

West Multnomah Soil & Water Conservation District
Balance Sheet
As of April 30, 2022

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,821
Checking - US Bank	137,769
LGIP	1,546,413
Petty Cash	24
Total Checking/Savings	1,775,028
Other Current Assets	115
Total Current Assets	1,775,143
TOTAL ASSETS	1,775,143
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	28,084
Total Accounts Payable	28,084
Other Current Liabilities	5,840
Total Current Liabilities	33,924
Total Liabilities	33,924
Equity	
Net Assets / Fund Balance	1,283,653
Net Income	457,566
Total Equity	1,741,219
TOTAL LIABILITIES & EQUITY	1,775,143

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	\$	1,283,653

West Multnomah Soil & Water Conservation District

Budget Performance Report

April 2022

	Apr 22	Budget	\$ Over Bud...	Jul '21 - Apr...	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	72,523	72,523	1	100,902
State Funding - Other	0	0	0	16,890	16,890	0	50,107
Total State Funding	0	0	0	89,413	89,412	1	151,009
Local / Regional Funding	30,000	30,000	0	30,000	30,000	0	30,000
Total Grants	30,000	30,000	0	149,413	149,412	1	229,759
Miscellaneous Income							
Charges for Services	152	32	120	10,189	10,044	144	23,690
Miscellaneous Income - Other	700	350	350	26,491	3,500	22,991	4,200
Total Miscellaneous Income	852	382	470	36,680	13,544	23,135	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	1,016	679	337	16,909	20,894	(3,985)	43,906
Total Prior Years' Property Tax Rev.	1,016	679	337	16,936	20,922	(3,986)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	400	400	0	480
Interest Income - Other	860	545	315	5,998	5,450	548	7,020
Total Interest Income	900	585	315	6,398	5,850	548	7,500
Property Tax Revenue							
Multnomah County	6,311	7,000	(689)	1,834,856	1,666,000	168,856	1,702,000
Washington County	0	0	0	10,716	9,240	1,476	9,240
Columbia County	0	10	(10)	761	740	21	760
Total Property Tax Revenue	6,311	7,010	(699)	1,846,334	1,675,980	170,354	1,712,000
Total RESOURCES RECEIVED	39,078	38,656	423	2,055,760	1,865,709	190,051	2,021,083
Total Income	39,078	38,656	423	2,055,760	1,865,709	190,051	2,021,083
Gross Profit	39,078	38,656	423	2,055,760	1,865,709	190,051	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	0	5,000	(5,000)	37,819	35,000	2,819	54,450
Rural Projects							
Sturgeon Lake	25	1,000	(975)	8,603	17,000	(8,397)	19,500
Rural Projects - Other	7,351	10,000	(2,649)	47,198	68,000	(20,802)	123,400
Total Rural Projects	7,376	11,000	(3,624)	55,801	85,000	(29,199)	142,900
Urban Projects	600	2,000	(1,400)	11,069	20,000	(8,931)	35,450
Invasive Weed Control (EDRR)	2,795	2,000	795	11,403	20,000	(8,597)	88,300
Total CONSERVATION PROGRAMS	10,771	20,000	(9,229)	116,093	160,000	(43,907)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	11,445	6,000	5,445	27,103	10,500	16,603	10,500
Partner Support	7,500	5,000	2,500	162,708	159,500	3,208	159,500
Total EDUCATION AND PARTNER FUNDING	18,945	11,000	7,945	189,811	170,000	19,811	170,000
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	1,274	1,500	(226)	4,018	4,000	18	4,000
Event Expenses	900	100	800	1,814	1,150	664	12,100
Printing/Production/Signage	11,187	10,550	637	12,111	11,900	211	12,000
Postage and Delivery	234	150	84	804	650	154	1,500
Creative Services	0	0	0	3,723	3,000	723	3,000
Media/Adv/Mrkt/Website	387	250	137	1,668	1,600	68	2,180
Sponsor/Support Commun. Orgs	0	100	(100)	1,000	1,000	0	3,500
Website Redesign Services	0	0	0	10	0	10	35,000
Total COMMUNICATIONS AND OUTREACH	13,982	12,650	1,332	25,147	23,300	1,847	75,780

West Multnomah Soil & Water Conservation District

Budget Performance Report

April 2022

	Apr 22	Budget	\$ Over Bud...	Jul '21 - Apr...	YTD Budget	\$ Over Bud...	Annual Bud...
OPERATING EXPENSES							
Rent & Office Parking	7,140	7,133	7	76,621	77,043	(422)	85,031
Computer & IT Support	1,257	1,258	(1)	12,281	12,582	(301)	19,673
Professional Contracted Services	1,200	1,200	0	5,294	5,650	(356)	15,000
Real Property Legal Services	760	0	760	2,034	0	2,034	0
Real Property Legal Services SL	640	1,500	(860)	6,128	11,500	(5,372)	20,000
Insurance (liab, auto, prop)	0	0	0	7,814	7,822	(9)	8,995
Telephone and Internet Services	1,550	1,000	550	11,651	10,000	1,651	12,300
District Vehicle Fuel/Maint/Prk	588	2,000	(1,412)	12,636	8,800	3,836	14,200
Program Related Travel/Prk/Meal	151	200	(49)	2,209	2,000	209	2,520
Program Meeting Refreshments	(27)	0	(27)	6	0	6	0
TriMet Commuter Pass	0	100	(100)	100	400	(300)	900
Office Equip/Sftwr & Furniture	501	500	1	5,100	5,000	100	6,000
Office Supplies & Expenses	425	300	125	3,691	3,200	491	5,058
Field Supplies & Equip for All	251	150	101	424	671	(247)	4,310
Refreshments & Supplies	58	11	47	251	110	141	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	160	325	(165)	9,268	7,085	2,183	7,500
Licensing and Other Fees	50	0	50	1,094	1,236	(142)	1,236
Legal Notices	264	261	3	573	826	(253)	2,491
Payroll Fees	224	222	2	2,401	2,350	51	2,800
Bank Fees	65	52	13	554	520	34	780
Training Expenses							
Staff Development	830	750	80	2,116	2,980	(864)	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	830	750	80	2,353	3,180	(827)	14,750
Total OPERATING EXPENSES	16,087	16,962	(874)	168,766	165,216	3,550	230,424
Total SUPPLIES/MATERIALS/SERVICES	59,785	60,612	(827)	499,816	518,516	(18,700)	797,304
Personal Services							
GROSS PAYROLL	75,799	76,004	(205)	742,368	739,369	2,998	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,238	2,004	234	21,590	20,040	1,550	24,048
Employer Health Benefits - Other	12,202	11,122	1,080	102,258	109,998	(7,740)	133,475
Total Employer Health Benefits	14,441	13,126	1,315	123,848	130,038	(6,190)	157,523
Employer Payroll Taxes	7,053	7,800	(747)	65,910	69,900	(3,990)	98,980
Employer PERS Expense	16,464	16,900	(436)	162,129	167,800	(5,671)	211,446
Worker's Compensation Insurance	0	0	0	4,123	4,323	(200)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	37,957	37,826	131	356,010	372,061	(16,051)	472,272
Total Personal Services	113,757	113,830	(73)	1,098,378	1,111,430	(13,053)	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	173,541	174,442	(900)	1,598,194	1,629,946	(31,752)	2,021,083
Net Ordinary Income	(134,463)	(135,786)	1,323	457,566	235,762	221,804	0
Net Income	(134,463)	(135,786)	1,323	457,566	235,762	221,804	0