

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

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,210,280	1,210,280
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		111,000	111,000
Sturgeon Lake Stewardship Account	90,474		90,474
Total Checking/Savings	90,474	1,321,280	1,411,754
Other Current Assets	-	50	50
Total Other Current Assets	-	50	50
Total Current Assets	90,474	1,321,330	1,411,804
TOTAL ASSETS	90,474	1,321,330	1,411,804
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	-	26,729	26,729
Total Accounts Payable	-	26,729	26,729
Other Current Liabilities		1,300	1,300
Total Current Liabilities	-	28,029	28,029
Total Liabilities	-	28,029	28,029
Equity			
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
Total Fund Balance, beginning of year	89,696	1,060,349	1,150,045
Transfers Due Between Funds	41,494	(41,494)	-
Change in Fund Balance	(40,716)	274,446	233,730
Total Equity / Fund Balance, end of current period	90,474	1,293,301	1,383,775
TOTAL LIABILITIES & EQUITY	90,474	1,321,330	1,411,804

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

May 2021

	May 21	Budget	\$ Over Bu...	Jul '20 - M...	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	10,000	8,750	1,250	60,330	41,580	18,750	57,053
State Funding							
Oregon Dept of Agriculture	0	0	0	68,735	68,735	0	83,315
State Funding - Other	5,500	5,500	0	45,453	45,453	0	50,747
Total State Funding	5,500	5,500	0	114,188	114,188	0	134,062
Local / Regional Funding	3,000	0	3,000	5,500	0	5,500	7,000
Total Grants	18,500	14,250	4,250	180,018	155,768	24,250	198,115
Miscellaneous Income							
Charges for Services	11	25	(14)	10,509	9,275	1,234	16,275
Miscellaneous Income - Other	0	350	(350)	3,950	3,850	100	4,200
Total Miscellaneous Income	11	375	(364)	14,459	13,125	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	3,305	5,588	(2,283)	19,199	21,814	(2,614)	29,692
Total Prior Years' Property Tax Rev.	3,305	5,588	(2,283)	19,222	21,854	(2,632)	29,732
Interest Income	672	1,100	(428)	8,576	16,400	(7,824)	17,500
Property Tax Revenue							
Multnomah County	6,073	3,737	2,336	1,643,418	1,686,889	(43,471)	1,691,806
Washington County	0	0	0	8,122	5,466	2,656	5,466
Columbia County	11	5	6	792	728	64	728
Total Property Tax Revenue	6,084	3,742	2,343	1,652,332	1,693,083	(40,751)	1,698,000
Total RESOURCES RECEIVED	28,572	25,055	3,517	1,874,606	1,900,229	(25,623)	1,963,822
Total Income	28,572	25,055	3,517	1,874,606	1,900,229	(25,623)	1,963,822
Gross Profit	28,572	25,055	3,517	1,874,606	1,900,229	(25,623)	1,963,822
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	2,296	5,000	(2,704)	35,621	41,000	(5,379)	46,653
Rural Projects	1,551	5,000	(3,449)	27,599	55,000	(27,401)	79,250
Urban Projects	0	3,000	(3,000)	6,404	33,000	(26,596)	42,450
Invasive Weed Control (EDRR)	15,844	15,000	844	27,185	65,000	(37,815)	76,798
Educational Projects							
School & Community Programs	3,826	3,000	826	3,966	13,000	(9,034)	16,333
Total Educational Projects	3,826	3,000	826	3,966	13,000	(9,034)	16,333
Partner Support	7,500	7,500	0	149,217	149,137	80	149,137
Total CONSERVATION PROGRAMS	31,016	38,500	(7,484)	249,993	356,137	(106,144)	410,621
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Long Range Business Plan Update	0	500	(500)	6,907	10,500	(3,594)	15,000
Event Expenses	350	100	250	693	800	(108)	12,150
Printing/Production/Signage	0	0	0	2,976	2,550	426	2,550
Postage and Delivery	113	100	13	969	1,050	(81)	1,500
Graphic Designer	0	0	0	1,350	1,500	(150)	2,200
Media, Advertising, Marketing	259	300	(41)	510	350	160	400
Sponsor/Support Commun. Orgs	0	0	0	1,200	1,200	0	2,000
Website Services	0	65	(65)	922	955	(33)	11,130

