

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

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,085,591	1,085,591
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	1,256,091	1,345,181
Other Current Assets	-	-	-
Total Current Assets	89,090	1,256,091	1,345,181
TOTAL ASSETS	89,090	1,256,091	1,345,181
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	6,189	39,479	45,668
Total Accounts Payable	6,189	39,479	45,668
Other Current Liabilities	-	-	-
Total Current Liabilities	6,189	39,479	45,668
Total Liabilities	6,189	39,479	45,668
Equity			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Due Between Funds	114,783	(114,783)	
Change in Fund Balance	(161,895)	180,076	18,181
Total Equity / Fund Balance, end of current period	82,901	1,216,612	1,299,513
TOTAL LIABILITIES & EQUITY	89,090	1,256,091	1,345,181

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

Accrual Basis

May 2020

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	15,019	16,011	(993)	36,147
State Funding							
Oregon Dept of Agriculture	14,580	14,580	0	83,315	83,315	0	83,315
State Funding - Other	22,419	22,419	0	53,456	30,494	22,962	98,723
Total State Funding	36,999	36,999	0	136,771	113,808	22,962	182,038
Local / Regional Funding	0	0	0	30,000	30,000	0	52,500
Other Funding	0	0	0	16,290	18,720	(2,430)	18,720
Total Grants	36,999	36,999	0	198,079	178,540	19,540	289,405
Miscellaneous Income							
Charges for Services	39	0	39	147	0	147	0
Miscellaneous Income - Other	350	350	0	12,501	6,300	6,201	15,350
Total Miscellaneous Income	389	350	39	12,648	6,300	6,348	15,350
Prior Years' Property Tax Rev. Interest Income	588	1,000	(412)	28,329	27,614	715	29,414
	1,501	2,000	(499)	25,241	22,000	3,241	24,000
Property Tax Revenue							
Multnomah County	3,737	3,800	(63)	1,574,406	1,574,800	(394)	1,593,040
Washington County	0			5,466	3,200	2,266	3,200
Columbia County	5	8	(3)	744	752	(8)	760
Total Property Tax Revenue	3,742	3,808	(66)	1,580,615	1,578,752	1,863	1,597,000
Total RESOURCES RECEIVED	43,219	44,157	(938)	1,844,912	1,813,206	31,706	1,955,169
Total Income	43,219	44,157	(938)	1,844,912	1,813,206	31,706	1,955,169
Gross Profit	43,219	44,157	(938)	1,844,912	1,813,206	31,706	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	5,573	5,000	573	40,965	55,000	(14,035)	61,661
Rural Projects	10,458	10,000	458	44,496	75,000	(30,504)	91,151
Urban Projects	920	10,000	(9,080)	36,056	88,000	(51,944)	102,580
Invasive Weed Control (EDRR)	29,895	30,000	(105)	38,672	70,000	(31,328)	88,000
Educational Projects							
School & Community Programs	0	1,200	(1,200)	324	13,200	(12,876)	14,400
Total Educational Projects	0	1,200	(1,200)	324	13,200	(12,876)	14,400
Partner Support	0	0	0	140,873	127,303	13,570	136,303
Total CONSERVATION PROGRAMS	46,845	56,200	(9,355)	301,386	428,503	(127,116)	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	0	0	0	20,415	25,250	(4,835)	35,000
Event Expenses	0	100	(100)	1,413	6,150	(4,737)	9,000
Printing/Production/Signage	0	0	0	1,894	2,810	(916)	5,500
Postage and Delivery	60	100	(40)	1,111	1,100	11	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	422	100	322	500
Sponsor/Support Commun. Orgs	150	200	(50)	1,380	1,650	(270)	7,500
Website Services	0	0	0	248	0	248	1,500
Total COMMUNICATIONS AND OUTREACH	210	400	(190)	48,860	60,060	(11,200)	96,200
OPERATING EXPENSES							
Rent & Office Parking	6,398	6,500	(102)	71,417	71,071	346	76,400
Computer & IT Support	1,376	1,320	56	14,151	14,520	(369)	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	989	800	189	11,748	8,800	2,948	12,000
District Vehicle Fuel/Maint/Prk	741	1,800	(1,059)	9,653	9,800	(147)	13,000
Program Related Travel/Prk/Meal	392	100	292	1,638	1,100	538	2,400
Program Meeting Refreshments	0	25	(25)	76	275	(199)	1,500
TriMet Commuter Pass	0	100	(100)	685	1,100	(415)	1,800
Office Furniture	0	0	0	40	0	40	7,000
Office Supplies & Equipment	211	500	(289)	3,545	5,500	(1,955)	8,240
Field Supplies & Equipment	75	50	25	1,152	550	602	1,100
Refreshments & Supplies	11	250	(239)	2,260	2,750	(490)	3,084
Recruiting Expenses	0	0	0	686	400	286	400
Audit Fees	0	0	0	4,850	4,800	50	4,800
Professional Org. Dues	0	0	0	6,367	6,640	(273)	7,288
Licensing Fees	0	0	0	1,099	950	149	1,200

