

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

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,088,939	1,088,939
Funds remaining from Interfund Transfer to Sturgeon Lake Fund	49,289	-	49,289
Sturgeon Lake Stewardship Fund	89,775		89,775
Total Checking/Savings	<u>139,065</u>	<u>1,088,939</u>	<u>1,228,004</u>
Other Current Assets			
Grant Revenue Receivable		39,780	39,780
Property Tax Revenue Receivable		47,512	47,512
Total Other Current Assets	<u>-</u>	<u>87,292</u>	<u>87,292</u>
Total Current Assets	<u>139,065</u>	<u>1,176,231</u>	<u>1,315,296</u>
TOTAL ASSETS	<u>139,065</u>	<u>1,176,231</u>	<u>1,315,296</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	49,369	68,152	117,521
Total Accounts Payable	<u>49,369</u>	<u>68,152</u>	<u>117,521</u>
Other Current Liabilities		<u>35,603</u>	<u>35,603</u>
Total Current Liabilities	<u>49,369</u>	<u>103,755</u>	<u>153,124</u>
Total Liabilities	49,369	103,755	153,124
Equity			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Due Between Funds	-	-	
Change in Fund Balance	<u>(40,317)</u>	<u>(78,843)</u>	<u>(119,160)</u>
Total Equity / Fund Balance, end of current period	<u>89,696</u>	<u>1,072,476</u>	<u>1,162,172</u>
TOTAL LIABILITIES & EQUITY	<u>139,065</u>	<u>1,176,231</u>	<u>1,315,296</u>

West Multnomah Soil & Water Conservation District
General Fund Full Year Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RESOURCES RECEIVED				
Grants				
Federal Funding	35,677	36,147	(470)	99%
State Funding				
Oregon Dept of Agriculture	83,315	83,315	0	100%
State Funding - Other	68,878	98,723	(29,845)	70%
Total State Funding	152,193	182,038	(29,845)	84%
Local / Regional Funding	30,000	52,500	(22,500)	57%
Other Funding	16,290	18,720	(2,430)	87%
Total Grants	234,160	289,405	(55,245)	81%
Miscellaneous Income				
Charges for Services	197	0	197	100%
Miscellaneous Income - Other	16,551	15,350	1,201	108%
Total Miscellaneous Income	16,748	15,350	1,398	109%
Prior Years' Property Tax Rev.	33,513	29,414	4,099	114%
Interest Income	26,024	24,000	2,024	108%
Property Tax Revenue				
Multnomah County	1,621,749	1,593,040	28,709	102%
Washington County	5,466	3,200	2,266	171%
Columbia County	757	760	(3)	100%
Total Property Tax Revenue	1,627,972	1,597,000	30,972	102%
Total RESOURCES RECEIVED	1,938,416	1,955,169	(16,752)	99%
Total Income	1,938,416	1,955,169	(16,752)	99%
Gross Profit	1,938,416	1,955,169	(16,752)	99%
Expense				
SUPPLIES/MATERIALS/SERVICES				
CONSERVATION PROGRAMS				
Forestry Projects	51,430	61,661	(10,231)	83%
Rural Projects	55,261	91,151	(35,890)	61%
Urban Projects	45,049	102,580	(57,531)	44%
Invasive Weed Control (EDRR)	59,918	88,000	(28,082)	68%
Educational Projects				
School & Community Programs	11,807	14,400	(2,593)	82%
Total Educational Projects	11,807	14,400	(2,593)	82%
Partner Support	141,025	136,303	4,722	103%
Total CONSERVATION PROGRAMS	364,490	494,095	(129,604)	74%
COMMUNICATIONS AND OUTREACH				
DEI Outreach & Translation	0	2,500	(2,500)	0%
Audience Research Project	0	6,500	(6,500)	0%
Long Range Business Plan Update	21,350	35,000	(13,650)	61%
Event Expenses	1,258	9,000	(7,742)	14%
Printing/Production/Signage	2,083	5,500	(3,417)	38%
Postage and Delivery	1,340	2,000	(660)	67%
75th Anniv. & Video Production	20,241	21,000	(759)	96%
Cultural History Project	0	2,700	(2,700)	0%
Graphic Designer	1,615	2,500	(885)	65%
Media, Advertising, Marketing	422	500	(78)	84%
Sponsor/Support Commun. Orgs	1,380	7,500	(6,120)	18%
Website Services	1,668	1,500	168	111%
Total COMMUNICATIONS AND OUTREACH	51,358	96,200	(44,842)	53%
OPERATING EXPENSES				
Rent & Office Parking	71,417	76,400	(4,983)	93%
Computer & IT Support	15,384	19,100	(3,716)	81%
Professional Contracted Services	2,490	8,040	(5,550)	31%
Insurance (liab, auto, prop)	7,174	9,548	(2,374)	75%
Telephone and Internet Services	12,566	12,000	566	105%
District Vehicle Fuel/Maint/Prk	10,989	13,000	(2,011)	85%

