

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

	<u>Mar 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,781
Checking - US Bank	86,896
LGIP	1,718,227
Petty Cash	24
Total Checking/Savings	<u>1,895,929</u>
Total Current Assets	<u>1,895,929</u>
TOTAL ASSETS	<u><u>1,895,929</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	18,425
Total Accounts Payable	<u>18,425</u>
Other Current Liabilities	<u>0</u>
Total Current Liabilities	<u>18,425</u>
Total Liabilities	18,425
Equity	
Net Assets / Fund Balance	1,283,653
Net Income	593,851
Total Equity	<u>1,877,504</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,895,929</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
Net Assets / Fund Balance	<u>\$ 1,283,653</u>

West Multnomah Soil & Water Conservation District

Budget Performance Report

March 2022

	Mar 22	Budget	\$ Over Bud...	Jul '21 - Ma...	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	15,384	15,384	0	72,523	72,523	1	100,902
State Funding - Other	0	0	0	16,890	16,890	0	50,107
Total State Funding	15,384	15,384	0	89,413	89,412	1	151,009
Local / Regional Funding	0	0	0	0	0	0	30,000
Total Grants	15,384	15,384	0	119,413	119,412	1	229,759
Miscellaneous Income							
Charges for Services	293	32	260	10,037	10,012	25	23,690
Miscellaneous Income - Other	3,036	350	2,686	25,791	3,150	22,641	4,200
Total Miscellaneous Income	3,328	382	2,946	35,828	13,162	22,665	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	1,439	1,127	312	15,893	20,215	(4,322)	43,906
Total Prior Years' Property Tax Rev.	1,439	1,127	312	15,921	20,243	(4,323)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	360	360	0	480
Interest Income - Other	762	545	217	5,138	4,905	233	7,020
Total Interest Income	802	585	217	5,498	5,265	233	7,500
Property Tax Revenue							
Multnomah County	44,707	45,000	(293)	1,828,545	1,659,000	169,545	1,702,000
Washington County	0	0	0	10,716	9,240	1,476	9,240
Columbia County	15	10	5	761	730	31	760
Total Property Tax Revenue	44,722	45,010	(288)	1,840,023	1,668,970	171,053	1,712,000
Total RESOURCES RECEIVED	65,674	62,487	3,186	2,016,682	1,827,053	189,629	2,021,083
Total Income	65,674	62,487	3,186	2,016,682	1,827,053	189,629	2,021,083
Gross Profit	65,674	62,487	3,186	2,016,682	1,827,053	189,629	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	7,528	5,000	2,528	37,819	30,000	7,819	54,450
Rural Projects							
Sturgeon Lake	137	1,000	(863)	8,578	16,000	(7,422)	19,500
Rural Projects - Other	0	10,000	(10,000)	39,847	58,000	(18,153)	123,400
Total Rural Projects	137	11,000	(10,863)	48,425	74,000	(25,575)	142,900
Urban Projects	847	2,000	(1,153)	10,469	18,000	(7,531)	35,450
Invasive Weed Control (EDRR)	268	2,000	(1,732)	8,608	18,000	(9,392)	88,300
Total CONSERVATION PROGRAMS	8,780	20,000	(11,220)	105,322	140,000	(34,678)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	0	500	(500)	15,658	4,500	11,158	10,500
Partner Support	71,500	70,500	1,000	155,208	154,500	708	159,500
Total EDUCATION AND PARTNER FUNDING	71,500	71,000	500	170,866	159,000	11,866	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	1,050	(136)	12,100
Printing/Production/Signage	33	50	(17)	924	1,350	(426)	12,000
Postage and Delivery	46	50	(4)	570	500	70	1,500
Creative Services	0	0	0	3,723	3,000	723	3,000
Media/Adv/Mrkt/Website	0	150	(150)	1,281	1,350	(69)	2,180
Sponsor/Support Commun. Orgs	0	100	(100)	1,000	900	100	3,500
Website Redesign Services	10	0	10	10	0	10	35,000
Total COMMUNICATIONS AND OUTREACH	89	450	(362)	11,166	10,650	516	75,780

