water resources, and provide best management practices for water quality concerns. The plan also includes the basins of Ten Mile Lakes, Four Mile Creek and Two Mile Creek, as well as The Camas Valley and Lower Umpqua areas in Douglas County. Two public hearings were held in Coos County in the fall of 2001; and after a period of public comment and review the Coos-Coquille AgWQMP was adopted by the Board of Agriculture in March of 2002. The Coos SWCD provides support to the Local Advisory Committee (LAC), which meets every two years for a review of the WQMP and associated rules.

### **Coos SWCD Mission Statement**

Coos SWCD helps landowners and land managers plan and apply conservation practices that conserve water, maintain soil health and productivity, enhance wildlife habitat and improve watershed function. Coos SWCD serves as a central hub by helping landowners and land managers access available technical, financial and educational resources from local, state, federal and other sources in their efforts to implement good conservation management, comply with environmental regulations and endangered species act requirements and encourage good land stewardship.

### **Function of Coos Soil & Water Conservation District**

The function of the Coos Soil and Water Conservation District is to make technical, financial and educational resources available to local landowners and to assist in any way so they achieve their conservation goals. The Coos Soil and Water Conservation District building is located at 379 North Adams Street in Coquille, Oregon. Office hours are 8:30am to 4:30pm, Monday through Friday. Stop by to talk with our staff about financial assistance, farming practices, water quality, herbicides or any agricultural needs that you may have. Our staff is available to all citizens, landowners and any professionals in the natural resource field. We are a non-regulatory agency, able to assist landowners with financial and/or technical assistance throughout Coos County. We also coordinate with other agencies to provide assistance and education to landowners so they are able to receive the most up to date options available to implement good conservation management, comply with environmental regulations and endangered species act requirements and be good land stewards. Stop by or call us at 541.396.6879 to set up an appointment to discuss your needs.



**COOS SWCD**

## *Coos Soil & Water Conservation District Office*

Our staff at Coos Soil & Water Conservation District consists of Caley Sowers, District Manager, Andrew Chione, Water Quality Program Manager and Modena Thomas, Office Manager. Our office is opened Monday through Friday 8:30am to 4:30pm or by appointment. Our office is located at 379 North Adams Street in Coquille, Oregon.



*Coos SWCD welcomes our newest member to the team*

## **Water Quality Program Manager** ***Andrew Chione***



My name is Andrew Chione, and I am excited to be part of the Coos SWCD family! I was raised in Illinois and moved to Oregon six years ago. Although I grew up in a city, my ancestors farmed and ranched in both western and eastern Oregon. I have a deep love for the land and the different ways of stewarding it. Soil and water are life, and I want to spend my life taking care of them so they can take care of us. Through my work with Coos SWCD, I hope to become more connected to farming, ranching, and tribal communities. I am here to support and learn from you and our community! My specialization in salmon habitat and water quality from my schooling and career will benefit our focus on water quality. I spend most of my free time outside with my wife and our two rescue dogs. We love camping, fishing, mushroom foraging, river snorkeling, and rock collecting. I am also a beginning wood carver and enjoy working with the beautiful wood that is grown by Oregon trees.

***Coos SWCD Board Members & Staff 2020-2021***

**Coos SWCD Board Members 2020-2021**

**Director, Zone 1**

Adela Villers

- ◆ Veterinarian

**Director, Zone 2**

Cindy Gant

**Director, Zone 3**

Charlie Waterman

**Vice-Chairman/Registered Agent**

- ◆ County Planning Commission
- ◆ Coos Forest Protective Association
- ◆ Past President of Coquille Watershed Association
- ◆ Rancher/Timber Land Owner

**Director, Zone 4**

Michael Clary

**Secretary**

- ◆ Coquille Watershed Association Board Member
- ◆ Senior Project Manager

**Director, Zone 5**

(Vacant)

**Director at Large, Position #1**

Ernie Newton

**Treasurer**

- ◆ Past President of Coquille Watershed Association

**Director at Large, Position #2**

Mark Villers

**Chairman**

- ◆ Owner of Blue Ridge Timber Co.

**Associate Directors**

Sharon Waterman

Dan Pierce

**Director Emeritus**

Gordon Ross

Joe Cortez

Ken Messerle

Dan Varoujean

**Coos SWCD Staff 2020-2021**

**District Manager**

Caley Sowers

379 North Adams Street

541.396.6879

**Office Manager**

Modena Thomas

379 North Adams Street

541.396.6879

**Water Quality Program Manager**

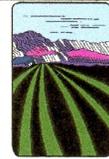
Andrew Chione

379 North Adams Street

541.396.6879

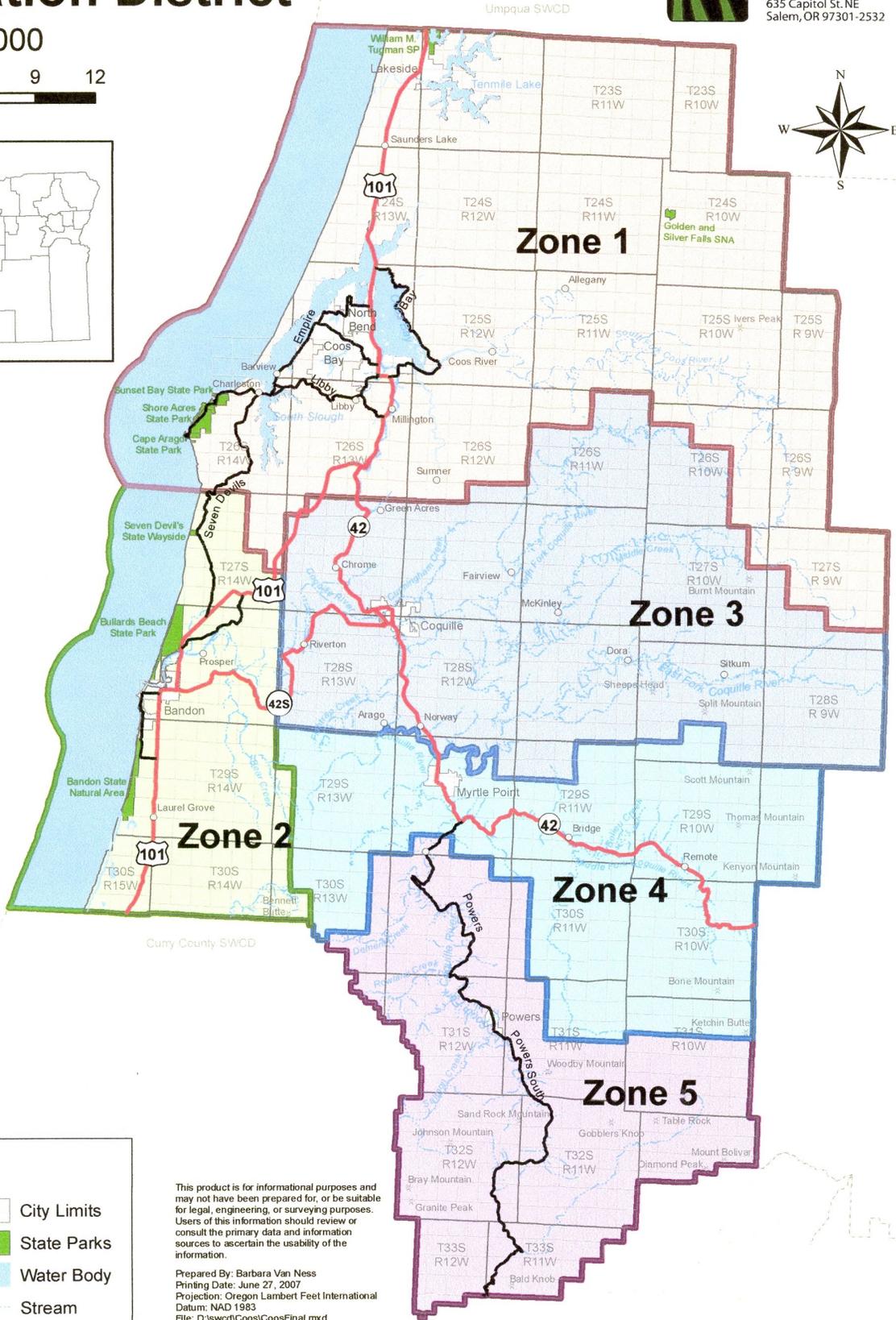
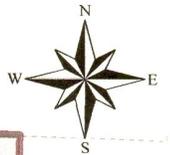
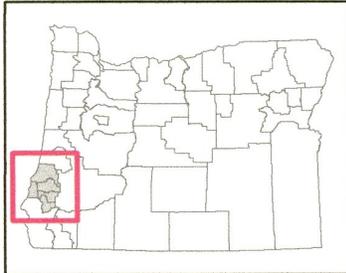
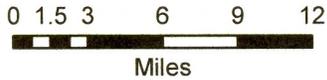
*(Due to Covid-19 restrictions, Coos SWCD board members were unable to be present in person for their annual picture by the time the annual report was printed.)*

# Coos Soil and Water Conservation District



**Oregon**  
 Department of Agriculture  
 635 Capitol St. NE  
 Salem, OR 97301-2532

1:450,000



## Legend

- City
- ⋆ Summit
- Major Road
- Major Hwy
- City Limits
- State Parks
- Water Body
- Stream

