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Accrual Basis

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

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,621
Checking - US Bank	127,929
LGIP	1,603,771
Petty Cash	24
Total Checking/Savings	<u>1,822,346</u>
Other Current Assets	<u>197</u>
Total Current Assets	<u>1,822,543</u>
TOTAL ASSETS	<u><u>1,822,543</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	19,899
Total Accounts Payable	<u>19,899</u>
Other Current Liabilities	<u>1,269</u>
Total Current Liabilities	<u>21,168</u>
Total Liabilities	21,168
Equity	
Net Assets / Fund Balance	1,283,653
Net Income	517,722
Total Equity	<u>1,801,375</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,822,543</u></u>

West Multnomah Soil & Water Conservation District
Budget Performance Report

November 2021

	Nov 21	Budget	\$ Over Budget	Jul - Nov 21	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	10,000	10,000	0	20,000	20,000	0	48,750
State Funding							
Oregon Dept of Agriculture	15,383	15,384	(0)	57,139	57,139	0	100,902
State Funding - Other	0	0	0	0	0	0	50,107
Total State Funding	15,383	15,384	(0)	57,139	57,139	0	151,009
Local / Regional Funding	0	0	0	0	0	0	30,000
Total Grants	25,383	25,384	(0)	77,139	77,139	0	229,759
Miscellaneous Income							
Charges for Services	264	730	(465)	358	944	(586)	23,690
Miscellaneous Income - Other	350	350	0	1,750	1,750	0	4,200
Total Miscellaneous Income	614	1,080	(465)	2,108	2,694	(586)	27,890
Prior Years' Property Tax Rev.							
PY Prop Tax Rev - Columbia Cnty	0	0	0	23	28	(5)	28
Prior Years' Property Tax Rev. - Other	3,354	8,523	(5,168)	8,661	14,763	(6,102)	43,906
Total Prior Years' Property Tax Rev.	3,354	8,523	(5,168)	8,684	14,791	(6,106)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	200	200	0	480
Interest Income - Other	238	545	(307)	1,774	2,725	(951)	7,020
Total Interest Income	278	585	(307)	1,974	2,925	(951)	7,500
Property Tax Revenue							
Multnomah County	1,183,521	1,077,000	106,521	1,183,521	1,077,000	106,521	1,702,000
Washington County	10,716	9,240	1,476	10,716	9,240	1,476	9,240
Columbia County	478	500	(22)	482	500	(18)	760
Total Property Tax Revenue	1,194,716	1,086,740	107,976	1,194,719	1,086,740	107,979	1,712,000
Total RESOURCES RECEIVED	1,224,345	1,122,311	102,035	1,284,625	1,184,289	100,337	2,021,083
Total Income	1,224,345	1,122,311	102,035	1,284,625	1,184,289	100,337	2,021,083
Gross Profit	1,224,345	1,122,311	102,035	1,284,625	1,184,289	100,337	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	3,912	2,000	1,912	7,299	10,000	(2,701)	54,450
Rural Projects							
Sturgeon Lake	26	1,000	(974)	8,363	12,000	(3,637)	19,500
Rural Projects - Other	227	7,000	(6,773)	14,100	24,000	(9,900)	123,400
Total Rural Projects	252	8,000	(7,748)	22,463	36,000	(13,537)	142,900
Urban Projects	6,840	2,000	4,840	7,582	10,000	(2,418)	35,450
Invasive Weed Control (EDRR)	6,673	2,000	4,673	6,873	10,000	(3,127)	88,300
Total CONSERVATION PROGRAMS	17,677	14,000	3,677	44,217	66,000	(21,783)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	0	500	(500)	83	2,500	(2,417)	10,500
Partner Support	0	0	0	71,500	71,500	0	159,500
Total EDUCATION AND PARTNER FUNDI...	0	500	(500)	71,583	74,000	(2,417)	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)	314	650	(336)	12,100
Printing/Production/Signage	0	50	(50)	515	700	(185)	12,000
Postage and Delivery	9	50	(41)	244	300	(56)	1,500
Graphic Designer	0	0	0	1,300	1,500	(200)	3,000
Media/Adv/Mrkt/Website	0	150	(150)	1,893	750	1,143	2,180
Sponsor/Support Commun. Orgs	0	100	(100)	0	500	(500)	3,500
Website Redesign Services	0	0	0	0	0	0	35,000
Total COMMUNICATIONS AND OUTREACH	9	450	(441)	4,266	4,400	(134)	75,780

West Multnomah Soil & Water Conservation District

Budget Performance Report

November 2021

	Nov 21	Budget	\$ Over Budget	Jul - Nov 21	YTD Budget	\$ Over Budget	Annual Bud...
OPERATING EXPENSES							
Rent & Office Parking	7,133	7,133	0	42,222	41,378	844	85,031
Computer & IT Support	1,245	1,323	(78)	6,271	6,287	(16)	19,673
Professional Contracted Services	262	250	12	2,466	2,750	(285)	15,000
Real Property Legal Services SL	1,250	1,500	(251)	3,651	4,000	(350)	20,000
Insurance (liab, auto, prop)	0	0	0	0	0	0	8,995
Telephone and Internet Services	880	1,000	(120)	4,742	5,000	(258)	12,300
District Vehicle Fuel/Maint/Prk	1,964	400	1,564	3,387	2,000	1,387	14,200
Program Related Travel/Prk/Meal	34	200	(166)	1,219	1,000	219	2,520
TriMet Commuter Pass	0	0	0	0	0	0	900
Office Equip/Sftwr & Furniture	85	500	(415)	774	2,500	(1,726)	6,000
Office Supplies	530	500	30	1,975	1,700	275	5,058
Field Supplies & Equip for All	0	0	0	109	45	64	4,310
Refreshments & Supplies	109	11	98	201	55	146	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	6,273	6,100	173	7,500
Licensing and Other Fees	894	900	(6)	894	900	(6)	1,236
Legal Notices	0	0	0	309	566	(256)	2,491
Payroll Fees	221	222	(1)	1,135	1,110	25	2,800
Bank Fees	49	52	(3)	251	260	(9)	780
Training Expenses							
Staff Development	80	80	0	381	570	(189)	8,500
Board Development	100	100	0	200	200	0	2,000
Training Related Travel/Meals	0	0	0	18	0	18	4,250
Total Training Expenses	180	180	0	599	770	(171)	14,750
Total OPERATING EXPENSES	14,836	14,171	665	76,478	76,421	58	230,424
Total SUPPLIES/MATERIALS/SERVICES	32,522	29,121	3,401	196,545	220,821	(24,276)	797,304
Personal Services							
GROSS PAYROLL	75,190	73,254	1,936	385,145	384,762	382	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,238	2,004	234	10,958	10,020	938	24,048
Employer Health Benefits - Other	10,714	11,122	(408)	54,017	54,388	(371)	133,475
Total Employer Health Benefits	12,953	13,126	(173)	64,975	64,408	567	157,523
Employer Payroll Taxes	6,353	6,900	(547)	33,396	34,500	(1,104)	98,980
Employer PERS Expense	16,785	16,900	(115)	82,720	83,300	(580)	211,446
Worker's Compensation Insurance	0	0	0	4,123	4,323	(200)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	36,090	36,926	(836)	185,215	186,531	(1,316)	472,272
Total Personal Services	111,280	110,180	1,100	570,359	571,293	(934)	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	143,802	139,301	4,502	766,904	792,114	(25,210)	2,021,083
Net Ordinary Income	1,080,543	983,010	97,533	517,722	392,175	125,547	0
Net Income	1,080,543	983,010	97,533	517,722	392,175	125,547	0