

West Multnomah Soil and Water Conservation District  
Balance Sheet  
As of April 30, 2021

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		1,330,529	1,330,529
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Account	90,439		90,439
<b>Total Checking/Savings</b>	<b>90,439</b>	<b>1,441,529</b>	<b>1,531,968</b>
<b>Other Current Assets</b>	-	-	-
<b>Total Other Current Assets</b>	-	-	-
<b>Total Current Assets</b>	<b>90,439</b>	<b>1,441,529</b>	<b>1,531,968</b>
<b>TOTAL ASSETS</b>	<b>90,439</b>	<b>1,441,529</b>	<b>1,531,968</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	-	25,050	25,050
<b>Total Accounts Payable</b>	-	25,050	25,050
<b>Other Current Liabilities</b>		1,300	1,300
<b>Total Current Liabilities</b>	-	26,350	26,350
<b>Total Liabilities</b>	-	26,350	26,350
<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>	37,038	(37,038)	-
<b>Change in Fund Balance</b>	<b>(36,295)</b>	<b>391,868</b>	<b>355,573</b>
<b>Total Equity / Fund Balance, end of current period</b>	<b>90,439</b>	<b>1,415,179</b>	<b>1,505,618</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>90,439</b>	<b>1,441,529</b>	<b>1,531,968</b>

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

April 2021

	Apr 21	Budget	\$ Over Bud...	Jul '20 - Ap...	YTD Budget	\$ Over Bud...	Annual Bu...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
<b>Grants</b>							
Federal Funding	0	0	0	50,330	32,830	17,500	62,553
State Funding							
Oregon Dept of Agriculture	0	0	0	68,735	68,735	0	83,315
State Funding - Other	0	0	0	39,953	39,953	0	45,247
Total State Funding	0	0	0	108,688	108,688	0	128,562
Local / Regional Funding	0	0	0	2,500	0	2,500	7,000
<b>Total Grants</b>	0	0	0	161,518	141,518	20,000	198,115
<b>Miscellaneous Income</b>							
Charges for Services	32	25	7	10,498	9,250	1,248	16,275
Miscellaneous Income - Other	700	350	350	3,950	3,500	450	4,200
<b>Total Miscellaneous Income</b>	732	375	357	14,448	12,750	1,698	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	679	875	(196)	15,894	16,225	(331)	29,692
<b>Total Prior Years' Property Tax Rev.</b>	679	875	(196)	15,917	16,265	(349)	29,732
<b>Interest Income</b>	699	1,100	(401)	7,904	15,300	(7,396)	17,500
<b>Property Tax Revenue</b>							
Multnomah County	6,911	4,788	2,122	1,637,344	1,683,152	(45,808)	1,691,806
Washington County	0	0	0	8,122	5,466	2,656	5,466
Columbia County	10	5	4	781	723	58	728
<b>Total Property Tax Revenue</b>	6,921	4,794	2,127	1,646,248	1,689,341	(43,093)	1,698,000
<b>Total RESOURCES RECEIVED</b>	9,030	7,144	1,887	1,846,034	1,875,174	(29,140)	1,963,822
<b>Total Income</b>	9,030	7,144	1,887	1,846,034	1,875,174	(29,140)	1,963,822
<b>Gross Profit</b>	9,030	7,144	1,887	1,846,034	1,875,174	(29,140)	1,963,822
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>CONSERVATION PROGRAMS</b>							
Forestry Projects	0	5,000	(5,000)	33,325	36,000	(2,675)	46,653
Rural Projects	10,778	5,000	5,778	26,048	50,000	(23,952)	79,250
Urban Projects	0	3,000	(3,000)	6,404	30,000	(23,596)	42,450
Invasive Weed Control (EDRR)	4,898	5,000	(102)	11,341	50,000	(38,659)	76,798
Educational Projects							
School & Community Programs	0	1,000	(1,000)	0	10,000	(10,000)	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	10,000	(9,860)	23,833
Partner Support	0	0	0	141,717	141,637	80	141,637
<b>Total CONSERVATION PROGRAMS</b>	15,676	19,000	(3,324)	218,977	317,637	(98,660)	410,621
<b>COMMUNICATIONS AND OUTREACH</b>							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	0	500	(500)	6,907	10,000	(3,094)	15,000
Event Expenses	0	100	(100)	343	700	(358)	12,150
Printing/Production/Signage	897	350	547	2,976	2,550	426	2,550
Postage and Delivery	8	100	(92)	856	950	(94)	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	50	65	(15)	922	890	32	11,130

