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Accrual Basis

West Multnomah Soil & Water Conservation District
Balance Sheet
As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,741
Checking - US Bank	164,949
LGIP	1,851,330
Petty Cash	24
Total Checking/Savings	<u>2,107,045</u>
Total Current Assets	<u>2,107,045</u>
TOTAL ASSETS	<u><u>2,107,045</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	99,680
Total Accounts Payable	<u>99,680</u>
Other Current Liabilities	<u>0</u>
Total Current Liabilities	<u>99,680</u>
Total Liabilities	99,680
Equity	
Net Assets / Fund Balance	1,283,653
Net Income	723,711
Total Equity	<u>2,007,364</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,107,045</u></u>

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

West Multnomah Soil & Water Conservation District

Budget Performance Report

February 2022

	Feb 22	Budget	\$ Over Bud...	Jul '21 - Feb...	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	0	0	0	16,890	16,890	0	50,107
Total State Funding	0	0	0	74,029	74,029	0	151,009
Local / Regional Funding	0	0	0	0	0	0	30,000
Total Grants	0	0	0	104,029	104,029	0	229,759
Miscellaneous Income							
Charges for Services	3,700	3,436	264	9,744	9,980	(236)	23,690
Miscellaneous Income - Other	350	350	0	22,755	2,800	19,955	4,200
Total Miscellaneous Income	4,050	3,786	264	32,499	12,780	19,720	27,890
Prior Years' Property Tax Rev.							
PY Prop Tax Rev - Columbia Cnty	0	0	0	27	28	(1)	28
Prior Years' Property Tax Rev. - Other	1,234	1,214	20	14,455	19,089	(4,634)	43,906
Total Prior Years' Property Tax Rev.	1,234	1,214	20	14,482	19,117	(4,635)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	320	320	0	480
Interest Income - Other	706	545	161	4,376	4,360	16	7,020
Total Interest Income	746	585	161	4,696	4,680	16	7,500
Property Tax Revenue							
Multnomah County	12,474	12,000	474	1,783,839	1,614,000	169,839	1,702,000
Washington County	0	0	0	10,716	9,240	1,476	9,240
Columbia County	6	10	(4)	746	720	26	760
Total Property Tax Revenue	12,480	12,010	470	1,795,301	1,623,960	171,341	1,712,000
Total RESOURCES RECEIVED	18,510	17,595	915	1,951,008	1,764,565	186,442	2,021,083
Total Income	18,510	17,595	915	1,951,008	1,764,565	186,442	2,021,083
Gross Profit	18,510	17,595	915	1,951,008	1,764,565	186,442	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	6,908	5,000	1,908	30,291	25,000	5,291	54,450
Rural Projects							
Sturgeon Lake	26	1,000	(974)	8,441	15,000	(6,559)	19,500
Rural Projects - Other	22,817	10,000	12,817	45,423	48,000	(2,577)	123,400
Total Rural Projects	22,843	11,000	11,843	53,864	63,000	(9,136)	142,900
Urban Projects	200	2,000	(1,800)	8,702	16,000	(7,298)	35,450
Invasive Weed Control (EDRR)	0	2,000	(2,000)	8,340	16,000	(7,660)	88,300
Total CONSERVATION PROGRAMS	29,951	20,000	9,951	101,197	120,000	(18,803)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	0	500	(500)	83	4,000	(3,917)	10,500
Partner Support	4,708	5,000	(292)	83,708	84,000	(292)	159,500
Total EDUCATION AND PARTNER FUNDING	18,783	5,500	13,283	99,366	88,000	11,366	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	0	100	(100)	914	950	(36)	12,100
Printing/Production/Signage	0	50	(50)	891	1,300	(409)	12,000
Postage and Delivery	109	50	59	525	450	75	1,500
Graphic Designer	1,548	1,500	48	2,848	3,000	(153)	3,000
Media/Adv/Mrkt/Website	0	150	(150)	2,156	1,200	956	2,180
Sponsor/Support Commun. Orgs	1,000	100	900	1,000	800	200	3,500
Website Redesign Services	0	0	0	0	0	0	35,000
Total COMMUNICATIONS AND OUTREACH	2,656	1,950	706	11,077	10,200	877	75,780

