

West Multnomah Soil and Water Conservation District
Balance Sheet
As of January 31, 2021

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,597,707	1,597,707
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	90,324		90,324
Total Checking/Savings	<u>90,324</u>	<u>1,708,707</u>	<u>1,799,031</u>
Other Current Assets	<u>-</u>	<u>32,838</u>	<u>32,838</u>
Total Other Current Assets	<u>-</u>	<u>32,838</u>	<u>32,838</u>
Total Current Assets	<u>90,324</u>	<u>1,741,545</u>	<u>1,831,869</u>
TOTAL ASSETS	<u>90,324</u>	<u>1,741,545</u>	<u>1,831,869</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	250	14,979	15,229
Total Accounts Payable	<u>250</u>	<u>14,979</u>	<u>15,229</u>
Other Current Liabilities		<u>34,034</u>	<u>34,034</u>
Total Current Liabilities	<u>250</u>	<u>49,013</u>	<u>49,263</u>
Total Liabilities	<u>250</u>	<u>49,013</u>	<u>49,263</u>
Equity			
Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	36,468	(36,468)	
Change in Fund Balance	<u>(36,090)</u>	<u>668,651</u>	<u>632,561</u>
Total Equity / Fund Balance, end of current period	<u>90,074</u>	<u>1,692,532</u>	<u>1,782,606</u>
TOTAL LIABILITIES & EQUITY	<u>90,324</u>	<u>1,741,545</u>	<u>1,831,869</u>

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

January 2021

	Jan 21	Budget	\$ Over Bud...	Jul '20 - Jan...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	11,754	3,004	8,750	20,504	3,004	17,500	62,553
State Funding							
Oregon Dept of Agriculture	0	0	0	54,155	54,155	0	83,315
State Funding - Other	26,810	26,810	0	26,810	26,810	0	45,247
Total State Funding	26,810	26,810	0	80,965	80,965	0	128,562
Local / Regional Funding	0	0	0	2,500	0	2,500	7,000
Total Grants	38,564	29,814	8,750	103,969	83,969	20,000	198,115
Miscellaneous Income	1,854	375	1,479	12,948	11,625	1,323	20,475
Prior Years' Property Tax Rev.	826	2,000	(1,174)	12,935	13,540	(605)	29,732
Interest Income	1,542	3,000	(1,458)	5,496	10,400	(4,904)	17,500
Property Tax Revenue							
Multnomah County	27,863	16,057	11,807	1,572,414	1,628,604	(56,190)	1,691,806
Washington County	0	0	0	8,122	5,466	2,656	5,466
Columbia County	9	7	2	756	698	58	728
Total Property Tax Revenue	27,872	16,063	11,809	1,581,293	1,634,768	(53,475)	1,698,000
Total RESOURCES RECEIVED	70,658	51,252	19,406	1,716,640	1,754,301	(37,662)	1,963,822
Total Income	70,658	51,252	19,406	1,716,640	1,754,301	(37,662)	1,963,822
Gross Profit	70,658	51,252	19,406	1,716,640	1,754,301	(37,662)	1,963,822
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	4,049	4,000	49	21,893	22,000	(107)	46,653
Rural Projects	0	5,000	(5,000)	13,038	35,000	(21,962)	79,250
Urban Projects	0	3,000	(3,000)	5,004	21,000	(15,996)	42,450
Invasive Weed Control (EDRR)	0	5,000	(5,000)	6,443	35,000	(28,557)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	7,000	(7,000)	16,333
OSU Ext. (Mstr Grd, IPM, etc.)	0	0	0	140	0	140	7,500
Total Educational Projects	0	1,000	(1,000)	140	7,000	(6,860)	23,833
Partner Support	20,383	20,383	0	134,637	140,020	(5,383)	141,637
Total CONSERVATION PROGRAMS	24,432	38,383	(13,951)	181,155	260,020	(78,865)	410,621
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	0	500	(500)	3,599	4,500	(901)	15,000
Event Expenses	0	100	(100)	443	400	43	12,150
Printing/Production/Signage	0	0	0	2,042	2,200	(158)	2,550
Postage and Delivery	8	100	(92)	621	650	(29)	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	1,000	1,000	0	1,200	1,200	0	2,000
Website Services	244	65	179	797	695	102	11,130
Total COMMUNICATIONS AND OUTREACH	1,252	1,765	(514)	10,302	11,195	(893)	49,430
OPERATING EXPENSES							
Rent & Office Parking	6,941	6,697	244	54,449	53,432	1,017	80,221
Computer & IT Support	1,258	1,350	(92)	8,803	9,450	(647)	19,100
Professional Contracted Services	0	0	0	450	500	(50)	2,040
Insurance (liab, auto, prop)	8,342	8,520	(178)	8,342	8,520	(178)	8,000
Telephone and Internet Services	1,404	1,000	404	7,444	6,600	844	12,000
District Vehicle Fuel/Maint/Prk	429	350	79	5,233	6,150	(917)	14,200
Program Related Travel/Prk/Meal	332	200	132	1,971	1,400	571	2,400
TriMet Commuter Pass	0	100	(100)	0	700	(700)	1,200
Office Equip/Sftwr & Furniture	738	700	38	4,329	5,400	(1,071)	6,800
Office Supplies	310	200	110	2,451	1,400	1,051	4,911
Field Supplies & Equipment	176	200	(24)	356	380	(24)	1,000
Refreshments & Supplies	11	100	(89)	77	700	(623)	1,703
Recruiting Expenses	25	0	25	140	200	(60)	400
Audit Fees	0	0	0	4,900	4,900	0	4,900

