

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

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,475,396	1,475,396
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	90,209		90,209
Total Checking/Savings	<u>90,209</u>	<u>1,586,396</u>	<u>1,676,605</u>
Other Current Assets	<u>-</u>	<u>33,118</u>	<u>33,118</u>
Total Other Current Assets	<u>-</u>	<u>33,118</u>	<u>33,118</u>
Total Current Assets	<u>90,209</u>	<u>1,619,514</u>	<u>1,709,723</u>
TOTAL ASSETS	<u>90,209</u>	<u>1,619,514</u>	<u>1,709,723</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	<u>2,155</u>	<u>18,456</u>	<u>20,610</u>
Total Accounts Payable	<u>2,155</u>	<u>18,456</u>	<u>20,610</u>
Other Current Liabilities		<u>34,034</u>	<u>34,034</u>
Total Current Liabilities	<u>2,155</u>	<u>52,490</u>	<u>54,644</u>
Total Liabilities	<u>2,155</u>	<u>52,490</u>	<u>54,644</u>
Equity			
Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	34,253	(34,253)	
Change in Fund Balance	<u>(35,894)</u>	<u>540,928</u>	<u>505,034</u>
Total Equity / Fund Balance, end of current period	<u>88,055</u>	<u>1,567,024</u>	<u>1,655,079</u>
TOTAL LIABILITIES & EQUITY	<u>90,209</u>	<u>1,619,514</u>	<u>1,709,723</u>

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

November 2020

	Nov 20	Budget	\$ Over Bud...	Jul - Nov 20	YTD Budget	\$ Over Bud...	Annual Bud...
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	0	0	0	39,575	39,575	0	83,315
State Funding - Other	0	0	0	0	0	0	45,247
Total State Funding	0	0	0	39,575	39,575	0	128,562
Local / Regional Funding	0	0	0	0	0	0	7,000
Total Grants	0	0	0	48,325	39,575	8,750	198,115
Miscellaneous Income							
Charges for Services	730	25	705	844	125	719	16,275
Miscellaneous Income - Other	350	350	0	1,850	1,750	100	4,200
Total Miscellaneous Income	1,080	375	705	2,694	1,875	819	20,475
Prior Years' Property Tax Rev.							
PY Prop Tax Rev - Columbia Cnty	0	0	0	23	40	(17)	40
Prior Years' Property Tax Rev. - Other	3,560	3,000	560	9,800	9,500	300	29,692
Total Prior Years' Property Tax Rev.	3,560	3,000	560	9,823	9,540	283	29,732
Interest Income	362	1,100	(738)	2,871	5,500	(2,629)	17,500
Property Tax Revenue							
Multnomah County	1,138,874	1,125,000	13,874	1,138,874	1,125,000	13,874	1,691,806
Washington County	8,122	5,466	2,656	8,122	5,466	2,656	5,466
Columbia County	505	527	(23)	506	527	(21)	728
Total Property Tax Revenue	1,147,501	1,130,993	16,508	1,147,503	1,130,993	16,509	1,698,000
Total RESOURCES RECEIVED	1,152,503	1,135,468	17,034	1,211,215	1,187,483	23,732	1,963,822
Total Income	1,152,503	1,135,468	17,034	1,211,215	1,187,483	23,732	1,963,822
Gross Profit	1,152,503	1,135,468	17,034	1,211,215	1,187,483	23,732	1,963,822
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE	3	0	3	3	0	3	0
CONSERVATION PROGRAMS							
Forestry Projects	3,160	3,000	160	14,090	15,000	(910)	46,653
Rural Projects	0	5,000	(5,000)	7,928	25,000	(17,072)	79,250
Urban Projects	2,509	3,000	(491)	5,004	15,000	(9,996)	42,450
Invasive Weed Control (EDRR)	1,581	5,000	(3,419)	5,003	25,000	(19,997)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	5,000	(5,000)	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	5,000	(5,000)	23,833
Partner Support	0	0	0	20,384	20,384	0	141,637
Total CONSERVATION PROGRAMS	7,250	17,000	(9,750)	52,409	105,384	(52,975)	410,621
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	1,445	1,500	(55)	2,015	2,500	(485)	15,000
Event Expenses	185	100	85	443	200	243	12,150
Printing/Production/Signage	0	0	0	2,042	2,200	(158)	2,550
Postage and Delivery	108	100	8	496	450	46	1,500
Graphic Designer	0	0	0	1,350	1,500	(150)	2,200
Media, Advertising, Marketing	0	0	0	251	50	201	400
Sponsor/Support Commun. Orgs	0	0	0	200	200	0	2,000
Website Services	75	65	10	553	565	(12)	11,130
Total COMMUNICATIONS AND OUTREACH	1,813	1,765	48	7,350	7,665	(315)	49,430
OPERATING EXPENSES							
Rent & Office Parking	6,863	6,697	165	40,567	40,037	530	80,221
Computer & IT Support	1,323	1,350	(27)	6,287	6,750	(463)	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	1,185	1,000	185	5,025	4,600	425	12,000

