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Accrual Basis

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

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Sturgeon Lake Stewardship Acct.	90,861
Checking - US Bank	167,663
LGIP	1,373,441
Petty Cash	24
	<hr/>
Total Checking/Savings	1,631,989
	<hr/>
Total Current Assets	1,631,989
	<hr/>
TOTAL ASSETS	<u>1,631,989</u>
	<hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	25,884
	<hr/>
Total Accounts Payable	25,884
	<hr/>
Other Current Liabilities	5,577
	<hr/>
Total Current Liabilities	31,460
	<hr/>
Total Liabilities	31,460
	<hr/>
Equity	
Net Assets / Fund Balance	1,283,653
Net Income	316,876
	<hr/>
Total Equity	1,600,528
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>1,631,989</u>

West Multnomah Soil & Water Conservation District

Budget Performance Report

May 2022

	May 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	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	0	0	0	30,000	30,000	0	30,000
Total Grants	0	0	0	149,413	149,412	1	229,759
Miscellaneous Income							
Charges for Services	59	11	48	10,247	10,055	192	23,690
Miscellaneous Income - Other	350	350	0	26,841	3,850	22,991	4,200
Total Miscellaneous Income	409	361	48	37,088	13,905	23,183	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	1,083	8,305	(7,222)	17,992	29,199	(11,207)	43,906
Total Prior Years' Property Tax Rev.	1,083	8,305	(7,222)	18,019	29,227	(11,208)	43,934
Interest Income							
Sturgeon Lake Stewardship Acct.	40	40	0	440	440	0	480
Interest Income - Other	965	545	420	6,962	5,995	967	7,020
Total Interest Income	1,005	585	420	7,402	6,435	967	7,500
Property Tax Revenue							
Multnomah County	4,981	6,000	(1,019)	1,839,837	1,672,000	167,837	1,702,000
Washington County	0	0	0	10,716	9,240	1,476	9,240
Columbia County	9	10	(1)	770	750	20	760
Total Property Tax Revenue	4,990	6,010	(1,020)	1,851,323	1,681,990	169,333	1,712,000
Total RESOURCES RECEIVED	7,486	15,261	(7,775)	2,063,246	1,880,969	182,276	2,021,083
Total Income	7,486	15,261	(7,775)	2,063,246	1,880,969	182,276	2,021,083
Gross Profit	7,486	15,261	(7,775)	2,063,246	1,880,969	182,276	2,021,083
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	494	5,000	(4,506)	38,313	40,000	(1,687)	54,450
Rural Projects							
Sturgeon Lake	26	1,000	(974)	8,629	18,000	(9,371)	19,500
Rural Projects - Other	7,696	10,000	(2,304)	54,894	78,000	(23,106)	123,400
Total Rural Projects	7,722	11,000	(3,278)	63,523	96,000	(32,477)	142,900
Urban Projects	1,600	5,000	(3,400)	12,669	25,000	(12,331)	35,450
Invasive Weed Control (EDRR)	377	5,000	(4,623)	11,780	25,000	(13,220)	88,300
Total CONSERVATION PROGRAMS	10,192	26,000	(15,808)	126,285	186,000	(59,715)	321,100
EDUCATION AND PARTNER FUNDING							
School & Community Programs	5,020	0	5,020	32,123	10,500	21,623	10,500
Partner Support	0	0	0	162,708	159,500	3,208	159,500
Total EDUCATION AND PARTNER FUNDING	5,020	0	5,020	194,831	170,000	24,831	170,000
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	2,181	0	2,181	6,199	4,000	2,199	4,000
Event Expenses	148	100	48	1,963	1,250	713	12,100
Printing/Production/Signage	47	50	(3)	12,158	11,950	208	12,000
Postage and Delivery	209	150	59	1,013	800	213	1,500
Creative Services	0	0	0	3,723	3,000	723	3,000
Media/Adv/Mrkt/Website	0	250	(250)	1,668	1,850	(182)	2,180
Sponsor/Support Commun. Orgs	300	100	200	1,300	1,100	200	3,500
Website Redesign Services	0	0	0	10	0	10	35,000
Total COMMUNICATIONS AND OUTREACH	2,885	650	2,235	28,032	23,950	4,082	75,780

