

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

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,687,677	1,687,677
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	90,279		90,279
Total Checking/Savings	<u>90,279</u>	<u>1,798,677</u>	<u>1,888,956</u>
Other Current Assets	<u>-</u>	<u>33,087</u>	<u>33,087</u>
Total Other Current Assets	<u>-</u>	<u>33,087</u>	<u>33,087</u>
Total Current Assets	<u>90,279</u>	<u>1,831,764</u>	<u>1,922,043</u>
TOTAL ASSETS	<u>90,279</u>	<u>1,831,764</u>	<u>1,922,043</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	1,907	24,171	26,078
Total Accounts Payable	1,907	24,171	26,078
Other Current Liabilities		34,034	34,034
Total Current Liabilities	<u>1,907</u>	<u>58,205</u>	<u>60,112</u>
Total Liabilities	1,907	58,205	60,112
Equity			
Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	36,410	(36,410)	
Change in Fund Balance	<u>(37,734)</u>	<u>749,620</u>	<u>711,886</u>
Total Equity / Fund Balance, end of current period	<u>88,372</u>	<u>1,773,559</u>	<u>1,861,931</u>
TOTAL LIABILITIES & EQUITY	<u>90,279</u>	<u>1,831,764</u>	<u>1,922,043</u>

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

December 2020

	Dec 20	Budget	\$ Over Bud...	Jul - Dec 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	14,580	14,580	0	54,155	54,155	0	83,315
State Funding - Other	0	0	0	0	0	0	45,247
Total State Funding	14,580	14,580	0	54,155	54,155	0	128,562
Local / Regional Funding	2,500	0	2,500	2,500	0	2,500	7,000
Total Grants	17,080	14,580	2,500	65,405	54,155	11,250	198,115
Miscellaneous Income							
Charges for Services	350	9,025	(8,675)	1,194	9,150	(7,956)	16,275
Miscellaneous Income - Other	8,050	350	7,700	9,900	2,100	7,800	4,200
Total Miscellaneous Income	8,400	9,375	(975)	11,094	11,250	(156)	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	2,286	2,000	286	12,086	11,500	586	29,692
Total Prior Years' Property Tax Rev.	2,286	2,000	286	12,109	11,540	569	29,732
Interest Income	1,083	1,900	(817)	3,954	7,400	(3,446)	17,500
Property Tax Revenue							
Multnomah County	405,677	487,548	(81,871)	1,544,551	1,612,548	(67,997)	1,691,806
Washington County	0	0	0	8,122	5,466	2,656	5,466
Columbia County	241	164	77	747	691	56	728
Total Property Tax Revenue	405,917	487,711	(81,794)	1,553,420	1,618,704	(65,284)	1,698,000
Total RESOURCES RECEIVED	434,766	515,566	(80,800)	1,645,981	1,703,049	(57,068)	1,963,822
Total Income	434,766	515,566	(80,800)	1,645,981	1,703,049	(57,068)	1,963,822
Gross Profit	434,766	515,566	(80,800)	1,645,981	1,703,049	(57,068)	1,963,822
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	3,754	3,000	754	17,844	18,000	(156)	46,653
Rural Projects	5,110	5,000	110	13,038	30,000	(16,962)	79,250
Urban Projects	0	3,000	(3,000)	5,004	18,000	(12,996)	42,450
Invasive Weed Control (EDRR)	1,440	5,000	(3,560)	6,443	30,000	(23,557)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	6,000	(6,000)	16,333
OSU Ext. (Mstr Grd., IPM, etc.)	140	0	140	140	0	140	7,500
Total Educational Projects	140	1,000	(860)	140	6,000	(5,860)	23,833
Partner Support	93,870	99,253	(5,383)	114,254	119,637	(5,383)	141,637
Total CONSERVATION PROGRAMS	104,314	116,253	(11,939)	156,723	221,637	(64,914)	410,621
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	1,584	1,500	84	3,599	4,000	(401)	15,000
Event Expenses	0	100	(100)	443	300	143	12,150
Printing/Production/Signage	0	0	0	2,042	2,200	(158)	2,550
Postage and Delivery	117	100	17	613	550	63	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	0	65	(65)	553	630	(77)	11,130
Total COMMUNICATIONS AND OUTREACH	1,701	1,765	(64)	9,051	9,430	(379)	49,430
OPERATING EXPENSES							
Rent & Office Parking	6,941	6,697	244	47,508	46,734	773	80,221
Computer & IT Support	1,258	1,350	(92)	7,545	8,100	(555)	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	1,016	1,000	16	6,041	5,600	441	12,000
District Vehicle Fuel/Maint/Prk	331	350	(19)	4,804	5,800	(996)	14,200

