

West Multnomah Soil and Water Conservation District
 Balance Sheet
 As of March 31, 2019

| | Sturgeon Lake Fund | General Fund | Total |
|---------------------------------------|-----------------------|------------------|------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| General Fund | | 1,499,471 | 1,499,471 |
| Sturgeon Lake Stewardship Fund | 86,416 | | 86,416 |
| Sturgeon Lake Net Unspent Grant Funds | 96,732 | | 96,732 |
| Total Checking/Savings | 183,148 | 1,499,471 | 1,682,619 |
| Other Current Assets | | | |
| Accrued Receivable | | | 0 |
| Total Other Current Assets | 0 | 0 | 0 |
| Total Current Assets | 183,148 | 1,499,471 | 1,682,619 |
| TOTAL ASSETS | 183,148 | 1,499,471 | 1,682,619 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Accounts Payable | 1,418 | 32,584 | 34,002 |
| Total Accounts Payable | 1,418 | 32,584 | 34,002 |
| Other Current Liabilities | | | |
| Total Current Liabilities | 1,418 | 32,584 | 34,002 |
| Total Liabilities | 1,418 | 32,584 | 34,002 |
| Equity | | | |
| Net Assets / Fund Balance | 276,339 | 1,018,020 | 1,294,359 |
| Net Income (Expense) | (94,609) | 445,868 | 351,259 |
| Total Equity | 181,730 | 1,463,888 | 1,645,618 |
| TOTAL LIABILITIES & EQUITY | 183,148 | 1,496,472 | 1,679,620 |

