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09/14/21

Accrual Basis

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

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	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Sturgeon Lake Stewardship Acct.	90,501
Checking - US Bank	192,513
LGIP	760,055
Petty Cash	24
<b>Total Checking/Savings</b>	<u>1,043,093</u>
<b>Other Current Assets</b>	
Accrued Receivable	2,125
<b>Total Other Current Assets</b>	<u>2,125</u>
<b>Total Current Assets</b>	<u>1,045,218</u>
<b>TOTAL ASSETS</b>	<u><u>1,045,218</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	21,106
<b>Total Accounts Payable</b>	<u>21,106</u>
<b>Total Current Liabilities</b>	<u>21,106</u>
<b>Total Liabilities</b>	21,106
<b>Equity</b>	
Net Assets / Fund Balance	1,284,805
Net Income	-260,693
<b>Total Equity</b>	<u>1,024,112</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,045,218</u></u>

## Budget Performance Report

August 2021

	Aug 21	Budget	\$ Over Bu...	Jul - Aug 21	YTD Budget	\$ Over Bu...	Annual Bu...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
<b>Grants</b>							
<b>Federal Funding</b>	10,000	10,000	0	10,000	10,000	0	48,750
<b>State Funding</b>							
Oregon Dept of Agriculture	0	0	0	0	0	0	100,902
State Funding - Other	0	0	0	0	0	0	50,107
<b>Total State Funding</b>	0	0	0	0	0	0	151,009
<b>Local / Regional Funding</b>	0	0	0	0	0	0	30,000
<b>Total Grants</b>	10,000	10,000	0	10,000	10,000	0	229,759
<b>Miscellaneous Income</b>							
<b>Charges for Services</b>	14	14	0	43	50	(7)	23,690
<b>Miscellaneous Income - Other</b>	350	350	0	700	700	0	4,200
<b>Total Miscellaneous Income</b>	364	364	0	743	750	(7)	27,890
<b>Prior Years' Property Tax Rev.</b>							
PY Prop Tax Rev - Columbia Cnty	4	4	(0)	23	24	(1)	28
Prior Years' Property Tax Rev. - Other	0	0	0	0	0	0	43,906
<b>Total Prior Years' Property Tax Rev.</b>	4	4	(0)	23	24	(1)	43,934
<b>Interest Income</b>							
Sturgeon Lake Stewardship Acct.	40	40	0	80	80	0	480
Interest Income - Other	427	545	(118)	954	1,090	(136)	7,020
<b>Total Interest Income</b>	467	585	(118)	1,034	1,170	(136)	7,500
<b>Property Tax Revenue</b>							
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
<b>Total Property Tax Revenue</b>	0	0	0	0	0	0	1,712,000
<b>Total RESOURCES RECEIVED</b>	10,835	10,953	(118)	11,801	11,944	(143)	2,021,083
<b>Total Income</b>	10,835	10,953	(118)	11,801	11,944	(143)	2,021,083
<b>Gross Profit</b>	10,835	10,953	(118)	11,801	11,944	(143)	2,021,083
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>CONSERVATION PROGRAMS</b>							
Forestry Projects	0	2,000	(2,000)	158	4,000	(3,843)	54,450
Rural Projects	2,565	5,000	(2,435)	6,861	10,000	(3,139)	142,900
Urban Projects	0	2,000	(2,000)	595	4,000	(3,405)	35,450
Invasive Weed Control (EDRR)	0	2,000	(2,000)	0	4,000	(4,000)	88,300
<b>Total CONSERVATION PROGRAMS</b>	2,565	11,000	(8,435)	7,614	22,000	(14,386)	321,100
<b>EDUCATION AND PARTNER FUNDING</b>							
School & Community Programs	0	500	(500)	0	1,000	(1,000)	10,500
Partner Support	0	0	0	0	0	0	159,500
<b>Total EDUCATION AND PARTNER FUNDING</b>	0	500	(500)	0	1,000	(1,000)	170,000
<b>COMMUNICATIONS AND OUTREACH</b>							
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	11	100	(89)	88	200	(112)	12,100
Printing/Production/Signage	0	50	(50)	0	100	(100)	12,000
Postage and Delivery	8	50	(42)	16	100	(84)	1,500
Graphic Designer	0	0	0	0	0	0	3,000
Media/Adv/Mrkt/Website	1,035	150	885	1,035	300	735	2,180

