

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

	Jun 30, 18	Sturgeon Lake Fund	General Fund
ASSETS			
Current Assets			
Checking/Savings			
Checking - US Bank	204,719	88,716	116,003
LGIP	1,080,379	180,413	899,966
Petty Cash	29		29
Total Checking/Savings	1,285,127	269,129	1,015,998
Accounts Receivable			
Accounts Receivable	79,954	11,985	67,969
Total Accounts Receivable	79,954	11,985	67,969
Other Current Assets			
Prepaid Expenses	100,200	100,000	200
Total Other Current Assets	100,200	100,000	200
Total Current Assets	1,465,281	381,114	1,084,167
TOTAL ASSETS	1,465,281	381,114	1,084,167
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	93,575	4,775	88,801
Total Accounts Payable	93,575	4,775	88,801
Other Current Liabilities			
Employee Taxes Liability	0	0	0
Health Care Liability	794	0	794
PERS Liability	0	0	0
Total Other Current Liabilities	794	0	794
Total Current Liabilities	94,369	4,775	89,595
Total Liabilities	94,369	4,775	89,595
Equity			
Net Assets / Fund Balance	1,029,973	74,677	955,296
Net Income	340,939	301,663	39,276
Total Equity	1,370,912	376,340	994,572
TOTAL LIABILITIES & EQUITY	1,465,281	381,115	1,084,167

West Multnomah Soil & Water Conservation District

General Fund Budget vs. Actual

July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RESOURCES RECEIVED				
Grants				
Oregon Dept of Agriculture	78,488	78,488	0	100%
Project Grants	124,201	153,049	(28,848)	81%
Other	0	0	(0)	0%
Total Grants	202,689	231,537	(28,848)	88%
Miscellaneous Income				
Charges for Services	4,916	2,200	2,716	223%
Miscellaneous Income - Other	11,629	8,800	2,829	132%
Total Miscellaneous Income	16,546	11,000	5,546	150%
Interest Income	18,171	4,000	14,171	454%
Prior Years' Property Tax Rev.	30,120	46,000	(15,880)	65%
Property Tax Revenue				
Multnomah County	1,485,404	1,522,935	(37,531)	98%
Washington County	1,751	1,600	151	109%
Columbia County	690	636	54	108%
Total Property Tax Revenue	1,487,845	1,525,171	(37,326)	98%
Total RESOURCES RECEIVED	1,755,370	1,817,708	(62,338)	97%
Total Income	1,755,370	1,817,708	(62,338)	97%
Gross Profit	1,755,370	1,817,708	(62,338)	97%
Expense				
SUPPLIES/MATERIALS/SERVICES				
CONSERVATION PROGRAMS				
Forestry Projects	34,283	43,326	(9,043)	79%
Rural Projects	71,992	185,500	(113,508)	39%
Urban Projects	75,249	100,500	(25,251)	75%
Invasive Weed Control (EDRR)	73,127	89,340	(16,213)	82%
Educational Projects				
School & Community Programs	18,255	18,325	(70)	100%
OSU Ext. (Mstr Grd, BUFA, etc.)	21,720	25,500	(3,780)	85%
Total Educational Projects	39,975	43,825	(3,850)	91%
FISH Grant	36,382	28,800	7,582	126%
Partner Support	103,238	107,725	(4,487)	96%
Total CONSERVATION PROGRAMS	434,247	599,016	(164,769)	72%
COMMUNICATIONS AND OUTREACH				
Event Expenses	9,858	10,000	(142)	99%
Printing/Production/Signage	9,153	8,500	653	108%
Postage and Delivery	1,270	2,000	(730)	64%
Video Production	0	5,000	(5,000)	0%
Cultural History Project	1,109	0	1,109	0%
Graphic Designer	2,738	4,500	(1,763)	61%
Media, Advertising, Marketing	250	2,000	(1,750)	13%
Sponsor/Support Commun. Orgs	4,819	4,500	319	107%
Website Services	868	2,000	(1,133)	43%
Total COMMUNICATIONS AND OUTREACH	30,065	38,500	(8,435)	78%
OPERATING EXPENSES				
Rent & Office Parking	72,917	74,160	(1,243)	98%
Computer & IT Support	16,401	18,540	(2,139)	88%
Professional Contracted Services	576	8,800	(8,224)	7%
Insurance (liab, auto, prop)	6,983	9,548	(2,565)	73%
Telephone and Internet Services	10,591	9,050	1,541	117%
District Vehicle Fuel/Maint/Prk	10,846	9,182	1,664	118%
Program Related Travel/Prk/Meal	2,412	500	1,912	482%
Program Meeting Refreshments	762	600	162	127%
TriMet in lieu of Parking Pass	1,588	2,000	(412)	79%
Office Furniture	356	1,000	(644)	36%
Office Supplies & Equipment	6,004	8,346	(2,342)	72%
Field Supplies & Equipment	1,625	1,000	625	163%
Refreshments & Supplies	2,914	2,600	314	112%