West Multnomah Soil & Water Conservation District

Budget Performance Report

March 2022

	Mar 22	Budget	\$ Over Bud...	Jul '21 - Ma...	YTD Budget	\$ Over Bud...	Annual Bud...
OPERATING EXPENSES							
Rent & Office Parking	5,838	7,133	(1,295)	69,481	69,910	(430)	85,031
Computer & IT Support	1,190	1,263	(73)	11,024	11,324	(300)	19,673
Professional Contracted Services	0	1,200	(1,200)	2,894	4,450	(1,556)	15,000
Real Property Legal Services	0	0	0	1,274	0	1,274	0
Real Property Legal Services SL	0	1,500	(1,500)	5,488	10,000	(4,512)	20,000
Insurance (liab, auto, prop)	(743)	(520)	(223)	7,814	7,822	(9)	8,995
Telephone and Internet Services	1,145	1,000	145	10,101	9,000	1,101	12,300
District Vehicle Fuel/Maint/Prk	3,548	2,000	1,548	12,047	6,800	5,247	14,200
Program Related Travel/Prk/Meal	166	200	(34)	2,058	1,800	258	2,520
Program Meeting Refreshments	33	0	33	33	0	33	0
TriMet Commuter Pass	0	100	(100)	100	300	(200)	900
Office Equip/Sftwr & Furniture	418	500	(82)	4,598	4,500	98	6,000
Office Supplies & Expenses	321	300	21	3,266	2,900	366	5,058
Field Supplies & Equip for All	0	150	(150)	173	521	(348)	4,310
Refreshments & Supplies	0	11	(11)	193	99	94	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	2,500	160	2,340	9,108	6,760	2,348	7,500
Licensing and Other Fees	0	0	0	1,044	1,236	(192)	1,236
Legal Notices	0	0	0	309	566	(256)	2,491
Payroll Fees	216	222	(6)	2,177	2,128	49	2,800
Bank Fees	81	52	29	489	468	21	780
Training Expenses							
Staff Development	0	750	(750)	1,286	2,230	(944)	8,500
Board Development	0	0	0	200	200	0	2,000
Training Related Travel/Meals	0	0	0	37	0	37	4,250
Total Training Expenses	0	750	(750)	1,523	2,430	(907)	14,750
Total OPERATING EXPENSES	14,714	16,021	(1,307)	151,479	148,254	3,224	230,424
Total SUPPLIES/MATERIALS/SERVICES	95,083	107,471	(12,389)	438,832	457,904	(19,073)	797,304
Personal Services							
GROSS PAYROLL	71,270	71,063	207	666,568	663,365	3,203	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,098	2,004	94	19,352	18,036	1,316	24,048
Employer Health Benefits - Other	9,404	11,122	(1,718)	90,055	98,876	(8,821)	133,475
Total Employer Health Benefits	11,502	13,126	(1,624)	109,407	116,912	(7,505)	157,523
Employer Payroll Taxes	5,487	6,900	(1,413)	58,235	62,100	(3,865)	98,980
Employer PERS Expense	16,085	16,900	(815)	145,665	150,900	(5,235)	211,446
Worker's Compensation Insurance	0	0	0	4,123	4,323	(200)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	33,074	36,926	(3,852)	317,430	334,235	(16,805)	472,272
Total Personal Services	104,344	107,989	(3,645)	983,999	997,600	(13,602)	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	199,426	215,460	(16,033)	1,422,830	1,455,505	(32,674)	2,021,083
Net Ordinary Income	(133,753)	(152,972)	19,220	593,851	371,548	222,303	0
Net Income	(133,753)	(152,972)	19,220	593,851	371,548	222,303	0