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**Coos SWCD 2020-2021 Financial Report of Expenses:  
ODA Scope of Work and District Operations Funds**

**ODA Scope of Work Budget vs. Actual**

	July 2020 - June 2021	Budget
<b>Income</b>		
<b>Carry Over</b>	\$ 6,628.58	\$ -
<b>Grant Income</b>	\$ 43,866.25	\$ 58,446.00
<b>Total Income</b>	<b><u>\$50,494.83</u></b>	<b><u>\$58,446.00</u></b>
<b>Expenses</b>		
<b>District Manager Payroll</b>	\$ 23,229.60	\$ 18,000.00
<b>Watershed Tech Payroll</b>	\$ 11,652.87	\$ 9,000.00
<b>Office Manager Payroll</b>	\$ 21,669.90	\$ 16,919.00
<b>Advertising/Legal Notices</b>	\$ -	\$ 165.00
<b>Contracted Services</b>	\$ 6,133.75	\$ 4,750.00
<b>Equipment</b>	\$ -	\$ 1,500.00
<b>Postage</b>	\$ -	\$ 600.00
<b>Production</b>	\$ 1,185.47	\$ 1,500.00
<b>Supplies &amp; Materials</b>	\$ 300.66	\$ 1,200.00
<b>Training</b>	\$ 107.10	\$ -
<b>Travel &amp; Mileage</b>	\$ 482.98	\$ -
<b>Website Maintenance</b>	\$ 312.50	\$ 312.00
<b>Total Expenses</b>	<b><u>\$65,074.83</u></b>	<b><u>\$53,946.00</u></b>

**ODA District Operations Budget vs. Actual**

	July 2020 - June 2021	Budget
<b>Income</b>		
<b>Grant Income</b>	\$ 24,868.50	\$ 24,868.50
<b>Total Income</b>	<b><u>\$24,868.50</u></b>	<b><u>\$24,868.50</u></b>
<b>Expenses</b>		
<b>District Manager Payroll</b>	\$ 2,261.21	\$ 4,000.00
<b>Watershed Tech Payroll</b>	\$ 382.67	\$ 1,000.00
<b>Office Manager Payroll</b>	\$ 2,361.51	\$ 3,500.00
<b>Advertising/Legal Notices</b>	\$ 47.98	\$ 253.50
<b>Annual Meeting</b>	\$ 602.55	\$ 650.00
<b>Contracted Services</b>	\$ 5,487.25	\$ 3,600.00
<b>Equipment</b>	\$ 318.00	\$ 800.00
<b>Insurance</b>	\$ -	\$ 2,000.00
<b>Office Expense</b>	\$ 586.06	\$ -
<b>Postage</b>	\$ 764.65	\$ 250.00
<b>Power</b>	\$ 873.80	\$ 800.00
<b>Rent</b>	\$ 3,600.00	\$ 3,600.00
<b>Supplies &amp; Materials</b>	\$ 3,939.85	\$ 1,650.00
<b>Telephone/Internet</b>	\$ 2,312.03	\$ 1,800.00
<b>Travel &amp; Mileage</b>	\$ 618.87	\$ 650.00
<b>Website Maintenance</b>	\$ 312.50	\$ 315.00
<b>Miscellaneous</b>	\$ 87.82	\$ -
<b>Production</b>	\$ 311.75	\$ -
<b>Total Expenses</b>	<b><u>\$24,868.50</u></b>	<b><u>\$24,868.50</u></b>

Funds to support Soil and Water Conservation District capacity have been appropriated by the Oregon Legislature to the Oregon Watershed Enhancement Board (OWEB). The funds appropriated for this purpose are from constitutionally dedicated State Lottery funds (Article XV, section 4b). Oregon Lottery Funds are dedicated under Ballot Measure 76 and awarded by OWEB to fund Oregon's Soil and Water Conservation Districts. The Oregon Department of Agriculture has established an agreement with the Oregon Watershed Enhancement Board for the distribution of capacity grant funds to Soil and Water Conservation Districts.

The above tables demonstrates our Fiscal Year 2020-2021 Scope of Work and District Operations Capacity Grant Funds estimated budget and actual expenses for each quarter. Scope of Work funds are used to fund technical assistance to landowners, promote water quality workshops, conduct water quality monitoring, and develop grant proposals to fund projects. District Operations grant funds are used strictly for Coos SWCD operating costs such as office rent, utilities, bookkeeping, insurance, and satisfying certain legal requirements each year, such as production of our annual meeting and report.

**Coos SWCD Annual Operating Budget Fiscal Year 2020-2021**

<b>FUNDS</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	<b>\$72,222.00</b>
<b>Income</b>	
<b>ODA/SOW Capacity Grants</b>	\$83,314.50
<b>Grant Income</b>	\$234,290.98
<b>Grant Administrative Income</b>	\$6,202.61
<b>Miscellaneous Income</b>	\$0.00
<b>Mileage</b>	\$300.00
<b>Interest</b>	\$600.00
<b>Total Income</b>	<b>\$324,708.09</b>
<b>Income &amp; Beginning Balance</b>	<b>\$396,930.09</b>
<b>Expenses</b>	
<b>District Manager Payroll</b>	\$49,060.78
<b>Office Manager Payroll</b>	\$40,000.00
<b>Watershed Tech Payroll</b>	\$40,019.18
<b>Contracted Services</b>	\$31,742.00
<b>Advertising/Legal Notices</b>	\$418.50
<b>Annual Meeting/Report</b>	\$650.00
<b>Audit</b>	\$5,000.00
<b>Awards</b>	\$0.00
<b>Bank Fees</b>	\$250.00
<b>Membership Dues</b>	\$310.00
<b>Insurance</b>	\$3,200.00
<b>Postage</b>	\$1,200.00
<b>Power</b>	\$800.00
<b>Rent</b>	\$6,030.00
<b>Telephone/Internet</b>	\$1,800.00
<b>Vehicle Maintenance/Fuel</b>	\$1,000.00
<b>Website Management</b>	\$627.00
<b>Travel &amp; Mileage</b>	\$4,646.11
<b>Training</b>	\$1,500.00
<b>Supplies &amp; Materials</b>	\$8,445.00
<b>Production</b>	\$1,500.00
<b>Equipment</b>	\$2,300.00
<b>Project Expenses</b>	\$97,522.89
<b>2 Year Status Monitoring</b>	\$1,200.00
<b>Administration Cost/Fees</b>	\$10,660.00
<b>Total Expenses</b>	<b>\$309,881.46</b>
<b>Ending Balance</b>	<b>\$87,048.63</b>

## *Grants Available for Projects to Improve Water Quality and Watershed Health*

The world changed in March 2020 and all of us at Coos SWCD have adapted during these unprecedented times. When things around our beautiful state began to shut down, our world became uncertain and we watched with the rest of the world wondering what would happen next, making the necessary adjustments to how we conducted day to day business. Through it all, we have stayed consistent in our mission to assist landowners in managing their natural resources both sustainably and responsibly.

Part of that mission includes working with private landowners to implement conservation projects that result in a net benefit to water quality or watershed health. Our team continues to work with multiple landowners in developing and implementing such projects throughout Coos County.

The Oregon Watershed Enhancement Board (OWEB) Small Grant Program provides up to \$15,000 in Oregon Lottery funds towards individual projects that help restore watershed elements such as creeks, rivers or wetlands.

Landowners looking for financial help with projects on agricultural lands that have a direct

benefit to watershed health should contact the SWCD to discuss eligibility and application requirements. Examples of eligible project types include fencing to exclude livestock from streams; installing watering trough systems for livestock to have alternative drinking sources; stream crossing improvements including installation or replacement of bridges and culverts; removal of noxious or invasive weeds; and planting native trees to promote riparian health, species diversity, and pollinator habitats. SWCDs, Watershed Councils, and Tribes may apply on behalf of private landowners to the local Small Grant Program for grants of up to \$15,000. The application review process usually takes less than 60 days and successful applicants have up to two years to complete the funded project.

Please contact the Coos SWCD at 541-396-6879 or email [info@coosswcd.org](mailto:info@coosswcd.org) to find out if your project qualifies.

*See below for examples of successful past projects.*



*Collapsing culvert replaced with concrete slab bridge at a livestock crossing.*



*Riparian fencing to exclude livestock from streams and protect riparian vegetation.*



*Four-bay manure storage and composting facility installed at a local horse boarding operation.*

## Noxious Weeds

Noxious weeds pose serious threats to the South Coast economy and ecosystems. Noxious weeds are nonnative plants that have been legally designated as major pests because they cause economic loss or harm the environment. Most noxious weeds prefer disturbed and heavily used areas. Timberlands, roadways and agriculture lands are highly susceptible to noxious weed infestations.

Once established, noxious weeds are extremely difficult to control without the use of herbicides. Early detection of priority noxious weeds is critical to our local economy and needs to be addressed within the entire district. In 2018, with funding from the Oregon State Weed Board and in partnership with the Coos County Noxious Weed Control District Advisory Board, a new project to reduce the spread of noxious weeds was launched and has continued through 2021.

The Coos County Early Detection Rapid Response (EDRR) Strike Team brings community awareness of the County's listed noxious weeds, shares expertise on identification, maps local infestations, and takes active control measures to reduce the impact of noxious weeds in our area.