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

April 2021

	Apr 21	Budget	\$ Over Bud...	Jul '20 - Ap...	YTD Budget	\$ Over Bud...	Annual Bu...
<b>Total COMMUNICATIONS AND OUTRE...</b>	955	1,115	(160)	14,803	17,840	(3,037)	49,430
<b>OPERATING EXPENSES</b>							
Rent & Office Parking	6,941	6,697	244	75,303	73,524	1,780	80,221
Computer & IT Support	1,258	1,350	(92)	12,582	13,500	(918)	19,100
Professional Contracted Services	0	0	0	450	500	(50)	2,040
Insurance (liab, auto, prop)	0	0	0	7,822	8,000	(178)	8,000
Telephone and Internet Services	1,276	1,000	276	10,827	9,600	1,227	12,000
District Vehicle Fuel/Maint/Prk	348	700	(352)	8,335	7,550	785	14,200
Program Related Travel/Prk/Meal	202	200	2	2,325	2,000	325	2,400
Program Meeting Refreshments	5	0	5	5	0	5	0
TriMet Commuter Pass	0	100	(100)	0	1,000	(1,000)	1,200
Office Equip/Sftwr & Furniture	58	200	(142)	4,846	6,000	(1,154)	6,800
Office Supplies	424	200	224	3,274	2,000	1,274	4,911
Field Supplies & Equipment	178	30	148	739	470	269	1,000
Refreshments & Supplies	11	180	(169)	192	1,240	(1,048)	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	325	350	(25)	6,726	6,675	51	7,500
Licensing and Other Fees	0	0	0	999	949	50	1,200
Legal Notices	261	236	25	826	796	30	2,300
Payroll Fees	216	220	(4)	2,300	2,170	130	2,610
Bank Fees	48	93	(45)	637	930	(293)	1,116
Training Expenses							
Staff Development	615	100	515	5,226	6,400	(1,174)	11,000
Board Development	156	0	156	156	693	(536)	2,000
Training Related Travel/Meals	0	20	(20)	98	120	(22)	4,250
<b>Total Training Expenses</b>	<b>771</b>	<b>120</b>	<b>651</b>	<b>5,480</b>	<b>7,213</b>	<b>(1,733)</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>12,324</b>	<b>11,676</b>	<b>647</b>	<b>148,710</b>	<b>149,216</b>	<b>(506)</b>	<b>190,851</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>28,955</b>	<b>31,791</b>	<b>(2,837)</b>	<b>382,490</b>	<b>484,693</b>	<b>(102,203)</b>	<b>650,902</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>	<b>80,899</b>	<b>78,662</b>	<b>2,238</b>	<b>737,879</b>	<b>736,762</b>	<b>1,116</b>	<b>904,705</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	2,040	2,040	(0)	19,559	19,420	139	23,500
Employer Health Benefits - Other	8,318	9,532	(1,214)	91,191	93,643	(2,452)	111,670
<b>Total Employer Health Benefits</b>	<b>10,358</b>	<b>11,572</b>	<b>(1,214)</b>	<b>110,750</b>	<b>113,063</b>	<b>(2,313)</b>	<b>135,170</b>
Employer Payroll Taxes	7,794	6,900	894	66,088	66,100	(12)	80,100
Employer PERS Expense	16,782	17,250	(468)	153,058	152,600	458	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
<b>Total PAYROLL TAXES &amp; OTHER BEN...</b>	<b>34,934</b>	<b>35,722</b>	<b>(788)</b>	<b>333,797</b>	<b>335,458</b>	<b>(1,661)</b>	<b>403,065</b>
<b>Total Personal Services</b>	<b>115,833</b>	<b>114,384</b>	<b>1,450</b>	<b>1,071,676</b>	<b>1,072,220</b>	<b>(544)</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>144,788</b>	<b>146,175</b>	<b>(1,387)</b>	<b>1,454,166</b>	<b>1,556,913</b>	<b>(102,748)</b>	<b>1,963,822</b>
<b>Net Ordinary Income</b>	<b>(135,757)</b>	<b>(139,031)</b>	<b>3,274</b>	<b>391,868</b>	<b>318,261</b>	<b>73,607</b>	<b>0</b>
<b>Net Income</b>	<b>(135,757)</b>	<b>(139,031)</b>	<b>3,274</b>	<b>391,868</b>	<b>318,261</b>	<b>73,607</b>	<b>0</b>

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 Accrual Basis

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

	Apr 21	Budget	\$ Over B...	Jul '20 - ...	YTD Bud...	\$ Over B...	Annual B...
<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)	664	1,000	(336)	1,284
<b>Total Interest Income</b>	35	100	(65)	664	1,000	(336)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
<b>Total RESOURCES RECEIVED</b>	35	100	(65)	3,040	1,000	2,040	112,284
<b>Total Income</b>	35	100	(65)	3,040	1,000	2,040	112,284
<b>Gross Profit</b>	35	100	(65)	3,040	1,000	2,040	112,284
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	0	5,000	(5,000)	10,836	50,000	(39,164)	80,000
Revegetation	0	0	0	13,601	15,000	(1,399)	25,000
Monitoring	25	100	(75)	13,663	14,300	(637)	18,500
<b>Total STURGEON LAKE</b>	25	5,100	(5,075)	38,100	79,300	(41,200)	123,500
<b>Total SUPPLIES/MATERIALS/SERVI...</b>	25	5,100	(5,075)	38,100	79,300	(41,200)	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>	25	5,100	(5,075)	39,335	80,550	(41,215)	112,284
<b>Net Ordinary Income</b>	10	(5,000)	5,010	(36,295)	(79,550)	43,255	0
<b>Net Income</b>	10	(5,000)	5,010	(36,295)	(79,550)	43,255	0