

West Multnomah Soil & Water Conservation District  
**Balance Sheet**  
As of April 30, 2018

	<u>Apr 30, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking - US Bank	85,788
LGIP	1,217,529
Petty Cash	29
<b>Total Checking/Savings</b>	<u>1,303,346</u>
<b>Other Current Assets</b>	
Refundable Deposits	126
<b>Total Other Current Assets</b>	<u>126</u>
<b>Total Current Assets</b>	<u>1,303,472</u>
<b>TOTAL ASSETS</b>	<u><u>1,303,472</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	73,463
<b>Total Accounts Payable</b>	<u>73,463</u>
<b>Other Current Liabilities</b>	
Accrued Liabilities	27,241
<b>Total Other Current Liabilities</b>	<u>27,241</u>
<b>Total Current Liabilities</b>	<u>100,705</u>
<b>Total Liabilities</b>	100,705
<b>Equity</b>	
Net Assets / Fund Balance	1,029,973
Net Income	172,794
<b>Total Equity</b>	<u>1,202,767</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,303,472</u></u>

**West Multnomah Soil & Water Conservation District**  
**General Fund Only Budget Performance**  
**April 2018**

	Apr 18	Budget	\$ Over Bu...	Jul '17 - A...	YTD Budget	\$ Over Bu...	Annual Bu...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
<b>Grants</b>							
Oregon Dept of Agriculture	0	0	0	64,753	64,752	0	78,488
Project Grants	0	0	0	48,885	48,200	685	153,049
Other	0	0	0	0	0	(0)	0
<b>Total Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,637</b>	<b>112,953</b>	<b>685</b>	<b>231,537</b>
<b>Miscellaneous Income</b>							
Charges for Services	92	10	82	4,365	2,100	2,265	2,200
Miscellaneous Income - Other	380	0	380	11,459	8,000	3,459	8,800
<b>Total Miscellaneous Income</b>	<b>472</b>	<b>10</b>	<b>462</b>	<b>15,824</b>	<b>10,100</b>	<b>5,724</b>	<b>11,000</b>
<b>Interest Income</b>	<b>2,146</b>	<b>200</b>	<b>1,946</b>	<b>15,871</b>	<b>3,600</b>	<b>12,271</b>	<b>4,000</b>
<b>Prior Years' Property Tax Rev.</b>	<b>1,007</b>	<b>2,000</b>	<b>(993)</b>	<b>28,364</b>	<b>33,600</b>	<b>(5,236)</b>	<b>46,000</b>
<b>Property Tax Revenue</b>							
Multnomah County	3,683	4,500	(817)	1,450,695	1,479,935	(29,240)	1,522,935
Washington County	0			1,751	1,600	151	1,600
Columbia County	5	6	(1)	672	624	48	636
<b>Total Property Tax Revenue</b>	<b>3,688</b>	<b>4,506</b>	<b>(818)</b>	<b>1,453,118</b>	<b>1,482,159</b>	<b>(29,041)</b>	<b>1,525,171</b>
<b>Total RESOURCES RECEIVED</b>	<b>7,314</b>	<b>6,716</b>	<b>598</b>	<b>1,626,815</b>	<b>1,642,412</b>	<b>(15,596)</b>	<b>1,817,708</b>
<b>Total Income</b>	<b>7,314</b>	<b>6,716</b>	<b>598</b>	<b>1,626,815</b>	<b>1,642,412</b>	<b>(15,596)</b>	<b>1,817,708</b>
<b>Gross Profit</b>	<b>7,314</b>	<b>6,716</b>	<b>598</b>	<b>1,626,815</b>	<b>1,642,412</b>	<b>(15,596)</b>	<b>1,817,708</b>
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>CONSERVATION PROGRAMS</b>							
Forestry Projects	0	3,000	(3,000)	31,547	30,000	1,547	43,326
Rural Projects	8,808	15,000	(6,192)	61,382	105,000	(43,618)	185,500
Urban Projects	12,054	10,000	2,054	46,816	80,000	(33,184)	100,500
Invasive Weed Control (EDRR)	13,012	10,000	3,012	34,279	65,000	(30,721)	89,340
Educational Projects							
School & Community Programs	5,768	1,000	4,768	10,630	11,000	(370)	18,325
OSU Ext. (Mstr Grd, BUFA, etc.)	60	60	0	11,600	11,600	0	25,500
<b>Total Educational Projects</b>	<b>5,828</b>	<b>1,060</b>	<b>4,768</b>	<b>22,230</b>	<b>22,600</b>	<b>(370)</b>	<b>43,825</b>
FISH Grant	0	0	0	29,767	20,000	9,767	28,800
Partner Support	0	0	0	98,086	94,725	3,361	107,725
<b>Total CONSERVATION PROGRAMS</b>	<b>39,701</b>	<b>39,060</b>	<b>641</b>	<b>324,107</b>	<b>417,325</b>	<b>(93,218)</b>	<b>599,016</b>
<b>COMMUNICATIONS AND OUTREACH</b>							
Event Expenses	685	1,000	(315)	9,451	9,200	251	10,000
Printing/Production/Signage	30	100	(70)	7,388	6,700	688	8,500
Postage and Delivery	201	100	101	956	1,000	(44)	2,000
Video Production	0	0	0	0	0	0	5,000
Cultural History Project	0	0	0	109	0	109	0
Graphic Designer	180	100	80	2,243	2,800	(558)	4,500
Media, Advertising, Marketing	0	200	(200)	250	1,400	(1,150)	2,000
Sponsor/Support Commun. Orgs	1,000	200	800	4,140	3,800	340	4,500
Website Services	65	0	65	683	0	683	2,000
<b>Total COMMUNICATIONS AND OUTREACH</b>	<b>2,162</b>	<b>1,700</b>	<b>462</b>	<b>25,219</b>	<b>24,900</b>	<b>319</b>	<b>38,500</b>
<b>OPERATING EXPENSES</b>							
Rent & Office Parking	6,125	6,125	(0)	65,827	65,600	227	74,160
Computer & IT Support	1,318	1,400	(82)	13,739	14,000	(261)	18,540
Professional Contracted Services	226	0	226	576	6,000	(5,424)	8,800
Insurance (liab, auto, prop)	0	0	0	7,513	8,000	(487)	9,548
Telephone and Internet Services	866	750	116	8,411	7,500	911	9,050
District Vehicle Fuel/Maint/Prk	1,643	700	943	8,598	7,000	1,598	9,182