West Multnomah Soil & Water Conservation District

Budget Performance Report

February 2022

	Feb 22	Budget	\$ Over Bud...	Jul '21 - Feb...	YTD Budget	\$ Over Bud...	Annual Bud...
OPERATING EXPENSES							
Rent & Office Parking	7,140	7,133	7	63,643	62,777	866	85,031
Computer & IT Support	1,195	1,258	(63)	9,834	10,061	(227)	19,673
Professional Contracted Services	600	500	100	2,894	3,250	(356)	15,000
Real Property Legal Services	196	0	196	1,274	0	1,274	0
Real Property Legal Services SL	1,421	1,500	(79)	5,488	8,500	(3,012)	20,000
Insurance (liab, auto, prop)	0	0	0	8,556	8,342	214	8,995
Telephone and Internet Services	328	1,000	(672)	8,319	8,000	319	12,300
District Vehicle Fuel/Maint/Prk	608	400	208	8,500	4,800	3,700	14,200
Program Related Travel/Prk/Meal	209	200	9	1,892	1,600	292	2,520
TriMet Commuter Pass	0	100	(100)	100	200	(100)	900
Office Equip/Sftwr & Furniture	974	500	474	4,180	4,000	180	6,000
Office Supplies & Expenses	477	300	177	2,944	2,600	344	5,058
Field Supplies & Equip for All	60	150	(90)	173	371	(198)	4,310
Refreshments & Supplies	11	11	0	193	88	105	1,280
Recruiting Expenses	0	0	0	935	140	795	500
Audit Fees	0	0	0	5,350	5,100	250	5,100
Professional Org. Dues	335	500	(165)	6,608	6,600	8	7,500
Licensing and Other Fees	150	0	150	1,044	1,236	(192)	1,236
Legal Notices	0	0	0	309	566	(256)	2,491
Payroll Fees	116	222	(106)	1,845	1,906	(61)	2,800
Bank Fees	49	52	(3)	398	416	(18)	780
Training Expenses							
Staff Development	700	750	(50)	1,286	1,480	(194)	8,500
Board Development	0	0	0	200	200	0	2,000
Training Related Travel/Meals	19	0	19	37	0	37	4,250
Total Training Expenses	719	750	(31)	1,523	1,680	(157)	14,750
Total OPERATING EXPENSES	14,587	14,576	11	136,002	132,233	3,769	230,424
Total SUPPLIES/MATERIALS/SERVICES	65,978	42,026	23,952	347,641	350,433	(2,792)	797,304
Personal Services							
GROSS PAYROLL	69,678	69,113	564	595,299	592,303	2,996	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,098	2,004	94	17,253	16,032	1,221	24,048
Employer Health Benefits - Other	9,404	11,122	(1,718)	80,651	87,754	(7,103)	133,475
Total Employer Health Benefits	11,502	13,126	(1,624)	97,904	103,786	(5,882)	157,523
Employer Payroll Taxes	6,690	6,900	(210)	52,748	55,200	(2,452)	98,980
Employer PERS Expense	15,571	16,900	(1,329)	129,580	134,000	(4,420)	211,446
Worker's Compensation Insurance	0	0	0	4,123	4,323	(200)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	33,763	36,926	(3,163)	284,356	297,309	(12,953)	472,272
Total Personal Services	103,441	106,039	(2,598)	879,655	889,612	(9,957)	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	169,419	148,066	21,353	1,227,296	1,240,045	(12,749)	2,021,083
Net Ordinary Income	(150,909)	(130,471)	(20,438)	723,711	524,520	199,191	0
Net Income	(150,909)	(130,471)	(20,438)	723,711	524,520	199,191	0