Budget Performance Report

May 2022

	May 22	Budget	\$ Over Bud...	Jul '21 - Ma...	YTD Budget	\$ Over Bud...	Annual Bud...
OPERATING EXPENSES							
Rent & Office Parking	7,140	7,133	7	83,761	84,177	(415)	85,031
Computer & IT Support	1,250	1,160	90	13,531	13,742	(211)	19,673
Professional Contracted Services	1,200	1,200	0	6,494	6,850	(356)	15,000
Real Property Legal Services	1,593	0	1,593	3,626	0	3,626	0
Real Property Legal Services SL	466	3,000	(2,535)	6,594	14,500	(7,906)	20,000
Insurance (liab, auto, prop)	0	0	0	7,814	7,822	(9)	8,995
Telephone and Internet Services	870	1,000	(130)	12,521	11,000	1,521	12,300
District Vehicle Fuel/Maint/Prk	759	2,000	(1,241)	13,395	10,800	2,595	14,200
Program Related Travel/Prk/M meal	30	200	(170)	2,239	2,200	39	2,520
Program Meeting Refreshments	0	0	0	6	0	6	0
TriMet Commuter Pass	0	100	(100)	100	500	(400)	900
Office Equip/Sftwr & Furniture	13	500	(487)	5,113	5,500	(387)	6,000
Office Supplies & Expenses	229	300	(71)	3,920	3,500	420	5,058
Field Supplies & Equip for All	111	150	(39)	535	821	(286)	4,310
Refreshments & Supplies	11	11	0	262	121	141	1,280
Recruiting Expenses	0	36	(36)	935	176	759	500
Audit Fees	0	0	0	5,350	5,100	250	5,100
Professional Org. Dues	0	0	0	9,268	7,085	2,183	7,500
Licensing and Other Fees	8	0	8	1,102	1,236	(134)	1,236
Legal Notices	0	0	0	573	826	(253)	2,491
Payroll Fees	227	222	5	2,628	2,572	56	2,800
Bank Fees	58	52	6	612	572	40	780
Training Expenses							
Staff Development	0	750	(750)	2,116	3,730	(1,614)	8,500
Board Development	0	0	0	200	200	0	2,000
Training Related Travel/Meals	17	0	17	53	0	53	4,250
Total Training Expenses	17	750	(734)	2,369	3,930	(1,561)	14,750
Total OPERATING EXPENSES	13,980	17,814	(3,834)	182,746	183,030	(284)	230,424
Total SUPPLIES/MATERIALS/SERVICES	32,077	44,464	(12,387)	531,894	562,980	(31,087)	797,304
Personal Services							
GROSS PAYROLL	79,174	79,504	(330)	821,541	818,873	2,668	970,996
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,238	2,004	234	23,829	22,044	1,785	24,048
Employer Health Benefits - Other	10,714	11,122	(408)	112,972	121,120	(8,148)	133,475
Total Employer Health Benefits	12,953	13,126	(173)	136,800	143,164	(6,364)	157,523
Employer Payroll Taxes	6,685	7,800	(1,115)	72,595	77,700	(5,105)	98,980
Employer PERS Expense	17,288	16,900	388	179,417	184,700	(5,283)	211,446
Worker's Compensation Insurance	0	0	0	4,123	4,323	(200)	4,323
Total PAYROLL TAXES & OTHER BENEFITS	36,925	37,826	(901)	392,935	409,887	(16,952)	472,272
Total Personal Services	116,099	117,330	(1,231)	1,214,477	1,228,760	(14,284)	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	148,176	161,794	(13,618)	1,746,370	1,791,740	(45,370)	2,021,083
Net Ordinary Income	(140,691)	(146,533)	5,843	316,876	89,229	227,647	0
Net Income	(140,691)	(146,533)	5,843	316,876	89,229	227,647	0