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

04/11/19

Accrual Basis

| | Mar 19 | Budget | \$ Over Bud... | Jul '18 - Mar... | YTD Budget | \$ Over Bud... | Annual Bud... |
|-----------------------------------|--------|--------|----------------|------------------|------------|----------------|---------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| RESOURCES RECEIVED | | | | | | | |
| Grants | | | | | | | |
| Oregon Dept of Agriculture | 13,736 | 13,736 | 0 | 64,753 | 64,753 | 0 | 78,488 |
| Project Grants | 36,445 | 25,000 | 11,445 | 57,987 | 51,075 | 6,912 | 134,816 |
| Total Grants | 50,180 | 38,736 | 11,445 | 122,740 | 115,828 | 6,912 | 213,304 |
| Miscellaneous Income | | | | | | | |
| Charges for Services | 2,320 | 1,000 | 1,320 | 5,421 | 7,800 | (2,379) | 8,800 |
| Miscellaneous Income - Other | 2,360 | 350 | 2,010 | 17,419 | 3,150 | 14,269 | 4,250 |
| Total Miscellaneous Income | 4,680 | 1,350 | 3,330 | 22,840 | 10,950 | 11,890 | 13,050 |
| Prior Years' Property Tax Rev. | 898 | 900 | (2) | 46,181 | 27,283 | 18,897 | 29,562 |
| Interest Income | 3,431 | 1,000 | 2,431 | 21,369 | 11,500 | 9,869 | 14,000 |
| Property Tax Revenue | | | | | | | |
| Multnomah County | 38,446 | 40,000 | (1,554) | 1,501,841 | 1,545,000 | (43,159) | 1,592,600 |
| Washington County | 0 | 0 | 0 | 3,168 | 1,800 | 1,368 | 1,800 |
| Columbia County | 12 | 12 | (0) | 711 | 575 | 136 | 600 |
| Total Property Tax Revenue | 38,458 | 40,012 | (1,554) | 1,505,721 | 1,547,375 | (41,654) | 1,595,000 |
| Total RESOURCES RECEIVED | 97,648 | 81,998 | 15,650 | 1,718,851 | 1,712,936 | 5,915 | 1,864,916 |
| Total Income | 97,648 | 81,998 | 15,650 | 1,718,851 | 1,712,936 | 5,915 | 1,864,916 |
| Gross Profit | 97,648 | 81,998 | 15,650 | 1,718,851 | 1,712,936 | 5,915 | 1,864,916 |
| Expense | | | | | | | |
| SUPPLIES/MATERIALS/SERVICES | | | | | | | |
| CONSERVATION PROGRAMS | | | | | | | |
| Forestry Projects | 7,340 | 5,000 | 2,340 | 40,738 | 45,000 | (4,262) | 73,338 |
| Rural Projects | 4,484 | 0 | 4,484 | 25,844 | 60,462 | (34,618) | 60,462 |
| Urban Projects | 2,260 | 5,000 | (2,740) | 38,720 | 45,000 | (6,280) | 54,250 |
| Invasive Weed Control (EDRR) | 2,890 | 6,000 | (3,110) | 18,982 | 54,000 | (35,018) | 87,600 |
| Educational Projects | | | | | | | |
| School & Community Programs | 1,518 | 1,000 | 518 | 1,819 | 9,000 | (7,181) | 16,220 |
| OSU Ext. (Mstr Grd, BUFA, etc.) | 0 | 60 | (60) | 480 | 540 | (60) | 9,500 |
| Total Educational Projects | 1,518 | 1,060 | 458 | 2,299 | 9,540 | (7,241) | 25,720 |
| Partner Support | 1,436 | 2,000 | (564) | 125,136 | 116,610 | 8,526 | 130,201 |
| Total CONSERVATION PROGRAMS | 19,928 | 19,060 | 868 | 251,720 | 330,612 | (78,892) | 431,571 |
| COMMUNICATIONS AND OUTREACH | | | | | | | |
| Event Expenses | 81 | 100 | (19) | 4,245 | 5,500 | (1,255) | 7,500 |
| Printing/Production/Signage | 36 | 100 | (64) | 16,455 | 16,600 | (145) | 24,000 |
| Postage and Delivery | 514 | 500 | 14 | 1,230 | 950 | 280 | 2,000 |
| Video Production | 0 | 0 | 0 | 2,628 | 3,000 | (373) | 5,000 |
| Cultural History Project | 3,473 | 3,000 | 473 | 4,827 | 4,000 | 827 | 5,000 |
| Graphic Designer | 0 | 0 | 0 | 4,065 | 2,850 | 1,215 | 4,500 |
| Media, Advertising, Marketing | 100 | 100 | 0 | 250 | 350 | (100) | 500 |
| Sponsor/Support Commun. Orgs | 2,000 | 1,000 | 1,000 | 3,153 | 1,750 | 1,403 | 2,500 |
| Website Services | 440 | 65 | 375 | 985 | 585 | 400 | 1,000 |
| Total COMMUNICATIONS AND OUTREACH | 6,645 | 4,865 | 1,780 | 37,838 | 35,585 | 2,253 | 52,000 |
| OPERATING EXPENSES | | | | | | | |
| Rent & Office Parking | 7,423 | 7,400 | 23 | 63,074 | 63,398 | (324) | 76,400 |
| Computer & IT Support | 1,272 | 1,350 | (78) | 12,905 | 13,350 | (445) | 19,100 |
| Professional Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 10,040 |
| Insurance (liab, auto, prop) | 0 | 0 | 0 | 6,675 | 9,800 | (3,125) | 9,800 |
| Telephone and Internet Services | 599 | 700 | (101) | 8,230 | 6,600 | 1,630 | 10,500 |
| District Vehicle Fuel/Maint/Prk | 1,386 | 1,200 | 186 | 8,709 | 7,000 | 1,709 | 11,400 |
| Program Related Travel/Prk/Meal | 2 | 100 | (98) | 1,137 | 900 | 237 | 2,100 |
| Program Meeting Refreshments | 52 | 100 | (48) | 628 | 900 | (272) | 1,500 |
| TriMet in lieu of Parking Pass | 160 | 150 | 10 | 1,098 | 1,350 | (253) | 2,100 |
| Office Furniture | 1,913 | 500 | 1,413 | 2,255 | 1,000 | 1,255 | 1,000 |
| Office Supplies & Equipment | 343 | 600 | (257) | 2,866 | 5,400 | (2,534) | 8,340 |
| Field Supplies & Equipment | 333 | 100 | 233 | 1,148 | 900 | 248 | 1,600 |
| Refreshments & Supplies | 228 | 250 | (22) | 2,689 | 2,250 | 439 | 3,100 |
| Recruiting Expenses | 0 | 0 | 0 | 520 | 200 | 320 | 400 |
| Audit Fees | 0 | 0 | 0 | 4,700 | 4,800 | (100) | 4,800 |

