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West Multnomah Soil & Water Conservation District

Balance Sheet

01/13/22

Accrual Basis

As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,661
Checking - US Bank	206,217
LGIP	1,991,398
Petty Cash	24
Total Checking/Savings	<u>2,288,300</u>
Other Current Assets	197
Total Current Assets	<u>2,288,497</u>
TOTAL ASSETS	<u>2,288,497</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	35,012
Total Accounts Payable	35,012
Other Current Liabilities	1,269
Total Current Liabilities	<u>36,281</u>
Total Liabilities	36,281
Equity	
Net Assets / Fund Balance	1,283,653
Net Income	968,563
Total Equity	<u>2,252,216</u>
TOTAL LIABILITIES & EQUITY	<u>2,288,497</u>

Detail of Beginning Fund Balance	7/1/2021
Sturgeon Lake Project	\$ 90,474
Reserve for Future Expenditures	75,000
Unappropriated funds for early FY22	1,118,179
Net Assets / Fund Balance	<u>\$ 1,283,653</u>

West Multnomah Soil & Water Conservation District

Budget Performance Report

December 2021

	Dec 21	Budget	\$ Over Bud...	Jul - Dec 21	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	10,000	10,000	0	30,000	30,000	0	48,750
State Funding							
Oregon Dept of Agriculture	0	0	0	57,139	57,139	0	100,902
State Funding - Other	8,281	8,281	0	8,281	8,281	0	50,107
Total State Funding	8,281	8,281	0	65,420	65,420	0	151,009
Local / Regional Funding	0	0	0	0	0	0	30,000
Total Grants	18,281	18,281	0	95,420	95,420	0	229,759
Miscellaneous Income	14,701	5,550	9,151	16,809	8,244	8,565	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	2,346	2,286	61	11,007	17,048	(6,041)	43,906
Total Prior Years' Property Tax Rev.	2,346	2,286	61	11,031	17,076	(6,046)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	240	240	0	480
Interest Income - Other	785	545	240	2,560	3,270	(710)	7,020
Total Interest Income	825	585	240	2,800	3,510	(710)	7,500
Property Tax Revenue							
Multnomah County	564,496	500,000	64,496	1,748,017	1,577,000	171,017	1,702,000
Washington County	0	0	0	10,716	9,240	1,476	9,240
Columbia County	252	200	52	734	700	34	760
Total Property Tax Revenue	564,747	500,200	64,547	1,759,467	1,586,940	172,527	1,712,000
Total RESOURCES RECEIVED	600,901	526,902	73,999	1,885,527	1,711,190	174,336	2,021,083
Total Income	600,901	526,902	73,999	1,885,527	1,711,190	174,336	2,021,083
Gross Profit	600,901	526,902	73,999	1,885,527	1,711,190	174,336	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	12,706	5,000	7,706	20,005	15,000	5,005	54,450
Rural Projects							
Sturgeon Lake	26	1,000	(974)	8,389	13,000	(4,611)	19,500
Rural Projects - Other	26	7,000	(6,974)	14,126	31,000	(16,874)	123,400
Total Rural Projects	52	8,000	(7,948)	22,515	44,000	(21,485)	142,900
Urban Projects	920	2,000	(1,080)	8,502	12,000	(3,498)	35,450
Invasive Weed Control (EDRR)	1,440	2,000	(560)	8,313	12,000	(3,687)	88,300
Total CONSERVATION PROGRAMS	15,118	17,000	(1,882)	59,335	83,000	(23,665)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	0	500	(500)	83	3,000	(2,917)	10,500
Partner Support	7,500	7,500	0	79,000	79,000	0	159,500
Total EDUCATION AND PARTNER FUNDING	7,500	8,000	(500)	79,083	82,000	(2,917)	170,000
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	2,744	2,500	244	2,744	2,500	244	4,000
Event Expenses	23	100	(77)	337	750	(413)	12,100
Printing/Production/Signage	376	500	(124)	891	1,200	(309)	12,000
Postage and Delivery	9	50	(41)	253	350	(97)	1,500
Graphic Designer	0	0	0	1,300	1,500	(200)	3,000
Media/Adv/Mrkt/Website	263	150	113	2,156	900	1,256	2,180
Sponsor/Support Commun. Orgs	0	100	(100)	0	600	(600)	3,500
Website Redesign Services	0			0			35,000
Total COMMUNICATIONS AND OUTREACH	3,414	3,400	14	7,681	7,800	(119)	75,780

