

West Multnomah Soil and Water Conservation District
Balance Sheet
As of January 31, 2020

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,492,711	1,492,711
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		170,500	170,500
Sturgeon Lake Stewardship Fund	88,958		88,958
Total Checking/Savings	88,958	1,663,211	1,752,169
Other Current Assets			
Total Current Assets	88,958	1,663,211	1,752,169
TOTAL ASSETS	88,958	1,663,211	1,752,169
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	5,939	25,817	31,756
Total Accounts Payable	5,939	25,817	31,756
Other Current Liabilities			
Total Current Liabilities	5,939	25,817	31,756
Total Liabilities	5,939	25,817	31,756
Equity			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Due Between Funds	80,931	(80,931)	
Change in Fund Balance	(127,925)	567,006	439,081
Total Equity / Fund Balance, end of current period	83,019	1,637,394	1,720,413
TOTAL LIABILITIES & EQUITY	88,958	1,663,211	1,752,169

West Multnomah Soil & Water Conservation District
General Fund Only Budget Performance
January 2020

02/06/20

Accrual Basis

	Jan 20	Budget	\$ Over Bud...	Jul '19 - Jan...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	6,008	7,000	(993)	36,147
State Funding							
Oregon Dept of Agriculture	0	0	0	54,155	54,155	0	83,315
State Funding - Other	0	0	0	22,445	0	22,445	98,723
Total State Funding	0	0	0	76,600	54,155	22,445	182,038
Local / Regional Funding	0	0	0	0	0	0	52,500
Other Funding	0	0	0	0	0	0	18,720
Total Grants	0	0	0	82,607	61,155	21,453	289,405
Miscellaneous Income							
Charges for Services	7	0	7	86	0	86	0
Miscellaneous Income - Other	17,918	350	17,568	23,669	4,900	18,769	15,350
Total Miscellaneous Income	17,925	350	17,575	23,755	4,900	18,855	15,350
Prior Years' Property Tax Rev.	2,144	1,200	944	25,181	23,414	1,767	29,414
Interest Income	4,688	2,000	2,688	16,226	14,000	2,226	24,000
Property Tax Revenue							
Multnomah County	16,057	15,000	1,057	1,516,121	1,520,000	(3,879)	1,593,040
Washington County	0			5,466	3,200	2,266	3,200
Columbia County	7	8	(1)	713	720	(7)	760
Total Property Tax Revenue	16,063	15,008	1,055	1,522,300	1,523,920	(1,620)	1,597,000
Total RESOURCES RECEIVED	40,820	18,558	22,262	1,670,068	1,627,389	42,680	1,955,169
Total Income	40,820	18,558	22,262	1,670,068	1,627,389	42,680	1,955,169
Gross Profit	40,820	18,558	22,262	1,670,068	1,627,389	42,680	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	0	5,000	(5,000)	17,779	30,000	(12,221)	61,661
Rural Projects	3,137	5,000	(1,863)	22,292	35,000	(12,708)	91,151
Urban Projects	5,373	10,000	(4,627)	31,426	48,000	(16,575)	102,580
Invasive Weed Control (EDRR)	4,102	4,000	102	6,999	28,000	(21,001)	88,000
Educational Projects							
School & Community Programs	0	1,200	(1,200)	324	8,400	(8,076)	14,400
Total Educational Projects	0	1,200	(1,200)	324	8,400	(8,076)	14,400
Partner Support	61,401	61,402	(1)	122,802	122,803	(1)	136,303
Total CONSERVATION PROGRAMS	74,013	86,602	(12,589)	201,622	272,203	(70,580)	494,095
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Audience Research Project	0	0	0	120	0	120	6,500
Long Range Business Plan Update	36	0	36	4,221	5,250	(1,029)	35,000
Event Expenses	0	0	0	1,273	1,670	(397)	9,000
Printing/Production/Signage	0	200	(200)	1,048	1,780	(732)	5,500
Postage and Delivery	0	100	(100)	705	700	5	2,000
75th Anniv. & Video Production	0	0	0	20,241	21,000	(759)	21,000
Cultural History Project	0	0	0	0	0	0	2,700
Graphic Designer	0	0	0	1,615	2,000	(385)	2,500
Media, Advertising, Marketing	0	0	0	300	0	300	500
Sponsor/Support Commun. Orgs	1,000	1,000	0	1,140	1,300	(160)	7,500
Website Services	0	0	0	0	0	0	1,500
Total COMMUNICATIONS AND OUTREACH	1,036	1,300	(264)	30,664	33,700	(3,036)	96,200
OPERATING EXPENSES							
Rent & Office Parking	6,538	6,500	38	45,405	45,071	334	76,400
Computer & IT Support	2,382	1,320	1,062	9,003	9,240	(237)	19,100
Professional Contracted Services	0	0	0	2,340	2,000	340	8,040
Insurance (liab, auto, prop)	7,694	8,000	(306)	7,694	8,000	(306)	9,548
Telephone and Internet Services	792	800	(9)	6,491	5,600	891	12,000
District Vehicle Fuel/Maint/Prk	464	200	264	7,589	6,800	789	13,000
Program Related Travel/Prk/Meal	48	100	(52)	766	700	66	2,400

West Multnomah Soil & Water Conservation District
General Fund Only Budget Performance
January 2020

