

West Multnomah Soil and Water Conservation District  
Balance Sheet  
As of February 29, 2020

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		1,390,300	1,390,300
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		170,500	170,500
Sturgeon Lake Stewardship Fund	89,028		89,028
<b>Total Checking/Savings</b>	<b>89,028</b>	<b>1,560,800</b>	<b>1,649,828</b>
<b>Other Current Assets</b>	<b>-</b>	<b>127</b>	<b>127</b>
<b>Total Current Assets</b>	<b>89,028</b>	<b>1,560,927</b>	<b>1,649,955</b>
<b>TOTAL ASSETS</b>	<b>89,028</b>	<b>1,560,927</b>	<b>1,649,955</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	3,724	43,148	46,872
<b>Total Accounts Payable</b>	<b>3,724</b>	<b>43,148</b>	<b>46,872</b>
<b>Other Current Liabilities</b>			-
<b>Total Current Liabilities</b>	<b>3,724</b>	<b>43,148</b>	<b>46,872</b>
<b>Total Liabilities</b>	<b>3,724</b>	<b>43,148</b>	<b>46,872</b>
<b>Equity</b>			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Due Between Funds	86,869	(86,869)	
Change in Fund Balance	(131,578)	453,329	321,751
<b>Total Equity / Fund Balance, end of current period</b>	<b>85,304</b>	<b>1,517,779</b>	<b>1,603,083</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>89,028</b>	<b>1,560,927</b>	<b>1,649,955</b>

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

03/12/20

Accrual Basis

	Feb 20	Budget	\$ Over Bud...	Jul '19 - Feb...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	3,004	3,004	0	9,011	10,004	(993)	36,147
State Funding							
Oregon Dept of Agriculture	14,580	14,580	0	68,735	68,735	0	83,315
State Funding - Other	0	0	0	22,445	0	22,445	98,723
Total State Funding	14,580	14,580	0	91,180	68,735	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	17,584	17,584	0	100,191	78,739	21,453	289,405
Miscellaneous Income							
Charges for Services	11	0	11	97	0	97	0
Miscellaneous Income - Other	4,423	350	4,073	27,741	5,250	22,491	15,350
Total Miscellaneous Income	4,433	350	4,083	27,838	5,250	22,588	15,350
Prior Years' Property Tax Rev.	835	1,000	(165)	26,015	24,414	1,601	29,414
Interest Income	3,091	2,000	1,091	19,317	16,000	3,317	24,000
Property Tax Revenue							
Multnomah County	9,364	9,000	364	1,525,485	1,529,000	(3,515)	1,593,040
Washington County	0			5,466	3,200	2,266	3,200
Columbia County	7	8	(1)	720	728	(8)	760
Total Property Tax Revenue	9,371	9,008	363	1,531,671	1,532,928	(1,257)	1,597,000
Total RESOURCES RECEIVED	35,314	29,942	5,373	1,705,033	1,657,331	47,702	1,955,169
Total Income	35,314	29,942	5,373	1,705,033	1,657,331	47,702	1,955,169
Gross Profit	35,314	29,942	5,373	1,705,033	1,657,331	47,702	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	15,312	10,000	5,312	33,091	40,000	(6,909)	61,661
Rural Projects	10,311	10,000	311	32,603	45,000	(12,397)	91,151
Urban Projects	1,200	10,000	(8,800)	32,626	58,000	(25,375)	102,580
Invasive Weed Control (EDRR)	0	4,000	(4,000)	6,999	32,000	(25,001)	88,000
Educational Projects							
School & Community Programs	0	1,200	(1,200)	324	9,600	(9,276)	14,400
Total Educational Projects	0	1,200	(1,200)	324	9,600	(9,276)	14,400
Partner Support	4,500	4,500	0	127,302	127,303	(1)	136,303
Total CONSERVATION PROGRAMS	31,322	39,700	(8,378)	232,945	311,903	(78,958)	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	9,949	10,000	(51)	14,170	15,250	(1,080)	35,000
Event Expenses	100	10	90	1,373	1,680	(307)	9,000
Printing/Production/Signage	304	500	(196)	1,352	2,280	(928)	5,500
Postage and Delivery	0	100	(100)	705	800	(95)	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	0	50	(50)	1,140	1,350	(210)	7,500
Website Services	0	0	0	0	0	0	1,500
Total COMMUNICATIONS AND OUTREACH	10,353	10,660	(307)	41,017	44,360	(3,343)	96,200
OPERATING EXPENSES							
Rent & Office Parking	6,538	6,500	38	51,943	51,571	372	76,400
Computer & IT Support	1,210	1,320	(110)	10,213	10,560	(347)	19,100
Professional Contracted Services	0	0	0	2,340	2,000	340	8,040
Insurance (liab, auto, prop)	(520)	0	(520)	7,174	8,000	(826)	9,548
Telephone and Internet Services	680	800	(120)	7,172	6,400	772	12,000
District Vehicle Fuel/Maint/Prk	538	200	338	8,128	7,000	1,128	13,000
Program Related Travel/Prk/Meal	67	100	(33)	833	800	33	2,400

