

2:56 PM

06/20/18

Accrual Basis

West Multnomah Soil & Water Conservation District
Balance Sheet
As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking - US Bank	81,423
LGIP	1,047,031
Petty Cash	29
Total Checking/Savings	<u>1,128,483</u>
Total Current Assets	<u>1,128,483</u>
TOTAL ASSETS	<u>1,128,483</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	52,455
Total Accounts Payable	<u>52,455</u>
Other Current Liabilities	<u>0</u>
Total Current Liabilities	<u>52,455</u>
Total Liabilities	52,455
Equity	
Net Assets / Fund Balance	1,029,973
Net Income	46,054
Total Equity	<u>1,076,028</u>
TOTAL LIABILITIES & EQUITY	<u>1,128,483</u>

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

	May 18	Budget	\$ Over Bu...	Jul '17 - M...	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Oregon Dept of Agriculture	13,736	13,736	0	78,488	78,488	0	78,488
Project Grants	7,348	7,500	(152)	56,232	55,700	532	153,049
Other	0	0	0	0	0	(0)	0
Total Grants	<u>21,083</u>	<u>21,236</u>	<u>(152)</u>	<u>134,720</u>	<u>134,188</u>	<u>532</u>	<u>231,537</u>
Miscellaneous Income							
Charges for Services	0	0	0	4,895	2,100	2,795	2,200
Miscellaneous Income - Other	700	0	700	11,629	8,000	3,629	8,800
Total Miscellaneous Income	<u>700</u>	<u>0</u>	<u>700</u>	<u>16,524</u>	<u>10,100</u>	<u>6,424</u>	<u>11,000</u>
Interest Income	1,973	200	1,773	17,844	3,800	14,044	4,000
Prior Years' Property Tax Rev.	1,018	2,000	(982)	29,382	35,600	(6,218)	46,000
Property Tax Revenue							
Multnomah County	3,754	3,000	754	1,454,449	1,482,935	(28,486)	1,522,935
Washington County	0			1,751	1,600	151	1,600
Columbia County	5	6	(1)	677	630	47	636
Total Property Tax Revenue	<u>3,759</u>	<u>3,006</u>	<u>753</u>	<u>1,456,877</u>	<u>1,485,165</u>	<u>(28,288)</u>	<u>1,525,171</u>
Total RESOURCES RECEIVED	<u>28,532</u>	<u>26,442</u>	<u>2,091</u>	<u>1,655,348</u>	<u>1,668,853</u>	<u>(13,505)</u>	<u>1,817,708</u>
Total Income	<u>28,532</u>	<u>26,442</u>	<u>2,091</u>	<u>1,655,348</u>	<u>1,668,853</u>	<u>(13,505)</u>	<u>1,817,708</u>
Gross Profit	<u>28,532</u>	<u>26,442</u>	<u>2,091</u>	<u>1,655,348</u>	<u>1,668,853</u>	<u>(13,505)</u>	<u>1,817,708</u>
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	0	3,000	(3,000)	31,547	33,000	(1,453)	43,326
Rural Projects	2,719	15,000	(12,281)	64,100	120,000	(55,900)	185,500
Urban Projects	1,248	10,000	(8,752)	48,064	90,000	(41,936)	100,500
Invasive Weed Control (EDRR)	13,797	10,000	3,797	48,076	75,000	(26,924)	89,340
Educational Projects							
School & Community Programs	506	1,000	(494)	11,136	12,000	(864)	18,325
OSU Ext. (Mstr Grd, BUFA, etc.)	60	60	0	11,660	11,660	0	25,500
Total Educational Projects	<u>566</u>	<u>1,060</u>	<u>(494)</u>	<u>22,796</u>	<u>23,660</u>	<u>(864)</u>	<u>43,825</u>
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
Total CONSERVATION PROGRAMS	<u>18,329</u>	<u>39,060</u>	<u>(20,731)</u>	<u>342,436</u>	<u>456,385</u>	<u>(113,949)</u>	<u>599,016</u>
COMMUNICATIONS AND OUTREACH							
Event Expenses	380	100	280	9,830	9,300	530	10,000
Printing/Production/Signage	1,410	800	610	8,798	7,500	1,298	8,500
Postage and Delivery	120	100	20	1,076	1,100	(24)	2,000
Video Production	0	0	0	0	0	0	5,000
Cultural History Project	1,000	0	1,000	1,109	0	1,109	0
Graphic Designer	0	100	(100)	2,243	2,900	(658)	4,500
Media, Advertising, Marketing	0	200	(200)	250	1,600	(1,350)	2,000
Sponsor/Support Commun. Orgs	127	200	(73)	4,267	4,000	267	4,500
Website Services	65	0	65	748	0	748	2,000
Total COMMUNICATIONS AND OUTREACH	<u>3,102</u>	<u>1,500</u>	<u>1,602</u>	<u>28,321</u>	<u>26,400</u>	<u>1,921</u>	<u>38,500</u>
OPERATING EXPENSES							
Rent & Office Parking	6,125	6,125	(0)	71,952	71,725	227	74,160
Computer & IT Support	1,320	1,400	(80)	15,059	15,400	(341)	18,540
Professional Contracted Services	0	0	0	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	826	750	76	9,237	8,250	987	9,050
District Vehicle Fuel/Maint/Prk	944	700	244	9,543	7,700	1,843	9,182