02/06/20

Accrual Basis

	Jan 20	Budget	\$ Over Bud...	Jul '19 - Jan...	YTD Budget	\$ Over Bud...	Annual Bud...
Program Meeting Refreshments	32	25	7	62	175	(113)	1,500
TriMet Commuter Pass	80	100	(20)	535	700	(165)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	117	500	(383)	2,328	3,500	(1,172)	8,240
Field Supplies & Equipment	201	50	151	621	350	271	1,100
Refreshments & Supplies	195	250	(55)	1,901	1,750	151	3,084
Recruiting Expenses	273	200	73	434	400	34	400
Audit Fees	0			4,850	4,800	50	4,800
Professional Org. Dues	0	0	0	6,650	6,640	10	7,288
Licensing Fees	0	0	0	999	950	49	1,200
Legal Notices	0	0	0	903	299	603	2,300
Payroll Fees	367	200	167	1,700	1,400	300	2,300
Bank Fees	24	23	1	153	161	(8)	300
Training Expenses							
Staff Development	311	500	(189)	2,260	3,700	(1,440)	11,000
Board Development	0	100	(100)	0	700	(700)	2,000
Training Related Travel/Meals	7	25	(18)	4,696	175	4,521	4,250
Total Training Expenses	318	625	(307)	6,955	4,575	2,380	17,250
Total OPERATING EXPENSES	19,525	18,893	632	107,379	103,111	4,268	199,050
Total SUPPLIES/MATERIALS/SERVICES	94,574	106,795	(12,221)	339,665	409,014	(69,348)	789,345
Personal Services							
GROSS PAYROLL							
District Manager	8,971	8,971	0	63,097	62,799	298	109,227
Office Manager	4,630	4,592	38	33,728	32,146	1,582	55,108
Controller & Budget Officer	7,016	7,016	0	49,303	46,336	2,967	87,068
Communications Manager	4,075	4,025	50	32,565	28,085	4,480	49,903
Senior Conservationist	6,351	6,313	38	49,593	43,941	5,652	77,639
Rural Conservationist	6,834	6,784	50	48,021	47,485	535	81,403
Forestry Conservationist	6,784	6,784	0	47,735	47,485	250	81,403
Urban Conservationist	6,819	6,784	35	48,004	47,485	519	81,403
Conservationist & Inv Sp Coord	6,784	6,784	0	47,685	47,485	200	81,403
Conservationist & Ed Coord	6,794	6,784	10	48,721	47,485	1,237	81,403
Perm Seasonal Conservation Tech	0	0	0	22,817	22,488	329	38,616
Interns	102	0	102	27,546	28,942	(1,397)	38,377
Spcl Proj / Pay Eq / Other	0	0	0	0	12,208	(12,208)	24,416
Supervisory Pay	0	0	0	0	2,247	(2,247)	4,962
Holiday Bonus	0			0	2,200	(2,200)	2,200
Total GROSS PAYROLL	65,158	64,836	322	518,814	518,816	(3)	894,530
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,139	1,220	(81)	8,730	8,960	(230)	15,060
Employer Health Benefits - Other	7,962	6,800	1,162	58,178	56,275	1,903	95,272
Total Employer Health Benefits	9,101	8,020	1,081	66,908	65,235	1,673	110,332
Employer Payroll Taxes	5,903	6,800	(897)	44,900	47,600	(2,700)	91,186
Employer PERS Expense	13,954	15,050	(1,096)	130,160	128,650	1,510	203,901
Worker's Compensation Insurance	0	0	0	2,616	2,400	216	3,522
Total PAYROLL TAXES & OTHER BENEFITS...	28,958	29,870	(912)	244,584	243,885	699	408,941
Total Personal Services	94,116	94,706	(590)	763,397	762,701	696	1,303,471
Capital Outlay	0	0	0	0	0	0	7,628
Inter-fund Transfer Out	0	0	0	0	0	0	170,500
General Operating Contingency	0	0	0	0	0	0	50,000
Reserve for Future Expenditures	0	0	0	0	0	0	25,000
Change in Cash Balance	0	0	0	0	0	0	(390,775)
Total Expense	188,689	201,500	(12,811)	1,103,063	1,171,715	(68,652)	1,955,169
Net Ordinary Income	(147,869)	(182,942)	35,073	567,006	455,674	111,332	0
Net Income	(147,869)	(182,942)	35,073	567,006	455,674	111,332	0

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Sturgeon Lake Fund Budget Performance
January 2020

02/06/20

Accrual Basis

	Jan 20	Budget	\$ Over Budget	Jul '19 - Jan ...	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Interest Income							
Sturgeon Lake	70	100	(30)	1,412	1,100	312	1,850
Total Interest Income	70	100	(30)	1,412	1,100	312	1,850
Inter-fund Transfer In	0	0	0	0	0	0	170,500
Total RESOURCES RECEIVED	70	100	(30)	1,412	1,100	312	172,350
Total Income	70	100	(30)	1,412	1,100	312	172,350
Gross Profit	70	100	(30)	1,412	1,100	312	172,350
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	5,946	5,000	946	107,558	115,500	(7,942)	175,420
Revegetation	0	0	0	13,713	14,000	(288)	25,000
Outreach and Communication	0	0	0	0	0	0	10,047
Monitoring	0	0	0	4,950	0	4,950	0
Total STURGEON LAKE	5,946	5,000	946	126,221	129,500	(3,279)	210,467
Total SUPPLIES/MATERIALS/SERVICES	5,946	5,000	946	126,221	129,500	(3,279)	210,467
Capital Outlay	1,953	3,000	(1,047)	3,116	5,500	(2,384)	18,500
Change in Cash Balance	0	0	0	0	0	0	(56,617)
Total Expense	7,899	8,000	(101)	129,337	135,000	(5,663)	172,350
Net Ordinary Income	(7,829)	(7,900)	71	(127,925)	(133,900)	5,975	0
Net Income	(7,829)	(7,900)	71	(127,925)	(133,900)	5,975	0