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10/05/18

Accrual Basis

West Multnomah Soil & Water Conservation District

Balance Sheet

As of August 31, 2018

	<u>Aug 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking - US Bank	162,145
LGIP	799,060
Petty Cash	29
Total Checking/Savings	<u>961,234</u>
Accounts Receivable	
Accounts Receivable	6,200
Total Accounts Receivable	<u>6,200</u>
Other Current Assets	
Prepaid Expenses	200
Total Other Current Assets	<u>200</u>
Total Current Assets	<u>967,635</u>
TOTAL ASSETS	<u><u>967,635</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	26,886
Total Accounts Payable	<u>26,886</u>
Other Current Liabilities	0
Total Current Liabilities	<u>26,886</u>
Total Liabilities	26,886
Equity	
Net Assets / Fund Balance	1,279,555
Net Income	-338,807
Total Equity	<u>940,748</u>
TOTAL LIABILITIES & EQUITY	<u><u>967,635</u></u>

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

10/05/18

Accrual Basis

	Aug 18	Budget	\$ Over Bud...	Jul - Aug 18	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	5,040	5,000	40	5,040	5,000	40	6,260
Licensing Fees	0	0	0	0	0	0	1,200
Legal Notices	0	0	0	257	0	257	1,800
Payroll Fees	207	200	7	414	400	14	2,500
Bank Fees	23	25	(2)	46	50	(4)	300
Training Expenses							
Staff Development	4,270	4,300	(30)	4,295	4,400	(105)	22,100
Board Development	0	100	(100)	0	200	(200)	2,000
Training Related Travel/Meals	894	1,000	(106)	1,062	1,000	62	3,250
Total Training Expenses	5,165	5,400	(235)	5,357	5,600	(243)	27,350
Total OPERATING EXPENSES	20,840	21,341	(501)	37,282	38,248	(966)	201,590
Total SUPPLIES/MATERIALS/SERVICES	78,723	98,675	(19,952)	114,229	149,707	(35,479)	740,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	17,456	17,456	0	104,737
Office Manager	4,183	4,183	0	8,365	8,365	0	50,190
Controller & Budget Officer	6,096	6,096	(1)	12,191	12,192	(1)	73,152
Communications Coordinator	5,679	4,117	1,562	9,796	8,234	1,562	50,811
Senior Conservationist	6,349	6,047	302	12,698	12,094	604	72,561
Rural Conservationist	6,265	6,265	0	12,530	12,530	0	75,180
Forestry Conservationist	6,824	6,499	325	13,647	12,997	650	77,983
Urban Conservationist	6,265	6,265	0	12,530	12,530	0	75,180
Invasive Species Coordinator	6,060	6,060	0	12,120	12,120	0	72,717
Conservation Tech & Ed Coord	5,271	5,271	0	10,542	10,542	0	63,251
Perm Seasonal Conservation Tech	4,301	4,301	0	8,601	8,601	0	34,404
Interns	2,999	3,000	(1)	5,649	5,649	0	18,648
Spcl Project Personnel & Other	0	1,600	(1,600)	155	1,700	(1,545)	18,839
Supervisory Pay	0	627	(627)	0	1,255	(1,255)	4,368
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	69,018	69,057	(39)	136,279	136,264	15	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,380	2,400	(20)	4,759	4,800	(41)	28,800
Employer Health Benefits - Other	10,104	10,100	4	30,084	30,100	(16)	153,308
Total Employer Health Benefits	12,484	12,500	(16)	34,843	34,900	(57)	182,108
Employer Payroll Taxes	5,939	6,010	(71)	11,940	12,020	(80)	80,961
Employer PERS Expense	10,862	10,861	1	21,724	21,722	2	126,780
Worker's Compensation Insurance	0	0	0	2,001	2,200	(199)	3,540
Total PAYROLL TAXES & OTHER BENEFI...	29,284	29,371	(87)	70,508	70,842	(334)	393,389
Total Personal Services	98,302	98,428	(126)	206,788	207,106	(318)	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			25,000
Change in Cash Balance	0	0	0	0	0	0	(145,355)
Total Expense	177,025	197,103	(20,078)	321,016	356,813	(35,797)	1,864,916
Net Ordinary Income	(129,002)	(150,672)	21,669	(263,222)	(300,532)	37,310	0
Net Income	(129,002)	(150,672)	21,669	(263,222)	(300,532)	37,310	0

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

10/05/18

Accrual Basis

	Aug 18	Budget	\$ Over Budg...	Jul - Aug 18	YTD Budget	\$ Over Budg...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	0	0	0	0	0	0	166,894
Total Grants	0	0	0	0	0	0	166,894
Interest Income							
Sturgeon Lake	0	0	0	0	0	0	1,857
Total Interest Income	0	0	0	0	0	0	1,857
Total RESOURCES RECEIVED	0	0	0	0	0	0	168,751
Total Income	0	0	0	0	0	0	168,751
Gross Profit	0	0	0	0	0	0	168,751
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	7,457	10,000	(2,543)	8,847	15,000	(6,153)	90,053
Native Plant Restoration	0	0	0	3,546	5,000	(1,454)	27,825
Outreach and Communication	0	15	(15)	9	30	(21)	2,420
Monitoring	0	0	0	0	0	0	40,000
Total STURGEON LAKE	7,457	10,015	(2,558)	12,403	20,030	(7,627)	160,298
OPERATING EXPENSES							
Telephone and Internet Services	28	0	28	28	0	28	0
Total OPERATING EXPENSES	28	0	28	28	0	28	0
Total SUPPLIES/MATERIALS/SERVICES	7,485	10,015	(2,530)	12,431	20,030	(7,599)	160,298
Capital Outlay	0	0	0	63,154	60,000	3,154	60,000
Change in Cash Balance	0	0	0	0	0	0	(51,547)
Total Expense	7,485	10,015	(2,530)	75,585	80,030	(4,445)	168,751
Net Ordinary Income	(7,485)	(10,015)	2,530	(75,585)	(80,030)	4,445	0
Net Income	(7,485)	(10,015)	2,530	(75,585)	(80,030)	4,445	0