

West Multnomah Soil and Water Conservation District
 Balance Sheet
 As of February 28, 2019

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,526,327	1,526,327
Sturgeon Lake Stewardship Fund	86,046		86,046
Sturgeon Lake Net Unspent Grant Funds	124,627		124,627
Total Checking/Savings	210,673	1,526,327	1,737,000
Other Current Assets			
Accrued Receivable			0
Total Other Current Assets	0	0	0
Total Current Assets	210,673	1,526,327	1,737,000
TOTAL ASSETS	210,673	1,526,327	1,737,000
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	4,260	23,057	27,317
Total Accounts Payable	4,260	23,057	27,317
Other Current Liabilities			
Total Current Liabilities	4,260	23,057	27,317
Total Liabilities	4,260	23,057	27,317
Equity			
Net Assets / Fund Balance	276,339	1,018,020	1,294,359
Net Income (Expense)	(69,926)	485,250	415,324
Total Equity	206,413	1,503,270	1,709,683
TOTAL LIABILITIES & EQUITY	210,673	1,526,327	1,737,000

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

03/11/19

Accrual Basis

	Feb 19	Budget	\$ Over Bud...	Jul '18 - Feb...	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	14,679	15,000	(321)	21,542	26,075	(4,533)	134,816
Total Grants	14,679	15,000	(321)	72,559	77,092	(4,533)	213,304
Miscellaneous Income							
Charges for Services	2,001	2,000	1	3,100	6,800	(3,700)	8,800
Miscellaneous Income - Other	2,356	350	2,006	15,059	2,800	12,259	4,250
Total Miscellaneous Income	4,357	2,350	2,007	18,159	9,600	8,559	13,050
Interest Income	3,425	1,200	2,225	17,938	10,500	7,438	14,000
Prior Years' Property Tax Rev.	894	1,900	(1,006)	45,283	26,383	18,900	29,562
Property Tax Revenue							
Multnomah County	7,331	9,500	(2,169)	1,463,395	1,505,000	(41,605)	1,592,600
Washington County	0	0	0	3,168	1,800	1,368	1,800
Columbia County	4	5	(1)	699	563	136	600
Total Property Tax Revenue	7,335	9,505	(2,170)	1,467,263	1,507,363	(40,100)	1,595,000
Total RESOURCES RECEIVED	30,691	29,955	736	1,621,203	1,630,938	(9,736)	1,864,916
Total Income	30,691	29,955	736	1,621,203	1,630,938	(9,736)	1,864,916
Gross Profit	30,691	29,955	736	1,621,203	1,630,938	(9,736)	1,864,916
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	2,797	5,000	(2,204)	33,398	40,000	(6,602)	73,338
Rural Projects	7,855	8,000	(145)	21,360	64,000	(42,640)	100,462
Urban Projects	5,326	5,000	326	36,460	40,000	(3,540)	69,250
Invasive Weed Control (EDRR)	0	6,000	(6,000)	12,280	48,000	(35,720)	87,600
Educational Projects							
School & Community Programs	0	1,000	(1,000)	301	8,000	(7,699)	16,220
OSU Ext. (Mstr Grd, BUFA, etc.)	60	60	0	480	480	0	9,500
Total Educational Projects	60	1,060	(1,000)	781	8,480	(7,699)	25,720
Partner Support	4,500	4,500	0	123,700	114,610	9,090	130,201
Total CONSERVATION PROGRAMS	20,538	29,560	(9,022)	227,979	315,090	(87,111)	486,571
COMMUNICATIONS AND OUTREACH							
Event Expenses	512	400	112	4,164	5,400	(1,236)	7,500
Printing/Production/Signage	0	500	(500)	16,419	16,500	(81)	24,000
Postage and Delivery	0	50	(50)	716	450	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	375	350	25	4,065	2,850	1,215	4,500
Media, Advertising, Marketing	0	100	(100)	150	250	(100)	500
Sponsor/Support Commun. Orgs	250	250	0	1,153	750	403	2,500
Website Services	0	65	(65)	545	520	25	1,000
Total COMMUNICATIONS AND OUTREACH	1,137	1,715	(578)	31,194	30,720	474	52,000
OPERATING EXPENSES							
Rent & Office Parking	6,242	6,300	(58)	55,651	55,998	(347)	76,400
Computer & IT Support	1,295	1,350	(55)	11,633	12,000	(367)	19,100
Professional Contracted Services	0	0	0	0	0	0	10,040
Insurance (liab, auto, prop)	(530)	0	(530)	6,675	9,800	(3,125)	9,800
Telephone and Internet Services	1,118	700	418	7,631	5,900	1,731	10,500
District Vehicle Fuel/Maint/Prk	1,068	600	468	7,324	5,800	1,524	11,400
Program Related Travel/Prk/Meal	54	100	(46)	1,135	800	335	2,100
Program Meeting Refreshments	50	100	(50)	576	800	(224)	1,500
TriMet in lieu of Parking Pass	125	150	(25)	938	1,200	(263)	2,100
Office Furniture	0	0	0	342	500	(158)	1,000
Office Supplies & Equipment	425	600	(175)	2,523	4,800	(2,277)	8,340
Field Supplies & Equipment	245	100	145	814	800	14	1,600
Refreshments & Supplies	353	250	103	2,462	2,000	462	3,100
Recruiting Expenses	0	200	(200)	520	200	320	400
Audit Fees	0	0	0	4,700	4,800	(100)	4,800

