

West Multnomah Soil & Water Conservation District
Balance Sheet
As of January 31, 2019

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,610,803	1,610,803
Sturgeon Lake Stewardship Fund	85,666		85,666
Sturgeon Lake Net Unspent Grant Funds	130,623		130,623
Total Checking/Savings	216,289	1,610,803	1,827,092
Other Current Assets			0
Accrued Receivable		605	605
Total Other Current Assets	0	605	605
Total Current Assets	216,289	1,611,408	1,827,697
TOTAL ASSETS	216,289	1,611,408	1,827,697
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	5,926	15,418	21,344
Total Accounts Payable	5,926	15,418	21,344
Other Current Liabilities			
Total Current Liabilities	5,926	15,418	21,344
Total Liabilities	5,926	15,418	21,344
Equity			
Net Assets / Fund Balance	276,339	1,018,020	1,294,359
Net Income (Expense)	-65,976	577,971	511,995
Total Equity	210,363	1,595,991	1,806,354
TOTAL LIABILITIES & EQUITY	216,289	1,611,409	1,827,698

West Multnomah Soil & Water Conservation District
General Fund Only Budget Performance
January 2019

03/05/19

Accrual Basis

	Jan 19	Budget	\$ Over Bud...	Jul '18 - Jan...	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	304	0	304	9,899	4,800	5,099	8,800
Miscellaneous Income - Other	303	350	(47)	3,903	2,450	1,453	4,250
Total Miscellaneous Income	607	350	257	13,802	7,250	6,552	13,050
Interest Income	4,766	1,200	3,566	14,513	9,300	5,213	14,000
Prior Years' Property Tax Rev.	1,510	1,500	10	44,389	24,483	19,906	29,562
Property Tax Revenue							
Multnomah County	46,928	18,000	28,928	1,456,064	1,495,500	(39,436)	1,592,600
Washington County	0	0	0	3,168	1,800	1,368	1,800
Columbia County	9	8	1	695	558	137	600
Total Property Tax Revenue	46,936	18,008	28,928	1,459,927	1,497,858	(37,931)	1,595,000
Total RESOURCES RECEIVED	53,819	21,058	32,761	1,590,511	1,600,983	(10,472)	1,864,916
Total Income	53,819	21,058	32,761	1,590,511	1,600,983	(10,472)	1,864,916
Gross Profit	53,819	21,058	32,761	1,590,511	1,600,983	(10,472)	1,864,916
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	593	5,000	(4,408)	30,602	35,000	(4,398)	73,338
Rural Projects	0	8,000	(8,000)	13,505	56,000	(42,495)	100,462
Urban Projects	1,565	5,000	(3,435)	31,134	35,000	(3,866)	69,250
Invasive Weed Control (EDRR)	2,396	6,000	(3,604)	12,280	42,000	(29,720)	87,600
Educational Projects							
School & Community Programs	0	1,000	(1,000)	301	7,000	(6,699)	16,220
OSU Ext. (Mstr Grd, BUFA, etc.)	60	60	0	420	420	0	9,500
Total Educational Projects	60	1,060	(1,000)	721	7,420	(6,699)	25,720
Partner Support	55,850	55,851	(1)	119,200	110,110	9,090	130,201
Total CONSERVATION PROGRAMS	60,464	80,911	(20,447)	207,442	285,530	(78,088)	486,571
COMMUNICATIONS AND OUTREACH							
Event Expenses	500	400	100	3,652	5,000	(1,348)	7,500
Printing/Production/Signage	216	500	(284)	16,419	16,000	419	24,000
Postage and Delivery	100	50	50	716	400	316	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	375	500	(125)	3,690	2,500	1,190	4,500
Media, Advertising, Marketing	0	0	0	150	150	0	500
Sponsor/Support Commun. Orgs	0	0	0	903	500	403	2,500
Website Services	0	65	(65)	545	455	90	1,000
Total COMMUNICATIONS AND OUTREACH	1,191	1,515	(324)	30,057	29,005	1,052	52,000
OPERATING EXPENSES							
Rent & Office Parking	6,242	6,300	(58)	49,409	49,698	(289)	76,400
Computer & IT Support	2,422	2,550	(128)	10,338	10,650	(312)	19,100
Professional Contracted Services	0	0	0	0	0	0	10,040
Insurance (liab, auto, prop)	7,205	9,800	(2,595)	7,205	9,800	(2,595)	9,800
Telephone and Internet Services	1,251	700	551	6,513	5,200	1,313	10,500
District Vehicle Fuel/Maint/Prk	575	600	(25)	6,255	5,200	1,055	11,400
Program Related Travel/Prk/Meal	97	100	(3)	1,080	700	380	2,100
Program Meeting Refreshments	55	100	(45)	525	700	(175)	1,500
TriMet in lieu of Parking Pass	103	150	(48)	813	1,050	(238)	2,100
Office Furniture	0	0	0	342	500	(158)	1,000
Office Supplies & Equipment	600	600	0	2,097	4,200	(2,103)	8,340
Field Supplies & Equipment	30	100	(70)	569	700	(131)	1,600
Refreshments & Supplies	484	250	234	2,109	1,750	359	3,100
Recruiting Expenses	520	0	520	520	0	520	400
Audit Fees	0	0	0	4,700	4,800	(100)	4,800

West Multnomah Soil & Water Conservation District
General Fund Only Budget Performance
January 2019