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

04/11/19

Accrual Basis

| | Mar 19 | Budget | \$ Over Bud... | Jul '18 - Mar... | YTD Budget | \$ Over Bud... | Annual Bud... |
|--|-----------------|-----------------|----------------|------------------|------------------|------------------|------------------|
| Professional Org. Dues | 0 | 0 | 0 | 5,710 | 5,775 | (65) | 6,260 |
| Licensing Fees | 0 | 0 | 0 | 925 | 350 | 575 | 1,200 |
| Legal Notices | 158 | 160 | (2) | 457 | 195 | 262 | 1,800 |
| Payroll Fees | 193 | 200 | (7) | 1,948 | 1,900 | 48 | 2,500 |
| Bank Fees | 24 | 25 | (1) | 209 | 225 | (16) | 300 |
| Training Expenses | | | | | | | |
| Staff Development | 1,666 | 100 | 1,566 | 4,628 | 2,000 | 2,628 | 7,000 |
| Board Development | 2,030 | 100 | 1,930 | 2,030 | 900 | 1,130 | 2,000 |
| Training Related Travel/Meals | (146) | 50 | (196) | 2,698 | 1,200 | 1,498 | 2,250 |
| Training Expenses - Other | 0 | 0 | 0 | 11,651 | 12,000 | (349) | 16,100 |
| Total Training Expenses | 3,551 | 250 | 3,301 | 21,006 | 16,100 | 4,906 | 27,350 |
| Total OPERATING EXPENSES | 17,638 | 13,085 | 4,553 | 146,890 | 142,393 | 4,498 | 201,590 |
| Total SUPPLIES/MATERIALS/SERVICES | 44,211 | 37,010 | 7,201 | 436,448 | 508,590 | (72,142) | 685,161 |
| Personal Services | | | | | | | |
| GROSS PAYROLL | | | | | | | |
| District Manager | 8,728 | 8,728 | 0 | 78,753 | 78,553 | 200 | 104,737 |
| Office Manager | 4,183 | 4,183 | 0 | 37,843 | 37,643 | 200 | 50,190 |
| Controller & Budget Officer | 6,293 | 6,096 | 197 | 55,422 | 54,864 | 558 | 73,152 |
| Communications Coordinator | 3,846 | 3,846 | 0 | 43,821 | 39,273 | 4,549 | 50,811 |
| Senior Conservationist | 6,483 | 6,047 | 436 | 58,786 | 54,421 | 4,365 | 72,561 |
| Rural Conservationist | 6,382 | 6,265 | 117 | 56,935 | 56,385 | 550 | 75,180 |
| Forestry Conservationist | 6,499 | 6,499 | 0 | 59,987 | 58,487 | 1,500 | 77,983 |
| Urban Conservationist | 6,382 | 6,265 | 117 | 56,935 | 56,385 | 550 | 75,180 |
| Invasive Species Coordinator | 6,279 | 6,060 | 219 | 55,396 | 54,538 | 858 | 72,717 |
| Conservation Tech & Ed Coord | 5,885 | 5,271 | 614 | 49,480 | 47,438 | 2,042 | 63,251 |
| Perm Seasonal Conservation Tech | 2,150 | 2,150 | 0 | 22,305 | 21,502 | 803 | 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 | 151 | 151 | (0) | 151 | 2,486 | (2,335) | 4,368 |
| Holiday Bonus | 0 | 0 | 0 | 0 | 2,200 | (2,200) | 2,200 |
| Total GROSS PAYROLL | 63,260 | 61,560 | 1,700 | 586,172 | 578,425 | 7,747 | 794,221 |
| PAYROLL TAXES & OTHER BENEFITS | | | | | | | |
| Employer Health Benefits | | | | | | | |
| Health Reimbursement Account VE | 1,272 | 2,400 | (1,128) | 16,154 | 21,600 | (5,446) | 28,800 |
| Employer Health Benefits - Other | 7,837 | 12,000 | (4,163) | 86,822 | 114,100 | (27,278) | 153,308 |
| Total Employer Health Benefits | 9,109 | 14,400 | (5,291) | 102,977 | 135,700 | (32,723) | 182,108 |
| Employer Payroll Taxes | 5,891 | 6,010 | (119) | 51,879 | 54,090 | (2,211) | 80,961 |
| Employer PERS Expense | 10,746 | 10,400 | 346 | 93,415 | 94,983 | (1,568) | 126,780 |
| Worker's Compensation Insurance | 0 | 0 | 0 | 2,091 | 2,200 | (109) | 3,540 |
| Total PAYROLL TAXES & OTHER BENEFI... | 25,747 | 30,810 | (5,063) | 250,362 | 286,973 | (36,611) | 393,389 |
| Total Personal Services | 89,007 | 92,370 | (3,363) | 836,535 | 865,398 | (28,863) | 1,187,610 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 |
| Inter-fund Transfer Out | 0 | 0 | 0 | 0 | 0 | 0 | 95,000 |
| General Operating Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| 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 | 133,218 | 129,380 | 3,838 | 1,272,983 | 1,373,988 | (101,005) | 1,864,916 |
| Net Ordinary Income | (35,570) | (47,382) | 11,812 | 445,868 | 338,948 | 106,920 | 0 |
| Net Income | (35,570) | (47,382) | 11,812 | 445,868 | 338,948 | 106,920 | 0 |