For more information or to report noxious weeds, contact the Strike Team project managers with the **Coquille Watershed Association** (Sherri Laier - [slaier@coquillewatershed.org](mailto:slaier@coquillewatershed.org)) and **Coos Watershed Association** (Lucy Alison - [lalison@cooswatershed.org](mailto:lalison@cooswatershed.org)).

## Coos County 2021 Listed Noxious Weeds



Knotweeds aggressively take over stream banks, gravel bars and floodplains.



Ingestion of milk thistle by grazing animals causes nitrate poisoning which can be lethal.



Gorse is highly flammable, volatile noxious weed that poses an imminent threat of catastrophic fires.



Yellow Flag Iris is poisonous and toxic to most livestock.



Blackberry is common throughout the County and can be found along roadsides, in woodlands, pastures, riparian areas, ditches, and fencerows.



Old Man's beard is an aggressive climbing vine that can climb over and smother native vegetation, including whole groves of mature trees.



Creeping buttercup, the entire plant is toxic (sap, flowers, seeds, leaves) but the greatest concentration is in the yellow flowers.



English/Atlantic ivy is a fast growing vine that swallows trees and is prone to falling during drastic weather patterns.



## TIDE GATE REPLACEMENTS AND A THRIVING COASTAL ECONOMY



### Tidegates in Coos County:

**\*\*36% of tidegates in the Oregon statewide inventory are located in Coos County\*\* (347/959)**

- ✦ Tidegates are critical to county infrastructure and coastal agriculture
- ✦ Tidegates are a priority concern for landowners
- ✦ Quality and location of tidegates affects fisheries and natural resources
- ✦ When tidegates fail, impact extends to all of the above



# Coos-Coquille Comprehensive Tidegate Outreach Project

## TIDE GATES IN COOS COUNTY

**Tide gates—where are they and how do they function?**

Tide gates are structures that control the flow of water during high and low tides. In coastal tidal wetlands and floodplains, they are built and located in a strategic location that is both public and private lands. In Coos County, there are 11 tide gates in the Coquille basin and 11 in the Coos Bay basin.

Each tide gate consists of a hinged door attached to the structure and a set of rollers. At high tide, the gate door is opened (floats) and the gate comes to rest under the backwash flow. At low tide, the gate door is closed (floats) and the gate comes to rest under the backwash flow. This allows water to flow out of the wetland or floodplain during high tide and prevents salt water from entering during low tide.

**Top-hinged tide gates**

Traditional tide gates feature heavy wooden or metal doors that open from the top ("top-hinged"). Similar to a door about 4 feet wide and 10 feet high, the gate door is able to coast and float in a long slot, but they require substantial pressure changes to open and are often open for short periods, causing limited opportunities for maintenance and fish passage.

**Side-hinged tide gates**

Newer tide gates feature alternative designs that allow the door to swing open more easily than top-hinged gates. These gates require less force to open and stay open longer, creating better fish passage.

COOS COUNTY, COQUILLE WATERSHED ASSOCIATION

## TIDE GATE REPLACEMENTS AND A THRIVING COASTAL ECONOMY

**Why do we need to replace tide gates?**

Tide gates were installed with the best tools and knowledge at the time, but we are now learning that many of them are outdated, unsafe, or perform in a high-risk manner. We are working out the risks. As tide gates that were installed in the mid-1900s start to deteriorate, they are at risk of becoming safety hazards. These gates are more at risk of becoming safety hazards than they are of becoming safety hazards. The safety of the land we are managing is a top priority. We are working out the risks. We are working out the risks. We are working out the risks.

**Timeliness and costs of tide gate replacement**

Tide gate replacement and replacement has the potential to be a multi-million dollar project. It is a complex process that involves many agencies and stakeholders. It is a complex process that involves many agencies and stakeholders. It is a complex process that involves many agencies and stakeholders.

COOS COUNTY, COQUILLE WATERSHED ASSOCIATION

## OPTIONS FOR TIDE GATE REPLACEMENT

We can choose different options to replace a tide gate. About half the time, the tide gate is replaced with a new tide gate. The other half of the time, the tide gate is replaced with a different type of structure. We are working out the risks. We are working out the risks. We are working out the risks.

**Option 1: New Gate**

**NO.**

Do I want to replace my tide gate?

**YES.**

**Option 2: Collaborative Action**

**YES.**

**Option 3: Independent Action**

**YES.**

COOS COUNTY, COQUILLE WATERSHED ASSOCIATION

## Project Consists of Four Components:

### I. Development of effective handouts describing:

- Services provided to landowners
- List of regulatory agencies to contact
- General steps/process for tide gate replacement

### II. Informative presentations for landowners and stakeholders

### III. Meetings with landowners and drainage districts to hear concerns/needs & share info

### IV. Development of a replicable model of landowner engagement on Oregon coast

## Progress To Date:

*We are leaders across west coast – Coos County is “ground zero” for where tide gate restoration and monitoring work is happening*

- Funding primarily available for conservation projects (several underway)
- Sharing information and support at the Statewide Tidegate Partnership level
- Brought comprehensive information and support to tidegate owners. Engaging with landowners amidst Covid – creative adjustments to plans
- Increased attention from funders and regulators to address tide gate replacement



Funded with a grant from the Oregon Watershed Enhancement Board



## TIDE GATE REPLACEMENTS AND A THRIVING COASTAL ECONOMY

### Why do we need to replace tide gates?

Tide gates were installed with the best tools and knowledge at the time, but we are now learning that many of them are undersized, unable to perform at a high capacity, or are just wearing out due to age. As tide gates that were installed in the mid-1900s start to deteriorate, land and infrastructure behind these gates are now at risk of becoming tidally flooded wetlands, threatening the productivity of the land as well as putting public resources at great risk (for instance, roads, pump stations, sewer lines, and salmon).

### Timelines and costs of tide gate replacement

Tide gate maintenance and replacement (see the photos at right) can be challenging and expensive, but our economy and public safety depend on these measures. Careful planning and assessment are necessary to improve pasture drainage and the conditions for fish production while maintaining traditional uses on a site. This planning requires coordination with local organizations and, ultimately, state and federal agencies to work through the development of a project.

From recognizing the need for a new tide gate to beginning a project concept and then implementing it, the entire process to replace a tide gate can take several years.

A substantial portion of this timeline is related to evaluating the tidal and land elevation conditions at a site, working to develop the state and federal permitting, and securing funding. Fish passage regulations require upgraded infrastructure that meets the needs of public resources (e.g., migratory fish and water quality). The cost of improved/modern tide gate designs is substantially higher than traditional infrastructure, and landowners most often need financial and permitting assistance.



Examples of tide gate replacements in Coos County. Photo credits: Coos Watershed Association and Coquille Watershed Association.



## “Fish-friendlier” designs and the win-win scenario

Coos County is known for its natural beauty and diverse natural resource economy. Modern tide gates are designed to create win-win scenarios for both the environmental and economic health of our community. Fish are an integral part of this economy: For instance, recreational anglers made 1.1 million trips to the Oregon Coast in 2017, generating \$54.7 million in tourism revenue [1]. Studies estimate that each adult salmon added to the in-river recreational fishery in the Coquille River may contribute up to \$483 in regional economic activity [2]. Agriculture is also a key component to our local economy: According to the Agricultural Census, the market value of crop sales plus livestock sales in Coos County was over \$50 million in 2012, a 22% increase since 2007 [3]. Tide gates significantly affect our economy and public infrastructure, and they function better and last longer when replaced and maintained in a way that is compatible with a variety of needs.

## Oregon Tide Gate Partnership

Discussions regarding tide gate challenges and solutions are taking place at the state level between landowners, state and federal agencies, agricultural organizations, counties, and conservation organizations. To join the conversation, visit <https://oregontidegates.org/>.

## Next steps

For more information or to schedule a meeting on your property, contact the organizations below.

For more info on tide gates, refer to the “Tide Gates in Coos County” handout.

## Coos & Coquille Basins Technical Support Organizations

### Caley Sowers

District Manager

Coos Soil & Water Conservation District

(541) 396-6879

[info@coosswcd.org](mailto:info@coosswcd.org)



### Melaney Dunne

Executive Director

Coquille Watershed Association

(541) 396-2541

[director@coquillewatershed.org](mailto:director@coquillewatershed.org)



### Haley Lutz

Executive Director

Coos Watershed Association

(541) 888-5922 Ext. 302

[hlutz@cooswatershed.org](mailto:hlutz@cooswatershed.org)



[1] Find these statistics and more in [Oregon Commercial and Recreational Fishing Industry Economic Activity Coastwide and in Proximity to Marine Reserve Sites for Years 2016 and 2017](#), a 2018 report by The Research Group, LLC, prepared for the Marine Reserve Program, Oregon Department of Fish and Wildlife.

[2] Get more info in [Analysis of the Economic Benefits of Salmon Restoration Efforts on the Lower Coquille River and Associated Economic Impacts: Report to the Nature Conservancy](#), a 2012 report by Kristen Sheeran and Taylor Hesselgrave.

[3] For more details, read the [2012 Census of Agriculture County Profile for Coos County, Oregon](#), posted by the National Agricultural Statistics Service, US Department of Agriculture.

