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09/14/21

Accrual Basis

West Multnomah Soil & Water Conservation District
Balance Sheet
As of July 31, 2021

| | <u>Jul 31, 21</u> |
|---------------------------------------|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Sturgeon Lake Stewardship Acct. | 90,461 |
| Checking - US Bank | 140,470 |
| LGIP | 934,206 |
| Petty Cash | 24 |
| Total Checking/Savings | <u>1,165,161</u> |
| Other Current Assets | |
| Property Taxes Receivable | 5,407 |
| Accrued Receivable | 2,140 |
| Total Other Current Assets | <u>7,548</u> |
| Total Current Assets | <u>1,172,709</u> |
| TOTAL ASSETS | <u>1,172,709</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 25,433 |
| Total Accounts Payable | <u>25,433</u> |
| Total Current Liabilities | <u>25,433</u> |
| Total Liabilities | 25,433 |
| Equity | |
| Net Assets / Fund Balance | 1,284,805 |
| Net Income | -137,529 |
| Total Equity | <u>1,147,276</u> |
| TOTAL LIABILITIES & EQUITY | <u>1,172,709</u> |

West Multnomah Soil & Water Conservation District
Budget Performance Report

July 2021

| | Jul 21 | Budget | \$ Over Bu... | Jul 21 | YTD Budget | \$ Over Bu... | Annual Bu... |
|---|--------|--------|---------------|--------|------------|---------------|--------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| RESOURCES RECEIVED | | | | | | | |
| Grants | | | | | | | |
| Federal Funding | 0 | 0 | 0 | 0 | 0 | 0 | 48,750 |
| State Funding | | | | | | | |
| Oregon Dept of Agriculture | 0 | 0 | 0 | 0 | 0 | 0 | 100,902 |
| State Funding - Other | 0 | 0 | 0 | 0 | 0 | 0 | 50,107 |
| Total State Funding | 0 | 0 | 0 | 0 | 0 | 0 | 151,009 |
| Local / Regional Funding | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 |
| Total Grants | 0 | 0 | 0 | 0 | 0 | 0 | 229,759 |
| Miscellaneous Income | | | | | | | |
| Charges for Services | 29 | 36 | (7) | 29 | 36 | (7) | 23,690 |
| Miscellaneous Income - Other | 350 | 350 | 0 | 350 | 350 | 0 | 4,200 |
| Total Miscellaneous Income | 379 | 386 | (7) | 379 | 386 | (7) | 27,890 |
| Prior Years' Property Tax Rev. | | | | | | | |
| PY Prop Tax Rev - Columbia Cnty | 20 | 20 | (0) | 20 | 20 | (0) | 28 |
| Prior Years' Property Tax Rev. - Other | 0 | 0 | 0 | 0 | 0 | 0 | 43,906 |
| Total Prior Years' Property Tax Rev. | 20 | 20 | (0) | 20 | 20 | (0) | 43,934 |
| Interest Income | | | | | | | |
| Sturgeon Lake Stewardship Acct. | 40 | 40 | 0 | 40 | 40 | 0 | 480 |
| Interest Income - Other | 527 | 545 | (18) | 527 | 545 | (18) | 7,020 |
| Total Interest Income | 567 | 585 | (18) | 567 | 585 | (18) | 7,500 |
| Property Tax Revenue | | | | | | | |
| Multnomah County | 0 | 0 | 0 | 0 | 0 | 0 | 1,702,000 |
| Washington County | 0 | 0 | 0 | 0 | 0 | 0 | 9,240 |
| Columbia County | 0 | 0 | 0 | 0 | 0 | 0 | 760 |
| Total Property Tax Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 1,712,000 |
| Total RESOURCES RECEIVED | 965 | 991 | (26) | 965 | 991 | (26) | 2,021,083 |
| Total Income | 965 | 991 | (26) | 965 | 991 | (26) | 2,021,083 |
| Gross Profit | 965 | 991 | (26) | 965 | 991 | (26) | 2,021,083 |
| Expense | | | | | | | |
| SUPPLIES/MATERIALS/SERVICES | | | | | | | |
| CONSERVATION PROGRAMS | | | | | | | |
| Forestry Projects | 158 | 2,000 | (1,843) | 158 | 2,000 | (1,843) | 54,450 |
| Rural Projects | 4,296 | 5,000 | (704) | 4,296 | 5,000 | (704) | 142,900 |
| Urban Projects | 595 | 2,000 | (1,405) | 595 | 2,000 | (1,405) | 35,450 |
| Invasive Weed Control (EDRR) | 0 | 2,000 | (2,000) | 0 | 2,000 | (2,000) | 88,300 |
| Total CONSERVATION PROGRAMS | 5,049 | 11,000 | (5,951) | 5,049 | 11,000 | (5,951) | 321,100 |
| EDUCATION AND PARTNER FUNDING | | | | | | | |
| School & Community Programs | 0 | 500 | (500) | 0 | 500 | (500) | 10,500 |
| Partner Support | 0 | 0 | 0 | 0 | 0 | 0 | 159,500 |
| Total EDUCATION AND PARTNER FUNDING | 0 | 500 | (500) | 0 | 500 | (500) | 170,000 |
| COMMUNICATIONS AND OUTREACH | | | | | | | |
| DEI Outreach & Translation | 0 | 0 | 0 | 0 | 0 | 0 | 2,500 |
| Long Range Business Plan Update | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 |
| Event Expenses | 77 | 100 | (23) | 77 | 100 | (23) | 12,100 |
| Printing/Production/Signage | 0 | 50 | (50) | 0 | 50 | (50) | 12,000 |
| Postage and Delivery | 8 | 50 | (42) | 8 | 50 | (42) | 1,500 |
| Graphic Designer | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 |
| Media/Adv/Mrkt/Website | 0 | 150 | (150) | 0 | 150 | (150) | 2,180 |