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

May 2021

	May 21	Budget	\$ Over Bu...	Jul '20 - M...	YTD Budget	\$ Over Bu...	Annual Bu...
Total COMMUNICATIONS AND OUTREACH	722	1,065	(343)	15,526	18,905	(3,379)	49,430
OPERATING EXPENSES							
Rent & Office Parking	6,941	6,697	243	82,244	80,221	2,023	80,221
Computer & IT Support	1,160	1,350	(190)	13,742	14,850	(1,108)	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	1,179	1,000	179	12,006	10,600	1,406	12,000
District Vehicle Fuel/Maint/Prk	912	1,200	(288)	9,247	8,750	497	14,200
Program Related Travel/Prk/M meal	324	200	124	2,649	2,200	449	2,400
Program Meeting Refreshments	0	0	0	5	0	5	0
TriMet Commuter Pass	0	100	(100)	0	1,100	(1,100)	1,200
Office Equip/Sftwr & Furniture	207	200	7	5,054	6,200	(1,146)	6,800
Office Supplies	271	1,000	(729)	3,545	3,000	545	4,911
Field Supplies & Equip for All	5	30	(25)	744	500	244	1,000
Refreshments & Supplies	11	180	(169)	203	1,420	(1,217)	1,703
Recruiting Expenses	36	100	(64)	176	300	(124)	400
Audit Fees	0	0	0	4,900	4,900	0	4,900
Professional Org. Dues	0	0	0	6,726	6,675	51	7,500
Licensing and Other Fees	0	0	0	999	949	50	1,200
Legal Notices	0	0	0	826	796	30	2,300
Payroll Fees	216	220	(4)	2,516	2,390	126	2,610
Bank Fees	48	93	(45)	685	1,023	(338)	1,116
Training Expenses							
Staff Development	113	100	13	5,339	6,500	(1,161)	11,000
Board Development	107	100	7	263	793	(529)	2,000
Training Related Travel/Meals	0	20	(20)	98	140	(42)	4,250
Total Training Expenses	220	220	0	5,700	7,433	(1,732)	17,250
Total OPERATING EXPENSES	11,531	12,590	(1,060)	160,241	161,806	(1,566)	190,851
Total SUPPLIES/MATERIALS/SERVICES	43,270	52,155	(8,886)	425,760	536,848	(111,089)	650,902
Personal Services							
GROSS PAYROLL	71,522	78,662	(7,140)	809,400	815,424	(6,024)	904,705
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,900	2,040	(140)	21,459	21,460	(1)	23,500
Employer Health Benefits - Other	7,885	9,032	(1,147)	99,076	102,675	(3,599)	111,670
Total Employer Health Benefits	9,785	11,072	(1,287)	120,535	124,135	(3,600)	135,170
Employer Payroll Taxes	6,838	7,000	(162)	72,926	73,100	(174)	80,100
Employer PERS Expense	14,581	15,550	(969)	167,638	168,150	(512)	184,100
Worker's Compensation Insurance	0	0	0	3,902	3,695	207	3,695
Total PAYROLL TAXES & OTHER BENEFITS	31,203	33,622	(2,419)	365,000	369,080	(4,080)	403,065
Total Personal Services	102,725	112,284	(9,559)	1,174,401	1,184,504	(10,103)	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	145,994	164,439	(18,445)	1,600,160	1,721,352	(121,192)	1,963,822
Net Ordinary Income	(117,422)	(139,384)	21,962	274,446	178,877	95,569	0
Net Income	(117,422)	(139,384)	21,962	274,446	178,877	95,569	0

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Accrual Basis

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

May 2021

	May 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	0	0	0	1,876	0	1,876	0
Total Grants	0	0	0	1,876	0	1,876	0
Interest Income							
Sturgeon Lake	35	100	(65)	699	1,100	(401)	1,284
Total Interest Income	35	100	(65)	699	1,100	(401)	1,284
Inter-fund Transfer In	0	0	0	0	0	0	111,000
Total RESOURCES RECEIVED	35	100	(65)	3,075	1,100	1,975	112,284
Total Income	35	100	(65)	3,075	1,100	1,975	112,284
Gross Profit	35	100	(65)	3,075	1,100	1,975	112,284
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	0	5,000	(5,000)	10,836	55,000	(44,164)	80,000
Revegetation	4,430	5,000	(570)	18,032	20,000	(1,968)	25,000
Monitoring	25	100	(75)	13,688	14,400	(712)	18,500
Total STURGEON LAKE	4,456	10,100	(5,644)	42,556	89,400	(46,844)	123,500
Total SUPPLIES/MATERIALS/SERVICES	4,456	10,100	(5,644)	42,556	89,400	(46,844)	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	4,456	10,100	(5,644)	43,791	90,650	(46,859)	112,284
Net Ordinary Income	(4,421)	(10,000)	5,579	(40,716)	(89,550)	48,834	0
Net Income	(4,421)	(10,000)	5,579	(40,716)	(89,550)	48,834	0