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

04/11/19

Accrual Basis

| | Mar 19 | Budget | \$ Over Budget | Jul '18 - Mar... | 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) | 87,974 |
| Total Grants | 0 | 0 | 0 | 65,524 | 70,000 | (4,476) | 87,974 |
| Interest Income | | | | | | | |
| Sturgeon Lake | 370 | 200 | 170 | 3,854 | 1,400 | 2,454 | 1,857 |
| Total Interest Income | 370 | 200 | 170 | 3,854 | 1,400 | 2,454 | 1,857 |
| Inter-fund Transfer In | 0 | 0 | 0 | 0 | 0 | 0 | 95,000 |
| Total RESOURCES RECEIVED | 370 | 200 | 170 | 69,378 | 71,400 | (2,022) | 184,831 |
| Total Income | 370 | 200 | 170 | 69,378 | 71,400 | (2,022) | 184,831 |
| Gross Profit | 370 | 200 | 170 | 69,378 | 71,400 | (2,022) | 184,831 |
| Expense | | | | | | | |
| SUPPLIES/MATERIALS/SERVICES | | | | | | | |
| STURGEON LAKE | | | | | | | |
| Acquisition Due Diligence | 5,086 | 5,000 | 86 | 70,204 | 80,000 | (9,796) | 281,506 |
| Native Plant Restoration | 19,414 | 9,000 | 10,414 | 29,961 | 25,000 | 4,961 | 27,825 |
| Outreach and Communication | 0 | 15 | (15) | 115 | 135 | (20) | 2,420 |
| Monitoring | 0 | 0 | 0 | 0 | 0 | 0 | 10,400 |
| Total STURGEON LAKE | 24,500 | 14,015 | 10,485 | 100,280 | 105,135 | (4,855) | 322,151 |
| OPERATING EXPENSES | 553 | 0 | 553 | 553 | 0 | 553 | 0 |
| Total SUPPLIES/MATERIALS/SERVICES | 25,053 | 14,015 | 11,038 | 100,833 | 105,135 | (4,302) | 322,151 |
| Capital Outlay | 0 | 5,000 | (5,000) | 63,154 | 65,000 | (1,846) | 65,000 |
| Change in Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | (202,320) |
| Total Expense | 25,053 | 19,015 | 6,038 | 163,987 | 170,135 | (6,148) | 184,831 |
| Net Ordinary Income | (24,683) | (18,815) | (5,868) | (94,609) | (98,735) | 4,126 | 0 |
| Net Income | (24,683) | (18,815) | (5,868) | (94,609) | (98,735) | 4,126 | 0 |