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

06/20/18

Accrual Basis

	May 18	Budget	\$ Over Bu...	Jul '17 - M...	YTD Budget	\$ Over Bu...	Annual Bu...
Program Related Travel/Prk/Meal	434	40	394	1,821	440	1,381	500
Program Meeting Refreshments	0	50	(50)	762	550	212	600
TriMet in lieu of Parking Pass	380	175	205	1,471	1,775	(305)	2,000
Office Furniture	251	0	251	341	0	341	1,000
Office Supplies & Equipment	658	400	258	5,629	6,100	(471)	8,346
Field Supplies & Equipment	608	50	558	2,151	500	1,651	1,000
Refreshments & Supplies	350	150	200	2,600	1,590	1,010	2,600
Recruiting Expenses	0	0	0	95	0	95	400
Audit Fees	0			4,700	4,700	0	4,700
Professional Org. Dues	0	0	0	7,101	7,070	31	7,500
Licensing Fees	0	0	0	925	450	475	1,143
Legal Notices	0	1,340	(1,340)	190	1,550	(1,360)	1,550
Payroll Fees	195	190	5	2,259	2,090	169	2,206
Bank Fees	23	23	0	254	253	1	600
Training Expenses							
Staff Development	3,807	4,163	(356)	16,668	17,139	(472)	26,250
Board Development	0	50	(50)	855	1,700	(845)	1,750
Training Related Travel/Meals	654	50	604	6,760	2,750	4,010	3,250
Total Training Expenses	4,461	4,263	198	24,282	21,589	2,693	31,250
Total OPERATING EXPENSES	16,574	15,656	918	168,459	165,732	2,727	194,675
Total SUPPLIES/MATERIALS/SERVICES	38,005	56,216	(18,211)	539,216	648,517	(109,301)	832,191
Personal Services							
GROSS PAYROLL							
District Manager	8,313	8,313	0	91,438	91,438	0	99,750
Office Manager	3,983	3,983	0	43,818	43,817	1	47,800
Controller & Budget Officer	5,806	5,806	0	64,063	63,863	200	69,668
Communications Coordinator	3,921	3,921	(0)	43,329	43,131	198	47,052
Senior Conservationist	5,914	5,438	475	64,456	59,821	4,635	65,258
Rural Conservationist	5,967	5,967	0	65,943	65,633	310	71,599
Forestry Conservationist	6,499	6,189	309	68,899	68,081	819	74,270
Urban Conservationist	5,967	5,967	0	67,065	65,633	1,432	71,599
Invasive Species Coordinator	6,126	5,771	355	64,038	63,483	555	69,254
Conservation Tech & Ed Coord	5,020	5,020	(0)	55,419	55,220	199	60,240
Perm Seasonal Conservation Tech	4,096	4,095	1	27,145	27,788	(643)	31,883
Interns	2,490	2,700	(210)	14,585	12,824	1,761	20,608
Spcl Project Personnel & Other	0	100	(100)	836	2,900	(2,064)	5,000
Supervisory Pay	0	581	(581)	0	4,012	(4,012)	4,542
Total GROSS PAYROLL	64,100	63,850	250	671,033	667,642	3,391	738,525
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,380	770	1,610	19,725	8,470	11,255	9,240
Employer Health Benefits - Other	9,397	12,939	(3,542)	121,539	144,938	(23,399)	163,923
Total Employer Health Benefits	11,777	13,709	(1,933)	141,264	153,408	(12,144)	173,163
Employer Payroll Taxes	5,880	5,950	(70)	60,144	65,450	(5,306)	75,283
Employer PERS Expense	10,392	10,000	392	109,239	109,500	(261)	119,444
Worker's Compensation Insurance	0	0	0	2,221	2,381	(160)	3,437
Total PAYROLL TAXES & OTHER BENEFITS	28,049	29,659	(1,610)	312,868	330,739	(17,871)	371,327
Total Personal Services	92,149	93,510	(1,361)	983,901	998,381	(14,480)	1,109,852
Capital Outlay	7,200	7,200	0	7,200	7,200	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)
Total Expense	137,354	156,926	(19,572)	1,530,317	1,654,098	(123,781)	1,817,708
Net Ordinary Income	(108,822)	(130,484)	21,663	125,031	14,755	110,275	0
Net Income	(108,822)	(130,484)	21,663	125,031	14,755	110,275	0

