

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

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		1,462,633	1,462,633
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Account	90,404		90,404
<b>Total Checking/Savings</b>	<b>90,404</b>	<b>1,573,633</b>	<b>1,664,037</b>
<b>Other Current Assets</b>	-	-	-
<b>Total Other Current Assets</b>	-	-	-
<b>Total Current Assets</b>	<b>90,404</b>	<b>1,573,633</b>	<b>1,664,037</b>
<b>TOTAL ASSETS</b>	<b>90,404</b>	<b>1,573,633</b>	<b>1,664,037</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	-	21,293	21,293
<b>Total Accounts Payable</b>	-	21,293	21,293
<b>Other Current Liabilities</b>		1,300	1,300
<b>Total Current Liabilities</b>	-	22,593	22,593
<b>Total Liabilities</b>	-	22,593	22,593
<b>Equity</b>			
Required months of operations funding		985,349	985,349
Reserve for Future Expenses		75,000	75,000
Sturgeon Lake Stewardship Account	89,696		89,696
<b>Total Fund Balance, beginning of year</b>	<b>89,696</b>	<b>1,060,349</b>	<b>1,150,045</b>
<b>Transfers Due Between Funds</b>	37,013	(37,013)	-
<b>Change in Fund Balance</b>	<b>(36,305)</b>	<b>527,704</b>	<b>491,399</b>
<b>Total Equity / Fund Balance, end of current period</b>	<b>90,404</b>	<b>1,551,040</b>	<b>1,641,444</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>90,404</b>	<b>1,573,633</b>	<b>1,664,037</b>

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

March 2021

	Mar 21	Budget	\$ Over Bu...	Jul '20 - M...	YTD Budget	\$ Over Bu...	Annual Bu...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
<b>Grants</b>							
<b>Federal Funding</b>	29,826	29,826	0	50,330	32,830	17,500	62,553
<b>State Funding</b>							
Oregon Dept of Agriculture	0	0	0	68,735	68,735	0	83,315
State Funding - Other	13,143	13,143	0	39,953	39,953	0	45,247
<b>Total State Funding</b>	13,143	13,143	0	108,688	108,688	0	128,562
<b>Local / Regional Funding</b>	0	0	0	2,500	0	2,500	7,000
<b>Total Grants</b>	42,969	42,969	0	161,518	141,518	20,000	198,115
<b>Miscellaneous Income</b>							
<b>Charges for Services</b>	32	25	7	10,466	9,225	1,241	16,275
<b>Miscellaneous Income - Other</b>	350	350	0	3,250	3,150	100	4,200
<b>Total Miscellaneous Income</b>	382	375	7	13,716	12,375	1,341	20,475
<b>Prior Years' Property Tax Rev.</b>							
PY Prop Tax Rev - Columbia Cnty	0	0	0	23	40	(17)	40
Prior Years' Property Tax Rev. - Other	1,127	850	276	15,215	15,350	(135)	29,692
<b>Total Prior Years' Property Tax Rev.</b>	1,127	850	276	15,238	15,390	(152)	29,732
<b>Interest Income</b>	781	1,800	(1,019)	7,205	14,200	(6,995)	17,500
<b>Property Tax Revenue</b>							
Multnomah County	46,144	40,395	5,749	1,630,433	1,678,363	(47,930)	1,691,806
Washington County	0	0	0	8,122	5,466	2,656	5,466
Columbia County	11	13	(3)	772	718	54	728
<b>Total Property Tax Revenue</b>	46,155	40,409	5,746	1,639,327	1,684,547	(45,220)	1,698,000
<b>Total RESOURCES RECEIVED</b>	91,413	86,403	5,010	1,837,004	1,868,031	(31,027)	1,963,822
<b>Total Income</b>	91,413	86,403	5,010	1,837,004	1,868,031	(31,027)	1,963,822
<b>Gross Profit</b>	91,413	86,403	5,010	1,837,004	1,868,031	(31,027)	1,963,822
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>CONSERVATION PROGRAMS</b>							
Forestry Projects	4,369	5,000	(631)	33,325	31,000	2,325	46,653
Rural Projects	2,233	5,000	(2,767)	15,271	45,000	(29,729)	79,250
Urban Projects	1,400	3,000	(1,600)	6,404	27,000	(20,596)	42,450
Invasive Weed Control (EDRR)	0	5,000	(5,000)	6,443	45,000	(38,557)	76,798
<b>Educational Projects</b>							
School & Community Programs	0	1,000	(1,000)	0	9,000	(9,000)	16,333
OSU Ext. (Mstr Grd, IPM, etc.)	0	0	0	140	0	140	7,500
<b>Total Educational Projects</b>	0	1,000	(1,000)	140	9,000	(8,860)	23,833
Partner Support	4,500	0	4,500	141,717	141,637	80	141,637
<b>Total CONSERVATION PROGRAMS</b>	12,501	19,000	(6,499)	203,301	298,637	(95,336)	410,621
<b>COMMUNICATIONS AND OUTREACH</b>							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	3,308	4,500	(1,193)	6,907	9,500	(2,594)	15,000
Event Expenses	0	100	(100)	343	600	(258)	12,150
Printing/Production/Signage	0	0	0	2,079	2,200	(121)	2,550
Postage and Delivery	109	100	9	848	850	(2)	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	75	65	10	872	825	47	11,130