West Multnomah Soil & Water Conservation District
Budget Performance Report

July 2021

| | Jul 21 | Budget | \$ Over Bu... | Jul 21 | YTD Budget | \$ Over Bu... | Annual Bu... |
|---|---------------|---------------|----------------|---------------|---------------|----------------|----------------|
| Sponsor/Support Commun. Orgs | 0 | 100 | (100) | 0 | 100 | (100) | 3,500 |
| Website Redesign Services | 0 | | | 0 | | | 35,000 |
| Total COMMUNICATIONS AND OUTREACH | 85 | 450 | (365) | 85 | 450 | (365) | 75,780 |
| OPERATING EXPENSES | | | | | | | |
| Rent & Office Parking | 13,882 | 13,251 | 630 | 13,882 | 13,251 | 630 | 85,031 |
| Computer & IT Support | 1,265 | 1,366 | (101) | 1,265 | 1,366 | (101) | 19,673 |
| Professional Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| Real Property Legal Services SL | 0 | | | 0 | | | 20,000 |
| Insurance (liab, auto, prop) | 0 | 0 | 0 | 0 | 0 | 0 | 8,995 |
| Telephone and Internet Services | 963 | 1,000 | (37) | 963 | 1,000 | (37) | 12,300 |
| District Vehicle Fuel/Maint/Prk | 315 | 400 | (85) | 315 | 400 | (85) | 14,200 |
| Program Related Travel/Prk/M meal | 191 | 200 | (9) | 191 | 200 | (9) | 2,520 |
| TriMet Commuter Pass | 0 | 0 | 0 | 0 | 0 | 0 | 900 |
| Office Equip/Sftwr & Furniture | 338 | 500 | (162) | 338 | 500 | (162) | 6,000 |
| Office Supplies | 239 | 300 | (61) | 239 | 300 | (61) | 5,058 |
| Field Supplies & Equip for All | 0 | 0 | 0 | 0 | 0 | 0 | 4,310 |
| Refreshments & Supplies | 11 | 11 | 0 | 11 | 11 | 0 | 1,280 |
| Recruiting Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| Audit Fees | 0 | 0 | 0 | 0 | 0 | 0 | 5,100 |
| Professional Org. Dues | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 |
| Licensing and Other Fees | 0 | 0 | 0 | 0 | 0 | 0 | 1,236 |
| Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 | 2,491 |
| Payroll Fees | 221 | 222 | (1) | 221 | 222 | (1) | 2,800 |
| Bank Fees | 51 | 52 | (1) | 51 | 52 | (1) | 780 |
| Training Expenses | | | | | | | |
| Staff Development | 0 | 80 | (80) | 0 | 80 | (80) | 8,500 |
| Board Development | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 |
| Training Related Travel/Meals | 0 | 0 | 0 | 0 | 0 | 0 | 4,250 |
| Total Training Expenses | 0 | 80 | (80) | 0 | 80 | (80) | 14,750 |
| Total OPERATING EXPENSES | 17,475 | 17,382 | 93 | 17,475 | 17,382 | 93 | 230,424 |
| Total SUPPLIES/MATERIALS/SERVICES | 22,609 | 29,332 | (6,723) | 22,609 | 29,332 | (6,723) | 797,304 |
| Personal Services | | | | | | | |
| GROSS PAYROLL | | | | | | | |
| District Manager | 10,635 | 10,335 | 300 | 10,635 | 10,335 | 300 | 124,017 |
| Office Manager | 5,087 | 5,087 | 0 | 5,087 | 5,087 | 0 | 61,043 |
| Communications Manager | 5,165 | 4,919 | 246 | 5,165 | 4,919 | 246 | 59,029 |
