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Accrual Basis

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

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|                                       | <u>Oct 31, 21</u>     |
|---------------------------------------|-----------------------|
| <b>ASSETS</b>                         |                       |
| <b>Current Assets</b>                 |                       |
| <b>Checking/Savings</b>               |                       |
| Sturgeon Lake Stewardship Acct.       | 90,581                |
| Checking - US Bank                    | 68,649                |
| LGIP                                  | 585,943               |
| Petty Cash                            | 24                    |
| <b>Total Checking/Savings</b>         | <u>745,196</u>        |
| <b>Other Current Assets</b>           |                       |
| Refundable Deposits                   | 80                    |
| <b>Total Other Current Assets</b>     | <u>80</u>             |
| <b>Total Current Assets</b>           | <u>745,276</u>        |
| <b>TOTAL ASSETS</b>                   | <u><u>745,276</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>       |                       |
| <b>Liabilities</b>                    |                       |
| <b>Current Liabilities</b>            |                       |
| Accounts Payable                      |                       |
| Accounts Payable                      | 22,711                |
| <b>Total Accounts Payable</b>         | <u>22,711</u>         |
| <b>Total Current Liabilities</b>      | <u>22,711</u>         |
| <b>Total Liabilities</b>              | 22,711                |
| <b>Equity</b>                         |                       |
| <b>Net Assets / Fund Balance</b>      | 1,284,805             |
| <b>Net Income</b>                     | -562,240              |
| <b>Total Equity</b>                   | <u>722,565</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <u><u>745,276</u></u> |

