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10/11/21

Accrual Basis

West Multnomah Soil & Water Conservation District
Balance Sheet
As of September 30, 2021

	<u>Sep 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,541
Checking - US Bank	171,821
LGIP	583,389
Petty Cash	24
Total Checking/Savings	<u>845,775</u>
Other Current Assets	
Refundable Deposits	80
Total Other Current Assets	<u>80</u>
Total Current Assets	<u>845,855</u>
TOTAL ASSETS	<u><u>845,855</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	25,421
Total Accounts Payable	<u>25,421</u>
Total Current Liabilities	<u>25,421</u>
Total Liabilities	25,421
Equity	
Net Assets / Fund Balance	1,284,805
Net Income	-464,371
Total Equity	<u>820,434</u>
TOTAL LIABILITIES & EQUITY	<u><u>845,855</u></u>

West Multnomah Soil & Water Conservation District

Budget Performance Report

September 2021

	Sep 21	Budget	\$ Over Bud...	Jul - Sep 21	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	10,000	10,000	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	10,000	10,000	0	229,759
Miscellaneous Income							
Charges for Services	40	139	(99)	83	190	(106)	23,690
Miscellaneous Income - Other	350	350	0	1,050	1,050	0	4,200
Total Miscellaneous Income	390	489	(99)	1,133	1,240	(106)	27,890
Prior Years' Property Tax Rev.							
PY Prop Tax Rev - Columbia Cnty	0	4	(4)	23	28	(5)	28
Prior Years' Property Tax Rev. - Other	3,001	3,950	(949)	3,001	3,950	(949)	43,906
Total Prior Years' Property Tax Rev.	3,001	3,954	(953)	3,025	3,978	(953)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	120	120	0	480
Interest Income - Other	333	545	(212)	1,288	1,635	(347)	7,020
Total Interest Income	373	585	(212)	1,408	1,755	(347)	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	2	0	2	2	0	2	760
Total Property Tax Revenue	2	0	2	2	0	2	1,712,000
Total RESOURCES RECEIVED	3,767	5,028	(1,262)	15,567	16,972	(1,405)	2,021,083
Total Income	3,767	5,028	(1,262)	15,567	16,972	(1,405)	2,021,083
Gross Profit	3,767	5,028	(1,262)	15,567	16,972	(1,405)	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	106	2,000	(1,894)	263	6,000	(5,737)	54,450
Rural Projects	9,639	10,000	(361)	16,501	20,000	(3,499)	142,900
Urban Projects	147	2,000	(1,853)	742	6,000	(5,258)	35,450
Invasive Weed Control (EDRR)	188	2,000	(1,812)	188	6,000	(5,812)	88,300
Total CONSERVATION PROGRAMS	10,080	16,000	(5,920)	17,693	38,000	(20,307)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	83	500	(417)	83	1,500	(1,417)	10,500
Partner Support	71,500	71,500	0	71,500	71,500	0	159,500
Total EDUCATION AND PARTNER FUNDING	71,583	72,000	(417)	71,583	73,000	(1,417)	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	0	100	(100)	88	300	(212)	12,100
Printing/Production/Signage	3	50	(47)	3	150	(147)	12,000
Postage and Delivery	117	50	67	133	150	(17)	1,500
Graphic Designer	1,300	1,500	(200)	1,300	1,500	(200)	3,000
Media/Adv/Mrkt/Website	765	150	615	1,800	450	1,350	2,180
Sponsor/Support Commun. Orgs	0	100	(100)	0	300	(300)	3,500
Website Redesign Services	0			0			35,000
Total COMMUNICATIONS AND OUTREACH	2,185	1,950	235	3,324	2,850	474	75,780
OPERATING EXPENSES							
Rent & Office Parking	7,133	7,133	0	27,956	27,112	844	85,031
Computer & IT Support	1,245	1,205	40	3,755	3,747	8	19,673
Professional Contracted Services	0	0	0	0	0	0	15,000
Real Property Legal Services SL	0			0			20,000

