

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

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,296,126	1,296,126
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		170,500	170,500
Sturgeon Lake Stewardship Fund	89,090		89,090
Total Checking/Savings	89,090	1,466,626	1,555,716
Other Current Assets	-	68	68
Total Current Assets	89,090	1,466,694	1,555,784
TOTAL ASSETS	89,090	1,466,694	1,555,784
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	2,726	35,234	37,960
Total Accounts Payable	2,726	35,234	37,960
Other Current Liabilities			-
Total Current Liabilities	2,726	35,234	37,960
Total Liabilities	2,726	35,234	37,960
Equity			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Due Between Funds	96,979	(96,979)	
Change in Fund Balance	(140,628)	377,120	236,492
Total Equity / Fund Balance, end of current period	86,364	1,431,460	1,517,824
TOTAL LIABILITIES & EQUITY	89,090	1,466,694	1,555,784

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

March 2020

	Mar 20	Budget	\$ Over Budget	Jul '19 - Mar 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	6,008	6,008	0	15,019	16,011	(993)	36,147
State Funding							
Oregon Dept of Agriculture	0	0	0	68,735	68,735	0	83,315
State Funding - Other	8,592	8,075	517	31,037	8,075	22,962	98,723
Total State Funding	8,592	8,075	517	99,772	76,810	22,962	182,038
Local / Regional Funding	0	0	0	0	0	0	52,500
Other Funding	0	0	0	16,290	0	16,290	18,720
Total Grants	14,600	14,083	517	131,081	92,821	38,260	289,405
Miscellaneous Income							
Charges for Services	4	0	4	100	0	100	0
Miscellaneous Income - Other	350	350	0	11,801	5,600	6,201	15,350
Total Miscellaneous Income	354	350	4	11,902	5,600	6,302	15,350
Prior Years' Property Tax Rev.	850	1,200	(350)	26,866	25,614	1,252	29,414
Interest Income	2,524	2,000	524	21,842	18,000	3,842	24,000
Property Tax Revenue							
Multnomah County	40,395	37,000	3,395	1,565,880	1,566,000	(120)	1,593,040
Washington County	0	0	0	5,466	3,200	2,266	3,200
Columbia County	13	8	5	734	736	(2)	760
Total Property Tax Revenue	40,409	37,008	3,401	1,572,080	1,569,936	2,144	1,597,000
Total RESOURCES RECEIVED	58,737	54,641	4,096	1,763,769	1,711,971	51,798	1,955,169
Total Income	58,737	54,641	4,096	1,763,769	1,711,971	51,798	1,955,169
Gross Profit	58,737	54,641	4,096	1,763,769	1,711,971	51,798	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	32	5,000	(4,968)	33,123	45,000	(11,877)	61,661
Rural Projects	1,183	10,000	(8,817)	33,786	55,000	(21,214)	91,151
Urban Projects	1,831	10,000	(8,169)	34,456	68,000	(33,544)	102,580
Invasive Weed Control (EDRR)	0	4,000	(4,000)	6,999	36,000	(29,001)	88,000
Educational Projects							
School & Community Programs	0	1,200	(1,200)	324	10,800	(10,476)	14,400
Total Educational Projects	0	1,200	(1,200)	324	10,800	(10,476)	14,400
Partner Support	13,571	0	13,571	140,873	127,303	13,570	136,303
Total CONSERVATION PROGRAMS	16,616	30,200	(13,584)	249,561	342,103	(92,541)	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	6,241	10,000	(3,759)	20,412	25,250	(4,838)	35,000
Event Expenses	40	3,370	(3,330)	1,413	5,050	(3,637)	9,000
Printing/Production/Signage	0	30	(30)	1,352	2,310	(958)	5,500
Postage and Delivery	236	100	136	941	900	41	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	1,400	(260)	7,500
Website Services	0	0	0	248	0	248	1,500
Total COMMUNICATIONS AND OUTREACH	6,517	13,550	(7,033)	47,783	57,910	(10,127)	96,200
OPERATING EXPENSES							
Rent & Office Parking	6,538	6,500	38	58,481	58,071	410	76,400
Computer & IT Support	1,210	1,320	(110)	11,423	11,880	(457)	19,100
Professional Contracted Services	0	0	0	2,340	2,000	340	8,040
Insurance (liab, auto, prop)	0	0	0	7,174	8,000	(826)	9,548
Telephone and Internet Services	1,930	800	1,130	9,102	7,200	1,902	12,000
District Vehicle Fuel/Maint/Prk	377	500	(123)	8,505	7,500	1,005	13,000
Program Related Travel/Prk/Meal	0	100	(100)	833	900	(67)	2,400
Program Meeting Refreshments	0	25	(25)	76	225	(149)	1,500
TriMet Commuter Pass	73	100	(28)	685	900	(215)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	306	500	(194)	3,015	4,500	(1,485)	8,240
Field Supplies & Equipment	444	50	394	1,066	450	616	1,100
Refreshments & Supplies	120	250	(130)	2,236	2,250	(14)	3,084
Recruiting Expenses	500	0	500	686	400	286	400
Audit Fees	0	0	0	4,850	4,800	50	4,800
Professional Org. Dues	87	0	87	6,737	6,640	97	7,288
Licensing Fees	0	0	0	999	950	49	1,200

