

West Multnomah Soil and Water Conservation District  
Balance Sheet  
As of April 30, 2020

	<b>Sturgeon Lake Fund</b>	<b>General Fund</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		1,189,182	1,189,182
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		170,500	170,500
Sturgeon Lake Stewardship Fund	89,090		89,090
<b>Total Checking/Savings</b>	<b>89,090</b>	<b>1,359,682</b>	<b>1,448,772</b>
<b>Other Current Assets</b>	-	-	-
<b>Total Current Assets</b>	<b>89,090</b>	<b>1,359,682</b>	<b>1,448,772</b>
<b>TOTAL ASSETS</b>	<b>89,090</b>	<b>1,359,682</b>	<b>1,448,772</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	9,077	15,073	24,150
<b>Total Accounts Payable</b>	<b>9,077</b>	<b>15,073</b>	<b>24,150</b>
<b>Other Current Liabilities</b>		4,905	4,905
<b>Total Current Liabilities</b>	<b>9,077</b>	<b>19,978</b>	<b>29,055</b>
<b>Total Liabilities</b>	<b>9,077</b>	<b>19,978</b>	<b>29,055</b>
<b>Equity</b>			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Due Between Funds	105,824	(105,824)	
Change in Fund Balance	(155,824)	294,209	138,385
<b>Total Equity / Fund Balance, end of current period</b>	<b>80,013</b>	<b>1,339,704</b>	<b>1,419,717</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>89,090</b>	<b>1,359,682</b>	<b>1,448,772</b>

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

Accrual Basis

April 2020

	Apr 20	Budget	\$ Over Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
<b>Grants</b>							
Federal Funding	0	0	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	0	0	0	31,037	8,075	22,962	98,723
Total State Funding	0	0	0	99,772	76,810	22,962	182,038
Local / Regional Funding	30,000	30,000	0	30,000	30,000	0	52,500
Other Funding	0	0	0	16,290	18,720	(2,430)	18,720
<b>Total Grants</b>	30,000	30,000	0	161,081	141,541	19,540	289,405
<b>Miscellaneous Income</b>							
Charges for Services	7	0	7	107	0	107	0
Miscellaneous Income - Other	350	350	0	12,151	5,950	6,201	15,350
<b>Total Miscellaneous Income</b>	357	350	7	12,259	5,950	6,309	15,350
<b>Prior Years' Property Tax Rev.</b>	875	1,000	(125)	27,741	26,614	1,127	29,414
<b>Interest Income</b>	1,898	2,000	(102)	23,740	20,000	3,740	24,000
<b>Property Tax Revenue</b>							
Multnomah County	4,788	5,000	(212)	1,570,669	1,571,000	(331)	1,591,640
Washington County	0			5,466	3,200	2,266	3,200
Columbia County	5	8	(3)	739	744	(5)	760
<b>Total Property Tax Revenue</b>	4,794	5,008	(214)	1,576,873	1,574,944	1,929	1,595,600
<b>Total RESOURCES RECEIVED</b>	37,924	38,358	(434)	1,801,693	1,769,049	32,644	1,953,769
<b>Total Income</b>	37,924	38,358	(434)	1,801,693	1,769,049	32,644	1,953,769
<b>Gross Profit</b>	37,924	38,358	(434)	1,801,693	1,769,049	32,644	1,953,769
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>CONSERVATION PROGRAMS</b>							
Forestry Projects	2,231	5,000	(2,769)	35,355	50,000	(14,645)	61,661
Rural Projects	182	10,000	(9,818)	33,968	65,000	(31,032)	91,151
Urban Projects	680	10,000	(9,320)	35,136	78,000	(42,864)	102,580
Invasive Weed Control (EDRR)	1,391	4,000	(2,609)	8,390	40,000	(31,610)	88,000
Educational Projects							
School & Community Programs	0	1,200	(1,200)	324	12,000	(11,676)	14,400
Total Educational Projects	0	1,200	(1,200)	324	12,000	(11,676)	14,400
Partner Support	0	0	0	140,873	127,303	13,570	136,303
<b>Total CONSERVATION PROGRAMS</b>	4,484	30,200	(25,716)	254,046	372,303	(118,257)	494,095
<b>COMMUNICATIONS AND OUTREACH</b>							
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	3	0	3	20,415	25,250	(4,835)	35,000
Event Expenses	0	1,000	(1,000)	1,413	6,050	(4,637)	9,000
Printing/Production/Signage	542	500	42	1,894	2,810	(916)	5,500
Postage and Delivery	110	100	10	1,051	1,000	51	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	123	100	23	422	100	322	500
Sponsor/Support Commun. Orgs	0	50	(50)	1,230	1,450	(220)	7,500
Website Services	0	0	0	248	0	248	1,500
<b>Total COMMUNICATIONS AND OUTREACH</b>	777	1,750	(973)	48,650	59,660	(11,010)	96,200
<b>OPERATING EXPENSES</b>							
Rent & Office Parking	6,538	6,500	38	65,019	64,571	448	76,400
Computer & IT Support	1,352	1,320	32	12,775	13,200	(425)	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	1,757	800	957	10,859	8,000	2,859	12,000
District Vehicle Fuel/Maint/Prk	407	500	(93)	8,912	8,000	912	13,000
Program Related Travel/Prk/Meal	413	100	313	1,246	1,000	246	2,400
Program Meeting Refreshments	0	25	(25)	76	250	(174)	1,500
TriMet Commuter Pass	0	100	(100)	685	1,000	(315)	1,800
Office Furniture	40	0	40	40	0	40	7,000
Office Supplies & Equipment	554	500	54	3,569	5,000	(1,431)	8,240
Field Supplies & Equipment	506	50	456	1,572	500	1,072	1,100
Refreshments & Supplies	13	250	(237)	2,249	2,500	(251)	3,084
Recruiting Expenses	0	0	0	686	400	286	400
Audit Fees	0			4,850	4,800	50	4,800
Professional Org. Dues	0	0	0	6,367	6,640	(273)	7,288