## The North Bank Working Landscapes Tidal Channel Restoration Project



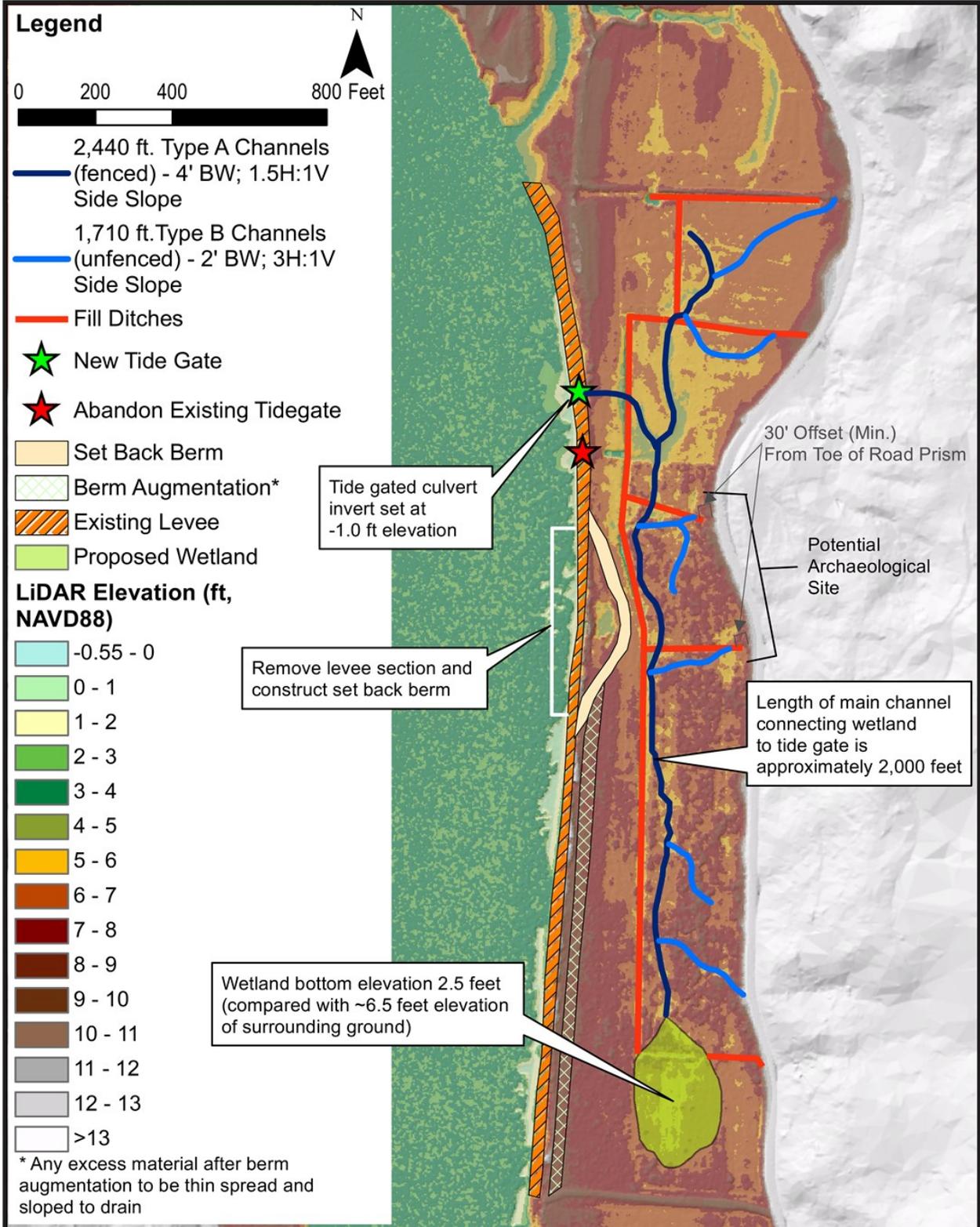
The North Bank Working Landscapes (NBWL) project area consists of 30.0 acres of floodplain pasture located upstream from Randolph Island, River Mile (RM) 7.5 on the Coquille River, near Bandon, Coos County. The site was historically tidal saltmarsh prairie (Benner, 1992). Diking and draining to convert the site for agricultural use occurred in the early 1900s. This was facilitated by construction of a 0.5mi berm along the river, and installation of linear drainage channel network with 1ft diameter culvert and tide gate. Tidal influence on these channels is currently near zero as the single tide gate servicing the property is a top-hinged “flapper” gate which does not allow for tidal inflow. Flooding still occurs on the project area when the main Coquille River reaches flood stage. The dike has suffered from erosion in multiple locations. Site conditions currently result in poor water quality, little or no fish access to channels, and both ecological and agricultural productivity has been reduced.

Previously awarded OWEB technical assistance funds have been used to develop and refine a restoration proposal for this site. Restoration project actions include installation of a new culvert and Muted Tidal Regulator (MTR) tidegate to restore and maximize fish passage; reconstruction of 4,466 ft of sinuous, on-grade, tidal channel network to provide greatly improved tidal floodplain habitat and hay production; riparian fencing along both sides of the primary reconstructed channel; re-establishment of native riparian vegetation along the banks of the primary channel for direct improvements to water quality over current conditions; installation of large woody debris to increase hiding cover and complexity; and repair to damaged segments of the dike.



This project is led by Coos SWCD in partnership with the Stalley/Young families and the Oregon Department of Fish and Wildlife and has received invaluable technical contributions from the Coquille Indian Tribe.

# The North Bank Working Landscapes Tidal Channel Restoration Project



**Preferred Alternative**

Stalley Property Tidal Floodplain Restoration

April 2020



FIGURE

**1**

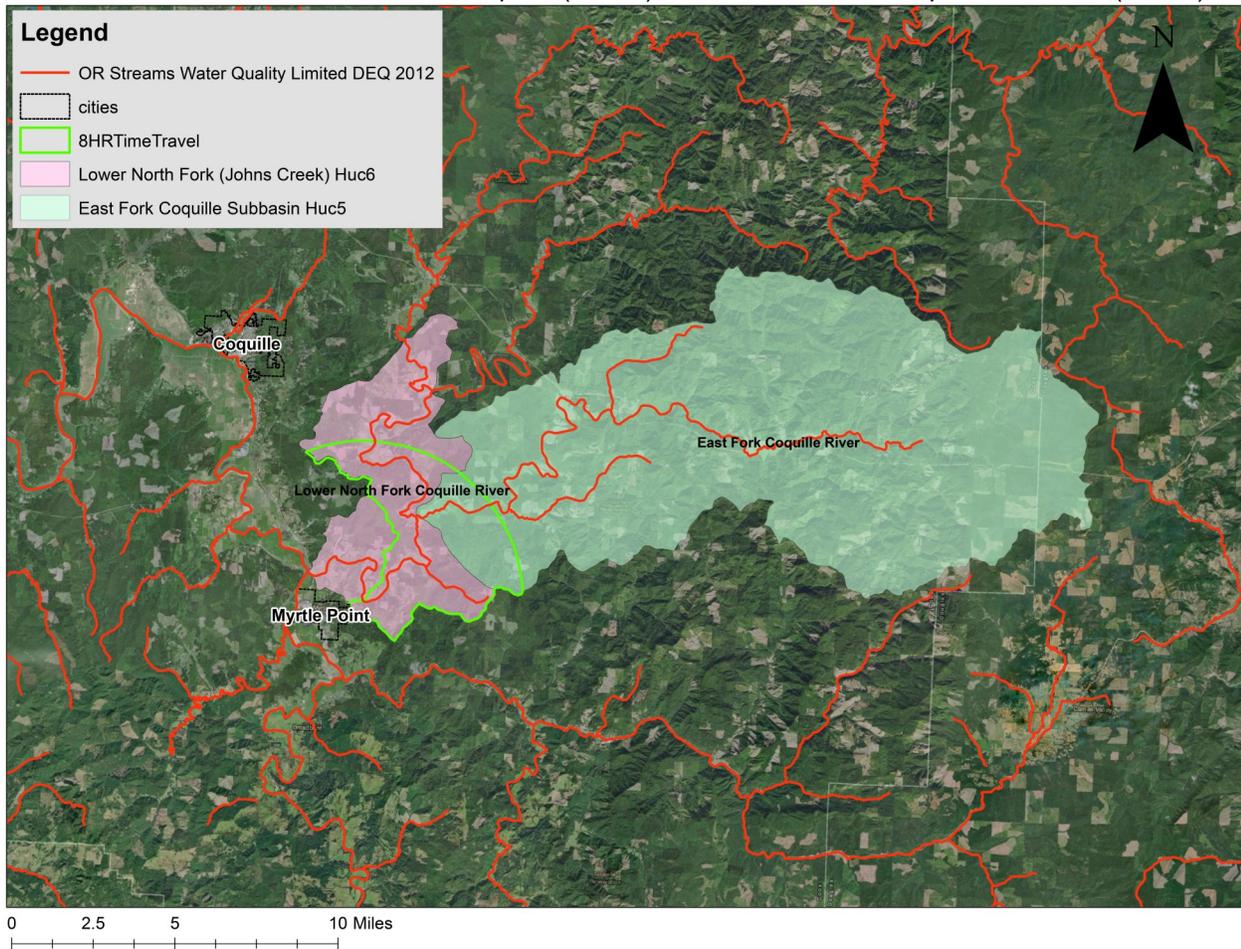
## Introduction

The SIA initiative concentrates technical and financial resources into specific geographic areas to address agricultural water quality concerns and includes three key components:

- Compliance with Oregon’s agricultural water quality regulations.
- Monitoring to track water quality and landscape conditions.
- Voluntary, incentive-based conservation.

