

4:44 PM

10/05/18

Accrual Basis

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

	<u>Jul 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking - US Bank	142,521
LGIP	939,781
Petty Cash	29
Total Checking/Savings	<u>1,082,332</u>
Accounts Receivable	27,626
Other Current Assets	<u>208</u>
Total Current Assets	<u>1,110,165</u>
TOTAL ASSETS	<u><u>1,110,165</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	32,929
Total Accounts Payable	<u>32,929</u>
Other Current Liabilities	<u>0</u>
Total Current Liabilities	<u>32,929</u>
Total Liabilities	32,929
Equity	
Net Assets / Fund Balance	1,279,555
Net Income	-202,319
Total Equity	<u>1,077,236</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,110,165</u></u>

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

10/05/18

Accrual Basis

	Jul 18	Budget	\$ Over Bud...	Jul 18	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	0	0	0	0	0	0	6,260
Licensing Fees	0	0	0	0	0	0	1,200
Legal Notices	257	0	257	257	0	257	1,800
Payroll Fees	207	200	7	207	200	7	2,500
Bank Fees	23	25	(2)	23	25	(2)	300
Training Expenses							
Staff Development	25	100	(75)	25	100	(75)	22,100
Board Development	0	100	(100)	0	100	(100)	2,000
Training Related Travel/Meals	167	0	167	167	0	167	3,250
Total Training Expenses	192	200	(8)	192	200	(8)	27,350
Total OPERATING EXPENSES	16,441	16,907	(466)	16,441	16,907	(466)	201,590
Total SUPPLIES/MATERIALS/SERVICES	35,505	51,032	(15,527)	35,505	51,032	(15,527)	740,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	8,728	8,728	0	104,737
Office Manager	4,183	4,183	0	4,183	4,183	0	50,190
Controller & Budget Officer	6,096	6,096	(1)	6,096	6,096	(1)	73,152
Communications Coordinator	4,117	4,117	0	4,117	4,117	0	50,811
Senior Conservationist	6,349	6,047	302	6,349	6,047	302	72,561
Rural Conservationist	6,265	6,265	0	6,265	6,265	0	75,180
Forestry Conservationist	6,824	6,499	325	6,824	6,499	325	77,983
Urban Conservationist	6,265	6,265	0	6,265	6,265	0	75,180
Invasive Species Coordinator	6,060	6,060	0	6,060	6,060	0	72,717
Conservation Tech & Ed Coord	5,271	5,271	0	5,271	5,271	0	63,251
Perm Seasonal Conservation Tech	4,301	4,301	0	4,301	4,301	0	34,404
Interns	2,650	2,650	0	2,650	2,650	0	18,648
Spcl Project Personnel & Other	155	100	55	155	100	55	18,839
Supervisory Pay	0	627	(627)	0	627	(627)	4,368
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	67,262	67,207	55	67,262	67,207	55	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,380	2,400	(20)	2,380	2,400	(20)	28,800
Employer Health Benefits - Other	19,980	20,000	(20)	19,980	20,000	(20)	153,308
Total Employer Health Benefits	22,359	22,400	(41)	22,359	22,400	(41)	182,108
Employer Payroll Taxes	6,002	6,010	(8)	6,002	6,010	(8)	80,961
Employer PERS Expense	10,862	10,861	1	10,862	10,861	1	126,780
Worker's Compensation Insurance	2,001	2,200	(199)	2,001	2,200	(199)	3,540
Total PAYROLL TAXES & OTHER BENEFI...	41,224	41,471	(247)	41,224	41,471	(247)	393,389
Total Personal Services	108,486	108,678	(192)	108,486	108,678	(192)	1,187,610
Capital Outlay	0	0	0	0	0	0	7,500
General Operating Contingency	0	0	0	0	0	0	50,000
Reserve for Future Expenditures	0	0	0	0	0	0	25,000
Change in Cash Balance	0	0	0	0	0	0	(145,355)
Total Expense	143,991	159,710	(15,719)	143,991	159,710	(15,719)	1,864,916
Net Ordinary Income	(134,219)	(149,860)	15,641	(134,219)	(149,860)	15,641	0
Net Income	(134,219)	(149,860)	15,641	(134,219)	(149,860)	15,641	0

4:48 PM

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

10/05/18

Accrual Basis

	<u>Jul 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul 18</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Bud...</u>
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	0	0	0	0	0	0	166,894
Total Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>166,894</u>
Interest Income							
Sturgeon Lake	0	0	0	0	0	0	1,857
Total Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,857</u>
Total RESOURCES RECEIVED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>168,751</u>
Total Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>168,751</u>
Gross Profit	0	0	0	0	0	0	168,751
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	1,391	5,000	(3,610)	1,391	5,000	(3,610)	90,053
Native Plant Restoration	3,546	5,000	(1,454)	3,546	5,000	(1,454)	27,825
Outreach and Communication	9	15	(6)	9	15	(6)	2,420
Monitoring	0	0	0	0	0	0	40,000
Total STURGEON LAKE	<u>4,946</u>	<u>10,015</u>	<u>(5,069)</u>	<u>4,946</u>	<u>10,015</u>	<u>(5,069)</u>	<u>160,298</u>
Total SUPPLIES/MATERIALS/SERVICES	4,946	10,015	(5,069)	4,946	10,015	(5,069)	160,298
Capital Outlay	63,154	60,000	3,154	63,154	60,000	3,154	60,000
Change in Cash Balance	0	0	0	0	0	0	(51,547)
Total Expense	<u>68,100</u>	<u>70,015</u>	<u>(1,915)</u>	<u>68,100</u>	<u>70,015</u>	<u>(1,915)</u>	<u>168,751</u>
Net Ordinary Income	<u>(68,100)</u>	<u>(70,015)</u>	<u>1,915</u>	<u>(68,100)</u>	<u>(70,015)</u>	<u>1,915</u>	<u>0</u>
Net Income	<u><u>(68,100)</u></u>	<u><u>(70,015)</u></u>	<u><u>1,915</u></u>	<u><u>(68,100)</u></u>	<u><u>(70,015)</u></u>	<u><u>1,915</u></u>	<u><u>0</u></u>