West Multnomah Soil & Water Conservation District

Budget Performance Report

September 2021

	Sep 21	Budget	\$ Over Bud...	Jul - Sep 21	YTD Budget	\$ Over Bud...	Annual Bud...
Insurance (liab, auto, prop)	0	0	0	0	0	0	8,995
Telephone and Internet Services	1,091	1,000	91	3,054	3,000	54	12,300
District Vehicle Fuel/Maint/Prk	373	400	(27)	1,036	1,200	(164)	14,200
Program Related Travel/Prk/Meal	566	200	366	880	600	280	2,520
TriMet Commuter Pass	0	0	0	0	0	0	900
Office Equip/Sftwr & Furniture	101	500	(399)	676	1,500	(824)	6,000
Office Supplies	369	300	69	1,006	900	106	5,058
Field Supplies & Equip for All	109	45	64	109	45	64	4,310
Refreshments & Supplies	52	11	41	81	33	48	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	100	(100)	5,000	5,100	(100)	7,500
Licensing and Other Fees	0	0	0	0	0	0	1,236
Legal Notices	50	261	(211)	50	261	(211)	2,491
Payroll Fees	232	222	10	684	666	18	2,800
Bank Fees	46	52	(6)	152	156	(4)	780
Training Expenses							
Staff Development	33	80	(47)	61	240	(179)	8,500
Board Development	0	0	0	0	0	0	2,000
Training Related Travel/Meals	18	0	18	18	0	18	4,250
Total Training Expenses	51	80	(29)	79	240	(161)	14,750
Total OPERATING EXPENSES	11,419	11,509	(89)	44,519	44,560	(41)	230,424
Total SUPPLIES/MATERIALS/SERVICES	95,267	101,459	(6,191)	137,119	158,410	(21,291)	797,304
Personal Services							
GROSS PAYROLL							
District Manager	10,635	10,335	300	31,905	31,004	900	124,017
Office Manager	5,087	5,087	0	15,261	15,261	0	61,043
Communications Manager	5,165	4,919	246	15,495	14,757	738	59,029
Controller & Budget Officer	9,443	9,443	0	28,329	28,329	0	113,316
Senior Conservationist	7,547	7,145	403	22,851	21,434	1,417	85,735
Rural Conservationist	7,481	7,481	(0)	22,444	22,444	(0)	89,775
Forestry Conservationist	0	0	0	0	0	0	55,393
Urban Conservationist	7,650	7,481	168	22,612	22,444	168	89,775
Conservationist & Inv Sp Coord	7,481	7,481	0	22,444	22,444	0	89,775
Conservationist & Ed Coord	7,481	7,481	0	22,444	22,444	0	89,775
Perm Seasonal Conservation Tech	5,247	4,997	250	15,742	14,992	750	42,478
Interns	3,115	2,997	118	8,757	13,193	(4,437)	26,643
Spcl Proj and Other	975	1,000	(25)	5,175	6,000	(825)	28,431
Temporary Supervisory Pay	0	853	(853)	0	2,559	(2,559)	9,709
Regular Pay In-lieu of Medical	0	300	(300)	0	1,200	(1,200)	3,900
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	77,308	77,001	307	233,458	238,505	(5,047)	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,238	2,004	234	6,481	6,012	469	24,048
Employer Health Benefits - Other	9,390	11,122	(1,732)	28,718	32,144	(3,426)	133,475
Total Employer Health Benefits	11,629	13,126	(1,497)	35,199	38,156	(2,957)	157,523
Employer Payroll Taxes	6,738	6,900	(162)	20,372	20,700	(328)	98,980
Employer PERS Expense	16,502	16,600	(98)	49,484	49,800	(316)	211,446
Worker's Compensation Insurance	0	0	0	4,307	4,323	(16)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	34,869	36,626	(1,757)	109,362	112,979	(3,617)	472,272
Total Personal Services	112,177	113,627	(1,450)	342,819	351,484	(8,665)	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	207,445	215,086	(7,641)	479,938	509,894	(29,955)	2,021,083
Net Ordinary Income	(203,678)	(210,058)	6,380	(464,371)	(492,921)	28,550	0
Net Income	(203,678)	(210,058)	6,380	(464,371)	(492,921)	28,550	0