10:23 AM

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

03/12/20

Accrual Basis

	Feb 20	Budget	\$ Over Bud...	Jul '19 - Feb...	YTD Budget	\$ Over Bud...	Annual Bud...
Program Meeting Refreshments	15	25	(10)	76	200	(124)	1,500
TriMet Commuter Pass	78	100	(23)	613	800	(188)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	381	500	(119)	2,709	4,000	(1,291)	8,240
Field Supplies & Equipment	0	50	(50)	621	400	221	1,100
Refreshments & Supplies	215	250	(35)	2,116	2,000	116	3,084
Recruiting Expenses	0	0	0	434	400	34	400
Audit Fees	0	0	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	210	200	10	1,910	1,600	310	2,300
Bank Fees	24	23	1	177	184	(7)	300
Training Expenses							
Staff Development	1,220	500	720	3,480	4,200	(720)	11,000
Board Development	413	100	313	413	800	(388)	2,000
Training Related Travel/Meals	388	25	363	5,084	200	4,884	4,250
<b>Total Training Expenses</b>	<b>2,021</b>	<b>625</b>	<b>1,396</b>	<b>8,976</b>	<b>5,200</b>	<b>3,776</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>11,457</b>	<b>10,693</b>	<b>764</b>	<b>118,836</b>	<b>113,804</b>	<b>5,032</b>	<b>199,050</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>53,133</b>	<b>61,053</b>	<b>(7,920)</b>	<b>392,798</b>	<b>470,067</b>	<b>(77,269)</b>	<b>789,345</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	8,971	8,971	0	72,068	71,771	298	109,227
Office Manager	4,592	4,592	0	38,321	36,739	1,582	55,108
Controller & Budget Officer	8,170	7,958	212	57,472	54,294	3,179	87,068
Communications Manager	4,025	4,025	0	36,590	32,109	4,480	49,903
Senior Conservationist	6,354	6,313	40	55,947	50,254	5,693	77,639
Rural Conservationist	6,784	6,784	0	54,804	54,269	535	81,403
Forestry Conservationist	6,784	6,784	0	54,518	54,268	250	81,403
Urban Conservationist	6,784	6,784	0	54,787	54,268	519	81,403
Conservationist & Inv Sp Coord	6,784	6,784	0	54,468	54,268	200	81,403
Conservationist & Ed Coord	6,784	6,784	0	55,505	54,268	1,237	81,403
Perm Seasonal Conservation Tech	0	0	0	22,817	22,488	329	38,616
Interns	220	0	220	27,766	28,942	(1,177)	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	0	0	2,200	(2,200)	2,200
<b>Total GROSS PAYROLL</b>	<b>66,250</b>	<b>65,778</b>	<b>472</b>	<b>585,063</b>	<b>584,594</b>	<b>470</b>	<b>894,530</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,139	1,139	(0)	9,869	10,099	(230)	15,060
Employer Health Benefits - Other	7,962	6,800	1,162	66,141	63,075	3,066	95,272
<b>Total Employer Health Benefits</b>	<b>9,101</b>	<b>7,939</b>	<b>1,162</b>	<b>76,009</b>	<b>73,174</b>	<b>2,835</b>	<b>110,332</b>
Employer Payroll Taxes	6,007	6,800	(793)	50,907	54,400	(3,493)	91,186
Employer PERS Expense	14,151	15,050	(899)	144,311	143,700	611	203,901
Worker's Compensation Insurance	0	0	0	2,616	2,400	216	3,522
<b>Total PAYROLL TAXES &amp; OTHER BENEFITS...</b>	<b>29,259</b>	<b>29,789</b>	<b>(530)</b>	<b>273,842</b>	<b>273,674</b>	<b>168</b>	<b>408,941</b>
<b>Total Personal Services</b>	<b>95,509</b>	<b>95,567</b>	<b>(58)</b>	<b>858,906</b>	<b>858,268</b>	<b>638</b>	<b>1,303,471</b>
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)
<b>Total Expense</b>	<b>148,641</b>	<b>156,620</b>	<b>(7,978)</b>	<b>1,251,704</b>	<b>1,328,335</b>	<b>(76,631)</b>	<b>1,955,169</b>
<b>Net Ordinary Income</b>	<b>(113,327)</b>	<b>(126,678)</b>	<b>13,351</b>	<b>453,329</b>	<b>328,996</b>	<b>124,333</b>	<b>0</b>
<b>Net Income</b>	<b>(113,327)</b>	<b>(126,678)</b>	<b>13,351</b>	<b>453,329</b>	<b>328,996</b>	<b>124,333</b>	<b>0</b>