West Multnomah Soil & Water Conservation District

Budget Performance Report

December 2021

	Dec 21	Budget	\$ Over Bud...	Jul - Dec 21	YTD Budget	\$ Over Bud...	Annual Bud...
OPERATING EXPENSES							
Rent & Office Parking	7,140	7,133	7	49,362	48,511	851	85,031
Computer & IT Support	1,183	1,258	(75)	7,454	7,545	(91)	19,673
Professional Contracted Services	0	0	0	2,294	2,750	(456)	15,000
Real Property Legal Services	0	0	0	1,078	0	1,078	0
Real Property Legal Services SL	0	0	0	2,744	4,000	(1,256)	20,000
Insurance (liab, auto, prop)	0	0	0	0	0	0	8,995
Telephone and Internet Services	1,844	1,000	844	6,752	6,000	752	12,300
District Vehicle Fuel/Maint/Prk	1,896	2,000	(104)	5,283	4,000	1,283	14,200
Program Related Travel/Prk/Meal	391	200	191	1,610	1,200	410	2,520
TriMet Commuter Pass	0	0	0	0	0	0	900
Office Equip/Sftwr & Furniture	2,228	500	1,728	3,002	3,000	2	6,000
Office Supplies	259	300	(41)	2,234	2,000	234	5,058
Field Supplies & Equip for All	40	0	40	149	45	104	4,310
Refreshments & Supplies	11	11	0	212	66	146	1,280
Recruiting Expenses	712	115	597	712	115	597	500
Audit Fees	5,100	5,100	0	5,100	5,100	0	5,100
Professional Org. Dues	0	0	0	6,273	6,100	173	7,500
Licensing and Other Fees	0	250	(250)	894	1,150	(256)	1,236
Legal Notices	0	0	0	309	566	(256)	2,491
Payroll Fees	219	222	(3)	1,353	1,332	21	2,800
Bank Fees	50	52	(2)	301	312	(11)	780
Training Expenses							
Staff Development	0	80	(80)	381	650	(269)	8,500
Board Development	0	0	0	200	200	0	2,000
Training Related Travel/Meals	0	0	0	18	0	18	4,250
Total Training Expenses	0	80	(80)	599	850	(251)	14,750
Total OPERATING EXPENSES	21,074	18,221	2,853	97,717	94,642	3,076	230,424
Total SUPPLIES/MATERIALS/SERVICES	47,106	46,621	485	243,816	267,442	(23,626)	797,304
Personal Services							
GROSS PAYROLL	71,109	70,313	796	456,254	455,076	1,178	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,098	2,004	94	13,056	12,024	1,032	24,048
Employer Health Benefits - Other	7,827	11,122	(3,295)	61,844	65,510	(3,666)	133,475
Total Employer Health Benefits	9,925	13,126	(3,201)	74,900	77,534	(2,634)	157,523
Employer Payroll Taxes	5,916	6,900	(984)	39,312	41,400	(2,088)	98,980
Employer PERS Expense	15,839	16,900	(1,061)	98,559	100,200	(1,641)	211,446
Worker's Compensation Insurance	0	0	0	4,123	4,323	(200)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	31,679	36,926	(5,247)	216,894	223,457	(6,563)	472,272
Total Personal Services	102,788	107,239	(4,451)	673,148	678,533	(5,385)	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	149,895	153,861	(3,966)	916,964	945,975	(29,011)	2,021,083
Net Ordinary Income	451,006	373,041	77,965	968,563	765,216	203,347	0
Net Income	451,006	373,041	77,965	968,563	765,216	203,347	0