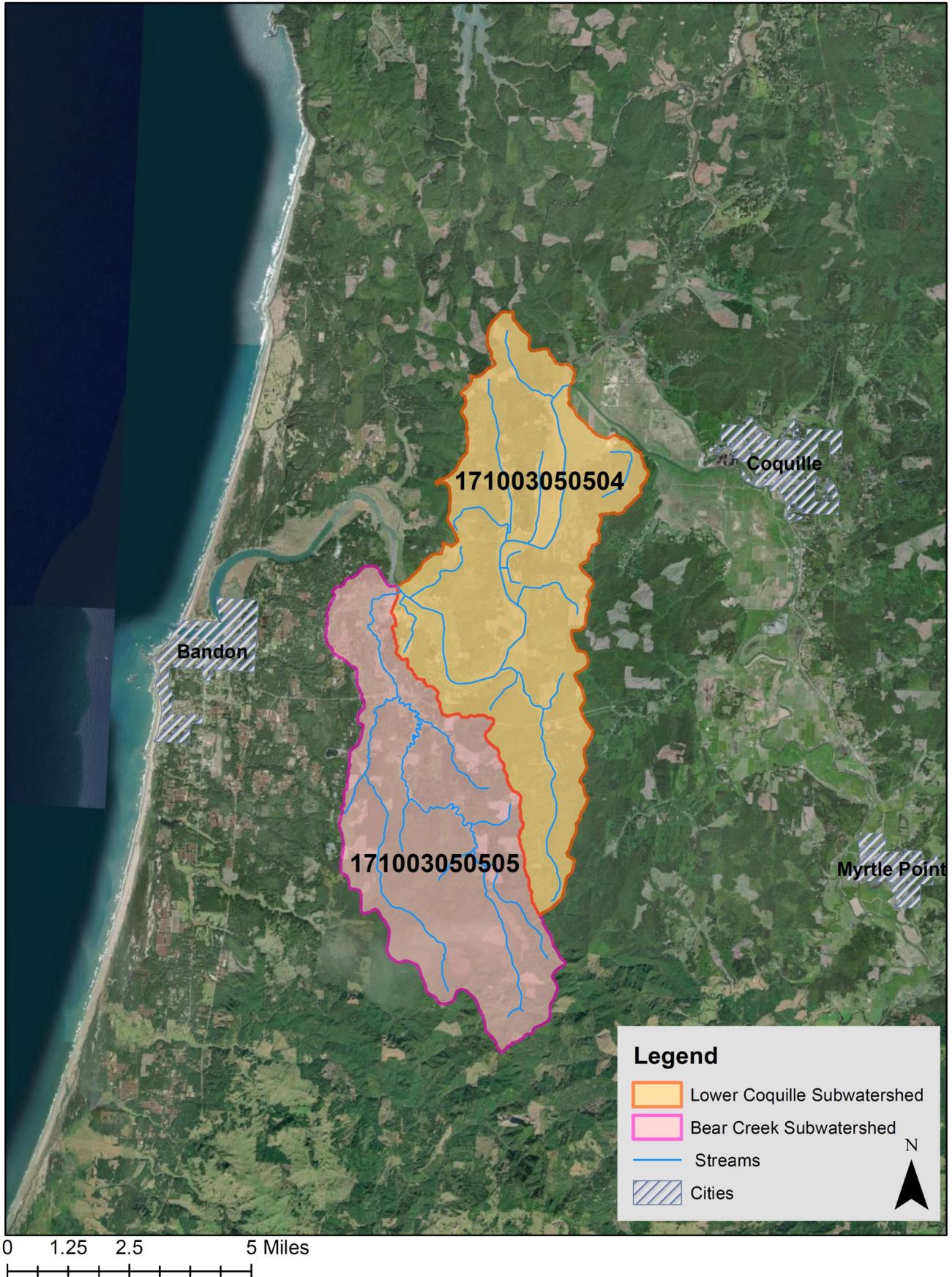
The SIA partnership includes the SWCDs, Watershed Councils (WC), Oregon Watershed Enhancement Board (OWEB), Oregon Department of Environmental Quality (ODEQ), Oregon Department of Forestry (ODF), Oregon Department of Fish and Wildlife (ODFW) and other local partners working toward similar water quality objectives. The SIA process also engages other stakeholders and interested parties.

SIA Boundaries: Lower North Fork Coquille (HUC5) and the East Fork Coquille Subbasin (HUC6)



Coos SWCD currently has two separate SIA programs; the Lower North and East Fork of the Coquille River Subbasins (see map above), and the Lower Coquille and Bear Creek subbasins (right).

# Lower Coquille River SIA



**How is an SIA Selected?**

Individual SIAs are selected based on ODA’s statewide prioritization of watersheds (12-digit Hydrologic Unit Codes - HUC) containing agricultural lands. The prioritization criteria include:

- Water quality parameters: temperature, bacteria, nutrients, and sediment (data from ODEQ).
- ODFW identified priorities for native fish recovery.
- Input from stakeholders.

**SIA Process Overview**

- ODA convenes a local **Pre-Project Planning** meeting with the project lead and local partners.
- ODA conducts a **Remote and Field Evaluation** of agricultural lands.
- Project Lead applies for **OWEB funding** to support SIA activities.
- ODA, with the Project Lead, conducts a **Partner Meeting** to engage and inform local partners.
- Project Lead convenes a **Monitoring Workgroup**.
- ODA conducts an **Open House** to engage and inform landowners.
- **Phase I and Phase II.**

**1. Local SIA Pre-Project Planning Meeting**

ODA works with the Project Lead to convene a Pre-Project Planning meeting. The objective of the meeting is to determine the SIA HUC boundary and discuss local water quality concerns on agricultural lands as well as consider expectations and partner engagement. ODA will work with the Project Lead to schedule and coordinate.

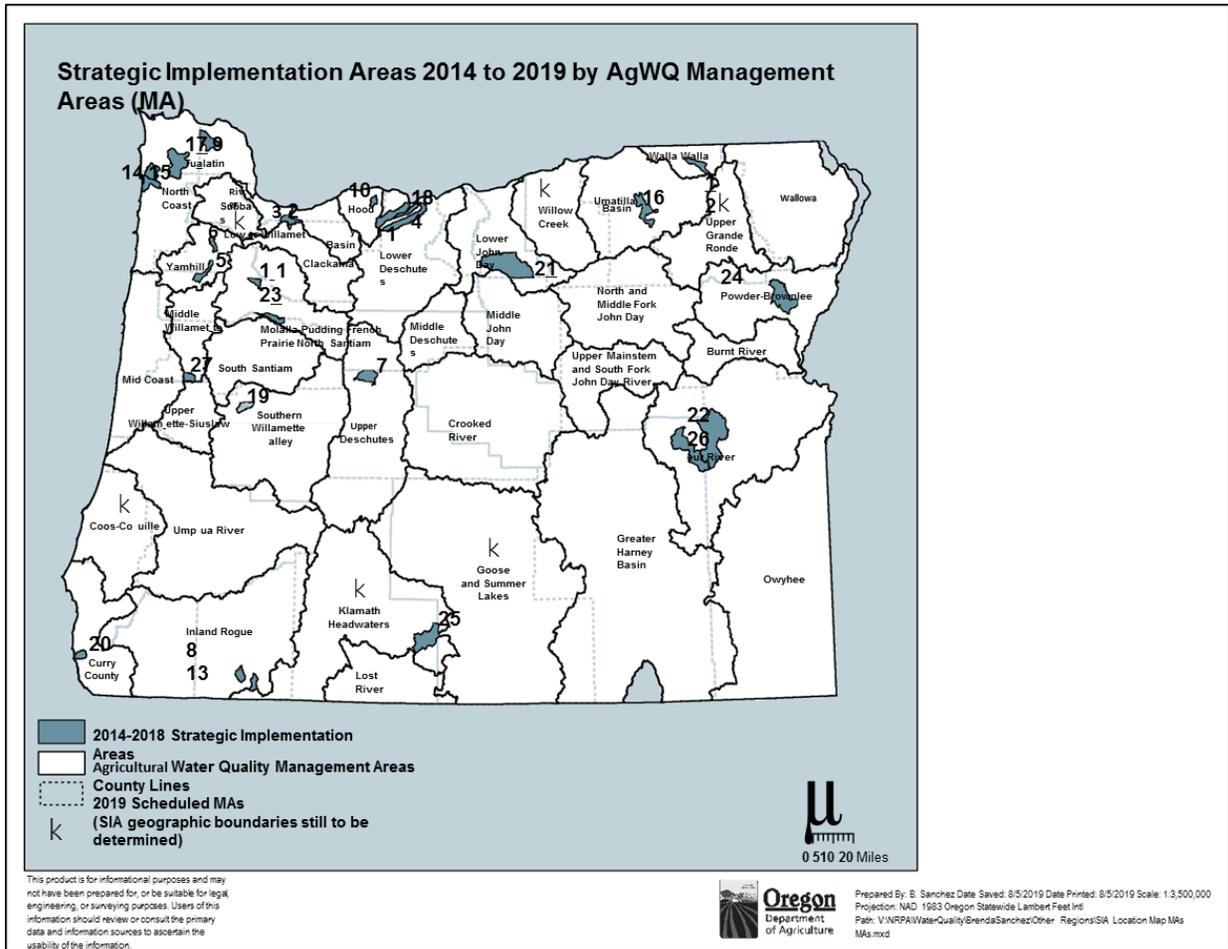
**2. Remote and Field Evaluations**

The Remote Evaluation uses remote imagery such as ArcGIS and Google Earth to identify manure piles, bare ground, or potential impacts to riparian areas from farming operations. ODA considers the presence of an agricultural activity (such as livestock or cropping) and its proximity to waterbodies. Field slope, stream type (seasonal or year-round), and other factors are considered when identifying potential water quality concerns. ODA then classifies each property into one of three categories (Table 1).

