

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

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		803,793	803,793
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	89,873		89,873
Total Checking/Savings	<u>89,873</u>	<u>914,793</u>	<u>1,004,666</u>
Other Current Assets			
Grant Revenue Receivable		29,250	29,250
Property Tax Revenue Receivable		37,809	37,809
Total Other Current Assets	<u>-</u>	<u>67,059</u>	<u>67,059</u>
Total Current Assets	<u>89,873</u>	<u>981,852</u>	<u>1,071,725</u>
TOTAL ASSETS	<u>89,873</u>	<u>981,852</u>	<u>1,071,725</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	2,609	15,365	17,973
Total Accounts Payable	<u>2,609</u>	<u>15,365</u>	<u>17,973</u>
Other Current Liabilities		<u>34,034</u>	<u>34,034</u>
Total Current Liabilities	<u>2,609</u>	<u>49,399</u>	<u>52,007</u>
Total Liabilities	2,609	49,399	52,007
Equity			
Fund Balance, beginning of year	89,696	1,072,476	1,162,172
Transfers Due Between Funds	14,266	(14,266)	
Change in Fund Balance	<u>(16,697)</u>	<u>(125,757)</u>	<u>(142,454)</u>
Total Equity / Fund Balance, end of current period	<u>87,265</u>	<u>932,453</u>	<u>1,019,718</u>
TOTAL LIABILITIES & EQUITY	<u>89,873</u>	<u>981,852</u>	<u>1,071,725</u>

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

July 2020

	Jul 20	Budget	\$ Over Budget	Jul 20	YTD Budget	\$ Over Budget	Annual Budget
Legal Notices	261	260	1	261	260	1	2,300
Payroll Fees	210	210	0	210	210	0	2,610
Bank Fees	258	93	165	258	93	165	1,116
Training Expenses							
Staff Development	0	1,500	(1,500)	0	1,500	(1,500)	11,000
Board Development	0	0	0	0	0	0	2,000
Training Related Travel/Meals	0	0	0	0	0	0	4,250
Total Training Expenses	0	1,500	(1,500)	0	1,500	(1,500)	17,250
Total OPERATING EXPENSES	17,639	19,269	(1,630)	17,639	19,269	(1,630)	190,851
Total SUPPLIES/MATERIALS/SERVICES	21,511	38,319	(16,808)	21,511	38,319	(16,808)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	0	0	0	0	0	0	103,619
Office Manager	4,822	4,822	0	4,822	4,822	0	57,863
Communications Manager	4,226	4,226	0	4,226	4,226	0	50,713
Controller & Budget Officer	9,191	9,191	0	9,191	9,191	0	102,019
Senior Conservationist	7,260	6,629	631	7,260	6,629	631	79,548
Rural Conservationist	7,123	7,123	0	7,123	7,123	0	85,473
Forestry Conservationist	7,123	7,123	0	7,123	7,123	0	85,473
Urban Conservationist	7,835	7,835	0	7,835	7,835	0	87,609
Conservationist & Inv Sp Coord	7,123	7,123	0	7,123	7,123	0	85,476
Conservationist & Ed Coord	7,479	7,123	356	7,479	7,123	356	85,473
Perm Seasonal Conservation Tech	4,721	4,721	0	4,721	4,721	0	37,768
Interns	2,771	2,771	0	2,771	2,771	0	17,505
Spcl Proj and Other	0	0	0	0	0	0	12,579
Supervisory Pay	0	688	(688)	0	688	(688)	4,789
Regular Pay In-lieu of Medical	0	300	(300)	0	300	(300)	6,600
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	69,674	69,674	0	69,674	69,674	0	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,900	1,900	(0)	1,900	1,900	(0)	23,500
Employer Health Benefits - Other	10,298	10,300	(2)	10,298	10,300	(2)	111,670
Total Employer Health Benefits	12,198	12,200	(2)	12,198	12,200	(2)	135,170
Employer Payroll Taxes	5,988	6,000	(12)	5,988	6,000	(12)	80,100
Employer PERS Expense	13,833	13,850	(17)	13,833	13,850	(17)	184,100
Worker's Compensation Insurance	3,902	3,695	207	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	35,921	35,745	176	35,921	35,745	176	403,065
Total Personal Services	105,596	105,419	177	105,596	105,419	177	1,307,770
Capital Outlay	0	0	0	0	0	0	5,150
Inter-fund Transfer Out	0	0	0	0	0	0	111,000
General Operating Contingency	0	0	0	0	0	0	50,000
Reserve for Future Expenditures	0	0	0	0	0	0	25,000
Net Change in Beginning Balance	0	0	0	0	0	0	(186,000)
Total Expense	127,107	143,738	(16,631)	127,107	143,738	(16,631)	1,963,822
Net Ordinary Income	(125,756)	(142,243)	16,487	(125,756)	(142,243)	16,487	0
Net Income	(125,756)	(142,243)	16,487	(125,756)	(142,243)	16,487	0

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Accrual Basis

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

July 2020

	Jul 20	Budget	\$ Over Bud...	Jul 20	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Contributions	500	0	500	500	0	500	0
Interest Income							
Sturgeon Lake	98	100	(2)	98	100	(2)	1,284
Total Interest Income	98	100	(2)	98	100	(2)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	598	100	498	598	100	498	112,284
Total Income	598	100	498	598	100	498	112,284
Gross Profit	598	100	498	598	100	498	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	2,609	5,000	(2,392)	2,609	5,000	(2,392)	80,000
Revegetation	0	0	0	0	0	0	25,000
Monitoring	13,423	13,400	23	13,423	13,400	23	18,500
Total STURGEON LAKE	16,032	18,400	(2,368)	16,032	18,400	(2,368)	123,500
Total SUPPLIES/MATERIALS/SERV...	16,032	18,400	(2,368)	16,032	18,400	(2,368)	123,500
Capital Outlay	1,263	1,250	13	1,263	1,250	13	6,000
Net Change in Beginning Balance	0	0	0	0	0	0	(17,216)
Total Expense	17,295	19,650	(2,355)	17,295	19,650	(2,355)	112,284
Net Ordinary Income	(16,697)	(19,550)	2,853	(16,697)	(19,550)	2,853	0
Net Income	(16,697)	(19,550)	2,853	(16,697)	(19,550)	2,853	0