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Accrual Basis

	Feb 19	Budget	\$ Over Bud...	Jul '18 - Feb...	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	0	0	0	5,710	5,775	(65)	6,260
Licensing Fees	50	0	50	925	350	575	1,200
Legal Notices	0	0	0	299	35	264	1,800
Payroll Fees	191	200	(9)	1,755	1,700	55	2,500
Bank Fees	24	25	(1)	185	200	(15)	300
Training Expenses							
Staff Development	955	1,000	(45)	2,962	1,900	1,062	7,000
Board Development	0	100	(100)	0	800	(800)	2,000
Training Related Travel/Meals	254	100	154	2,843	1,150	1,693	2,250
Training Expenses - Other	3,146	3,000	146	11,651	12,000	(349)	16,100
Total Training Expenses	4,355	4,200	155	17,456	15,850	1,606	27,350
Total OPERATING EXPENSES	15,066	14,875	191	129,252	129,308	(56)	201,590
Total SUPPLIES/MATERIALS/SERVICES	36,741	46,150	(9,409)	388,425	475,118	(86,693)	740,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	70,025	69,825	200	104,737
Office Manager	4,183	4,183	0	33,660	33,460	200	50,190
Controller & Budget Officer	6,096	6,096	(1)	49,129	48,768	361	73,152
Communications Coordinator	3,846	3,846	0	39,975	35,427	4,549	50,811
Senior Conservationist	7,569	6,047	1,522	52,304	48,374	3,930	72,561
Rural Conservationist	6,382	6,265	117	50,553	50,120	434	75,180
Forestry Conservationist	6,499	6,499	0	53,488	51,989	1,500	77,983
Urban Conservationist	6,382	6,265	117	50,553	50,120	434	75,180
Invasive Species Coordinator	6,279	6,060	219	49,117	48,478	639	72,717
Conservation Tech & Ed Coord	5,885	5,271	614	43,595	42,167	1,428	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	61,847	59,259	2,589	522,912	516,865	6,047	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,272	2,400	(1,128)	14,882	19,200	(4,318)	28,800
Employer Health Benefits - Other	7,837	12,000	(4,163)	78,985	102,100	(23,115)	153,308
Total Employer Health Benefits	9,109	14,400	(5,291)	93,867	121,300	(27,433)	182,108
Employer Payroll Taxes	5,757	6,010	(253)	45,988	48,080	(2,092)	80,961
Employer PERS Expense	9,958	10,400	(442)	82,670	84,583	(1,913)	126,780
Worker's Compensation Insurance	0	0	0	2,091	2,200	(109)	3,540
Total PAYROLL TAXES & OTHER BENEFI...	24,824	30,810	(5,986)	224,616	256,163	(31,547)	393,389
Total Personal Services	86,672	90,069	(3,397)	747,528	773,028	(25,500)	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	123,412	136,219	(12,806)	1,135,953	1,248,146	(112,193)	1,864,916
Net Ordinary Income	(92,721)	(106,264)	13,543	485,250	382,792	102,458	0
Net Income	(92,721)	(106,264)	13,543	485,250	382,792	102,458	0

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Accrual Basis

	Feb 19	Budget	\$ Over Budget	Jul '18 - Feb ...	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	0	0	0	65,524	70,000	(4,476)	166,894
Interest Income							
Sturgeon Lake	380	200	180	3,484	1,200	2,284	1,857
Total Interest Income	380	200	180	3,484	1,200	2,284	1,857
Total RESOURCES RECEIVED	380	200	180	69,008	71,200	(2,192)	168,751
Total Income	380	200	180	69,008	71,200	(2,192)	168,751
Gross Profit	380	200	180	69,008	71,200	(2,192)	168,751
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	4,260	5,000	(740)	65,117	75,000	(9,883)	90,053
Native Plant Restoration	70	1,000	(930)	10,548	16,000	(5,453)	27,825
Outreach and Communication	0	15	(15)	115	120	(5)	2,420
Monitoring	0	0	0	0	0	0	40,000
Total STURGEON LAKE	4,330	6,015	(1,685)	75,780	91,120	(15,340)	160,298
Total SUPPLIES/MATERIALS/SERVICES	4,330	6,015	(1,685)	75,780	91,120	(15,340)	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	4,330	6,015	(1,685)	138,934	151,120	(12,186)	168,751
Net Ordinary Income	(3,950)	(5,815)	1,865	(69,926)	(79,920)	9,994	0
Net Income	(3,950)	(5,815)	1,865	(69,926)	(79,920)	9,994	0