

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

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		1,737,315	1,737,315
Sturgeon Lake Stewardship Fund	98,650		98,650
Sturgeon Lake Net Unspent Grant Funds	84,068		84,068
<b>Total Checking/Savings</b>	<b>182,718</b>	<b>1,737,315</b>	<b>1,920,033</b>
<b>Accounts Receivable</b>			
Accounts Receivable	36,414	36,414	36,414
<b>Total Accounts Receivable</b>	<b>36,414</b>	<b>36,414</b>	<b>36,414</b>
<b>Total Current Assets</b>	<b>219,132</b>	<b>1,773,729</b>	<b>1,956,447</b>
<b>TOTAL ASSETS</b>	<b>219,132</b>	<b>1,773,729</b>	<b>1,956,447</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	3,223	28,954	32,177
<b>Total Accounts Payable</b>	<b>3,223</b>	<b>28,954</b>	<b>32,177</b>
<b>Total Current Liabilities</b>	<b>3,223</b>	<b>28,954</b>	<b>32,177</b>
<b>Total Liabilities</b>	<b>3,223</b>	<b>28,954</b>	<b>32,177</b>
<b>Equity</b>			
Net Assets / Fund Balance	276,339	1,018,020	1,294,359
Net Income (Expense)	(60,430)	690,341	629,911
<b>Total Equity</b>	<b>215,909</b>	<b>1,708,361</b>	<b>1,924,270</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>219,132</b>	<b>1,737,315</b>	<b>1,956,447</b>

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

01/24/19

Accrual Basis

December 2018

	Dec 18	Budget	\$ Over Bud...	Jul - Dec 18	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Oregon Dept of Agriculture	0	0	0	51,017	51,017	0	78,488
Project Grants	0	0	0	6,863	11,075	(4,212)	134,816
Total Grants	0	0	0	57,880	62,092	(4,212)	213,304
Miscellaneous Income							
Charges for Services	1,707	1,800	(93)	10,295	4,800	5,495	8,800
Miscellaneous Income - Other	1,150	350	800	2,900	2,100	800	4,250
Total Miscellaneous Income	2,857	2,150	707	13,195	6,900	6,295	13,050
Interest Income	2,361	2,000	361	9,748	8,100	1,648	14,000
Prior Years' Property Tax Rev.	1,429	1,200	229	42,879	22,983	19,896	29,562
Property Tax Revenue							
Multnomah County	420,657	477,500	(56,843)	1,409,136	1,477,500	(68,364)	1,592,600
Washington County	0	0	0	3,168	1,800	1,368	1,800
Columbia County	130	50	80	686	550	136	600
Total Property Tax Revenue	420,787	477,550	(56,763)	1,412,991	1,479,850	(66,859)	1,595,000
Total RESOURCES RECEIVED	427,435	482,900	(55,465)	1,536,693	1,579,925	(43,233)	1,864,916
Total Income	427,435	482,900	(55,465)	1,536,693	1,579,925	(43,233)	1,864,916
Gross Profit	427,435	482,900	(55,465)	1,536,693	1,579,925	(43,233)	1,864,916
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	7,820	5,000	2,820	30,009	30,000	9	73,338
Rural Projects	4,377	8,000	(3,623)	13,505	48,000	(34,495)	100,462
Urban Projects	9,406	5,000	4,406	29,569	30,000	(431)	69,250
Invasive Weed Control (EDRR)	624	6,000	(5,376)	9,884	36,000	(26,116)	87,600
Educational Projects							
School & Community Programs	301	1,000	(699)	301	6,000	(5,699)	16,220
OSU Ext. (Mstr Grd, BUFA, etc.)	60	60	0	360	360	0	9,500
Total Educational Projects	361	1,060	(699)	661	6,360	(5,699)	25,720
Partner Support	0	0	0	63,350	54,260	9,091	130,201
Total CONSERVATION PROGRAMS	22,588	25,060	(2,472)	146,978	204,620	(57,642)	486,571
COMMUNICATIONS AND OUTREACH							
Event Expenses	0	500	(500)	3,152	4,600	(1,448)	7,500
Printing/Production/Signage	83	500	(417)	16,203	15,500	703	24,000
Postage and Delivery	101	50	51	616	350	266	2,000
Video Production	0	0	0	2,628	3,000	(373)	5,000
Cultural History Project	0	0	0	1,354	1,000	354	5,000
Graphic Designer	0	0	0	3,315	2,000	1,315	4,500
Media, Advertising, Marketing	0	0	0	150	150	0	500
Sponsor/Support Commun. Orgs	200	0	200	903	500	403	2,500
Website Services	0	65	(65)	545	390	155	1,000
Total COMMUNICATIONS AND OUTREACH	384	1,115	(731)	28,866	27,490	1,376	52,000
OPERATING EXPENSES							
Rent & Office Parking	6,242	6,300	(58)	43,167	43,398	(231)	76,400
Computer & IT Support	1,320	1,350	(30)	7,916	8,100	(184)	19,100
Professional Contracted Services	0	0	0	0	0	0	10,040
Insurance (liab, auto, prop)	0	0	0	0	0	0	9,800
Telephone and Internet Services	1,114	700	414	5,262	4,500	762	10,500
District Vehicle Fuel/Maint/Prk	794	500	294	5,681	4,600	1,081	11,400
Program Related Travel/Prk/Meal	312	100	212	983	600	383	2,100
Program Meeting Refreshments	303	100	203	470	600	(130)	1,500
TriMet in lieu of Parking Pass	25	150	(125)	710	900	(190)	2,100
Office Furniture	0	0	0	342	500	(158)	1,000
Office Supplies & Equipment	287	600	(313)	1,497	3,600	(2,103)	8,340
Field Supplies & Equipment	0	100	(100)	540	600	(60)	1,600
Refreshments & Supplies	215	250	(35)	1,625	1,500	125	3,100
Recruiting Expenses	0	0	0	0	0	0	400
Audit Fees	4,700	4,800	(100)	4,700	4,800	(100)	4,800

