

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

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		558,845	558,845
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	90,069		90,069
Total Checking/Savings	<u>90,069</u>	<u>669,845</u>	<u>759,914</u>
Other Current Assets	<u>-</u>	<u>32,772</u>	<u>32,772</u>
Total Other Current Assets	<u>-</u>	<u>32,772</u>	<u>32,772</u>
Total Current Assets	<u>90,069</u>	<u>702,617</u>	<u>792,686</u>
TOTAL ASSETS	<u>90,069</u>	<u>702,617</u>	<u>792,686</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	1,857	21,488	23,344
Total Accounts Payable	1,857	21,488	23,344
Other Current Liabilities		34,034	34,034
Total Current Liabilities	<u>1,857</u>	<u>55,522</u>	<u>57,378</u>
Total Liabilities	1,857	55,522	57,378
Equity			
Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	23,488	(23,488)	
Change in Fund Balance	<u>(24,971)</u>	<u>(389,766)</u>	<u>(414,737)</u>
Total Equity / Fund Balance, end of current period	<u>88,213</u>	<u>647,095</u>	<u>735,308</u>
TOTAL LIABILITIES & EQUITY	<u>90,069</u>	<u>702,617</u>	<u>792,686</u>

General Fund Only Budget Performance

September 2020

	Sep 20	Budget	\$ Over Bud...	Jul - Sep 20	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	8,750	0	8,750	8,750	0	8,750	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	8,750	0	8,750	8,750	0	8,750	198,115
Miscellaneous Income							
Charges for Services	39	25	14	90	75	15	16,275
Miscellaneous Income - Other	450	350	100	1,150	1,050	100	4,200
Total Miscellaneous Income	489	375	114	1,240	1,125	115	20,475
Prior Years' Property Tax Rev.							
PY Prop Tax Rev - Columbia Cnty	3	0	3	23	40	(17)	40
Prior Years' Property Tax Rev. - Other	3,950	4,000	(50)	3,950	4,000	(50)	29,692
Total Prior Years' Property Tax Rev.	3,953	4,000	(47)	3,973	4,040	(67)	29,732
Interest Income	492	1,100	(608)	2,084	3,300	(1,216)	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	13,685	5,475	8,210	16,046	8,465	7,581	1,963,822
Total Income	13,685	5,475	8,210	16,046	8,465	7,581	1,963,822
Gross Profit	13,685	5,475	8,210	16,046	8,465	7,581	1,963,822
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	5,162	3,000	2,162	9,911	9,000	911	46,653
Rural Projects	2,646	5,000	(2,354)	2,646	15,000	(12,354)	79,250
Urban Projects	1,671	3,000	(1,329)	1,671	9,000	(7,329)	42,450
Invasive Weed Control (EDRR)	1,313	5,000	(3,687)	1,405	15,000	(13,595)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	3,000	(3,000)	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	3,000	(3,000)	23,833
Partner Support	16,500	16,500	0	20,384	20,384	0	141,637
Total CONSERVATION PROGRAMS	27,292	33,500	(6,208)	36,017	71,384	(35,367)	410,621
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	170	500	(330)	170	500	(330)	15,000
Event Expenses	129	0	129	129	0	129	12,150
Printing/Production/Signage	169	200	(31)	2,042	2,200	(158)	2,550
Postage and Delivery	253	200	53	288	300	(12)	1,500
Graphic Designer	0	0	0	0	0	0	2,200
Media, Advertising, Marketing	203	0	203	203	0	203	400
Sponsor/Support Commun. Orgs	0	0	0	0	0	0	2,000
Website Services	0	0	0	478	500	(22)	11,130
Total COMMUNICATIONS AND OUTREACH	923	900	23	3,310	3,500	(190)	49,430
OPERATING EXPENSES							
Rent & Office Parking	6,863	6,676	187	26,841	26,655	187	80,221
Computer & IT Support	1,205	1,350	(145)	3,747	4,050	(303)	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	1,120	1,000	120	2,751	2,600	151	12,000
District Vehicle Fuel/Maint/Prk	614	700	(86)	1,322	2,100	(778)	14,200