The Field Evaluation evaluates the accuracy of the Remote Evaluation by examining properties from public view points. ODA does not go on to or enter private property without permission and does not determine compliance without a site inspection.

<b>Table 1: Compliance Evaluation Designation Categories</b>
<b>Limited Opportunity for Improvement:</b> ODA identified that there are likely no regulatory concerns
<b>Opportunity for Improvement:</b> Agricultural activities may impair water quality or remote and field evaluations were inconclusive.
<b>Potential Violation:</b> The field evaluation from publicly accessible locations indicates a potential violation of the Agricultural Water Quality Management Area Rules.

Figure 1: Strategic Implementation Areas by Management Areas 2014 through 2019



### 3. SIA Available Funding

For the 2019-2021 biennium, OWEB has approved \$1.6 million (\$100,000 per SIA) of grant funds. These funds can be used for landowner engagement and technical assistance activities such as on-site assessments, conservation and project planning, and assistance in applying for project funding within the boundaries of the SIA. OWEB also authorized an additional \$400,000 (\$25,000 for each SIA) to support monitoring activities.

### 4. Partner Meeting

Once the Remote and Field Evaluations are completed, ODA meets with the Project Lead, WCs, OWEB, ODEQ, ODF, ODFW and other key partners to engage in the SIA process. The partner meeting provides an excellent opportunity to communicate water quality concerns, discuss potential solutions, share current information about conservation activities, establish mutual objectives, and discuss next steps. ODA’s local SIA Lead and the Project Lead coordinates and schedules the partner meeting together.

### 5. Monitoring

SIA monitoring is a partnership between state natural resource agencies and local partners. ODA, OWEB, ODEQ, and ODFW collaborate through a statewide Monitoring and Assessment Group (MAG) to provide guidance, templates, and training related to SIA monitoring.

The focus of SIA monitoring is to assess watershed-scale status and trends in response to land management actions. SIA monitoring may include stream temperature, sediment, bacteria, nutrients, or other water quality and landscape conditions as appropriate to evaluate the results of conservation actions.

- The SIA Project Lead convenes a local monitoring team, including representatives identified by ODA, OWEB, ODEQ, ODFW, as well as other local partners. Refer to the Coordinated Streamside Management Strategic Implementation Areas (SIAs) Monitoring and Assessment Proposal Guidance V 2.0 (November 2018) for detailed guidance on SIA monitoring.

### 6. Open House and Landowner Engagement

Key to achieving the goals of the SIA Initiative is to engage the agricultural community. After the partner meeting, ODA hosts an Open House in the SIA. The Open House engages landowners in an informative event that describes the SIA process, answers landowner questions, and shares the Compliance Evaluation results with landowners whose property has been evaluated.

The Open House allows ODA to communicate local Area Rules and connect landowners to local partners for technical assistance related to water quality management. The Project Lead and local partners attending the Open House are encouraged to present available opportunities for landowners to participate in incentive-based voluntary conservation. Additionally, a landowner's property may be recategorized at the Open House.

### 7. Phase I and Phase II

Following the Open House, each property categorized as a “Limited Opportunity for Improvement,” “Opportunity for Improvement,” or “Potential Violation” are addressed below.

**Potential Violations:** Approximately thirty days after the Open House, ODA contacts the landowner and or operator of parcels identified as Potential Violations to identify the extent of the potential problem. If a potential violation exist, ODA works with the landowner or operator to achieve compliance with Area Rules through ODA’s compliance process. Partners may work with the landowner to provide technical support and/ or financial assistance (where available).

**Opportunities for Improvement:** One year after the Open House ODA contacts any landowners identified as Opportunities for Improvement who have not been in contact with the Project Lead. ODA works with the landowner to identify any potential water quality concerns.

**Limited Opportunity for Improvement:** The SWCD and other area partners work with landowners to provide technical assistance in conducting voluntary water conservation activities.

During and continuing through Phase I and Phase II, the Project Lead implements the landowner engagement, technical assistance, and monitoring activities described in their OWEB funding proposal and the Area Plan. Project Leads are encouraged to provide one-on-one technical assistance

## Strategic Implementation Areas 2019 – 2021 Implementation Process Overview

and consultation to agricultural landowners regarding the prevention and control of water pollution from agricultural activities with an emphasis on added voluntary conservation.

### Post SIA Evaluation

Once the SIA process concludes, ODA will complete a post evaluation that identifies the success of the conservation and restoration work conducted on agricultural lands.

### Producer Responsibilities

In Oregon, agricultural operations are not permitted to pollute water. Generally, operators have done well through voluntary efforts. The SIA process helps to ensure both compliance and watershed improvement. Thank you for working with ODA, your local producers, and other partners to help us all “Tell Agriculture’s Story.”

### Contact Information

#### Oregon Department of Agriculture

##### *Natural Resource Programs*

(503)-986-4700

**John Byers** – Program Manager

Office: (503)-986-4718

**Brenda Sanchez** – SIA Program Lead

Office: (503)-986-5141

**Ellen Hammond** – SIA Monitoring Lead

Office: (541)-617-0017

### Oregon Watershed Enhancement Board

#### *Business Operations*

**Courtney Shaff** – Interim Business

Operations Manager

Office: (503)-986-0046

#### *Technical Services*

**Audrey Hatch** – Conservation Outcomes

Coordinator

Office: (503)-934-0605

### ODA Link to Area Plans and Area Rules:

<https://www.oregon.gov/ODA/programs/NaturalResources/AgWQ/Pages/AgWQPlans.aspx>

## Engaging Rural Communities: Coos County Fair 2021



Coos SWCD participates in educational outreach throughout the year. During 2020, it was difficult to reach people due to Covid-19 restrictions, so we were unable to meet our normal quota of talking with landowners to see what we could do for them to improve their land. We were excited to attend the Coos County Fair 2021 and be in the Clarno Building with other agencies whom we partner with to help landowners with any issues they're having with their land. It was nice to be able to reach people from all over the county during the fair.

The theme was Concert Nights & Carnival Lights, so we decided to decorated our booth in spirit of the fair theme. The fair had about 30,000 visitors over the five days of festivities. We spoke to roughly 300 of the attendees about what we do at Coos SWCD.

In addition to all of the attendees we spoke with, our booth also had a visit from Smokey the Bear. We always enjoy working with our local partners in helping landowners obtain grants to help with funding for their projects. During the fair, we passed out many pamphlets with everything from information about knotweed to funding projects for the landowners.

Overall, the fair was a great success this year and we look forward to working with the landowners we met in the upcoming months.





## Pasture Improvements In Coos and Coquille



### Financial assistance available with NRCS

The USDA Natural Resources Conservation Service (NRCS) provides innovative conservation solutions to restore, enhance and protect Oregon's working agricultural lands.

The Coquille NRCS field office has new funding available to assist with pasture improvements to enhance water quality within the floodplains of the Haynes Inlet Subbasin, Isthmus Slough Subbasin, Beaver Slough Subbasin, Lampa Creek Subbasin, Bear Creek Subbasin, Coos Bay and River Subbasin, and Catching Slough Subbasin. You may be eligible to receive financial assistance on your pastureland for the following practices:

- ✓ Brush Management
- ✓ Pasture and Hay Planting
- ✓ Livestock Watering Facility
- ✓ Fencing
- ✓ Riparian Forest Buffer
- ✓ And more!

Contact your local NRCS Conservationist to find out more and apply for fiscal year 2022 funding today!

#### CONTACT:

##### Coos and Curry NRCS

382 North Central Blvd.  
Coquille, OR 97423

**(541) 824-8098**

\*open by appointment only

##### District Conservationist

[katlyn.woodruff@usda.gov](mailto:katlyn.woodruff@usda.gov)

(541) 824-8091

##### Soil Conservationist

[cheyanne.rico@usda.gov](mailto:cheyanne.rico@usda.gov)

(541) 824-8093



Natural  
Resources  
Conservation  
Service

[www.or.nrcs.usda.gov](http://www.or.nrcs.usda.gov)

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**2012 to 2021 and beyond: A Coos County whole-farm restoration includes CREP**

SWCD staff bring ideas, advice, and resources to every site visit, but the real work and big decisions are usually the purview of the landowner. Helping a landowner create and implement their own vision for a new piece of property is one of the very best parts of SWCD work.