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

01/24/19

December 2018

Accrual Basis

	Dec 18	Budget	\$ Over Bud...	Jul - Dec 18	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	0	0	0	5,710	5,775	(65)	6,260
Licensing Fees	0	0	0	875	350	525	1,200
Legal Notices	0	0	0	299	35	264	1,800
Payroll Fees	193	300	(107)	1,217	1,300	(83)	2,500
Bank Fees	23	25	(2)	138	150	(12)	300
Training Expenses							
Staff Development	806	100	706	1,408	800	608	7,000
Board Development	0	100	(100)	0	600	(600)	2,000
Training Related Travel/Meals	400	60	340	2,838	1,050	1,788	2,250
Training Expenses - Other	3,741	4,000	(260)	8,505	9,000	(495)	16,100
<b>Total Training Expenses</b>	<b>4,947</b>	<b>4,260</b>	<b>687</b>	<b>12,751</b>	<b>11,450</b>	<b>1,301</b>	<b>27,350</b>
<b>Total OPERATING EXPENSES</b>	<b>20,475</b>	<b>19,535</b>	<b>940</b>	<b>93,883</b>	<b>92,758</b>	<b>1,126</b>	<b>201,590</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>43,447</b>	<b>45,710</b>	<b>(2,263)</b>	<b>269,727</b>	<b>324,867</b>	<b>(55,140)</b>	<b>740,161</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	8,928	8,728	200	52,569	52,369	200	104,737
Office Manager	4,383	4,183	200	25,295	25,095	200	50,190
Controller & Budget Officer	6,295	6,096	199	36,938	36,576	362	73,152
Communications Coordinator	4,046	3,846	200	32,283	27,735	4,549	50,811
Senior Conservationist	6,247	6,047	200	38,688	36,281	2,407	72,561
Rural Conservationist	6,465	6,265	200	37,790	37,590	200	75,180
Forestry Conservationist	6,699	6,499	200	40,491	38,992	1,500	77,983
Urban Conservationist	6,465	6,265	200	37,790	37,590	200	75,180
Invasive Species Coordinator	6,260	6,060	200	36,559	36,359	200	72,717
Conservation Tech & Ed Coord	5,471	5,271	200	31,825	31,625	200	63,251
Perm Seasonal Conservation Tech	200	0	200	20,155	19,352	802	34,404
Interns	0	0	0	10,202	9,550	652	18,648
Spcl Project Personnel & Other	0	0	0	155	4,700	(4,545)	18,839
Supervisory Pay	0	0	0	0	2,335	(2,335)	4,368
Holiday Bonus	0	2,200	(2,200)	0	2,200	(2,200)	2,200
<b>Total GROSS PAYROLL</b>	<b>61,458</b>	<b>61,459</b>	<b>(1)</b>	<b>400,740</b>	<b>398,348</b>	<b>2,392</b>	<b>794,221</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,272	2,400	(1,128)	12,337	14,400	(2,063)	28,800
Employer Health Benefits - Other	7,837	12,000	(4,163)	63,884	78,100	(14,216)	153,308
<b>Total Employer Health Benefits</b>	<b>9,109</b>	<b>14,400</b>	<b>(5,291)</b>	<b>76,221</b>	<b>92,500</b>	<b>(16,279)</b>	<b>182,108</b>
Employer Payroll Taxes	5,181	6,010	(829)	34,545	36,060	(1,515)	80,961
Employer PERS Expense	9,785	10,400	(615)	63,028	63,783	(755)	126,780
Worker's Compensation Insurance	0	0	0	2,091	2,200	(109)	3,540
<b>Total PAYROLL TAXES &amp; OTHER BENEFI...</b>	<b>24,076</b>	<b>30,810</b>	<b>(6,734)</b>	<b>175,885</b>	<b>194,543</b>	<b>(18,658)</b>	<b>393,389</b>
<b>Total Personal Services</b>	<b>85,534</b>	<b>92,269</b>	<b>(6,735)</b>	<b>576,625</b>	<b>592,891</b>	<b>(16,266)</b>	<b>1,187,610</b>
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)
<b>Total Expense</b>	<b>128,980</b>	<b>137,979</b>	<b>(8,998)</b>	<b>846,352</b>	<b>917,758</b>	<b>(71,407)</b>	<b>1,864,916</b>
<b>Net Ordinary Income</b>	<b>298,454</b>	<b>344,921</b>	<b>(46,467)</b>	<b>690,341</b>	<b>662,167</b>	<b>28,174</b>	<b>0</b>
<b>Net Income</b>	<b>298,454</b>	<b>344,921</b>	<b>(46,467)</b>	<b>690,341</b>	<b>662,167</b>	<b>28,174</b>	<b>0</b>