12:09 PM

04/14/21

Accrual Basis

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

March 2021

	Mar 21	Budget	\$ Over Bu...	Jul '20 - M...	YTD Budget	\$ Over Bu...	Annual Bu...
<b>Total COMMUNICATIONS AND OUTREACH</b>	3,492	4,765	(1,273)	13,848	16,725	(2,877)	49,430
<b>OPERATING EXPENSES</b>							
Rent & Office Parking	6,941	6,697	244	68,362	66,826	1,536	80,221
Computer & IT Support	1,263	1,350	(87)	11,324	12,150	(826)	19,100
Professional Contracted Services	0	0	0	450	500	(50)	2,040
Insurance (liab, auto, prop)	(520)	0	(520)	7,822	8,000	(178)	8,000
Telephone and Internet Services	1,258	1,000	258	9,551	8,600	951	12,000
District Vehicle Fuel/Maint/Prk	2,412	350	2,062	7,986	6,850	1,136	14,200
Program Related Travel/Prk/M meal	118	200	(82)	2,122	1,800	322	2,400
TriMet Commuter Pass	0	100	(100)	0	900	(900)	1,200
Office Equip/Sftwr & Furniture	350	200	150	4,788	5,800	(1,012)	6,800
Office Supplies	200	200	(0)	2,850	1,800	1,050	4,911
Field Supplies & Equipment	205	30	175	561	440	121	1,000
Refreshments & Supplies	11	180	(169)	181	1,060	(879)	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	210	250	(40)	6,401	6,325	76	7,500
Licensing and Other Fees	0	0	0	999	949	50	1,200
Legal Notices	0	0	0	566	560	6	2,300
Payroll Fees	213	220	(7)	2,084	1,950	134	2,610
Bank Fees	48	93	(45)	589	837	(248)	1,116
Training Expenses							
Staff Development	86	100	(14)	4,611	6,300	(1,689)	11,000
Board Development	0	0	0	0	693	(693)	2,000
Training Related Travel/Meals	0	20	(20)	98	100	(2)	4,250
<b>Total Training Expenses</b>	<b>86</b>	<b>120</b>	<b>(34)</b>	<b>4,709</b>	<b>7,093</b>	<b>(2,384)</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>12,795</b>	<b>10,990</b>	<b>1,805</b>	<b>136,387</b>	<b>137,540</b>	<b>(1,153)</b>	<b>190,851</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>28,788</b>	<b>34,755</b>	<b>(5,967)</b>	<b>353,535</b>	<b>452,902</b>	<b>(99,366)</b>	<b>650,902</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>	<b>74,286</b>	<b>75,643</b>	<b>(1,357)</b>	<b>656,979</b>	<b>658,101</b>	<b>(1,121)</b>	<b>904,705</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,900	1,900	(0)	17,519	17,380	139	23,500
Employer Health Benefits - Other	8,796	8,796	0	82,873	84,111	(1,238)	111,670
<b>Total Employer Health Benefits</b>	<b>10,696</b>	<b>10,696</b>	<b>(0)</b>	<b>100,392</b>	<b>101,491</b>	<b>(1,099)</b>	<b>135,170</b>
Employer Payroll Taxes	7,150	6,750	400	58,216	59,200	(984)	80,100
Employer PERS Expense	15,786	15,750	36	136,275	135,350	925	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
<b>Total PAYROLL TAXES &amp; OTHER BENEFITS</b>	<b>33,631</b>	<b>33,196</b>	<b>435</b>	<b>298,785</b>	<b>299,736</b>	<b>(951)</b>	<b>403,065</b>
<b>Total Personal Services</b>	<b>107,917</b>	<b>108,839</b>	<b>(922)</b>	<b>955,765</b>	<b>957,837</b>	<b>(2,072)</b>	<b>1,307,770</b>
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)
<b>Total Expense</b>	<b>136,705</b>	<b>143,594</b>	<b>(6,889)</b>	<b>1,309,300</b>	<b>1,410,738</b>	<b>(101,438)</b>	<b>1,963,822</b>
<b>Net Ordinary Income</b>	<b>(45,292)</b>	<b>(57,191)</b>	<b>11,899</b>	<b>527,704</b>	<b>457,292</b>	<b>70,411</b>	<b>0</b>
<b>Net Income</b>	<b>(45,292)</b>	<b>(57,191)</b>	<b>11,899</b>	<b>527,704</b>	<b>457,292</b>	<b>70,411</b>	<b>0</b>

12:08 PM  
 04/14/21  
 Accrual Basis

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

March 2021

	Mar 21	Budget	\$ Over B...	Jul '20 - ...	YTD Bud...	\$ Over B...	Annual ...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
Contributions	0	0	0	500	0	500	0
<b>Grants</b>							
Sturgeon Lake Grants	0	0	0	1,876	0	1,876	0
<b>Total Grants</b>	0	0	0	1,876	0	1,876	0
<b>Interest Income</b>							
Sturgeon Lake	35	100	(65)	629	900	(271)	1,284
<b>Total Interest Income</b>	35	100	(65)	629	900	(271)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
<b>Total RESOURCES RECEIVED</b>	35	100	(65)	3,005	900	2,105	112,284
<b>Total Income</b>	35	100	(65)	3,005	900	2,105	112,284
<b>Gross Profit</b>	35	100	(65)	3,005	900	2,105	112,284
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	0	5,000	(5,000)	10,836	45,000	(34,164)	80,000
Revegetation	0	0	0	13,601	15,000	(1,399)	25,000
Monitoring	52	100	(48)	13,637	14,200	(563)	18,500
<b>Total STURGEON LAKE</b>	52	5,100	(5,048)	38,075	74,200	(36,125)	123,500
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	52	5,100	(5,048)	38,075	74,200	(36,125)	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)
<b>Total Expense</b>	52	5,100	(5,048)	39,310	75,450	(36,140)	112,284
<b>Net Ordinary Income</b>	(17)	(5,000)	4,983	(36,305)	(74,550)	38,245	0
<b>Net Income</b>	(17)	(5,000)	4,983	(36,305)	(74,550)	38,245	0