

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

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		468,816	468,816
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	90,139		90,139
Total Checking/Savings	<u>90,139</u>	<u>579,816</u>	<u>669,955</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>90,139</u>	<u>612,588</u>	<u>702,727</u>
TOTAL ASSETS	<u>90,139</u>	<u>612,588</u>	<u>702,727</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	165	25,547	25,711
Total Accounts Payable	165	25,547	25,711
Other Current Liabilities		<u>34,034</u>	<u>34,034</u>
Total Current Liabilities	<u>165</u>	<u>59,581</u>	<u>59,745</u>
Total Liabilities	165	59,581	59,745
Equity			
Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	25,365	(25,365)	
Change in Fund Balance	<u>(25,086)</u>	<u>(481,977)</u>	<u>(507,063)</u>
Total Equity / Fund Balance, end of current period	<u>89,975</u>	<u>553,007</u>	<u>642,982</u>
TOTAL LIABILITIES & EQUITY	<u>90,139</u>	<u>612,588</u>	<u>702,727</u>

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

Accrual Basis

October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	8,750	0	8,750	62,553
State Funding							
Oregon Dept of Agriculture	39,575	39,575	0	39,575	39,575	0	83,315
State Funding - Other	0	0	0	0	0	0	45,247
Total State Funding	<u>39,575</u>	<u>39,575</u>	<u>0</u>	<u>39,575</u>	<u>39,575</u>	<u>0</u>	<u>128,562</u>
Local / Regional Funding	0	0	0	0	0	0	7,000
Total Grants	<u>39,575</u>	<u>39,575</u>	<u>0</u>	<u>48,325</u>	<u>39,575</u>	<u>8,750</u>	<u>198,115</u>
Miscellaneous Income							
Charges for Services	25	25	0	115	100	15	16,275
Miscellaneous Income - Other	350	350	0	1,500	1,400	100	4,200
Total Miscellaneous Income	<u>375</u>	<u>375</u>	<u>0</u>	<u>1,615</u>	<u>1,500</u>	<u>115</u>	<u>20,475</u>
Prior Years' Property Tax Rev.							
PY Prop Tax Rev - Columbia Cnty	0	0	0	23	40	(17)	40
Prior Years' Property Tax Rev. - Other	2,290	2,500	(210)	6,240	6,500	(260)	29,692
Total Prior Years' Property Tax Rev.	<u>2,290</u>	<u>2,500</u>	<u>(210)</u>	<u>6,263</u>	<u>6,540</u>	<u>(277)</u>	<u>29,732</u>
Interest Income	425	1,100	(675)	2,509	4,400	(1,891)	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	2	0	2	2	0	2	728
Total Property Tax Revenue	<u>2</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>1,698,000</u>
Total RESOURCES RECEIVED	<u>42,667</u>	<u>43,550</u>	<u>(883)</u>	<u>58,713</u>	<u>52,015</u>	<u>6,698</u>	<u>1,963,822</u>
Total Income	<u>42,667</u>	<u>43,550</u>	<u>(883)</u>	<u>58,713</u>	<u>52,015</u>	<u>6,698</u>	<u>1,963,822</u>
Gross Profit	<u>42,667</u>	<u>43,550</u>	<u>(883)</u>	<u>58,713</u>	<u>52,015</u>	<u>6,698</u>	<u>1,963,822</u>
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	1,019	3,000	(1,981)	10,930	12,000	(1,070)	46,653
Rural Projects	5,282	5,000	282	7,928	20,000	(12,072)	79,250
Urban Projects	824	3,000	(2,176)	2,495	12,000	(9,505)	42,450
Invasive Weed Control (EDRR)	2,017	5,000	(2,983)	3,422	20,000	(16,578)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	4,000	(4,000)	16,333
OSU Ext. (Mstr Grd, IPM, etc.)	0	0	0	0	0	0	7,500
Total Educational Projects	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>	<u>0</u>	<u>4,000</u>	<u>(4,000)</u>	<u>23,833</u>
Partner Support	0	0	0	20,384	20,384	0	141,637
Total CONSERVATION PROGRAMS	<u>9,142</u>	<u>17,000</u>	<u>(7,858)</u>	<u>45,159</u>	<u>88,384</u>	<u>(43,225)</u>	<u>410,621</u>
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	400	500	(100)	570	1,000	(430)	15,000
Event Expenses	129	100	29	258	100	158	12,150
Printing/Production/Signage	0	0	0	2,042	2,200	(158)	2,550
Postage and Delivery	100	50	50	388	350	38	1,500
Graphic Designer	1,350	1,500	(150)	1,350	1,500	(150)	2,200
Media, Advertising, Marketing	48	50	(2)	251	50	201	400
Sponsor/Support Commun. Orgs	200	200	0	200	200	0	2,000
Website Services	0	0	0	478	500	(22)	11,130
Total COMMUNICATIONS AND OUTREACH	<u>2,227</u>	<u>2,400</u>	<u>(173)</u>	<u>5,537</u>	<u>5,900</u>	<u>(363)</u>	<u>49,430</u>
OPERATING EXPENSES							
Rent & Office Parking	6,863	6,685	178	33,704	33,340	364	80,221
Computer & IT Support	1,217	1,350	(133)	4,964	5,400	(436)	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	1,088	1,000	88	3,840	3,600	240	12,000
District Vehicle Fuel/Maint/Prk	424	700	(277)	1,745	2,800	(1,055)	14,200
Program Related Travel/Prk/Meal	417	200	217	1,138	800	338	2,400
TriMet Commuter Pass	0	100	(100)	0	400	(400)	1,200
Office Equipment & Furniture	568	800	(232)	3,707	4,300	(593)	6,800
Office Supplies	401	200	201	1,456	800	656	4,911
Field Supplies & Equipment	8	30	(22)	135	120	15	1,000
Refreshments & Supplies	11	100	(89)	44	400	(356)	1,703
Recruiting Expenses	0	0	0	0	0	0	400
Audit Fees	0	0	0	0	0	0	4,900
Professional Org. Dues	801	800	1	5,911	5,800	111	7,500
Licensing Fees	549	549	0	549	549	0	1,200

