

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

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		691,869	691,869
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	89,971		89,971
Total Checking/Savings	<u>89,971</u>	<u>802,869</u>	<u>892,840</u>
Other Current Assets	<u>-</u>	<u>32,992</u>	<u>32,992</u>
Total Other Current Assets	<u>-</u>	<u>32,992</u>	<u>32,992</u>
Total Current Assets	<u>89,971</u>	<u>835,861</u>	<u>925,832</u>
TOTAL ASSETS	<u>89,971</u>	<u>835,861</u>	<u>925,832</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	1,743	17,505	19,248
Total Accounts Payable	1,743	17,505	19,248
Other Current Liabilities		34,034	34,034
Total Current Liabilities	<u>1,743</u>	<u>51,539</u>	<u>53,282</u>
Total Liabilities	1,743	51,539	53,282
Equity			
Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	21,724	(21,724)	
Change in Fund Balance	<u>(23,192)</u>	<u>(254,303)</u>	<u>(277,495)</u>
Total Equity / Fund Balance, end of current period	<u>88,228</u>	<u>784,322</u>	<u>872,550</u>
TOTAL LIABILITIES & EQUITY	<u>89,971</u>	<u>835,861</u>	<u>925,832</u>

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

August 2020

	Aug 20	Budget	\$ Over Bud...	Jul - Aug 20	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	0	0	0	62,553
State Funding							
Oregon Dept of Agriculture	0	0	0	0	0	0	83,315
State Funding - Other	0	0	0	0	0	0	45,247
Total State Funding	0	0	0	0	0	0	128,562
Local / Regional Funding	0	0	0	0	0	0	7,000
Total Grants	0	0	0	0	0	0	198,115
Miscellaneous Income							
Charges for Services	14	25	(11)	50	50	0	16,275
Miscellaneous Income - Other	350	350	0	700	700	0	4,200
Total Miscellaneous Income	364	375	(11)	750	750	0	20,475
Prior Years' Property Tax Rev.							
PY Prop Tax Rev - Columbia Cnty	3	20	(17)	20	40	(20)	40
Prior Years' Property Tax Rev. - Other	0	0	0	0	0	0	29,692
Total Prior Years' Property Tax Rev.	3	20	(17)	20	40	(20)	29,732
Interest Income	643	1,100	(457)	1,591	2,200	(609)	17,500
Property Tax Revenue							
Multnomah County	0	0	0	0	0	0	1,691,806
Washington County	0	0	0	0	0	0	5,466
Columbia County	0	0	0	0	0	0	728
Total Property Tax Revenue	0	0	0	0	0	0	1,698,000
Total RESOURCES RECEIVED	1,011	1,495	(484)	2,361	2,990	(629)	1,963,822
Total Income	1,011	1,495	(484)	2,361	2,990	(629)	1,963,822
Gross Profit	1,011	1,495	(484)	2,361	2,990	(629)	1,963,822
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	2,842	3,000	(158)	4,749	6,000	(1,251)	46,653
Rural Projects	0	5,000	(5,000)	0	10,000	(10,000)	79,250
Urban Projects	0	3,000	(3,000)	0	6,000	(6,000)	42,450
Invasive Weed Control (EDRR)	36	5,000	(4,964)	92	10,000	(9,908)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	2,000	(2,000)	16,333
OSU Ext. (Mstr Grd, IPM, etc.)	0	0	0	0	0	0	7,500
Total Educational Projects	0	1,000	(1,000)	0	2,000	(2,000)	23,833
Partner Support	3,884	3,884	0	3,884	3,884	0	141,637
Total CONSERVATION PROGRAMS	6,762	20,884	(14,122)	8,725	37,884	(29,159)	410,621
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	0	0	0	0	0	0	15,000
Event Expenses	0	0	0	0	0	0	12,150
Printing/Production/Signage	0	0	0	1,873	2,000	(127)	2,550
Postage and Delivery	0	50	(50)	36	100	(64)	1,500
Graphic Designer	0	0	0	0	0	0	2,200
Media, Advertising, Marketing	0	0	0	0	0	0	400
Sponsor/Support Commun. Orgs	0	0	0	0	0	0	2,000
Website Services	478	500	(22)	478	500	(22)	11,130
Total COMMUNICATIONS AND OUTREACH	478	550	(72)	2,387	2,600	(213)	49,430
OPERATING EXPENSES							
Rent & Office Parking	6,727	6,726	1	19,978	19,978	0	80,221
Computer & IT Support	1,177	1,350	(173)	2,543	2,700	(157)	19,100
Professional Contracted Services	0	0	0	450	500	(50)	2,040
Insurance (liab, auto, prop)	0	0	0	0	0	0	8,000
Telephone and Internet Services	1,040	1,000	40	1,631	1,600	31	12,000
District Vehicle Fuel/Maint/Prk	346	700	(354)	708	1,400	(692)	14,200