When Barbara and Michael Clary purchased a former poplar plantation on the South Fork Coquille River near Myrtle Point, their long-range goal was a working ranch with productive pasture balanced with ecological function. The 2012 starting place was daunting: persistent sprouting poplar stumps made seeding, mowing, and effective fencing infeasible on the rough terrain. Grazing management for a healthier pasture would require a new watering source. Noxious weeds including blackberry and knotweed compromised riparian health, and potential wetland and

in-



**2013-2014:** A neighbor's cattle help keep biomass in check as pasture improvements are planned, but conditions are rough. Better pasture productivity will improve instream water quality and fulfill the Clarys' operational goal as remnant poplar, knotweed, and blackberry are replaced with vigorous grass cover.



**2014-2015:** The Clarys enrolled their riparian areas in CREP to enable the riparian fencing and restoration phase. NRCS EQIP off-stream water development (nice tractor work, Barbara!) leveraged with an OWEB grant facilitated pasture improvements and surface water quality protection.

## Spotlight on Conservation Reserve Enhancement Program

Barbara, an experienced project manager, and Michael, a trained ecologist, got to work evaluating options and seeking out local advice while retaining control over every improvement and coordinating multiple sources of assistance. The resulting 2014 cooperative effort brought these ambitious landowners together with Coos SWCD, Curry SWCD's CREP Technician, Farm Service Agency, Oregon Watershed Enhancement Board, Coquille Watershed Association, and Natural Resources Conservation Service.



**2021 update:** What a beautiful place--the pasture is looking great! Currently a small herd of goats and a flock of sheep use the restored pastures. Grasses are lush and productive, livestock water is provided in troughs, and the maturing riparian CREP buffers are fenced and developing well. Riparian restoration plantings continue to mature and provide ever-improving wildlife habitat, as well as shade and other instream benefits.



**On to the future:** Riparian maintenance never stops with noxious knotweed (left) re-infesting the South Fork riverbank from upstream thickets each year. With several years of successful grazing management behind them, the Clarys have determined that the next step in their whole-farm balanced restoration will be enhancing low areas for winter floodplain habitat and wetland function. In consultation with Coquille Watershed Association, a careful design approved by the Clarys will provide scarce off-channel refuge without stranding native fish.

Thank you, Barbara and Michael, for being a local inspiration and great land stewards!

## *Technical & Financial Resources for Landowners*

### **Coos Soil & Water Conservation District**

Caley Sowers ~ District Manager  
379 North Adams Street  
Coquille, OR 97423  
541.396.6879

### **USDA ~ Natural Resource Conservation Service**

Dave Ferguson ~ District Conservationist  
382 North Central Blvd, Coquille, OR 97423  
541.824.8091

### **Curry County Soil & Water Conservation District**

94181 4th Street  
Gold Beach, OR 97444  
541.247.2755

### **Oregon Department of Agriculture - Natural Resource Division**

635 Capital Street NE  
Salem, OR 97301-2532  
503.986.4700

### **Oregon State University Extension Service**

Cassie Bouska ~ Extension Agriculture  
631 Alder Street  
Myrtle Point, or 97458  
541.572.5263

### **Coos Watershed Association**

Haley Lutz ~ Executive Director  
186 N 8th Street  
Coos Bay, OR 97420  
541.888.5922

### **Coquille Watershed Association**

Melaney Dunne ~ Executive Director  
309 North Central Blvd.  
Coquille, OR 97423  
541.396.2541

### **Tenmile Lakes Basin Partnership**

Mike Mader ~ Director  
PO Box L  
Lakeside, OR 97449  
541.759.2414

### **Oregon Department of Forestry**

63612 5th Road  
Coos Bay, OR 97420  
541.267.4136

### **Coos County Water Resources Department**

District 19 Water Master  
290 North Central Street  
Coquille, OR 97423  
541.396.1905

### **USDA ~ Farm Service Agency**

Bret Harris ~ County Executive Director  
376 N Central Blvd  
Coquille, OR 97423  
541.396.2841 ext. 100

### **Coos/Curry CREP Tech**

Barbara Grant  
541.396.4323 ext . 106

### **Bureau of Land Management**

1300 Airport Lane  
North Bend, OR 97459  
541.756.0100

### **Oregon Department of Environmental Quality**

Bryan Duggan ~ Basin Specialist  
381 North 2nd Street  
Coos Bay, OR 97420  
541.269.2721 ext. 234

### **Oregon Department of Environmental Quality**

Don Yon ~ Coastal Zone Management  
811 SW 6th Avenue  
Portland, OR 97204  
503.229.5994

### **Oregon Department of Fish & Wildlife**

63538 Boat Basin Road  
PO Box 5003  
Charleston, OR 97420  
541.888.5515

### **Oregon Watershed Enhancement Board**

Mark Grenbemer  
221 West Stewart Avenue - Suite 201  
Salem, OR 97501-3647  
541.776.6010 ext. 231

### **Coos County Planning Department**

Jill Rolfe ~ Planner  
225 North Adams Street  
Coquille, OR 97423  
541.396.3121 ext. 210

**A BIG THANK YOU**  
**TO ALL OF OUR NATURAL RESOURCE**  
**&**  
**COMMUNITY PARTNERS!**

**FEDERAL**

USDA, Natural Resources Conservation Service (NRCS)

USDA, Farm Service Agency (FSA)

USDA, US Forest Service (USFS)

USDOJ, Bureau of Land Management (BLM)

USDD, Army Corps of Engineers (USACE)

**OREGON**

Department of Agriculture (ODA)

Special Districts Association of Oregon (SDAO)

Oregon State University Extension Service

Department of Forestry (ODF)

Department of Fish and Wildlife (ODFW)

Department of Environmental Quality (DEQ)

Department of State Lands (DSL)

Oregon Association of Conservation Districts (OACD)

Oregon Watershed Enhancement Board (OWEB)

**COOS COUNTY**

Board of Commissioners

Planning Commission

County Forester

Drainage District Chairmen

County Weed Advisory Board

County Road Department

**BASIN**

Coquille Watershed Association

Coos Watershed Association

Tenmile Lakes Basin Partnership

**ACCOUNTANT**

Coquille Valley Accounting (CVA)

Seth Fandel

**TRIBES**

Coquille Indian Tribe

Confederated Tribes of the Coos, Siuslaw, and Lower  
Umpqua

**PORTS**

Port of Bandon

Port of Coquille

Port of Coos Bay

**COOS SOIL & WATER CONSERVATION DISTRICT  
COQUILLE, OREGON**

**REVIEWED FINANCIAL STATEMENTS**

**JUNE 30, 2021**

Prepared by  
**Signe Grimstad**  
Certified Public Accountant  
530 NW 3rd, Suite E  
PO Box 1930  
Newport, Oregon 97365

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

**BOARD OF DIRECTORS**

<u>Title</u>	<u>Name</u>
Chair – at Large – Zone 2	Mark Villers
Vice Chair – Zone 3	Charlie Waterman
Treasurer – at Large – Zone 1	Ernie Newton
Secretary – Zone 2	Cindy Gant
Director – Zone 1	Adela Villers
Director – Zone 4	Michael Clary
Director – Zone 5	VACANT

**STAFF**

Watershed Technical Specialist	Mariei King
District Manager	Caley Sowers
Administrative Assistant	Modena Thomas

**OFFICE**

379 N. Adams Street  
Coquille, OR 97423

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Coos Soil & Water Conservation District  
Coquille, Oregon

I have reviewed the accompanying cash basis financial statements of the governmental activities and major fund of Coos Soil & Water Conservation District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statement taken as a whole. Accordingly, I do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. I believe that the results of my procedures provide a reasonable basis for my conclusion.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

**Basis of Accounting**

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My conclusion is not modified with respect to this matter.

**Supplementary Information**

The supplementary information Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Cash Basis - Governmental Fund Type - General Fund, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information.

**Other Reporting Required by Oregon State Regulations**

The supplementary information titled Management Representation of Fiscal Affairs Required by Oregon Regulations is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements but has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information, and accordingly, I do not express an opinion or provide any assurance on such supplementary information.

**Signe Grimstad**  
Certified Public Accountant  
Newport, Oregon  
September 20, 2021

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

**STATEMENT OF NET POSITION AND GOVERNMENTAL FUND  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - CASH BASIS  
as of June 30, 2021**

	General Fund	Reconciliation (Note 2)	Statement of Net Position
<b>ASSETS</b>			
Cash and cash equivalents	\$ 49,649	\$ 0	\$ 49,649
Total assets	<u>\$ 49,649</u>	<u>\$ 0</u>	<u>\$ 49,649</u>
<b>LIABILITIES</b>			
	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE/NET POSITION</b>			
Fund balances			
Unassigned	<u>49,649</u>	<u>(49,649)</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 49,649</u>		
Net position			
Unrestricted		<u>49,649</u>	<u>49,649</u>
Total net position		<u>\$ 49,649</u>	<u>\$ 49,649</u>

See accompanying notes and independent accountant's review report.

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

STATEMENT OF ACTIVITIES AND STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS - CASH BASIS for the Year Ended  
June 30, 2021

	General Fund	Reconciliation (Note 2)	Statement of Activities
<b>PROGRAM EXPENSES</b>			
Current			
Coos Soil & Water - operations	\$ 204,447	\$ 0	\$ 204,447
<b>PROGRAM REVENUES</b>			
Operating grants	188,369	0	188,369
Excess (def) of revenues over expenses	(16,078)	0	(16,078)
<b>GENERAL REVENUES</b>			
Other revenue	8,062	0	8,062
Excess (def) of revenues over expenses	(8,016)	8,016	0
Change in Net Position		(8,016)	(8,016)
Fund balance/Net position - Beg. of year	57,665	0	57,665
Fund balance/Net position - End of year	\$ 49,649	\$ 0	\$ 49,649

See accompanying notes and independent accountant's review report.