10:23 AM

**West Multnomah Soil & Water Conservation District**  
**Sturgeon Lake Fund Budget Performance**  
**February 2020**

03/12/20

Accrual Basis

	<u>Feb 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '19 - Feb ...</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense							
Income							
<b>RESOURCES RECEIVED</b>							
Interest Income							
Sturgeon Lake	70	100	(30)	1,482	1,200	282	1,850
<b>Total Interest Income</b>	<u>70</u>	<u>100</u>	<u>(30)</u>	<u>1,482</u>	<u>1,200</u>	<u>282</u>	<u>1,850</u>
Inter-fund Transfer In	0	0	0	0	0	0	170,500
<b>Total RESOURCES RECEIVED</b>	<u>70</u>	<u>100</u>	<u>(30)</u>	<u>1,482</u>	<u>1,200</u>	<u>282</u>	<u>172,350</u>
<b>Total Income</b>	<u>70</u>	<u>100</u>	<u>(30)</u>	<u>1,482</u>	<u>1,200</u>	<u>282</u>	<u>172,350</u>
Gross Profit	70	100	(30)	1,482	1,200	282	172,350
Expense							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	3,724	5,000	(1,276)	111,282	120,500	(9,218)	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
<b>Total STURGEON LAKE</b>	<u>3,724</u>	<u>5,000</u>	<u>(1,276)</u>	<u>129,945</u>	<u>134,500</u>	<u>(4,555)</u>	<u>210,467</u>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<u>3,724</u>	<u>5,000</u>	<u>(1,276)</u>	<u>129,945</u>	<u>134,500</u>	<u>(4,555)</u>	<u>210,467</u>
Capital Outlay	0	0	0	3,116	5,500	(2,384)	18,500
Change in Cash Balance	0	0	0	0	0	0	(56,617)
<b>Total Expense</b>	<u>3,724</u>	<u>5,000</u>	<u>(1,276)</u>	<u>133,060</u>	<u>140,000</u>	<u>(6,940)</u>	<u>172,350</u>
<b>Net Ordinary Income</b>	<u>(3,654)</u>	<u>(4,900)</u>	<u>1,246</u>	<u>(131,578)</u>	<u>(138,800)</u>	<u>7,222</u>	<u>0</u>
<b>Net Income</b>	<u><u>(3,654)</u></u>	<u><u>(4,900)</u></u>	<u><u>1,246</u></u>	<u><u>(131,578)</u></u>	<u><u>(138,800)</u></u>	<u><u>7,222</u></u>	<u><u>0</u></u>