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

September 2020

	Sep 20	Budget	\$ Over Bud...	Jul - Sep 20	YTD Budget	\$ Over Bud...	Annual Bud...
Program Related Travel/Prk/Meal	188	200	(12)	721	600	121	2,400
TriMet Commuter Pass	0	100	(100)	0	300	(300)	1,200
Office Equipment & Furniture	265	200	65	3,139	3,500	(361)	6,800
Office Supplies	386	200	186	1,054	600	454	4,911
Field Supplies & Equipment	76	30	46	127	90	37	1,000
Refreshments & Supplies	11	100	(89)	33	300	(267)	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	226	210	16	657	630	27	2,610
Bank Fees	53	93	(40)	271	279	(8)	1,116
Training Expenses							
Staff Development	0	0	0	3,425	5,000	(1,575)	11,000
Board Development	0	0	0	0	0	0	2,000
Training Related Travel/Meals	49	0	49	64	0	64	4,250
Total Training Expenses	49	0	49	3,489	5,000	(1,511)	17,250
Total OPERATING EXPENSES	11,055	10,859	195	49,974	52,464	(2,490)	190,851
Total SUPPLIES/MATERIALS/SERVICES	39,270	45,259	(5,989)	89,301	127,348	(38,047)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	6,423	6,123	300	6,423	6,123	300	103,619
Office Manager	4,822	4,822	0	14,466	14,466	0	57,863
Communications Manager	4,226	4,226	0	12,678	12,678	0	50,713
Controller & Budget Officer	9,191	9,191	0	27,574	27,574	0	102,776
Senior Conservationist	7,260	6,629	631	21,781	19,887	1,894	79,548
Rural Conservationist	7,122	7,123	(0)	21,368	21,368	(0)	85,473
Forestry Conservationist	7,123	7,123	0	21,369	21,368	0	85,473
Urban Conservationist	7,835	7,835	0	23,505	23,505	0	87,609
Conservationist & Inv Sp Coord	7,123	7,123	(0)	21,368	21,369	(1)	85,476
Conservationist & Ed Coord	7,479	7,123	356	22,437	21,368	1,068	85,473
Perm Seasonal Conservation Tech	4,721	4,721	0	14,164	14,163	1	37,768
Interns	3,086	2,947	139	8,789	8,665	124	17,505
Spcl Proj and Other	0	0	0	0	0	0	11,821
Supervisory Pay	0	688	(688)	0	2,063	(2,063)	4,789
Regular Pay In-lieu of Medical	0	600	(600)	0	1,200	(1,200)	6,600
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	76,411	76,273	139	215,921	215,797	125	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,040	1,900	140	5,840	5,700	140	23,500
Employer Health Benefits - Other	9,532	9,532	0	29,362	29,864	(502)	111,670
Total Employer Health Benefits	11,572	11,432	140	35,202	35,564	(362)	135,170
Employer Payroll Taxes	6,487	6,500	(13)	18,412	18,500	(88)	80,100
Employer PERS Expense	15,407	15,650	(243)	43,074	43,350	(276)	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	33,467	33,582	(115)	100,590	101,109	(519)	403,065
Total Personal Services	109,878	109,855	23	316,511	316,906	(395)	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	149,148	155,114	(5,966)	405,812	444,253	(38,441)	1,963,822
Net Ordinary Income	(135,463)	(149,639)	14,176	(389,766)	(435,788)	46,022	0
Net Income	(135,463)	(149,639)	14,176	(389,766)	(435,788)	46,022	0

5:10 PM
 10/13/20
 Accrual Basis

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

	Sep 20	Budget	\$ Over B...	Jul - Sep...	YTD Bud...	\$ Over B...	Annual ...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Contributions	0	0	0	500	0	500	0
Interest Income							
Sturgeon Lake	98	100	(2)	294	300	(6)	1,284
Total Interest Income	98	100	(2)	294	300	(6)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	98	100	(2)	794	300	494	112,284
Total Income	98	100	(2)	794	300	494	112,284
Gross Profit	98	100	(2)	794	300	494	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	1,857	5,000	(3,144)	6,157	15,000	(8,843)	80,000
Revegetation	0	0	0	4,877	5,000	(123)	25,000
Monitoring	21	100	(79)	13,495	13,600	(105)	18,500
Total STURGEON LAKE	1,877	5,100	(3,223)	24,530	33,600	(9,070)	123,500
Total SUPPLIES/MATERIALS/SERVICES	1,877	5,100	(3,223)	24,530	33,600	(9,070)	123,500
Capital Outlay	0	0	0	1,235	1,250	(15)	6,000
Net Change in Beginning Balance	0	0	0	0	0	0	(17,216)
Total Expense	1,877	5,100	(3,223)	25,765	34,850	(9,085)	112,284
Net Ordinary Income	(1,779)	(5,000)	3,221	(24,971)	(34,550)	9,579	0
Net Income	<u>(1,779)</u>	<u>(5,000)</u>	<u>3,221</u>	<u>(24,971)</u>	<u>(34,550)</u>	<u>9,579</u>	<u>0</u>