West Multnomah Soil & Water Conservation District
Sturgeon Lake Fund Budget Performance
May 2018

06/20/18

Accrual Basis

	May 18	Budget	\$ Over Bu...	Jul '17 - ...	YTD Bud...	\$ Over Bu...	Annual B...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	0	0	0	221,582	206,000	15,582	765,520
Total Grants	0	0	0	221,582	206,000	15,582	765,520
Interest Income							
Sturgeon Lake	0	0	0	0	0	0	577
Total Interest Income	0	0	0	0	0	0	577
Total RESOURCES RECEIVED	0	0	0	221,582	206,000	15,582	766,097
Total Income	0	0	0	221,582	206,000	15,582	766,097
Gross Profit	0	0	0	221,582	206,000	15,582	766,097
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition of Easements	0	0	0	119,587	125,000	(5,413)	125,000
Acquisition Due Diligence	16,567	25,000	(8,433)	163,204	155,000	8,204	193,520
Native Plant Restoration	1,351	0	1,351	15,959	5,000	10,959	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	0	0	10	10	0	10
Total STURGEON LAKE	17,918	25,000	(7,082)	300,559	287,110	13,449	589,520
OPERATING EXPENSES							
Bank Fees	0	0	0	0	0	0	20
Total OPERATING EXPENSES	0	0	0	0	0	0	20
Total SUPPLIES/MATERIALS/SERVICES	17,918	25,000	(7,082)	300,559	287,110	13,449	589,540
Capital Outlay	0	0	0	0	0	0	176,000
Change in Cash Balance	0	0	0	0	0	0	557
Total Expense	17,918	25,000	(7,082)	300,559	287,110	13,449	766,097
Net Ordinary Income	(17,918)	(25,000)	7,082	(78,976)	(81,110)	2,134	0
Net Income	<u>(17,918)</u>	<u>(25,000)</u>	<u>7,082</u>	<u>(78,976)</u>	<u>(81,110)</u>	<u>2,134</u>	<u>0</u>