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

December 2020

	Dec 20	Budget	\$ Over Bud...	Jul - Dec 20	YTD Budget	\$ Over Bud...	Annual Bud...
Program Related Travel/Prk/Meal	175	200	(25)	1,639	1,200	439	2,400
TriMet Commuter Pass	0	100	(100)	0	600	(600)	1,200
Office Equipment & Furniture	0	200	(200)	3,591	4,700	(1,109)	6,800
Office Supplies	443	200	243	2,142	1,200	942	4,911
Field Supplies & Equipment	0	30	(30)	180	180	(0)	1,000
Refreshments & Supplies	11	100	(89)	66	600	(534)	1,703
Recruiting Expenses	115	200	(85)	115	200	(85)	400
Audit Fees	4,900	4,900	0	4,900	4,900	0	4,900
Professional Org. Dues	0	0	0	5,921	5,800	121	7,500
Licensing and Other Fees	350	350	0	899	899	0	1,200
Legal Notices	0	0	0	566	560	6	2,300
Payroll Fees	208	220	(12)	1,291	1,290	1	2,610
Bank Fees	59	93	(34)	439	558	(119)	1,116
Training Expenses							
Staff Development	277	300	(23)	3,946	5,600	(1,654)	11,000
Board Development	0	0	0	0	280	(280)	2,000
Training Related Travel/Meals	0	20	(20)	80	40	40	4,250
Total Training Expenses	277	320	(43)	4,026	5,920	(1,894)	17,250
Total OPERATING EXPENSES	16,084	16,310	(226)	92,122	95,341	(3,219)	190,851
Total SUPPLIES/MATERIALS/SERVICES	122,100	134,328	(12,229)	257,896	326,408	(68,512)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	9,920	9,420	500	35,783	34,383	1,400	103,619
Office Manager	5,022	4,822	200	29,132	28,932	200	57,863
Communications Manager	4,426	4,226	200	25,556	25,356	200	50,713
Controller & Budget Officer	8,556	8,356	200	52,841	52,641	200	102,776
Senior Conservationist	7,197	6,629	568	43,456	39,774	3,682	79,548
Rural Conservationist	7,323	7,123	200	42,936	42,736	200	85,473
Forestry Conservationist	7,323	7,123	200	42,937	42,736	200	85,473
Urban Conservationist	7,323	7,123	200	45,073	44,873	200	87,609
Conservationist & Inv Sp Coord	7,323	7,123	200	42,936	42,736	199	85,476
Conservationist & Ed Coord	7,323	7,123	200	44,183	42,736	1,446	85,473
Perm Seasonal Conservation Tech	829	0	829	23,818	21,245	2,573	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	0	0	0	2,560	(2,560)	4,789
Regular Pay In-lieu of Medical	0	600	(600)	0	3,000	(3,000)	6,600
Holiday Bonus	0	2,200	(2,200)	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	72,563	71,867	697	439,030	434,575	4,455	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,900	1,900	(0)	11,820	11,680	140	23,500
Employer Health Benefits - Other	8,059	8,796	(736)	56,486	57,724	(1,238)	111,670
Total Employer Health Benefits	9,959	10,696	(736)	68,305	69,404	(1,099)	135,170
Employer Payroll Taxes	6,054	6,750	(696)	37,192	38,950	(1,758)	80,100
Employer PERS Expense	15,401	15,050	351	90,037	89,000	1,037	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	31,415	32,496	(1,081)	199,437	201,049	(1,612)	403,065
Total Personal Services	103,978	104,362	(384)	638,466	635,624	2,843	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	226,078	238,691	(12,613)	896,363	962,032	(65,669)	1,963,822
Net Ordinary Income	208,688	276,875	(68,187)	749,619	741,017	8,602	0
Net Income	208,688	276,875	(68,187)	749,619	741,017	8,602	0

9:27 AM
 01/14/21
 Accrual Basis

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

	<u>Dec 20</u>	<u>Budget</u>	<u>\$ Over B...</u>	<u>Jul - Dec...</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	70	100	(30)	504	600	(96)	1,284
Total Interest Income	70	100	(30)	504	600	(96)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	<u>70</u>	<u>100</u>	<u>(30)</u>	<u>1,004</u>	<u>600</u>	<u>404</u>	<u>112,284</u>
Total Income	<u>70</u>	<u>100</u>	<u>(30)</u>	<u>1,004</u>	<u>600</u>	<u>404</u>	<u>112,284</u>
Gross Profit	70	100	(30)	1,004	600	404	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	1,880	5,000	(3,120)	10,343	30,000	(19,657)	80,000
Revegetation	0	0	0	13,601	15,000	(1,399)	25,000
Monitoring	27	100	(73)	13,559	13,900	(341)	18,500
Total STURGEON LAKE	<u>1,907</u>	<u>5,100</u>	<u>(3,193)</u>	<u>37,502</u>	<u>58,900</u>	<u>(21,398)</u>	<u>123,500</u>
Total SUPPLIES/MATERIALS/SERVICES	<u>1,907</u>	<u>5,100</u>	<u>(3,193)</u>	<u>37,502</u>	<u>58,900</u>	<u>(21,398)</u>	<u>123,500</u>
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	<u>1,907</u>	<u>5,100</u>	<u>(3,193)</u>	<u>38,738</u>	<u>60,150</u>	<u>(21,412)</u>	<u>112,284</u>
Net Ordinary Income	<u>(1,837)</u>	<u>(5,000)</u>	<u>3,163</u>	<u>(37,734)</u>	<u>(59,550)</u>	<u>21,816</u>	<u>0</u>
Net Income	<u>(1,837)</u>	<u>(5,000)</u>	<u>3,163</u>	<u>(37,734)</u>	<u>(59,550)</u>	<u>21,816</u>	<u>0</u>