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West Multnomah Soil & Water Conservation District

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General Fund Budget vs. Actual

Accrual Basis

July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Recruiting Expenses	947	400	547	237%
Audit Fees	4,700	4,700	0	100%
Professional Org. Dues	7,101	7,500	(399)	95%
Licensing Fees	925	1,143	(218)	81%
Legal Notices	1,737	1,550	187	112%
Payroll Fees	2,459	2,206	253	111%
Bank Fees	277	600	(323)	46%
Training Expenses				
Staff Development	17,290	22,250	(4,960)	78%
Board Development	855	1,750	(895)	49%
Training Related Travel/Meals	7,107	7,250	(143)	98%
Total Training Expenses	25,252	31,250	(5,998)	81%
Total OPERATING EXPENSES	177,373	194,675	(17,302)	91%
Total SUPPLIES/MATERIALS/SERVICES	641,684	832,191	(190,507)	77%
Personal Services				
GROSS PAYROLL				
District Manager	99,750	99,750	0	100%
Office Manager	47,801	47,800	1	100%
Controller & Budget Officer	69,868	69,668	200	100%
Communications Coordinator	47,250	47,052	198	100%
Senior Conservationist	70,166	65,258	4,908	108%
Rural Conservationist	71,910	71,599	310	100%
Forestry Conservationist	75,398	74,270	1,128	102%
Urban Conservationist	73,032	71,599	1,432	102%
Invasive Species Coordinator	69,954	69,254	699	101%
Conservation Tech & Ed Coord	60,439	60,240	199	100%
Perm Seasonal Conservation Tech	31,241	31,883	(642)	98%
Interns	17,592	20,608	(3,016)	85%
Spcl Project Personnel & Other	1,009	5,000	(3,991)	20%
Supervisory Pay	0	4,542	(4,542)	0%
Total GROSS PAYROLL	735,409	738,525	(3,116)	100%
PAYROLL TAXES & OTHER BENEFITS				
Employer Health Benefits				
Health Reimbursement Account VE	22,104	9,240	12,864	239%
Employer Health Benefits - Other	121,839	163,923	(42,084)	74%
Total Employer Health Benefits	143,943	173,163	(29,220)	83%
Employer Payroll Taxes	66,094	75,283	(9,189)	88%
Employer PERS Expense	119,542	119,444	98	100%
Worker's Compensation Insurance	2,221	3,437	(1,216)	65%
Total PAYROLL TAXES & OTHER BENEFITS	331,800	371,327	(39,527)	89%
Total Personal Services	1,067,209	1,109,852	(42,643)	96%
Capital Outlay	7,200	20,000	(12,800)	36%
General Operating Contingency	0	50,000	(50,000)	0%
Change in Cash Balance	0	(194,335)	194,335	0%
Total Expense	1,716,094	1,817,708	(101,614)	94%
Net Ordinary Income	39,276	0	39,276	100%
Net Income	39,276	0	39,276	100%

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Accrual Basis

West Multnomah Soil & Water Conservation District
Sturgeon Lake Budget vs. Actual
 July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RESOURCES RECEIVED				
Grants				
Sturgeon Lake Grants	611,363	765,520	(154,157)	80%
Total Grants	611,363	765,520	(154,157)	80%
Interest Income				
Sturgeon Lake	1,331	577	754	231%
Total Interest Income	1,331	577	754	231%
Total RESOURCES RECEIVED	612,694	766,097	(153,403)	80%
Total Income	612,694	766,097	(153,403)	80%
Gross Profit	612,694	766,097	(153,403)	80%
Expense				
SUPPLIES/MATERIALS/SERVICES				
STURGEON LAKE				
Acquisition of Easements	119,587	125,000	(5,413)	96%
Acquisition Due Diligence	169,538	193,520	(23,982)	88%
Native Plant Restoration	19,991	19,663	328	102%
Construction / Permitting	1,719	248,827	(247,108)	1%
Outreach and Communication	182	2,500	(2,318)	7%
Monitoring	10	10	0	100%
Total STURGEON LAKE	311,026	589,520	(278,494)	53%
OPERATING EXPENSES				
Telephone and Internet Services	6	0	6	55,100%
Bank Fees	0	20	(20)	0%
Total OPERATING EXPENSES	6	20	(14)	28%
Total SUPPLIES/MATERIALS/SERVICES	311,032	589,540	(278,509)	53%
Capital Outlay	0	176,000	(176,000)	0%
Change in Cash Balance	0	557	(557)	0%
Total Expense	311,032	766,097	(455,066)	41%
Net Ordinary Income	301,663	0	301,663	100%
Net Income	301,663	0	301,663	100%