## West Multnomah Soil &amp; Water Conservation District

## Budget Performance Report

October 2021

|   | Oct 21 | Budget | \$ Over Bud... | Jul - Oct 21 | YTD Budget | \$ Over Bud... | Annual Bud... |
|---|--------|--------|----------------|--------------|------------|----------------|---------------|
| <b>Ordinary Income/Expense</b>              |        |        |                |              |            |                |               |
| <b>Income</b>                               |        |        |                |              |            |                |               |
| <b>RESOURCES RECEIVED</b>                   |        |        |                |              |            |                |               |
| <b>Grants</b>                               |        |        |                |              |            |                |               |
| Federal Funding                             | 0      | 0      | 0              | 10,000       | 10,000     | 0              | 48,750        |
| State Funding                               |        |        |                |              |            |                |               |
| Oregon Dept of Agriculture                  | 41,756 | 41,756 | 1              | 41,756       | 41,756     | 1              | 100,902       |
| State Funding - Other                       | 0      | 0      | 0              | 0            | 0          | 0              | 50,107        |
| Total State Funding                         | 41,756 | 41,756 | 1              | 41,756       | 41,756     | 1              | 151,009       |
| Local / Regional Funding                    | 0      | 0      | 0              | 0            | 0          | 0              | 30,000        |
| <b>Total Grants</b>                         | 41,756 | 41,756 | 1              | 51,756       | 51,756     | 1              | 229,759       |
| <b>Miscellaneous Income</b>                 |        |        |                |              |            |                |               |
| Charges for Services                        | 11     | 25     | (14)           | 94           | 215        | (121)          | 23,690        |
| Miscellaneous Income - Other                | 350    | 350    | 0              | 1,400        | 1,400      | 0              | 4,200         |
| <b>Total Miscellaneous Income</b>           | 361    | 375    | (14)           | 1,494        | 1,615      | (121)          | 27,890        |
| <b>Prior Years' Property Tax Rev.</b>       |        |        |                |              |            |                |               |
| PY Prop Tax Rev - Columbia Cnty             | 0      | 0      | 0              | 23           | 28         | (5)            | 28            |
| Prior Years' Property Tax Rev. - Other      | 2,305  | 2,290  | 15             | 5,307        | 6,240      | (933)          | 43,906        |
| <b>Total Prior Years' Property Tax Rev.</b> | 2,305  | 2,290  | 15             | 5,330        | 6,268      | (938)          | 43,934        |
| <b>Interest Income</b>                      |        |        |                |              |            |                |               |
| Sturgeon Lake Stewardship Acct.             | 40     | 40     | 0              | 160          | 160        | 0              | 480           |
| Interest Income - Other                     | 249    | 545    | (296)          | 1,536        | 2,180      | (644)          | 7,020         |
| <b>Total Interest Income</b>                | 289    | 585    | (296)          | 1,696        | 2,340      | (644)          | 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                             | 2      | 0      | 2              | 4            | 0          | 4              | 760           |
| <b>Total Property Tax Revenue</b>           | 2      | 0      | 2              | 4            | 0          | 4              | 1,712,000     |
| <b>Total RESOURCES RECEIVED</b>             | 44,713 | 45,006 | (293)          | 60,280       | 61,978     | (1,698)        | 2,021,083     |
| <b>Total Income</b>                         | 44,713 | 45,006 | (293)          | 60,280       | 61,978     | (1,698)        | 2,021,083     |
| <b>Gross Profit</b>                         | 44,713 | 45,006 | (293)          | 60,280       | 61,978     | (1,698)        | 2,021,083     |
| <b>Expense</b>                              |        |        |                |              |            |                |               |
| <b>SUPPLIES/MATERIALS/SERVICES</b>          |        |        |                |              |            |                |               |
| <b>CONSERVATION PROGRAMS</b>                |        |        |                |              |            |                |               |
| Forestry Projects                           | 3,124  | 2,000  | 1,124          | 3,387        | 8,000      | (4,613)        | 54,450        |
| Rural Projects                              |        |        |                |              |            |                |               |
| Sturgeon Lake                               | 25     | 1,000  | (975)          | 8,338        | 11,000     | (2,662)        | 19,500        |
| Rural Projects - Other                      | 6,599  | 7,000  | (401)          | 13,873       | 17,000     | (3,127)        | 123,400       |
| Total Rural Projects                        | 6,625  | 8,000  | (1,375)        | 22,211       | 28,000     | (5,789)        | 142,900       |
| Urban Projects                              | 0      | 2,000  | (2,000)        | 742          | 8,000      | (7,258)        | 35,450        |
| Invasive Weed Control (EDRR)                | 5      | 2,000  | (1,995)        | 200          | 8,000      | (7,800)        | 88,300        |
| <b>Total CONSERVATION PROGRAMS</b>          | 9,753  | 14,000 | (4,247)        | 26,540       | 52,000     | (25,460)       | 321,100       |
| <b>EDUCATION AND PARTNER FUNDING</b>        |        |        |                |              |            |                |               |
| School & Community Programs                 | 0      | 500    | (500)          | 83           | 2,000      | (1,917)        | 10,500        |
| Partner Support                             | 0      | 0      | 0              | 71,500       | 71,500     | 0              | 159,500       |
| <b>Total EDUCATION AND PARTNER FUNDING</b>  | 0      | 500    | (500)          | 71,583       | 73,500     | (1,917)        | 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                              | 226    | 250    | (24)           | 314          | 550        | (236)          | 12,100        |
| Printing/Production/Signage                 | 512    | 500    | 12             | 515          | 650        | (135)          | 12,000        |
| Postage and Delivery                        | 102    | 100    | 2              | 236          | 250        | (15)           | 1,500         |
| Graphic Designer                            | 0      | 0      | 0              | 1,300        | 1,500      | (200)          | 3,000         |
| Media/Adv/Mrkt/Website                      | 94     | 150    | (56)           | 1,893        | 600        | 1,293          | 2,180         |
| Sponsor/Support Commun. Orgs                | 0      | 100    | (100)          | 0            | 400        | (400)          | 3,500         |
| Website Redesign Services                   | 0      | 0      | 0              | 0            | 0          | 0              | 35,000        |
| <b>Total COMMUNICATIONS AND OUTREACH</b>    | 934    | 1,100  | (166)          | 4,258        | 3,950      | 308            | 75,780        |
| <b>OPERATING EXPENSES</b>                   |        |        |                |              |            |                |               |