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

Accrual Basis

April 2020

	Apr 20	Budget	\$ Over Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	Annual Budget
Licensing Fees	100	0	100	1,099	950	149	1,200
Legal Notices	0	0	0	1,139	457	681	2,300
Payroll Fees	215	200	15	2,330	2,000	330	2,300
Bank Fees	24	23	1	225	230	(5)	300
Training Expenses							
Staff Development	0	500	(500)	3,865	5,200	(1,335)	11,000
Board Development	0	100	(100)	693	1,000	(308)	2,000
Training Related Travel/Meals	(1,515)	25	(1,540)	3,286	250	3,036	4,250
<b>Total Training Expenses</b>	<b>(1,515)</b>	<b>625</b>	<b>(2,140)</b>	<b>7,844</b>	<b>6,450</b>	<b>1,394</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>10,403</b>	<b>10,993</b>	<b>(590)</b>	<b>141,055</b>	<b>135,948</b>	<b>5,106</b>	<b>199,050</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>15,665</b>	<b>42,943</b>	<b>(27,278)</b>	<b>443,750</b>	<b>567,911</b>	<b>(124,161)</b>	<b>789,345</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	4,934	8,971	(4,037)	85,974	89,713	(3,740)	109,227
Office Manager	4,592	4,592	0	47,505	45,923	1,582	55,108
Controller & Budget Officer	10,386	7,958	2,428	76,365	70,210	6,155	87,068
Communications Manager	4,415	4,025	390	45,122	40,159	4,963	49,903
Senior Conservationist	6,629	6,313	316	69,047	62,881	6,166	77,639
Rural Conservationist	6,784	6,784	0	68,371	67,836	535	81,403
Forestry Conservationist	6,784	6,784	0	68,085	67,835	250	81,403
Urban Conservationist	7,462	6,784	678	69,319	67,836	1,484	81,403
Conservationist & Inv Sp Coord	6,784	6,784	0	68,035	67,835	200	81,403
Conservationist & Ed Coord	6,953	6,784	170	69,411	67,836	1,576	81,403
Perm Seasonal Conservation Tech	4,496	4,496	0	29,561	29,233	329	38,616
Interns	3,325	3,145	180	31,256	32,087	(832)	38,377
Spcl Proj / Pay Eq / Other	0	3,000	(3,000)	0	18,208	(18,208)	24,416
Supervisory Pay	0	655	(655)	0	3,060	(3,060)	4,962
Holiday Bonus	0	0	0	0	2,200	(2,200)	2,200
<b>Total GROSS PAYROLL</b>	<b>73,543</b>	<b>77,074</b>	<b>(3,531)</b>	<b>728,052</b>	<b>732,851</b>	<b>(4,799)</b>	<b>894,530</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,290	1,301	(11)	12,298	12,539	(241)	15,060
Employer Health Benefits - Other	9,108	8,049	1,059	83,211	79,174	4,037	95,272
<b>Total Employer Health Benefits</b>	<b>10,399</b>	<b>9,350</b>	<b>1,049</b>	<b>95,509</b>	<b>91,713</b>	<b>3,796</b>	<b>110,332</b>