West Multnomah Soil & Water Conservation District  
Budget Performance Report

August 2021

	Aug 21	Budget	\$ Over Bu...	Jul - Aug 21	YTD Budget	\$ Over Bu...	Annual Bu...
Sponsor/Support Commun. Orgs	0	100	(100)	0	200	(200)	3,500
Website Redesign Services	0			0			35,000
<b>Total COMMUNICATIONS AND OUTREACH</b>	<b>1,053</b>	<b>450</b>	<b>603</b>	<b>1,139</b>	<b>900</b>	<b>239</b>	<b>75,780</b>
<b>OPERATING EXPENSES</b>							
Rent & Office Parking	6,941	6,727	214	20,823	19,978	844	85,031
Computer & IT Support	1,245	1,177	68	2,510	2,543	(33)	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	1,000	1,000	(0)	1,963	2,000	(37)	12,300
District Vehicle Fuel/Maint/Prk	347	400	(53)	662	800	(138)	14,200
Program Related Travel/Prk/M meal	124	200	(76)	315	400	(85)	2,520
TriMet Commuter Pass	0	0	0	0	0	0	900
Office Equip/Sftwr & Furniture	237	500	(263)	575	1,000	(425)	6,000
Office Supplies	398	300	98	637	600	37	5,058
Field Supplies & Equip for All	0	0	0	0	0	0	4,310
Refreshments & Supplies	17	11	6	28	22	6	1,280
Recruiting Expenses	0	0	0	0	0	0	500
Audit Fees	0	0	0	0	0	0	5,100
Professional Org. Dues	5,000	5,000	0	5,000	5,000	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	232	222	10	453	444	9	2,800
Bank Fees	55	52	3	106	104	2	780
Training Expenses							
Staff Development	28	80	(52)	28	160	(132)	8,500
Board Development	0	0	0	0	0	0	2,000
Training Related Travel/Meals	0	0	0	0	0	0	4,250
<b>Total Training Expenses</b>	<b>28</b>	<b>80</b>	<b>(52)</b>	<b>28</b>	<b>160</b>	<b>(132)</b>	<b>14,750</b>
<b>Total OPERATING EXPENSES</b>	<b>15,624</b>	<b>15,669</b>	<b>(44)</b>	<b>33,099</b>	<b>33,051</b>	<b>48</b>	<b>230,424</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>19,243</b>	<b>27,619</b>	<b>(8,376)</b>	<b>41,852</b>	<b>56,951</b>	<b>(15,099)</b>	<b>797,304</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	10,635	10,335	300	21,269	20,669	600	124,017
Office Manager	5,087	5,087	0	10,174	10,174	0	61,043
Communications Manager	5,165	4,919	246	10,330	9,838	492	59,029
Controller & Budget Officer	9,443	9,443	0	18,886	18,886	0	113,316
Senior Conservationist	7,502	7,145	357	15,303	14,289	1,014	85,735
Rural Conservationist	7,481	7,481	0	14,963	14,963	0	89,775
Forestry Conservationist	0	0	0	0	0	0	55,393
Urban Conservationist	7,481	7,481	0	14,963	14,963	0	89,775
Conservationist & Inv Sp Coord	7,481	7,481	0	14,963	14,963	0	89,775
Conservationist & Ed Coord	7,481	7,481	0	14,963	14,963	0	89,775
Perm Seasonal Conservation Tech	5,247	4,997	250	10,494	9,995	500	42,478
Interns	5,051	5,098	(47)	9,842	10,196	(354)	26,643
Spcl Proj and Other	0	0	0	0	0	0	28,431
Supervisory Pay	0	853	(853)	0	1,706	(1,706)	9,709
Regular Pay In-lieu of Medical	0	300	(300)	0	900	(900)	3,900
Holiday Bonus	0	0	0	0	0	0	2,200
<b>Total GROSS PAYROLL</b>	<b>78,055</b>	<b>78,102</b>	<b>(47)</b>	<b>156,149</b>	<b>156,504</b>	<b>(354)</b>	<b>970,996</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	2,238	2,004	234	4,242	4,008	234	24,048
Employer Health Benefits - Other	11,252	11,122	130	19,328	21,022	(1,694)	133,475
<b>Total Employer Health Benefits</b>	<b>13,490</b>	<b>13,126</b>	<b>364</b>	<b>23,570</b>	<b>25,030</b>	<b>(1,460)</b>	<b>157,523</b>

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09/14/21  
Accrual Basis

West Multnomah Soil & Water Conservation District  
Budget Performance Report

August 2021

	Aug 21	Budget	\$ Over Bu...	Jul - Aug 21	YTD Budget	\$ Over Bu...	Annual Bu...
Employer Payroll Taxes	6,758	6,900	(142)	13,635	13,800	(165)	98,980
Employer PERS Expense	16,454	16,600	(146)	32,981	33,200	(219)	211,446
Worker's Compensation Insurance	0	0	0	4,307	4,323	(16)	4,323
<b>Total PAYROLL TAXES &amp; OTHER BENEFITS</b>	<b>36,702</b>	<b>36,626</b>	<b>76</b>	<b>74,493</b>	<b>76,353</b>	<b>(1,860)</b>	<b>472,272</b>
<b>Total Personal Services</b>	<b>114,757</b>	<b>114,728</b>	<b>29</b>	<b>230,642</b>	<b>232,857</b>	<b>(2,215)</b>	<b>1,443,268</b>
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)
<b>Total Expense</b>	<b>134,000</b>	<b>142,347</b>	<b>(8,347)</b>	<b>272,494</b>	<b>289,808</b>	<b>(17,314)</b>	<b>2,021,083</b>
<b>Net Ordinary Income</b>	<b>(123,164)</b>	<b>(131,393)</b>	<b>8,229</b>	<b>(260,693)</b>	<b>(277,864)</b>	<b>17,171</b>	<b>0</b>
<b>Net Income</b>	<b>(123,164)</b>	<b>(131,393)</b>	<b>8,229</b>	<b>(260,693)</b>	<b>(277,864)</b>	<b>17,171</b>	<b>0</b>