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

Accrual Basis

May 2020

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
Legal Notices	236	1,500	(1,264)	1,375	1,957	(583)	2,300
Payroll Fees	215	200	15	2,545	2,200	345	2,300
Bank Fees	43	23	20	268	253	15	300
Training Expenses							
Staff Development	0	500	(500)	3,865	5,700	(1,835)	11,000
Board Development	0	100	(100)	693	1,100	(408)	2,000
Training Related Travel/Meals	0	25	(25)	3,251	275	2,976	4,250
Total Training Expenses	0	625	(625)	7,808	7,075	733	17,250
Total OPERATING EXPENSES	10,688	13,793	(3,105)	150,878	149,741	1,136	199,050
Total SUPPLIES/MATERIALS/SERVICES	57,744	70,393	(12,649)	501,124	638,304	(137,180)	789,345
Personal Services							
GROSS PAYROLL							
District Manager	4,934	8,971	(4,037)	90,908	98,685	(7,777)	109,227
Office Manager	4,592	4,592	0	52,098	50,516	1,582	55,108
Controller & Budget Officer	8,846	7,958	888	85,210	78,168	7,042	87,068
Communications Manager	4,025	4,025	0	49,147	44,184	4,963	49,903
Senior Conservationist	6,629	6,313	316	75,676	69,194	6,482	77,639
Rural Conservationist	6,784	6,784	0	75,155	74,619	535	81,403
Forestry Conservationist	6,784	6,784	0	74,869	74,619	250	81,403
Urban Conservationist	7,462	6,784	678	76,781	74,619	2,162	81,403
Conservationist & Inv Sp Coord	6,784	6,784	0	74,819	74,619	200	81,403
Conservationist & Ed Coord	7,123	6,784	339	76,534	74,619	1,915	81,403
Perm Seasonal Conservation Tech	4,496	4,496	0	34,058	33,729	329	38,616
Interns	3,069	3,145	(76)	34,325	35,232	(908)	38,377
Spcl Proj / Pay Eq / Other	0	0	0	0	18,208	(18,208)	24,416
Supervisory Pay	0	655	(655)	0	3,715	(3,715)	4,962
Holiday Bonus	0	0	0	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	71,527	74,074	(2,547)	799,579	806,925	(7,346)	894,530
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,290	1,301	(11)	13,588	13,840	(252)	15,060
Employer Health Benefits - Other	8,535	8,049	486	91,746	87,223	4,523	95,272
Total Employer Health Benefits	9,826	9,350	476	105,335	101,063	4,272	110,332
Employer Payroll Taxes	4,126	6,000	(1,874)	67,745	74,000	(6,255)	91,186
Employer PERS Expense	14,480	15,050	(570)	188,438	188,850	(412)	203,901
Worker's Compensation Insurance	0	0	0	2,616	2,400	216	3,522
Total PAYROLL TAXES & OTHER BENEFITS	28,431	30,400	(1,969)	364,133	366,313	(2,180)	408,941
Total Personal Services	99,958	104,474	(4,516)	1,163,713	1,173,238	(9,526)	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	157,702	174,867	(17,165)	1,664,836	1,811,542	(146,706)	1,955,169
Net Ordinary Income	(114,483)	(130,710)	16,227	180,076	1,663	178,412	0
Net Income	(114,483)	(130,710)	16,227	180,076	1,663	178,412	0

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Accrual Basis

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

May 2020

	May 20	Budget	\$ Over Bud...	Jul '19 - Ma...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	3,000	0	3,000	3,000	0	3,000	0
Total Grants	3,000	0	3,000	3,000	0	3,000	0
Interest Income							
Sturgeon Lake	60	100	(40)	1,694	1,500	194	1,850
Total Interest Income	60	100	(40)	1,694	1,500	194	1,850
Inter-fund Transfer In	0	0	0	0	0	0	170,500
Total RESOURCES RECEIVED	3,060	100	2,960	4,694	1,500	3,194	172,350
Total Income	3,060	100	2,960	4,694	1,500	3,194	172,350
Gross Profit	3,060	100	2,960	4,694	1,500	3,194	172,350
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	6,189	5,000	1,189	125,978	135,500	(9,522)	174,670
Revegetation	0	500	(500)	23,376	24,500	(1,124)	25,000
Outreach and Communication	0	0	0	0	0	0	10,047
Monitoring	0	0	0	9,153	0	9,153	750
Total STURGEON LAKE	6,189	5,500	689	158,507	160,000	(1,493)	210,467
Total SUPPLIES/MATERIALS/SERV...	6,189	5,500	689	158,507	160,000	(1,493)	210,467
Capital Outlay	2,942	0	2,942	8,082	10,500	(2,418)	18,500
Change in Cash Balance	0	0	0	0	0	0	(56,617)
Total Expense	9,131	5,500	3,631	166,589	170,500	(3,911)	172,350
Net Ordinary Income	(6,071)	(5,400)	(671)	(161,895)	(169,000)	7,105	0
Net Income	(6,071)	(5,400)	(671)	(161,895)	(169,000)	7,105	0