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

August 2020

	Aug 20	Budget	\$ Over Bud...	Jul - Aug 20	YTD Budget	\$ Over Bud...	Annual Bud...
Program Related Travel/Prk/Meal	330	200	130	534	400	134	2,400
TriMet Commuter Pass	0	100	(100)	0	200	(200)	1,200
Office Equipment & Furniture	1,263	1,500	(237)	2,874	3,300	(426)	6,800
Office Supplies	459	200	259	668	400	268	4,911
Field Supplies & Equipment	51	30	21	51	60	(9)	1,000
Refreshments & Supplies	11	100	(89)	22	200	(178)	1,703
Recruiting Expenses	0	0	0	0	0	0	400
Audit Fees	0	0	0	0	0	0	4,900
Professional Org. Dues	0	0	0	5,110	5,000	110	7,500
Licensing Fees	0	0	0	0	0	0	1,200
Legal Notices	0	0	0	261	260	1	2,300
Payroll Fees	221	210	11	431	420	11	2,610
Bank Fees	(40)	93	(133)	218	186	32	1,116
Training Expenses							
Staff Development	3,425	3,500	(75)	3,425	5,000	(1,575)	11,000
Board Development	0	0	0	0	0	0	2,000
Training Related Travel/Meals	15	0	15	15	0	15	4,250
Total Training Expenses	3,440	3,500	(60)	3,440	5,000	(1,560)	17,250
Total OPERATING EXPENSES	15,025	15,709	(684)	38,919	41,604	(2,685)	190,851
Total SUPPLIES/MATERIALS/SERVICES	22,265	37,143	(14,878)	50,031	82,088	(32,057)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	0	0	0	0	0	0	103,619
Office Manager	4,822	4,822	0	9,644	9,644	0	57,863
Communications Manager	4,226	4,226	0	8,452	8,452	0	50,713
Controller & Budget Officer	9,191	9,191	0	18,383	18,383	0	102,019
Senior Conservationist	7,260	6,629	631	14,521	13,258	1,263	79,548
Rural Conservationist	7,123	7,123	0	14,246	14,245	0	85,473
Forestry Conservationist	7,123	7,123	0	14,246	14,245	0	85,473
Urban Conservationist	7,835	7,835	0	15,670	15,670	0	87,609
Conservationist & Inv Sp Coord	7,123	7,123	(0)	14,245	14,246	(0)	85,476
Conservationist & Ed Coord	7,479	7,123	356	14,958	14,245	712	85,473
Perm Seasonal Conservation Tech	4,721	4,721	0	9,443	9,442	0	37,768
Interns	2,933	2,947	(14)	5,704	5,718	(14)	17,505
Spcl Proj and Other	0	0	0	0	0	0	12,579
Supervisory Pay	0	688	(688)	0	1,375	(1,375)	4,789
Regular Pay In-lieu of Medical	0	300	(300)	0	600	(600)	6,600
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	69,836	69,850	(14)	139,510	139,524	(14)	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,900	1,900	(0)	3,800	3,800	(0)	23,500
Employer Health Benefits - Other	9,532	10,032	(500)	19,830	20,332	(502)	111,670
Total Employer Health Benefits	11,432	11,932	(500)	23,630	24,132	(502)	135,170
Employer Payroll Taxes	5,936	6,000	(64)	11,925	12,000	(75)	80,100
Employer PERS Expense	13,833	13,850	(17)	27,667	27,700	(33)	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	31,202	31,782	(580)	67,123	67,527	(404)	403,065
Total Personal Services	101,037	101,632	(595)	206,633	207,051	(418)	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	123,302	138,775	(15,473)	256,664	289,139	(32,475)	1,963,822
Net Ordinary Income	(122,292)	(137,280)	14,989	(254,303)	(286,149)	31,846	0
Net Income	(122,292)	(137,280)	14,989	(254,303)	(286,149)	31,846	0

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 Accrual Basis

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

	<u>Aug 20</u>	<u>Budget</u>	<u>\$ Over B...</u>	<u>Jul - Aug...</u>	<u>YTD Bud...</u>	<u>\$ Over B...</u>	<u>Annual ...</u>
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Contributions	0	0	0	500	0	500	0
Interest Income							
Sturgeon Lake	98	100	(2)	196	200	(4)	1,284
Total Interest Income	98	100	(2)	196	200	(4)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	98	100	(2)	696	200	496	112,284
Total Income	98	100	(2)	696	200	496	112,284
Gross Profit	98	100	(2)	696	200	496	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	1,692	5,000	(3,308)	4,301	10,000	(5,700)	80,000
Revegetation	4,877	5,000	(123)	4,877	5,000	(123)	25,000
Monitoring	51	100	(49)	13,475	13,500	(25)	18,500
Total STURGEON LAKE	6,621	10,100	(3,479)	22,653	28,500	(5,847)	123,500
Total SUPPLIES/MATERIALS/SERVICES	6,621	10,100	(3,479)	22,653	28,500	(5,847)	123,500
Capital Outlay	(28)	0	(28)	1,235	1,250	(15)	6,000
Net Change in Beginning Balance	0	0	0	0	0	0	(17,216)
Total Expense	6,593	10,100	(3,507)	23,888	29,750	(5,862)	112,284
Net Ordinary Income	(6,495)	(10,000)	3,505	(23,192)	(29,550)	6,358	0
Net Income	(6,495)	(10,000)	3,505	(23,192)	(29,550)	6,358	0