03/05/19

Accrual Basis

	Jan 19	Budget	\$ Over Bud...	Jul '18 - Jan...	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	347	200	147	1,564	1,500	64	2,500
Bank Fees	23	25	(2)	161	175	(14)	300
Training Expenses							
Staff Development	599	100	499	2,007	900	1,107	7,000
Board Development	0	100	(100)	0	700	(700)	2,000
Training Related Travel/Meals	(249)	0	(249)	2,589	1,050	1,539	2,250
Training Expenses - Other	0	0	0	8,505	9,000	(495)	16,100
Total Training Expenses	350	200	150	13,101	11,650	1,451	27,350
Total OPERATING EXPENSES	20,302	21,675	(1,373)	114,186	114,433	(247)	201,590
Total SUPPLIES/MATERIALS/SERVICES	81,957	104,101	(22,143)	351,684	428,968	(77,284)	740,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	61,297	61,097	200	104,737
Office Manager	4,183	4,183	0	29,478	29,278	200	50,190
Controller & Budget Officer	6,096	6,096	(1)	43,033	42,672	361	73,152
Communications Coordinator	3,846	3,846	0	36,129	31,581	4,549	50,811
Senior Conservationist	6,047	6,047	(0)	44,735	42,328	2,407	72,561
Rural Conservationist	6,382	6,265	117	44,172	43,855	317	75,180
Forestry Conservationist	6,499	6,499	0	46,990	45,490	1,500	77,983
Urban Conservationist	6,382	6,265	117	44,172	43,855	317	75,180
Invasive Species Coordinator	6,279	6,060	219	42,838	42,418	419	72,717
Conservation Tech & Ed Coord	5,885	5,271	614	37,710	36,896	814	63,251
Perm Seasonal Conservation Tech	0	0	0	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	0	0	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	60,325	59,259	1,066	461,065	457,607	3,458	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,272	2,400	(1,128)	13,610	16,800	(3,190)	28,800
Employer Health Benefits - Other	7,264	12,000	(4,736)	71,148	90,100	(18,952)	153,308
Total Employer Health Benefits	8,537	14,400	(5,864)	84,758	106,900	(22,142)	182,108
Employer Payroll Taxes	5,686	6,010	(324)	40,232	42,070	(1,838)	80,961
Employer PERS Expense	9,684	10,400	(716)	72,712	74,183	(1,471)	126,780
Worker's Compensation Insurance	0	0	0	2,091	2,200	(109)	3,540
Total PAYROLL TAXES & OTHER BENEFI...	23,907	30,810	(6,903)	199,792	225,353	(25,561)	393,389
Total Personal Services	84,232	90,069	(5,837)	660,856	682,960	(22,103)	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	166,189	194,169	(27,980)	1,012,541	1,111,927	(99,387)	1,864,916
Net Ordinary Income	(112,370)	(173,111)	60,741	577,971	489,056	88,915	0
Net Income	(112,370)	(173,111)	60,741	577,971	489,056	88,915	0

12:04 PM

West Multnomah Soil & Water Conservation District
Sturgeon Lake Fund Budget Performance
January 2019

03/05/19

Accrual Basis

	Jan 19	Budget	\$ Over Budget	Jul '18 - Jan ...	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	0	0	0	65,524	70,000	(4,476)	166,894
Total Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,524</u>	<u>70,000</u>	<u>(4,476)</u>	<u>166,894</u>
Interest Income							
Sturgeon Lake	380	0	380	3,104	1,000	2,104	1,857
Total Interest Income	<u>380</u>	<u>0</u>	<u>380</u>	<u>3,104</u>	<u>1,000</u>	<u>2,104</u>	<u>1,857</u>
Total RESOURCES RECEIVED	<u>380</u>	<u>0</u>	<u>380</u>	<u>68,628</u>	<u>71,000</u>	<u>(2,372)</u>	<u>168,751</u>
Total Income	<u>380</u>	<u>0</u>	<u>380</u>	<u>68,628</u>	<u>71,000</u>	<u>(2,372)</u>	<u>168,751</u>
Gross Profit	<u>380</u>	<u>0</u>	<u>380</u>	<u>68,628</u>	<u>71,000</u>	<u>(2,372)</u>	<u>168,751</u>
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	5,926	5,000	926	60,857	70,000	(9,143)	90,053
Native Plant Restoration	0	0	0	10,478	15,000	(4,523)	27,825
Outreach and Communication	0	15	(15)	115	105	10	2,420
Monitoring	0	0	0	0	0	0	40,000
Total STURGEON LAKE	<u>5,926</u>	<u>5,015</u>	<u>911</u>	<u>71,450</u>	<u>85,105</u>	<u>(13,655)</u>	<u>160,298</u>
Total SUPPLIES/MATERIALS/SERVICES	<u>5,926</u>	<u>5,015</u>	<u>911</u>	<u>71,450</u>	<u>85,105</u>	<u>(13,655)</u>	<u>160,298</u>
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	<u>5,926</u>	<u>5,015</u>	<u>911</u>	<u>134,604</u>	<u>145,105</u>	<u>(10,501)</u>	<u>168,751</u>
Net Ordinary Income	<u>(5,546)</u>	<u>(5,015)</u>	<u>(531)</u>	<u>(65,976)</u>	<u>(74,105)</u>	<u>8,129</u>	<u>0</u>
Net Income	<u>(5,546)</u>	<u>(5,015)</u>	<u>(531)</u>	<u>(65,976)</u>	<u>(74,105)</u>	<u>8,129</u>	<u>0</u>