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

05/29/18

April 2018

Accrual Basis

	Apr 18	Budget	\$ Over Bu...	Jul '17 - A...	YTD Budget	\$ Over Bu...	Annual Bu...
Program Related Travel/Prk/Meal	151	40	111	1,387	400	987	500
Program Meeting Refreshments	0	50	(50)	762	500	262	600
TriMet in lieu of Parking Pass	55	175	(120)	1,091	1,600	(510)	2,000
Office Furniture	0	0	0	90	0	90	1,000
Office Supplies & Equipment	285	500	(215)	4,971	5,700	(729)	8,346
Field Supplies & Equipment	50	50	0	1,543	450	1,093	1,000
Refreshments & Supplies	240	150	90	2,251	1,440	811	2,600
Recruiting Expenses	0	0	0	95	0	95	400
Audit Fees	0	0	0	4,700	4,700	0	4,700
Professional Org. Dues	60	0	60	7,101	7,070	31	7,500
Licensing Fees	0	0	0	925	450	475	1,143
Legal Notices	0	0	0	190	210	(20)	1,550
Payroll Fees	197	190	7	2,064	1,900	164	2,206
Bank Fees	23	23	(0)	231	230	1	600
Training Expenses							
Staff Development	640	1,600	(960)	12,861	12,976	(115)	26,250
Board Development	0	100	(100)	855	1,650	(795)	1,750
Training Related Travel/Meals	2,631	1,000	1,631	6,106	2,700	3,406	3,250
<b>Total Training Expenses</b>	<b>3,270</b>	<b>2,700</b>	<b>570</b>	<b>19,821</b>	<b>17,326</b>	<b>2,495</b>	<b>31,250</b>
<b>Total OPERATING EXPENSES</b>	<b>14,508</b>	<b>12,853</b>	<b>1,655</b>	<b>151,885</b>	<b>150,076</b>	<b>1,809</b>	<b>194,675</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>56,371</b>	<b>53,613</b>	<b>2,758</b>	<b>501,211</b>	<b>592,301</b>	<b>(91,090)</b>	<b>832,191</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	8,313	8,313	0	83,125	83,125	0	99,750
Office Manager	3,983	3,983	0	39,834	39,834	1	47,800
Controller & Budget Officer	5,806	5,806	0	58,257	58,057	200	69,668
Communications Coordinator	3,921	3,921	(0)	39,408	39,210	198	47,052
Senior Conservationist	5,710	5,438	272	58,542	54,383	4,159	65,258
Rural Conservationist	5,967	5,967	0	59,976	59,666	310	71,599
Forestry Conservationist	6,499	6,189	309	62,401	61,891	509	74,270
Urban Conservationist	5,967	5,967	0	61,099	59,666	1,432	71,599
Invasive Species Coordinator	5,771	5,771	0	57,912	57,712	200	69,254
Conservation Tech & Ed Coord	5,020	5,020	(0)	50,399	50,200	199	60,240
Perm Seasonal Conservation Tech	4,096	4,095	1	23,049	23,693	(645)	31,883
Interns	2,723	2,700	23	12,095	10,124	1,971	20,608
Spcl Project Personnel & Other	454	100	354	836	2,800	(1,964)	5,000
Supervisory Pay	0	581	(581)	0	3,431	(3,431)	4,542
<b>Total GROSS PAYROLL</b>	<b>64,228</b>	<b>63,850</b>	<b>377</b>	<b>606,933</b>	<b>603,792</b>	<b>3,141</b>	<b>738,525</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	2,380	770	1,610	17,345	7,700	9,645	9,240
Employer Health Benefits - Other	9,864	12,939	(3,075)	112,142	131,998	(19,856)	163,923
<b>Total Employer Health Benefits</b>	<b>12,244</b>	<b>13,709</b>	<b>(1,466)</b>	<b>129,487</b>	<b>139,698</b>	<b>(10,211)</b>	<b>173,163</b>
Employer Payroll Taxes	5,926	5,950	(24)	54,264	59,500	(5,236)	75,283
Employer PERS Expense	10,578	10,000	578	98,847	99,500	(653)	119,444
Worker's Compensation Insurance	0	0	0	2,221	2,381	(160)	3,437
<b>Total PAYROLL TAXES &amp; OTHER BENEFITS</b>	<b>28,747</b>	<b>29,659</b>	<b>(912)</b>	<b>284,819</b>	<b>301,080</b>	<b>(16,261)</b>	<b>371,327</b>
<b>Total Personal Services</b>	<b>92,975</b>	<b>93,510</b>	<b>(535)</b>	<b>891,752</b>	<b>904,871</b>	<b>(13,119)</b>	<b>1,109,852</b>
Capital Outlay	0	0	0	0	0	0	20,000
General Operating Contingency	0	0	0	0	0	0	50,000
Change in Cash Balance	0	0	0	0	0	0	(194,335)
<b>Total Expense</b>	<b>149,347</b>	<b>147,123</b>	<b>2,224</b>	<b>1,392,963</b>	<b>1,497,172</b>	<b>(104,209)</b>	<b>1,817,708</b>
<b>Net Ordinary Income</b>	<b>(142,033)</b>	<b>(140,407)</b>	<b>(1,626)</b>	<b>233,852</b>	<b>145,239</b>	<b>88,613</b>	<b>0</b>
<b>Net Income</b>	<b>(142,033)</b>	<b>(140,407)</b>	<b>(1,626)</b>	<b>233,852</b>	<b>145,239</b>	<b>88,613</b>	<b>0</b>