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

Accrual Basis

October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
Legal Notices	305	300	5	566	560	6	2,300
Payroll Fees	216	220	(4)	872	850	22	2,610
Bank Fees	55	93	(38)	326	372	(46)	1,116
Training Expenses							
Staff Development	140	200	(60)	3,565	5,200	(1,635)	11,000
Board Development	0	280	(280)	0	280	(280)	2,000
Training Related Travel/Meals	0	0	0	64	0	64	4,250
Total Training Expenses	140	480	(340)	3,629	5,480	(1,851)	17,250
Total OPERATING EXPENSES	13,063	13,607	(544)	63,036	66,070	(3,034)	190,851
Total SUPPLIES/MATERIALS/SERVICES	24,432	33,007	(8,575)	113,732	160,354	(46,622)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	9,720	9,420	300	16,143	15,543	600	103,619
Office Manager	4,822	4,822	0	19,288	19,288	0	57,863
Communications Manager	4,226	4,226	0	16,904	16,904	0	50,713
Controller & Budget Officer	8,356	8,356	0	35,930	35,930	0	102,776
Senior Conservationist	7,260	6,629	631	29,042	26,516	2,526	79,548
Rural Conservationist	7,123	7,123	0	28,491	28,491	0	85,473
Forestry Conservationist	7,123	7,123	(0)	28,491	28,491	0	85,473
Urban Conservationist	7,123	7,123	0	30,628	30,628	0	87,609
Conservationist & Inv Sp Coord	7,123	7,123	(0)	28,491	28,492	(1)	85,476
Conservationist & Ed Coord	7,301	7,123	178	29,737	28,491	1,246	85,473
Perm Seasonal Conservation Tech	4,721	4,721	0	18,885	18,884	1	37,768
Interns	1,590	0	1,590	10,379	8,665	1,714	17,505
Spcl Proj and Other	0	0	0	0	0	0	11,821
Supervisory Pay	0	331	(331)	0	2,394	(2,394)	4,789
Regular Pay In-lieu of Medical	0	600	(600)	0	1,800	(1,800)	6,600
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	76,487	74,719	1,768	292,408	290,516	1,892	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,040	2,040	(0)	7,880	7,740	140	23,500
Employer Health Benefits - Other	9,532	9,532	0	38,894	39,396	(502)	111,670
Total Employer Health Benefits	11,572	11,572	(0)	46,774	47,136	(362)	135,170
Employer Payroll Taxes	6,464	6,950	(486)	24,933	25,450	(517)	80,100
Employer PERS Expense	15,867	15,550	317	58,941	58,900	41	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	33,903	34,072	(169)	134,549	135,181	(632)	403,065
Total Personal Services	110,390	108,791	1,599	426,957	425,697	1,261	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	134,822	141,798	(6,976)	540,690	586,051	(45,362)	1,963,822
Net Ordinary Income	(92,155)	(98,248)	6,093	(481,977)	(534,037)	52,059	0
Net Income	(92,155)	(98,248)	6,093	(481,977)	(534,037)	52,059	0

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

October 2020

	Oct 20	Budget	\$ Over Bud...	Jul - Oct 20	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Contributions	0	0	0	500	0	500	0
Interest Income							
Sturgeon Lake	70	100	(30)	364	400	(36)	1,284
Total Interest Income	70	100	(30)	364	400	(36)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	70	100	(30)	864	400	464	112,284
Total Income	70	100	(30)	864	400	464	112,284
Gross Profit	70	100	(30)	864	400	464	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	165	5,000	(4,836)	6,322	20,000	(13,679)	80,000
Revegetation	0	0	0	4,877	5,000	(123)	25,000
Monitoring	21	100	(79)	13,516	13,700	(184)	18,500
Total STURGEON LAKE	185	5,100	(4,915)	24,715	38,700	(13,985)	123,500
Total SUPPLIES/MATERIALS/SERV...	185	5,100	(4,915)	24,715	38,700	(13,985)	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	185	5,100	(4,915)	25,950	39,950	(14,000)	112,284
Net Ordinary Income	(115)	(5,000)	4,885	(25,086)	(39,550)	14,464	0
Net Income	(115)	(5,000)	4,885	(25,086)	(39,550)	14,464	0