West Multnomah Soil & Water Conservation District

General Fund Only Budget Performance

January 2021

	Jan 21	Budget	\$ Over Bud...	Jul '20 - Jan...	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	250	250	0	6,171	6,050	121	7,500
Licensing and Other Fees	50	0	50	949	899	50	1,200
Legal Notices	0	0	0	566	560	6	2,300
Payroll Fees	364	220	144	1,656	1,510	146	2,610
Bank Fees	53	93	(40)	492	651	(159)	1,116
Training Expenses							
Staff Development	320	500	(180)	4,266	6,100	(1,834)	11,000
Board Development	0	0	0	0	280	(280)	2,000
Training Related Travel/Meals	18	20	(2)	98	60	38	4,250
Total Training Expenses	338	520	(182)	4,364	6,440	(2,076)	17,250
Total OPERATING EXPENSES	21,021	20,500	521	113,144	115,841	(2,698)	190,851
Total SUPPLIES/MATERIALS/SERVICES	46,705	60,648	(13,944)	304,601	387,056	(82,456)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	9,720	9,420	300	45,502	43,802	1,700	103,619
Office Manager	4,822	4,822	0	33,954	33,754	200	57,863
Communications Manager	4,226	4,226	0	29,783	29,583	200	50,713
Controller & Budget Officer	10,026	10,026	0	62,868	62,668	200	106,536
Senior Conservationist	6,997	6,629	368	50,453	46,403	4,050	79,548
Rural Conservationist	7,123	7,123	0	50,059	49,859	200	85,473
Forestry Conservationist	7,123	7,123	(0)	50,059	49,859	200	85,473
Urban Conservationist	7,123	7,123	(0)	52,196	51,996	200	87,609
Conservationist & Inv Sp Coord	7,123	7,123	(0)	50,059	49,861	198	85,476
Conservationist & Ed Coord	7,123	7,123	0	51,306	49,859	1,446	85,473
Perm Seasonal Conservation Tech	864	0	864	24,682	21,245	3,437	37,768
Interns	51	0	51	10,430	8,665	1,765	17,505
Spcl Proj and Other	0	5,202	(5,202)	0	5,202	(5,202)	8,062
Supervisory Pay	0	0	0	0	2,560	(2,560)	4,789
Regular Pay In-lieu of Medical	0	600	(600)	0	3,600	(3,600)	6,600
Holiday Bonus	0	0	0	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	72,320	76,539	(4,219)	511,350	511,114	236	904,770
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,900	1,900	(0)	13,719	13,580	139	23,500
Employer Health Benefits - Other	8,796	8,796	0	65,281	66,519	(1,238)	111,670
Total Employer Health Benefits	10,696	10,696	(0)	79,001	80,099	(1,099)	135,170
Employer Payroll Taxes	6,524	6,750	(226)	43,774	45,700	(1,926)	80,100
Employer PERS Expense	15,324	15,050	274	105,362	104,050	1,312	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	32,544	32,496	49	232,038	233,544	(1,506)	403,065
Total Personal Services	104,864	109,035	(4,171)	743,388	744,659	(1,271)	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	151,569	169,683	(18,114)	1,047,989	1,131,715	(83,726)	1,963,822
Net Ordinary Income	(80,911)	(118,431)	37,520	668,651	622,586	46,064	0
Net Income	(80,911)	(118,431)	37,520	668,651	622,586	46,064	0

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Accrual Basis

West Multnomah Soil & Water Conservation District
Sturgeon Lake Fund Budget Performance
January 2021

	Jan 21	Budget	\$ Over B...	Jul '20 - ...	YTD Bud...	\$ Over B...	Annual ...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Contributions	0	0	0	500	0	500	0
Grants							
Sturgeon Lake Grants	1,876	0	1,876	1,876	0	1,876	0
Total Grants	1,876	0	1,876	1,876	0	1,876	0
Interest Income							
Sturgeon Lake	45	100	(55)	549	700	(151)	1,284
Total Interest Income	45	100	(55)	549	700	(151)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	1,921	100	1,821	2,925	700	2,225	112,284
Total Income	1,921	100	1,821	2,925	700	2,225	112,284
Gross Profit	1,921	100	1,821	2,925	700	2,225	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	250	5,000	(4,750)	10,593	35,000	(24,407)	80,000
Revegetation	0	0	0	13,601	15,000	(1,399)	25,000
Monitoring	27	100	(73)	13,586	14,000	(414)	18,500
Total STURGEON LAKE	277	5,100	(4,823)	37,780	64,000	(26,220)	123,500
Total SUPPLIES/MATERIALS/SERVICES	277	5,100	(4,823)	37,780	64,000	(26,220)	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	277	5,100	(4,823)	39,015	65,250	(26,235)	112,284
Net Ordinary Income	1,644	(5,000)	6,644	(36,090)	(64,550)	28,460	0
Net Income	1,644	(5,000)	6,644	(36,090)	(64,550)	28,460	0