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

05/29/18

April 2018

Accrual Basis

	Apr 18	Budget	\$ Over Bu...	Jul '17 - A...	YTD Bud...	\$ Over Bu...	Annual B...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>RESOURCES RECEIVED</b>							
<b>Grants</b>							
Sturgeon Lake Grants	0	0	0	221,582	206,000	15,582	765,520
<b>Total Grants</b>	0	0	0	221,582	206,000	15,582	765,520
<b>Interest Income</b>							
Sturgeon Lake	0	0	0	0	0	0	577
<b>Total Interest Income</b>	0	0	0	0	0	0	577
<b>Total RESOURCES RECEIVED</b>	0	0	0	221,582	206,000	15,582	766,097
<b>Total Income</b>	0	0	0	221,582	206,000	15,582	766,097
<b>Gross Profit</b>	0	0	0	221,582	206,000	15,582	766,097
<b>Expense</b>							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition of Easements	119,587	125,000	(5,413)	119,587	125,000	(5,413)	125,000
Acquisition Due Diligence	35,539	50,000	(14,461)	146,637	130,000	16,637	193,520
Native Plant Restoration	0	0	0	14,608	5,000	9,608	19,663
Construction / Permitting	0	0	0	1,719	2,000	(281)	248,827
Outreach and Communication	0	0	0	80	100	(20)	2,500
Monitoring	0	10	(10)	10	10	0	10
<b>Total STURGEON LAKE</b>	155,126	175,010	(19,884)	282,641	262,110	20,531	589,520
<b>OPERATING EXPENSES</b>							
Bank Fees	0	0	0	0	0	0	20
<b>Total OPERATING EXPENSES</b>	0	0	0	0	0	0	20
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	155,126	175,010	(19,884)	282,641	262,110	20,531	589,540
<b>Capital Outlay</b>	0	0	0	0	0	0	176,000
<b>Change in Cash Balance</b>	0	0	0	0	0	0	557
<b>Total Expense</b>	155,126	175,010	(19,884)	282,641	262,110	20,531	766,097
<b>Net Ordinary Income</b>	(155,126)	(175,010)	19,884	(61,058)	(56,110)	(4,948)	0
<b>Net Income</b>	(155,126)	(175,010)	19,884	(61,058)	(56,110)	(4,948)	0