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

March 2020

	Mar 20	Budget	\$ Over Budget	Jul '19 - Mar 20	YTD Budget	\$ Over Budget	Annual Budget
Legal Notices	236	158	78	1,139	457	681	2,300
Payroll Fees	205	200	5	2,115	1,800	315	2,300
Bank Fees	24	23	1	201	207	(6)	300
Training Expenses							
Staff Development	385	500	(115)	3,865	4,700	(835)	11,000
Board Development	0	100	(100)	413	900	(488)	2,000
Training Related Travel/Meals	(282)	25	(307)	4,802	225	4,577	4,250
Total Training Expenses	103	625	(522)	9,079	5,825	3,254	17,250
Total OPERATING EXPENSES	12,153	11,151	1,002	130,742	124,955	5,786	199,050
Total SUPPLIES/MATERIALS/SERVICES	35,287	54,901	(19,614)	428,085	524,968	(96,883)	789,345
Personal Services							
GROSS PAYROLL							
District Manager	8,971	8,971	0	81,039	80,742	298	109,227
Office Manager	4,592	4,592	0	42,913	41,331	1,582	55,108
Controller & Budget Officer	8,506	7,958	548	65,979	62,252	3,727	87,068
Communications Manager	4,118	4,025	93	40,707	36,134	4,573	49,903
Senior Conservationist	6,471	6,313	158	62,418	56,567	5,851	77,639
Rural Conservationist	6,784	6,784	0	61,588	61,052	535	81,403
Forestry Conservationist	6,784	6,784	0	61,302	61,052	250	81,403
Urban Conservationist	7,070	6,784	286	61,857	61,052	805	81,403
Conservationist & Inv Sp Coord	6,784	6,784	0	61,252	61,052	200	81,403
Conservationist & Ed Coord	6,953	6,784	170	62,458	61,052	1,406	81,403
Perm Seasonal Conservation Tech	2,248	2,248	0	25,065	24,736	329	38,616
Interns	165	0	165	27,931	28,942	(1,012)	38,377
Spcl Proj / Pay Eq / Other	0	3,000	(3,000)	0	15,208	(15,208)	24,416
Supervisory Pay	0	158	(158)	0	2,405	(2,405)	4,962
Holiday Bonus	0	0	0	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	69,446	71,184	(1,738)	654,509	655,777	(1,268)	894,530
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,139	1,139	(0)	11,008	11,238	(230)	15,060
Employer Health Benefits - Other	7,962	8,050	(88)	74,103	71,125	2,978	95,272
Total Employer Health Benefits	9,101	9,189	(88)	85,111	82,363	2,748	110,332
Employer Payroll Taxes	6,298	6,800	(502)	57,205	61,200	(3,995)	91,186
Employer PERS Expense	14,813	15,050	(237)	159,123	158,750	373	203,901
Worker's Compensation Insurance	0	0	0	2,616	2,400	216	3,522
Total PAYROLL TAXES & OTHER BENEFITS	30,212	31,039	(827)	304,055	304,713	(658)	408,941
Total Personal Services	99,658	102,223	(2,564)	958,564	960,490	(1,927)	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	134,945	157,124	(22,178)	1,386,649	1,485,458	(98,809)	1,955,169
Net Ordinary Income	(76,209)	(102,483)	26,274	377,120	226,513	150,607	0
Net Income	(76,209)	(102,483)	26,274	377,120	226,513	150,607	0

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

04/14/20

Accrual Basis

	Mar 20	Budget	\$ Over Bud...	Jul '19 - Ma...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Interest Income							
Sturgeon Lake	62	100	(38)	1,544	1,300	244	1,850
Total Interest Income	62	100	(38)	1,544	1,300	244	1,850
Inter-fund Transfer In	0	0	0	0	0	0	170,500
Total RESOURCES RECEIVED	62	100	(38)	1,544	1,300	244	172,350
Total Income	62	100	(38)	1,544	1,300	244	172,350
Gross Profit	62	100	(38)	1,544	1,300	244	172,350
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	2,726	5,000	(2,274)	114,008	125,500	(11,492)	175,420
Revegetation	6,367	8,000	(1,633)	20,080	22,000	(1,920)	25,000
Outreach and Communication	0	0	0	0	0	0	10,047
Monitoring	18	0	18	4,968	0	4,968	0
Total STURGEON LAKE	9,111	13,000	(3,889)	139,056	147,500	(8,444)	210,467
Total SUPPLIES/MATERIALS/SERV...	9,111	13,000	(3,889)	139,056	147,500	(8,444)	210,467
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)
Total Expense	9,111	13,000	(3,889)	142,172	153,000	(10,828)	172,350
Net Ordinary Income	(9,049)	(12,900)	3,851	(140,628)	(151,700)	11,072	0
Net Income	(9,049)	(12,900)	3,851	(140,628)	(151,700)	11,072	0