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West Multnomah Soil & Water Conservation District

07/12/21

Balance Sheet

Accrual Basis

As of June 30, 2021

	<u>Jun 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,421
Checking - US Bank	176,384
LGIP	1,077,884
Petty Cash	24
Total Checking/Savings	<u>1,344,713</u>
Other Current Assets	
Refundable Deposits	50
Total Other Current Assets	<u>50</u>
Total Current Assets	<u>1,344,763</u>
TOTAL ASSETS	<u>1,344,763</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	58,826
Total Accounts Payable	<u>58,826</u>
Other Current Liabilities	
Accrued Liabilities	1,300
Health Care Liability	0
PERS Liability	0
Total Other Current Liabilities	<u>1,300</u>
Total Current Liabilities	<u>60,126</u>
Total Liabilities	60,126
Equity	
Net Assets / Fund Balance	1,150,045
Net Income	134,591
Total Equity	<u>1,284,637</u>
TOTAL LIABILITIES & EQUITY	<u>1,344,763</u>

West Multnomah Soil & Water Conservation District
General Fund Full Year Budget vs. Actual
 July 2020 through June 2021

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	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RESOURCES RECEIVED				
Grants				
Federal Funding	69,080	57,053	12,027	121%
State Funding				
Oregon Dept of Agriculture	83,315	83,315	0	100%
State Funding - Other	45,453	50,747	(5,294)	90%
Total State Funding	128,768	134,062	(5,294)	96%
Local / Regional Funding	5,500	7,000	(1,500)	79%
Sturgeon Lake Funding	2,376	0	2,376	100%
Total Grants	205,724	198,115	7,609	104%
Miscellaneous Income				
Charges for Services	10,526	16,275	(5,749)	65%
Miscellaneous Income - Other	4,300	4,200	100	102%
Total Miscellaneous Income	14,826	20,475	(5,649)	72%
Prior Years' Property Tax Rev.	20,869	29,732	(8,863)	70%
Interest Income				
Sturgeon Lake	725	1,284	(559)	57%
Interest Income - Other	9,173	17,500	(8,327)	52%
Total Interest Income	9,898	18,784	(8,886)	53%
Inter-fund Transfer In	0	111,000	(111,000)	0%
Property Tax Revenue				
Multnomah County	1,680,856	1,691,806	(10,951)	99%
Washington County	8,122	5,466	2,656	149%
Columbia County	804	728	76	110%
Total Property Tax Revenue	1,689,783	1,698,000	(8,218)	100%
Total RESOURCES RECEIVED	1,941,100	2,076,106	(135,006)	93%
Total Income	1,941,100	2,076,106	(135,006)	93%
Gross Profit	1,941,100	2,076,106	(135,006)	93%
Expense				
SUPPLIES/MATERIALS/SERVICES				
STURGEON LAKE				
Acquisition Due Diligence	11,189	80,000	(68,811)	14%
Revegetation	18,064	25,000	(6,936)	72%
Monitoring	13,714	18,500	(4,786)	74%
Total STURGEON LAKE	42,966	123,500	(80,534)	35%
CONSERVATION PROGRAMS				
Forestry Projects	39,099	46,653	(7,554)	84%
Rural Projects	31,694	79,250	(47,556)	40%
Urban Projects	21,909	42,450	(20,541)	52%
Invasive Weed Control (EDRR)	45,088	76,798	(31,710)	59%
Educational Projects				
School & Community Programs	9,692	16,333	(6,641)	59%
Total Educational Projects	9,692	16,333	(6,641)	59%
Partner Support	151,733	149,137	2,596	102%
Total CONSERVATION PROGRAMS	299,215	410,621	(111,406)	73%
COMMUNICATIONS AND OUTREACH				
DEI Outreach & Translation	0	2,500	(2,500)	0%
Long Range Business Plan Update	8,044	15,000	(6,956)	54%
Event Expenses	821	12,150	(11,329)	7%
Printing/Production/Signage	2,976	2,550	426	117%
Postage and Delivery	1,170	1,500	(330)	78%
Graphic Designer	1,350	2,200	(850)	61%
Media, Advertising, Marketing	634	400	234	158%
Sponsor/Support Commun. Orgs	1,200	2,000	(800)	60%
Website Services	1,034	11,130	(10,096)	9%
Total COMMUNICATIONS AND OUTREACH	17,228	49,430	(32,202)	35%

West Multnomah Soil & Water Conservation District

General Fund Full Year Budget vs. Actual

July 2020 through June 2021

07/12/21

Accrual Basis

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
OPERATING EXPENSES				
Rent & Office Parking	82,244	80,221	2,023	103%
Computer & IT Support	14,940	19,100	(4,160)	78%
Professional Contracted Services	450	2,040	(1,590)	22%
Insurance (liab, auto, prop)	7,822	8,000	(178)	98%
Telephone and Internet Services	13,071	12,000	1,071	109%
District Vehicle Fuel/Maint/Prk	11,184	14,200	(3,016)	79%
Program Related Travel/Prk/Meal	3,144	2,400	744	131%
TriMet Commuter Pass	0	1,200	(1,200)	0%
Office Equip/Sftwr & Furniture	5,060	6,800	(1,740)	74%
Office Supplies	4,021	4,911	(890)	82%
Field Supplies & Equip for All	744	1,000	(256)	74%
Refreshments & Supplies	214	1,703	(1,489)	13%
Recruiting Expenses	194	400	(206)	48%
Audit Fees	4,900	4,900	0	100%
Professional Org. Dues	6,726	7,500	(774)	90%
Licensing and Other Fees	999	1,200	(201)	83%
Legal Notices	2,060	2,300	(240)	90%
Payroll Fees	2,734	2,610	124	105%
Bank Fees	733	1,116	(383)	66%
Training Expenses				
Staff Development	6,039	11,000	(4,961)	55%
Board Development	263	2,000	(1,737)	13%
Training Related Travel/Meals	98	4,250	(4,152)	2%
Total Training Expenses	6,400	17,250	(10,850)	37%
Total OPERATING EXPENSES	167,642	190,851	(23,209)	88%
Total SUPPLIES/MATERIALS/SERVICES	527,052	774,402	(247,350)	68%
Personal Services				
GROSS PAYROLL	881,648	904,705	(23,057)	97%
PAYROLL TAXES & OTHER BENEFITS				
Employer Health Benefits				
Health Reimbursement Account VE	23,359	23,500	(141)	99%
Employer Health Benefits - Other	107,431	111,670	(4,239)	96%
Total Employer Health Benefits	130,790	135,170	(4,380)	97%
Employer Payroll Taxes	79,627	80,100	(473)	99%
Employer PERS Expense	182,254	184,100	(1,846)	99%
Worker's Compensation Insurance	3,902	3,695	207	106%
Total PAYROLL TAXES & OTHER BENEFITS	396,573	403,065	(6,492)	98%
Total Personal Services	1,278,221	1,307,770	(29,549)	98%
Capital Outlay	1,235	11,150	(9,915)	11%
Inter-fund Transfer Out	0	111,000	(111,000)	0%
General Operating Contingency	0	50,000	(50,000)	0%
Reserve for Future Expenditures	0	25,000	(25,000)	0%
Net Change in Beginning Balance	0	(203,216)	203,216	0%
Total Expense	1,806,509	2,076,106	(269,597)	87%
Net Ordinary Income	134,591	0	134,591	100%
Net Income	134,591	0	134,591	100%