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

November 2020

	Nov 20	Budget	\$ Over Bud...	Jul - Nov 20	YTD Budget	\$ Over Bud...	Annual Bud...
District Vehicle Fuel/Maint/Prk	2,727	2,650	77	4,472	5,450	(978)	14,200
Program Related Travel/Prk/M meal	327	200	127	1,465	1,000	465	2,400
TriMet Commuter Pass	0	100	(100)	0	500	(500)	1,200
Office Equipment & Furniture	(116)	200	(316)	3,591	4,500	(909)	6,800
Office Supplies	243	200	43	1,698	1,000	698	4,911
Field Supplies & Equipment	45	30	15	180	150	30	1,000
Refreshments & Supplies	11	100	(89)	55	500	(445)	1,703
Recruiting Expenses	0	0	0	0	0	0	400
Audit Fees	0	0	0	0	0	0	4,900
Professional Org. Dues	10	0	10	5,921	5,800	121	7,500
Licensing Fees	0	0	0	549	549	0	1,200
Legal Notices	0	0	0	566	560	6	2,300
Payroll Fees	211	220	(9)	1,083	1,070	13	2,610
Bank Fees	54	93	(39)	380	465	(85)	1,116
Training Expenses							
Staff Development	104	100	4	3,669	5,300	(1,631)	11,000
Board Development	0	0	0	0	280	(280)	2,000
Training Related Travel/Meals	16	20	(4)	80	20	60	4,250
Total Training Expenses	120	120	(0)	3,749	5,600	(1,851)	17,250
Total OPERATING EXPENSES	13,001	12,960	41	76,038	79,031	(2,993)	190,851
Total SUPPLIES/MATERIALS/SERVICES	22,067	31,725	(9,659)	135,799	192,080	(56,281)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	9,720	9,420	300	25,863	24,963	900	103,619
Office Manager	4,822	4,822	0	24,110	24,110	0	57,863
Communications Manager	4,226	4,226	0	21,130	21,130	0	50,713
Controller & Budget Officer	8,356	8,356	0	44,286	44,286	0	102,776
Senior Conservationist	7,217	6,629	588	36,259	33,145	3,114	79,548
Rural Conservationist	7,123	7,123	0	35,614	35,614	0	85,473
Forestry Conservationist	7,123	7,123	0	35,614	35,614	0	85,473
Urban Conservationist	7,123	7,123	0	37,750	37,750	0	87,609
Conservationist & Inv Sp Coord	7,123	7,123	(0)	35,614	35,615	(1)	85,476
Conservationist & Ed Coord	7,123	7,123	0	36,860	35,614	1,246	85,473
Perm Seasonal Conservation Tech	4,104	2,361	1,743	22,989	21,245	1,744	37,768
Interns	0	0	0	10,379	8,665	1,714	17,505
Spcl Proj and Other	0	0	0	0	0	0	11,821
Supervisory Pay	0	166	(166)	0	2,560	(2,560)	4,789
Regular Pay In-lieu of Medical	0	600	(600)	0	2,400	(2,400)	6,600
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	74,058	72,193	1,865	366,466	362,709	3,758	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,040	2,040	(0)	9,920	9,780	140	23,500
Employer Health Benefits - Other	9,532	9,532	0	48,426	48,928	(502)	111,670
Total Employer Health Benefits	11,572	11,572	(0)	58,346	58,708	(362)	135,170
Employer Payroll Taxes	6,205	6,750	(545)	31,138	32,200	(1,062)	80,100
Employer PERS Expense	15,695	15,050	645	74,636	73,950	686	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	33,473	33,372	101	168,022	168,553	(531)	403,065
Total Personal Services	107,531	105,565	1,966	534,488	531,262	3,227	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	129,598	137,290	(7,692)	670,287	723,341	(53,054)	1,963,822
Net Ordinary Income	1,022,905	998,178	24,727	540,928	464,142	76,786	0
Net Income	1,022,905	998,178	24,727	540,928	464,142	76,786	0

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Accrual Basis

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

	Nov 20	Budget	\$ Over B...	Jul - Nov...	YTD Bud...	\$ Over B...	Annual ...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Contributions	0	0	0	500	0	500	0
Interest Income							
Sturgeon Lake	70	100	(30)	434	500	(66)	1,284
Total Interest Income	70	100	(30)	434	500	(66)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	70	100	(30)	934	500	434	112,284
Total Income	70	100	(30)	934	500	434	112,284
Gross Profit	70	100	(30)	934	500	434	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	2,139	5,000	(2,862)	8,460	25,000	(16,540)	80,000
Revegetation	8,724	10,000	(1,276)	13,601	15,000	(1,399)	25,000
Monitoring	16	100	(84)	13,532	13,800	(268)	18,500
Total STURGEON LAKE	10,878	15,100	(4,222)	35,593	53,800	(18,207)	123,500
Total SUPPLIES/MATERIALS/SERVICES	10,878	15,100	(4,222)	35,593	53,800	(18,207)	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	10,878	15,100	(4,222)	36,828	55,050	(18,222)	112,284
Net Ordinary Income	(10,808)	(15,000)	4,192	(35,894)	(54,550)	18,656	0
Net Income	(10,808)	(15,000)	4,192	(35,894)	(54,550)	18,656	0