Employer Payroll Taxes	6,373	6,800	(427)	63,599	68,000	(4,401)	91,186
Employer PERS Expense	14,835	15,050	(215)	173,959	173,800	159	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>31,607</b>	<b>31,200</b>	<b>407</b>	<b>335,682</b>	<b>335,913</b>	<b>(231)</b>	<b>408,941</b>
<b>Total Personal Services</b>	<b>105,151</b>	<b>108,274</b>	<b>(3,123)</b>	<b>1,063,735</b>	<b>1,068,764</b>	<b>(5,030)</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>120,815</b>	<b>151,217</b>	<b>(30,401)</b>	<b>1,507,485</b>	<b>1,636,675</b>	<b>(129,191)</b>	<b>1,955,169</b>
<b>Net Ordinary Income</b>	<b>(82,891)</b>	<b>(112,859)</b>	<b>29,968</b>	<b>294,209</b>	<b>132,374</b>	<b>161,835</b>	<b>(1,400)</b>
<b>Net Income</b>	<b>(82,891)</b>	<b>(112,859)</b>	<b>29,968</b>	<b>294,209</b>	<b>132,374</b>	<b>161,835</b>	<b>(1,400)</b>

7:20 PM

05/13/20

Accrual Basis

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

April 2020

	Apr 20	Budget	\$ Over Bud...	Jul '19 - Ap...	YTD Budget	\$ Over Bud...	Annual Bud...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
<b>Interest Income</b>							
Sturgeon Lake	90	100	(10)	1,634	1,400	234	1,850
<b>Total Interest Income</b>	90	100	(10)	1,634	1,400	234	1,850
Inter-fund Transfer In	0	0	0	0	0	0	170,500
<b>Total RESOURCES RECEIVED</b>	90	100	(10)	1,634	1,400	234	172,350
<b>Total Income</b>	90	100	(10)	1,634	1,400	234	172,350
<b>Gross Profit</b>	90	100	(10)	1,634	1,400	234	172,350
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	5,781	5,000	781	119,789	130,500	(10,711)	174,670
Revegetation	3,296	2,000	1,296	23,376	24,000	(624)	25,000
Outreach and Communication	0	0	0	0	0	0	10,047
Monitoring	4,185	0	4,185	9,153	0	9,153	750
<b>Total STURGEON LAKE</b>	13,262	7,000	6,262	152,318	154,500	(2,182)	210,467
<b>Total SUPPLIES/MATERIALS/SERV...</b>	13,262	7,000	6,262	152,318	154,500	(2,182)	210,467
Capital Outlay	2,024	5,000	(2,976)	5,140	10,500	(5,360)	18,500
Change in Cash Balance	0	0	0	0	0	0	(56,617)
<b>Total Expense</b>	15,286	12,000	3,286	157,458	165,000	(7,542)	172,350
<b>Net Ordinary Income</b>	(15,196)	(11,900)	(3,296)	(155,824)	(163,600)	7,776	0
<b>Net Income</b>	<u>(15,196)</u>	<u>(11,900)</u>	<u>(3,296)</u>	<u>(155,824)</u>	<u>(163,600)</u>	<u>7,776</u>	<u>0</u>