

West Multnomah Soil and Water Conservation District
Balance Sheet
As of February 28, 2021

	<u>Sturgeon Lake Fund</u>	<u>General Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,503,963	1,503,963
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Fund	90,369		90,369
Total Checking/Savings	<u>90,369</u>	<u>1,614,963</u>	<u>1,705,332</u>
Other Current Assets	<u>-</u>	<u>8</u>	<u>8</u>
Total Other Current Assets	<u>-</u>	<u>8</u>	<u>8</u>
Total Current Assets	<u>90,369</u>	<u>1,614,971</u>	<u>1,705,340</u>
TOTAL ASSETS	<u>90,369</u>	<u>1,614,971</u>	<u>1,705,340</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	259	15,343	15,601
Total Accounts Payable	259	15,343	15,601
Other Current Liabilities		2,986	2,986
Total Current Liabilities	<u>259</u>	<u>18,329</u>	<u>18,587</u>
Total Liabilities	259	18,329	18,587
Equity			
Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	36,703	(36,703)	
Change in Fund Balance	<u>(36,288)</u>	<u>572,996</u>	<u>536,708</u>
Total Equity / Fund Balance, end of current period	<u>90,111</u>	<u>1,596,642</u>	<u>1,686,753</u>
TOTAL LIABILITIES & EQUITY	<u>90,369</u>	<u>1,614,971</u>	<u>1,705,340</u>

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

Accrual Basis

February 2021

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	20,504	3,004	17,500	62,553
State Funding							
Oregon Dept of Agriculture	14,580	14,580	0	68,735	68,735	0	83,315
State Funding - Other	0	0	0	26,810	26,810	0	45,247
Total State Funding	14,580	14,580	0	95,545	95,545	0	128,562
Local / Regional Funding	0	0	0	2,500	0	2,500	7,000
Total Grants	14,580	14,580	0	118,549	98,549	20,000	198,115
Miscellaneous Income							
Charges for Services	36	25	11	10,434	9,200	1,234	16,275
Miscellaneous Income - Other	350	350	0	2,900	2,800	100	4,200
Total Miscellaneous Income	386	375	11	13,334	12,000	1,334	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	1,214	1,000	214	14,089	14,500	(411)	29,692
Total Prior Years' Property Tax Rev.	1,214	1,000	214	14,111	14,540	(429)	29,732
Interest Income	928	2,000	(1,072)	6,424	12,400	(5,976)	17,500
Property Tax Revenue							
Multnomah County	11,875	9,364	2,511	1,584,289	1,637,968	(53,679)	1,691,806
Washington County	0	0	0	8,122	5,466	2,656	5,466
Columbia County	5	7	(2)	761	705	56	728
Total Property Tax Revenue	11,880	9,371	2,509	1,593,173	1,644,139	(50,966)	1,698,000
Total RESOURCES RECEIVED	28,989	27,326	1,662	1,745,591	1,781,628	(36,037)	1,963,822
Total Income	28,989	27,326	1,662	1,745,591	1,781,628	(36,037)	1,963,822
Gross Profit	28,989	27,326	1,662	1,745,591	1,781,628	(36,037)	1,963,822
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	7,064	4,000	3,064	28,957	26,000	2,957	46,653
Rural Projects	0	5,000	(5,000)	13,038	40,000	(26,962)	79,250
Urban Projects	0	3,000	(3,000)	5,004	24,000	(18,996)	42,450
Invasive Weed Control (EDRR)	0	5,000	(5,000)	6,443	40,000	(33,557)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	8,000	(8,000)	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	8,000	(7,860)	23,833
Partner Support	2,580	1,617	963	137,217	141,637	(4,420)	141,637
Total CONSERVATION PROGRAMS	9,644	19,617	(9,973)	190,799	279,637	(88,838)	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	5,000	(1,401)	15,000
Event Expenses	(100)	100	(200)	343	500	(158)	12,150
Printing/Production/Signage	37	0	37	2,079	2,200	(121)	2,550
Postage and Delivery	126	100	26	739	750	(11)	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	1,200	1,200	0	2,000
Website Services	0	65	(65)	797	760	37	11,130
Total COMMUNICATIONS AND OUTREACH	63	765	(702)	10,356	11,960	(1,604)	49,430
OPERATING EXPENSES							
Rent & Office Parking	6,973	6,697	276	61,422	60,129	1,293	80,221
Computer & IT Support	1,258	1,350	(92)	10,061	10,800	(739)	19,100
Professional Contracted Services	0	0	0	450	500	(50)	2,040
Insurance (liab, auto, prop)	0	0	0	8,342	8,000	342	8,000
Telephone and Internet Services	848	1,000	(152)	8,293	7,600	693	12,000
District Vehicle Fuel/Maint/Prk	342	350	(8)	5,575	6,500	(925)	14,200
Program Related Travel/Prk/Meal	33	200	(167)	2,004	1,600	404	2,400
TriMet Commuter Pass	0	100	(100)	0	800	(800)	1,200
Office Equip/Sftwr & Furniture	100	200	(100)	4,438	5,600	(1,162)	6,800
Office Supplies	199	200	(1)	2,650	1,600	1,050	4,911
Field Supplies & Equipment	0	30	(30)	356	410	(54)	1,000
Refreshments & Supplies	93	180	(87)	170	880	(710)	1,703
Recruiting Expenses	0	0	0	140	200	(60)	400
Audit Fees	0	0	0	4,900	4,900	0	4,900
Professional Org. Dues	20	25	(5)	6,191	6,075	116	7,500
Licensing and Other Fees	50	50	0	999	949	50	1,200