## Budget Performance Report

October 2021

|                                      | Oct 21   | Budget   | \$ Over Bud... | Jul - Oct 21 | YTD Budget | \$ Over Bud... | Annual Bud... |
|--------------------------------------|----------|----------|----------------|--------------|------------|----------------|---------------|
| Rent & Office Parking                | 7,133    | 7,133    | 0              | 35,089       | 34,245     | 844            | 85,031        |
| Computer & IT Support                | 1,271    | 1,217    | 55             | 5,026        | 4,964      | 62             | 19,673        |
| Professional Contracted Services     | 2,204    | 2,500    | (296)          | 2,204        | 2,500      | (296)          | 15,000        |
| Real Property Legal Services SL      | 1,495    | 1,500    | (6)            | 2,401        | 2,500      | (99)           | 20,000        |
| Insurance (liab, auto, prop)         | 0        | 0        | 0              | 0            | 0          | 0              | 8,995         |
| Telephone and Internet Services      | 447      | 1,000    | (553)          | 3,501        | 4,000      | (499)          | 12,300        |
| District Vehicle Fuel/Maint/Prk      | 387      | 400      | (14)           | 1,422        | 1,600      | (178)          | 14,200        |
| Program Related Travel/Prk/Meal      | 304      | 200      | 104            | 1,185        | 800        | 385            | 2,520         |
| TriMet Commuter Pass                 | 0        | 0        | 0              | 0            | 0          | 0              | 900           |
| Office Equip/Sftwr & Furniture       | 13       | 500      | (487)          | 689          | 2,000      | (1,311)        | 6,000         |
| Office Supplies                      | 219      | 300      | (81)           | 1,225        | 1,200      | 25             | 5,058         |
| Field Supplies & Equip for All       | 0        | 0        | 0              | 109          | 45         | 64             | 4,310         |
| Refreshments & Supplies              | 11       | 11       | 0              | 92           | 44         | 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               | 1,273    | 1,000    | 273            | 6,273        | 6,100      | 173            | 7,500         |
| Licensing and Other Fees             | 0        | 0        | 0              | 0            | 0          | 0              | 1,236         |
| Legal Notices                        | 259      | 305      | (46)           | 309          | 566        | (256)          | 2,491         |
| Payroll Fees                         | 229      | 222      | 7              | 913          | 888        | 25             | 2,800         |
| Bank Fees                            | 50       | 52       | (2)            | 202          | 208        | (6)            | 780           |
| Training Expenses                    |          |          |                |              |            |                |               |
| Staff Development                    | 240      | 250      | (10)           | 301          | 490        | (189)          | 8,500         |
| Board Development                    | 100      | 100      | 0              | 100          | 100        | 0              | 2,000         |
| Training Related Travel/Meals        | 0        | 0        | 0              | 18           | 0          | 18             | 4,250         |
| Total Training Expenses              | 340      | 350      | (10)           | 419          | 590        | (171)          | 14,750        |
| Total OPERATING EXPENSES             | 15,635   | 16,690   | (1,055)        | 61,060       | 62,249     | (1,189)        | 230,424       |
| Total SUPPLIES/MATERIALS/SERVICES    | 26,321   | 32,290   | (5,968)        | 163,441      | 191,699    | (28,259)       | 797,304       |
| Personal Services                    |          |          |                |              |            |                |               |
| GROSS PAYROLL                        | 76,497   | 73,004   | 3,493          | 309,955      | 311,509    | (1,554)        | 970,996       |
| PAYROLL TAXES & OTHER BENEFITS       |          |          |                |              |            |                |               |
| Employer Health Benefits             |          |          |                |              |            |                |               |
| Health Reimbursement Account VE      | 2,238    | 2,004    | 234            | 8,719        | 8,016      | 703            | 24,048        |
| Employer Health Benefits - Other     | 14,585   | 11,122   | 3,463          | 43,303       | 43,266     | 37             | 133,475       |
| Total Employer Health Benefits       | 16,823   | 13,126   | 3,697          | 52,022       | 51,282     | 740            | 157,523       |
| Employer Payroll Taxes               | 6,584    | 6,900    | (316)          | 27,044       | 27,600     | (556)          | 98,980        |
| Employer PERS Expense                | 16,452   | 16,600   | (148)          | 65,935       | 66,400     | (465)          | 211,446       |
| Worker's Compensation Insurance      | (183)    | 0        | (183)          | 4,123        | 4,323      | (200)          | 4,323         |
| Total PAYROLL TAXES & OTHER BENEFITS | 39,676   | 36,626   | 3,050          | 149,125      | 149,605    | (480)          | 472,272       |
| Total Personal Services              | 116,173  | 109,630  | 6,543          | 459,079      | 461,114    | (2,035)        | 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                        | 142,494  | 141,920  | 574            | 622,520      | 652,813    | (30,294)       | 2,021,083     |
| Net Ordinary Income                  | (97,782) | (96,914) | (867)          | (562,240)    | (590,835)  | 28,596         | 0             |
| Net Income                           | (97,782) | (96,914) | (867)          | (562,240)    | (590,835)  | 28,596         | 0             |