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

**NOTES TO FINANCIAL STATEMENTS**  
as of June 30, 2021

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the COOS Soil & Water Conservation District (District) are prepared on a 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**

The District is a municipal corporation and therefore is exempt from federal taxes. It operates under the provisions authorized by Oregon Revised Statute for the purpose of providing local natural resource conservation information.

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 statements and governmental fund statements are combined as allowed for single-purpose governmental activities. The Statement of Net Position and the Statement of Assets, Liabilities and Fund Balance - Cash Basis are combined with adjustments to bring fund totals to the entity-wide totals on a cash basis. The Statement of Activities and the Governmental Fund Statement of Revenues, Expenses and Changes in Fund Balance - Cash Basis have also been combined with a reconciliation to entity-wide cash basis totals.

Governmental activities are financed primarily through grants.

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The financial activities of the District is conducted within the following major governmental fund:

**General Fund**

This is the general operating fund of the District. The principal revenue is from grants and expenditures cover normal operations.

**Basis of Accounting and Presentation**

The District's financial statements are presented using the cash basis of accounting. This basis recognizes assets, liabilities, net-position/fund equity, revenues and expense resulting from cash transactions. This basis is a comprehensive basis of accounting other than generally accepted accounting principles.

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

NOTES TO FINANCIAL STATEMENTS  
as of June 30, 2021

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**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.

**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 authorize the District to invest primarily in 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 3A.

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

**Budgets**

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

**Fund Equity**

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 a spendable form. The nonspendable fund balance represents inventories and prepaid items.

*Restrict fund balance* - represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).

*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.

*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.

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

**NOTES TO FINANCIAL STATEMENTS**  
as of June 30, 2021

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**Fund Equity**

The Board of Directors has approved the following order of spending regarding fund balance categories: 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.

**Use of Estimates**

The preparation of the financial statements in conformity with cash basis 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.

**NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The governmental fund statement of assets, liabilities and fund balance includes a reconciliation of differences between fund balances and net position. The adjustment reflects the difference in presentation of government-wide to fund financial statements.

The governmental fund statement of revenues, expenses, and changes in fund balance include a reconciliation of differences from fund balance to net position.

**NOTE 3 - DETAILED NOTES ON ALL FUNDS**

**A. DEPOSITS AND INVESTMENTS**

Deposits with financial institutions consist of the following:

	<u>Balance</u>
Cash and cash equivalents	\$ 14,956
Investment – external investment pool	34,693
Total	<u>\$ 49,649</u>

*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 Statutes, deposits in excess of federal depository insurance are held at qualified depositories for public funds. All qualified depositories for public funds are included in the multiple financial institution collateral pool that is maintained by and in the name of the Office of the State Treasurer. The District has potential exposure to custodial credit risk if its balance exceeds \$250,000 FDIC as its funds are not in a qualified depository bank. The District does not have a formally adopted deposit policy for custodial credit risk.

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

**NOTES TO FINANCIAL STATEMENTS**  
as of June 30, 2021

**NOTE 3 - DETAILED NOTES ON ALL FUNDS - Continued**

**A. DEPOSITS AND INVESTMENTS**

*Interest rate risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Investments**

As of June 30, the District held the following investment:

	Fair Value
Local Government Investment Pool (LGIP)	\$ <u>34,693</u>

The Oregon State Treasurer maintains the Oregon Short Term Fund (OSTF), of which the Local Government Investment Pool (LGIP) is a part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statutes and the Oregon Investment Council. In accordance with Oregon statutes, funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. LGIP was created to offer a short-term investment alternative to Oregon local governments and it is not registered with the U. S. Securities and Exchange Commission. The state investment pool is not rated. The investments are regulated by the OSTF and approved by the Oregon Investment Council. At the end of the fiscal year, the fair value of the District's deposits with the LGIP approximated cost. The OSTF financial statements are available at <http://oregon.gov/treasury/public-financial-services/oregon-short-term-funds>.

*Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk*

Oregon statutes limit investment to general obligation of U.S. government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, high-grade commercial paper and the State Treasurer's Local Government Investment Pool. The District has no investment policy that would further limit its investment choices. The LGIP is unrated for credit risk.

*Concentration of Credit Risk*

At June 30, the District held 100% of total investments in the Oregon State Treasury's Local Government Investment Pool. The District places no limit on the amount the District may invest in any one issuer.

**B. OTHER INFORMATION**

**Rent**

The District signs an annual lease with Robert Windeler for the office building and room space. Total rent paid for the year was \$4,800.

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

**NOTES TO FINANCIAL STATEMENTS**  
as of June 30, 2021

**NOTE 3 - DETAILED NOTES ON ALL FUNDS - Continued**

**B. OTHER INFORMATION**

**Postemployment Benefits Other Than Pensions**

As required under ORS 243.303(2) all eligible retirees are allowed to continue coverage (at the retirees' expense) under the group health insurance plan, until age 65 as another post-employment benefit. The difference between the premium actually paid by retirees under the group insurance plan and the premium that they would pay if they were not included in the plan is considered to be an implicit subsidy.

**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 the State of Oregon for a substantial portion of its operating funds with most of its grants provided through Oregon Department of Agriculture. This year \$43,866 was received.

**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**

In the beginning of March 2020, the COVID-19 virus was declared a global pandemic and later in the same month the Oregon governor issued Executive Order No. 20-12 which directed Oregonians to "Stay Home, Save Lives". It was anticipated communities would be severely impacted with the temporarily closing of businesses. In June 2021, the Governor lifted most COVID-19 restrictions and reopened the state for business activities. However, effective August 27, 2021, a new statewide outdoor mask requirement was required to help stop the spread of the highly contagious Delta variant.

Management has evaluated subsequent events through September 20, 2021, the date on which the financial statements were available to be issued.

**COOS SOIL & WATER CONSERVATION DISTRICT  
COQUILLE, OREGON**

**SUPPLEMENTAL SECTION**

**COOS SOIL & WATER CONSERVATION DISTRICT**

Coquille, Oregon

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET  
AND ACTUAL - CASH BASIS - GOVERNMENTAL FUND TYPE for the Year Ended June 30, 2021

**GENERAL FUND**

	Original and Final Budget	Actual	Variance
<b>REVENUES</b>			
Administration fees	\$ 6,203	\$ 4,995	\$ (1,208)
Grant income	315,961	188,369	(127,592)
Mileage	300	0	(300)
Interest	600	196	(404)
Status reporting income	0	1,600	1,600
Miscellaneous	0	1,271	1,271
Total revenues	<u>323,064</u>	<u>196,431</u>	<u>(126,633)</u>
<b>EXPENSES</b>			
Personnel services			
District manager	46,280	46,888	(608)
Administrative assistant	35,081	38,237	(3,156)
Watershed Tech	37,319	30,175	7,144
Administration fees	10,660	4,995	5,665
Contracted services	31,742	56,872	(25,130)
Total personnel services	<u>161,082</u>	<u>177,167</u>	<u>(16,085)</u>
Materials and services			
Supplies			
Training	1,500	107	1,393
Project expenses	97,523	5,505	92,018
Rent	6,030	5,130	900
Production costs			
Production	1,500	1,344	156
District website	627	625	2
Office supplies	8,445	5,114	3,331
Postage	1,200	765	435
Administration			
Advertising/legal notices	419	48	371
Audit Fee	5,000	0	5,000
Bank charges	250	200	50
Insurance	3,200	1,307	1,893
Annual meeting	650	603	47
Electricity	800	874	(74)
Telephone/internet	1,800	2,312	(512)
Membership dues	310	210	100
Vehicle maintenance	1,000	0	1,000
Equipment	2,300	318	1,982
Travel and mileage	4,646	1,218	3,428
2 year status monitoring	1,200	1,600	(400)
Total materials and services	<u>138,400</u>	<u>27,280</u>	<u>111,120</u>
Total expenses	<u>299,482</u>	<u>204,447</u>	<u>95,035</u>
Excess (def) of revenues over expenses	23,582	(8,016)	(31,598)
FUND BALANCE - Beginning of year (Cash basis)	<u>(23,582)</u>	<u>57,665</u>	<u>81,247</u>
FUND BALANCE - End of year (Cash basis)	<u>\$ 0</u>	<u>\$ 49,649</u>	<u>\$ 49,649</u>

See accompanying notes and independent accountant's review report.

**COOS SOIL & WATER CONSERVATION DISTRICT  
COQUILLE, OREGON**

**COMPLIANCE SECTION**

**COOS SOIL & WATER CONSERVATION DISTRICT**  
Coquille, Oregon

**MANAGEMENT REPRESENTATION OF FISCAL AFFAIRS  
REQUIRED BY OREGON STATE REGULATIONS**

The Coos 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 was covered the entire year ended June 30 by a \$250,000 bond.

The management of the Coos 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.

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Board Treasurer  
September 20, 2021



***Celebrating 59 Years of Service***

[www.coosswcd.org](http://www.coosswcd.org)