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

February 2021

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
Legal Notices	0	0	0	566	560	6	2,300
Payroll Fees	216	220	(4)	1,871	1,730	141	2,610
Bank Fees	49	93	(44)	541	744	(203)	1,116
Training Expenses							
Staff Development	258	100	158	4,525	6,200	(1,675)	11,000
Board Development	0	413	(413)	0	693	(693)	2,000
Training Related Travel/Meals	0	20	(20)	98	80	18	4,250
Total Training Expenses	258	533	(274)	4,623	6,973	(2,350)	17,250
Total OPERATING EXPENSES	10,439	11,228	(789)	123,591	126,549	(2,958)	190,851
Total SUPPLIES/MATERIALS/SERVICES	20,146	31,610	(11,464)	324,747	418,146	(93,399)	650,902
Personal Services							
GROSS PAYROLL							
District Manager	9,719	9,420	299	55,222	53,222	1,999	103,619
Office Manager	4,822	4,822	0	38,776	38,576	200	57,863
Communications Manager	4,226	4,226	(0)	34,009	33,809	200	50,713
Controller & Budget Officer	8,773	8,773	0	71,641	71,441	200	106,536
Senior Conservationist	7,093	6,629	464	57,545	53,032	4,514	79,548
Rural Conservationist	7,123	7,123	(0)	57,182	56,982	200	85,473
Forestry Conservationist	7,123	7,123	0	57,182	56,982	201	85,473
Urban Conservationist	7,123	7,123	0	59,318	59,119	200	87,609
Conservationist & Inv Sp Coord	7,123	7,123	(0)	57,182	56,984	198	85,476
Conservationist & Ed Coord	7,123	7,123	0	58,428	56,982	1,446	85,473
Perm Seasonal Conservation Tech	1,029	0	1,029	25,711	21,245	4,467	37,768
Interns	68	0	68	10,498	8,665	1,833	17,505
Spcl Proj and Other	0	1,260	(1,260)	0	6,462	(6,462)	8,062
Supervisory Pay	0	0	0	0	2,560	(2,560)	4,789
Regular Pay In-lieu of Medical	0	600	(600)	0	4,200	(4,200)	6,600
Holiday Bonus	0	0	0	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	71,344	71,344	0	582,693	582,458	236	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,900	1,900	(0)	15,619	15,480	139	23,500
Employer Health Benefits - Other	8,796	8,796	0	74,077	75,315	(1,238)	111,670
Total Employer Health Benefits	10,696	10,696	(0)	89,696	90,795	(1,099)	135,170
Employer Payroll Taxes	6,863	6,750	113	51,067	52,450	(1,383)	80,100
Employer PERS Expense	15,128	15,550	(422)	120,489	119,600	889	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	32,686	32,996	(309)	265,154	266,540	(1,386)	403,065
Total Personal Services	104,030	104,339	(309)	847,848	848,998	(1,150)	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	124,176	135,949	(11,773)	1,172,595	1,267,144	(94,549)	1,963,822
Net Ordinary Income	(95,188)	(108,623)	13,435	572,996	514,483	58,512	0
Net Income	(95,188)	(108,623)	13,435	572,996	514,483	58,512	0

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

February 2021

	Feb 21	Budget	\$ Over Bud...	Jul '20 - Fe...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Contributions	0	0	0	500	0	500	0
Grants							
Sturgeon Lake Grants	0	0	0	1,876	0	1,876	0
Total Grants	0	0	0	1,876	0	1,876	0
Interest Income							
Sturgeon Lake	45	100	(55)	594	800	(206)	1,284
Total Interest Income	45	100	(55)	594	800	(206)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	45	100	(55)	2,970	800	2,170	112,284
Total Income	45	100	(55)	2,970	800	2,170	112,284
Gross Profit	45	100	(55)	2,970	800	2,170	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	259	5,000	(4,742)	10,836	40,000	(29,164)	80,000
Revegetation	0	0	0	13,601	15,000	(1,399)	25,000
Monitoring	0	100	(100)	13,586	14,100	(514)	18,500
Total STURGEON LAKE	259	5,100	(4,842)	38,023	69,100	(31,077)	123,500
Total SUPPLIES/MATERIALS/SERV...	259	5,100	(4,842)	38,023	69,100	(31,077)	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	259	5,100	(4,842)	39,258	70,350	(31,092)	112,284
Net Ordinary Income	(214)	(5,000)	4,787	(36,288)	(69,550)	33,262	0
Net Income	(214)	(5,000)	4,787	(36,288)	(69,550)	33,262	0