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

01/24/19

Accrual Basis

December 2018

	Dec 18	Budget	\$ Over Budget	Jul - Dec 18	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
<b>RESOURCES RECEIVED</b>							
<b>Grants</b>							
Sturgeon Lake Grants	36,414	40,000	(3,586)	65,524	70,000	(4,476)	166,894
<b>Total Grants</b>	36,414	40,000	(3,586)	65,524	70,000	(4,476)	166,894
<b>Interest Income</b>							
Sturgeon Lake	1,686	1,000	686	2,724	1,000	1,724	1,857
<b>Total Interest Income</b>	1,686	1,000	686	2,724	1,000	1,724	1,857
<b>Total RESOURCES RECEIVED</b>	38,100	41,000	(2,900)	68,248	71,000	(2,752)	168,751
<b>Total Income</b>	38,100	41,000	(2,900)	68,248	71,000	(2,752)	168,751
<b>Gross Profit</b>	38,100	41,000	(2,900)	68,248	71,000	(2,752)	168,751
Expense							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	3,408	5,000	(1,592)	54,932	65,000	(10,068)	90,053
Native Plant Restoration	0	0	0	10,478	15,000	(4,523)	27,825
Outreach and Communication	0	15	(15)	115	90	25	2,420
Monitoring	0	0	0	0	0	0	40,000
<b>Total STURGEON LAKE</b>	3,408	5,015	(1,607)	65,524	80,090	(14,566)	160,298
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	3,408	5,015	(1,607)	65,524	80,090	(14,566)	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)
<b>Total Expense</b>	3,408	5,015	(1,607)	128,678	140,090	(11,412)	168,751
<b>Net Ordinary Income</b>	34,692	35,985	(1,293)	(60,430)	(69,090)	8,660	0
<b>Net Income</b>	<u>34,692</u>	<u>35,985</u>	<u>(1,293)</u>	<u>(60,430)</u>	<u>(69,090)</u>	<u>8,660</u>	<u>0</u>