West Multnomah Soil & Water Conservation District
General Fund Full Year Budget vs. Actual
 July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Program Related Travel/Prk/Meal	2,221	2,400	(179)	93%
Program Meeting Refreshments	95	1,500	(1,405)	6%
TriMet Commuter Pass	685	1,800	(1,115)	38%
Office Equipment & Furniture	2,715	7,000	(4,285)	39%
Office Supplies	4,086	8,240	(4,154)	50%
Field Supplies & Equipment	1,439	1,100	339	131%
Refreshments & Supplies	2,271	3,084	(813)	74%
Recruiting Expenses	686	400	286	171%
Audit Fees	4,850	4,800	50	101%
Professional Org. Dues	6,947	7,288	(341)	95%
Licensing Fees	1,099	1,200	(101)	92%
Legal Notices	2,944	2,300	644	128%
Payroll Fees	2,760	2,300	460	120%
Bank Fees	342	300	42	114%
Training Expenses				
Staff Development	3,540	11,000	(7,460)	32%
Board Development	693	2,000	(1,308)	35%
Training Related Travel/Meals	3,599	4,250	(651)	85%
Total Training Expenses	7,832	17,250	(9,418)	45%
Total OPERATING EXPENSES	160,992	199,050	(38,058)	81%
Total SUPPLIES/MATERIALS/SERVICES	576,840	789,345	(212,505)	73%
Personal Services				
GROSS PAYROLL				
District Manager	95,842	109,227	(13,385)	88%
Office Manager	56,690	55,108	1,582	103%
Communications Manager	53,172	49,903	3,269	107%
Controller & Budget Officer	94,121	87,068	7,053	108%
Senior Conservationist	82,305	77,639	4,666	106%
Rural Conservationist	81,938	81,403	535	101%
Forestry Conservationist	81,653	81,403	250	100%
Urban Conservationist	84,243	81,403	2,840	103%
Conservationist & Inv Sp Coord	81,602	81,403	200	100%
Conservationist & Ed Coord	83,657	81,403	2,254	103%
Perm Seasonal Conservation Tech	38,554	38,616	(62)	100%
Interns	37,443	38,377	(934)	98%
Spcl Proj and Other	0	24,416	(24,416)	0%
Supervisory Pay	0	4,962	(4,962)	0%
Holiday Bonus	0	2,200	(2,200)	0%
Total GROSS PAYROLL	871,221	894,530	(23,309)	97%
PAYROLL TAXES & OTHER BENEFITS				
Employer Health Benefits				
Health Reimbursement Account VE	14,879	15,060	(181)	99%
Employer Health Benefits - Other	101,384	95,272	6,112	106%
Total Employer Health Benefits	116,263	110,332	5,931	105%
Employer Payroll Taxes	76,874	91,186	(14,312)	84%
Employer PERS Expense	202,946	203,901	(955)	100%
Worker's Compensation Insurance	2,616	3,522	(906)	74%
Total PAYROLL TAXES & OTHER BENEFITS	398,699	408,941	(10,242)	97%
Total Personal Services	1,269,920	1,303,471	(33,551)	97%
Capital Outlay	0	7,628	(7,628)	0%
Inter-fund Transfer Out	170,500	170,500	0	100%
General Operating Contingency	0	50,000	(50,000)	0%
Reserve for Future Expenditures	0	25,000	(25,000)	0%
Net Change in Beginning Balance	0	(390,775)	390,775	0%
Total Expense	2,017,260	1,955,169	62,091	103%
Net Ordinary Income	(78,843)	0	(78,843)	100%
Net Income	(78,843)	0	(78,843)	100%

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West Multnomah Soil & Water Conservation District Sturgeon Lake Fund Budget vs. Actual

08/13/20

Accrual Basis

July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RESOURCES RECEIVED				
Grants				
Sturgeon Lake Grants	3,000	0	3,000	100%
Total Grants	3,000	0	3,000	100%
Interest Income				
Sturgeon Lake	2,199	1,850	349	119%
Total Interest Income	2,199	1,850	349	119%
Inter-fund Transfer In	170,500	170,500	0	100%
Total RESOURCES RECEIVED	175,699	172,350	3,349	102%
Total Income	175,699	172,350	3,349	102%
Gross Profit	175,699	172,350	3,349	102%
Expense				
SUPPLIES/MATERIALS/SERVICES				
STURGEON LAKE				
Acquisition Due Diligence	175,402	174,670	732	100%
Revegetation	23,395	25,000	(1,605)	94%
Outreach and Communication	0	10,047	(10,047)	0%
Monitoring	9,171	750	8,421	1,223%
Total STURGEON LAKE	207,968	210,467	(2,499)	99%
Total SUPPLIES/MATERIALS/SERVICES	207,968	210,467	(2,499)	99%
Capital Outlay	8,048	18,500	(10,452)	44%
Net Change in Beginning Balance	0	(56,617)	56,617	0%
Total Expense	216,016	172,350	43,666	125%
Net Ordinary Income	(40,317)	0	(40,317)	100%
Net Income	<u>(40,317)</u>	<u>0</u>	<u>(40,317)</u>	<u>100%</u>