| Controller & Budget Officer | 9,443 | 9,443 | 0 | 9,443 | 9,443 | 0 | 113,316 |
| Senior Conservationist | 7,802 | 7,145 | 657 | 7,802 | 7,145 | 657 | 85,735 |
| Rural Conservationist | 7,481 | 7,481 | 0 | 7,481 | 7,481 | 0 | 89,775 |
| Forestry Conservationist | 0 | 0 | 0 | 0 | 0 | 0 | 55,393 |
| Urban Conservationist | 7,481 | 7,481 | 0 | 7,481 | 7,481 | 0 | 89,775 |
| Conservationist & Inv Sp Coord | 7,481 | 7,481 | 0 | 7,481 | 7,481 | 0 | 89,775 |
| Conservationist & Ed Coord | 7,481 | 7,481 | 0 | 7,481 | 7,481 | 0 | 89,775 |
| Perm Seasonal Conservation Tech | 5,247 | 4,997 | 250 | 5,247 | 4,997 | 250 | 42,478 |
| Interns | 4,791 | 5,098 | (307) | 4,791 | 5,098 | (307) | 26,643 |
| Spcl Proj and Other | 0 | 0 | 0 | 0 | 0 | 0 | 28,431 |
| Supervisory Pay | 0 | 853 | (853) | 0 | 853 | (853) | 9,709 |
| Regular Pay In-lieu of Medical | 0 | 600 | (600) | 0 | 600 | (600) | 3,900 |
| Holiday Bonus | 0 | 0 | 0 | 0 | 0 | 0 | 2,200 |
| Total GROSS PAYROLL | 78,095 | 78,402 | (307) | 78,095 | 78,402 | (307) | 970,996 |
| PAYROLL TAXES & OTHER BENEFITS | | | | | | | |
| Employer Health Benefits | | | | | | | |
| Health Reimbursement Account VE | 2,004 | 2,004 | (0) | 2,004 | 2,004 | (0) | 24,048 |
| Employer Health Benefits - Other | 8,076 | 9,900 | (1,824) | 8,076 | 9,900 | (1,824) | 133,475 |
| Total Employer Health Benefits | 10,080 | 11,904 | (1,824) | 10,080 | 11,904 | (1,824) | 157,523 |

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09/14/21
Accrual Basis

West Multnomah Soil & Water Conservation District
Budget Performance Report

July 2021

| | Jul 21 | Budget | \$ Over Bu... | Jul 21 | YTD Budget | \$ Over Bu... | Annual Bu... |
|---|------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| Employer Payroll Taxes | 6,877 | 6,900 | (23) | 6,877 | 6,900 | (23) | 98,980 |
| Employer PERS Expense | 16,527 | 16,600 | (73) | 16,527 | 16,600 | (73) | 211,446 |
| Worker's Compensation Insurance | 4,307 | 4,323 | (16) | 4,307 | 4,323 | (16) | 4,323 |
| Total PAYROLL TAXES & OTHER BENEFITS | 37,790 | 39,727 | (1,937) | 37,790 | 39,727 | (1,937) | 472,272 |
| Total Personal Services | 115,885 | 118,129 | (2,244) | 115,885 | 118,129 | (2,244) | 1,443,268 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 18,650 |
| General Operating Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Reserve for Future Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 |
| Net Change in Beginning Balance | 0 | 0 | 0 | 0 | 0 | 0 | (313,139) |
| Total Expense | 138,494 | 147,461 | (8,967) | 138,494 | 147,461 | (8,967) | 2,021,083 |
| Net Ordinary Income | (137,529) | (146,470) | 8,941 | (137,529) | (146,470) | 8,941 | 0 |
| Net Income | (137,529) | (146,470) | 8,941 | (137,529) | (146,470) | 8,941 | 0 |