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Accrual Basis

West Multnomah Soil & Water Conservation District
Balance Sheet
As of January 31, 2022

	<u>Jan 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,701
Checking - US Bank	71,912
LGIP	2,016,917
Petty Cash	24
Total Checking/Savings	<u>2,179,554</u>
Other Current Assets	<u>3,950</u>
Total Current Assets	<u>2,183,504</u>
TOTAL ASSETS	<u>2,183,504</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	25,231
Total Accounts Payable	<u>25,231</u>
Total Current Liabilities	<u>25,231</u>
Total Liabilities	25,231
Equity	
Net Assets / Fund Balance	1,283,653
Net Income	874,620
Total Equity	<u>2,158,273</u>
TOTAL LIABILITIES & EQUITY	<u>2,183,504</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

January 2022

	Jan 22	Budget	\$ Over Bud...	Jul '21 - Jan...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	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	8,609	8,609	0	16,890	16,890	0	50,107
Total State Funding	8,609	8,609	0	74,029	74,029	0	151,009
Local / Regional Funding	0	0	0	0	0	0	30,000
Total Grants	8,609	8,609	0	104,029	104,029	0	229,759
Miscellaneous Income							
Charges for Services	479	400	79	6,044	6,544	(500)	23,690
Miscellaneous Income - Other	11,161	350	10,811	22,405	2,450	19,955	4,200
Total Miscellaneous Income	11,640	750	10,890	28,449	8,994	19,455	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	1,061	826	235	13,220	17,875	(4,654)	43,906
Total Prior Years' Property Tax Rev.	1,061	826	235	13,244	17,903	(4,659)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	280	280	0	480
Interest Income - Other	1,110	545	565	3,670	3,815	(145)	7,020
Total Interest Income	1,150	585	565	3,950	4,095	(145)	7,500
Property Tax Revenue							
Multnomah County	23,348	25,000	(1,652)	1,771,365	1,602,000	169,365	1,702,000
Washington County	0	0	0	10,716	9,240	1,476	9,240
Columbia County	11	10	1	744	710	34	760
Total Property Tax Revenue	23,359	25,010	(1,651)	1,782,826	1,611,950	170,876	1,712,000
Total RESOURCES RECEIVED	45,819	35,780	10,039	1,932,498	1,746,970	185,527	2,021,083
Total Income	45,819	35,780	10,039	1,932,498	1,746,970	185,527	2,021,083
Gross Profit	45,819	35,780	10,039	1,932,498	1,746,970	185,527	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	3,378	5,000	(1,622)	23,383	20,000	3,383	54,450
Rural Projects							
Sturgeon Lake	0	1,000	(1,000)	8,389	14,000	(5,611)	19,500
Rural Projects - Other	8,281	7,000	1,281	22,407	38,000	(15,593)	123,400
Total Rural Projects	8,281	8,000	281	30,796	52,000	(21,204)	142,900
Urban Projects	0	2,000	(2,000)	8,502	14,000	(5,498)	35,450
Invasive Weed Control (EDRR)	0	2,000	(2,000)	8,313	14,000	(5,687)	88,300
Total CONSERVATION PROGRAMS	11,659	17,000	(5,341)	70,994	100,000	(29,006)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	0	500	(500)	83	3,500	(3,417)	10,500
Partner Support	0	0	0	79,000	79,000	0	159,500
Total EDUCATION AND PARTNER FUNDING	0	500	(500)	79,083	82,500	(3,417)	170,000
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	0	0	0	2,744	2,500	244	4,000
Event Expenses	500	100	400	837	850	(13)	12,100
Printing/Production/Signage	0	50	(50)	891	1,250	(359)	12,000
Postage and Delivery	0	50	(50)	253	400	(147)	1,500
Graphic Designer	0	0	0	1,300	1,500	(200)	3,000
Media/Adv/Mrkt/Website	0	150	(150)	2,156	1,050	1,106	2,180
Sponsor/Support Commun. Orgs	0	100	(100)	0	700	(700)	3,500
Website Redesign Services	0	0	0	0	0	0	35,000
Total COMMUNICATIONS AND OUTREACH	500	450	50	8,181	8,250	(69)	75,780

West Multnomah Soil & Water Conservation District

Budget Performance Report

January 2022

	Jan 22	Budget	\$ Over Bud...	Jul '21 - Jan...	YTD Budget	\$ Over Bud...	Annual Bud...
OPERATING EXPENSES							
Rent & Office Parking	7,140	7,133	7	56,503	55,644	859	85,031
Computer & IT Support	1,185	1,258	(73)	8,639	8,803	(164)	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	1,323	1,500	(177)	4,067	7,000	(2,933)	20,000
Insurance (liab, auto, prop)	8,556	8,342	214	8,556	8,342	214	8,995
Telephone and Internet Services	1,109	1,000	109	7,861	7,000	861	12,300
District Vehicle Fuel/Maint/Prk	2,609	400	2,209	7,892	4,400	3,492	14,200
Program Related Travel/Prk/M meal	731	200	531	2,341	1,400	941	2,520
TriMet Commuter Pass	100	100	0	100	100	0	900
Office Equip/Sftwr & Furniture	300	500	(200)	3,302	3,500	(198)	6,000
Office Supplies	311	300	11	2,546	2,300	246	5,058
Field Supplies & Equip for All	0	176	(176)	149	221	(72)	4,310
Refreshments & Supplies	0	11	(11)	212	77	135	1,280
Recruiting Expenses	0	25	(25)	712	140	572	500
Audit Fees	0	0	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	250	86	164	1,144	1,236	(92)	1,236
Legal Notices	0	0	0	309	566	(256)	2,491
Payroll Fees	232	222	10	1,729	1,684	45	2,800
Bank Fees	49	52	(3)	349	364	(15)	780
Training Expenses							
Staff Development	150	80	70	531	730	(199)	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	150	80	70	749	930	(181)	14,750
Total OPERATING EXPENSES	24,045	21,385	2,659	121,906	117,657	4,249	230,424
Total SUPPLIES/MATERIALS/SERVICES	36,204	39,335	(3,132)	280,164	308,407	(28,243)	797,304
Personal Services							
GROSS PAYROLL	69,367	68,113	1,254	525,621	523,189	2,432	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,098	2,004	94	15,155	14,028	1,127	24,048
Employer Health Benefits - Other	9,404	11,122	(1,718)	71,248	76,632	(5,384)	133,475
Total Employer Health Benefits	11,502	13,126	(1,624)	86,402	90,660	(4,258)	157,523
Employer Payroll Taxes	6,656	6,900	(244)	46,058	48,300	(2,242)	98,980
Employer PERS Expense	15,450	16,900	(1,450)	114,009	117,100	(3,091)	211,446
Worker's Compensation Insurance	0	0	0	4,123	4,323	(200)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	33,609	36,926	(3,317)	250,593	260,383	(9,790)	472,272
Total Personal Services	102,976	105,039	(2,063)	776,214	783,572	(7,359)	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	139,180	144,375	(5,195)	1,056,377	1,091,979	(35,602)	2,021,083
Net Ordinary Income	(93,361)	(108,595)	15,234	876,120	654,991	221,129	0
Net Income	(93,361)	(108,595)	15,234	876,120	654,991	221,129	0