

West Multnomah Soil and Water Conservation District
Balance Sheet
As of June 30, 2019

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,070,167	1,070,167
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		95,000	95,000
Used Interfund Transfer to Sturgeon Lake Fund	21,729	(21,729)	-
Sturgeon Lake Stewardship Fund	87,546		87,546
Sturgeon Lake Net Unspent but Committed Grant Funds	80,775		80,775
Sturgeon Lake Net Unspent Grant Funds	20,739		20,739
Total Checking/Savings	210,789	1,143,438	1,354,227
Other Current Assets			
Accrued Receivable	-	58,345	58,345
Total Other Current Assets	-	58,345	58,345
Total Current Assets	210,789	1,201,783	1,412,572
TOTAL ASSETS	210,789	1,201,783	1,412,572
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	80,775	40,810	121,586
Total Accounts Payable	80,775	40,810	121,586
Other Current Liabilities			
Total Current Liabilities	80,775	40,810	121,586
Total Liabilities	80,775	40,810	121,586
Equity			
Fund Balance, beginning of year	276,339	1,018,020	1,294,359
Change in Fund Balance	(146,326)	142,953	(3,373)
Total Equity / Fund Balance, end of year	130,013	1,160,973	1,290,986
TOTAL LIABILITIES & EQUITY	210,789	1,201,783	1,412,572

UNAUDITED

West Multnomah Soil & Water Conservation District
General Fund Only Full Year Budget vs. Actual
 July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RESOURCES RECEIVED				
Grants				
Federal Funding	43,647	56,450	(12,804)	77%
State Funding				
Oregon Dept of Agriculture	78,488	78,488	0	100%
State Funding - Other	84,411	68,366	16,045	123%
Total State Funding	162,899	146,854	16,045	111%
Local / Regional Funding	23,938	10,000	13,938	239%
Other Funding	0	0	(0)	0%
Project Grants	0	0	(0)	0%
Total Grants	230,484	213,304	17,180	108%
Miscellaneous Income				
Charges for Services	7,246	8,800	(1,554)	82%
Miscellaneous Income - Other	10,042	4,250	5,792	236%
Total Miscellaneous Income	17,288	13,050	4,238	132%
Prior Years' Property Tax Rev.	49,619	29,562	20,057	168%
Interest Income	29,802	14,000	15,802	213%
Property Tax Revenue				
Multnomah County	1,548,940	1,592,600	(43,660)	97%
Washington County	3,168	1,800	1,368	176%
Columbia County	736	600	136	123%
Total Property Tax Revenue	1,552,844	1,595,000	(42,156)	97%
Total RESOURCES RECEIVED	1,880,038	1,864,916	15,122	101%
Total Income	1,880,038	1,864,916	15,122	101%
Gross Profit	1,880,038	1,864,916	15,122	101%
Expense				
SUPPLIES/MATERIALS/SERVICES				
CONSERVATION PROGRAMS				
Forestry Projects	58,844	73,338	(14,494)	80%
Rural Projects	34,649	60,462	(25,813)	57%
Urban Projects	44,904	54,250	(9,346)	83%
Invasive Weed Control (EDRR)	53,211	87,600	(34,389)	61%
Educational Projects				
School & Community Programs	14,512	16,220	(1,708)	89%
OSU Ext. (Mstr Grd, IPM, etc.)	480	9,500	(9,020)	5%
Total Educational Projects	14,992	25,720	(10,728)	58%
Partner Support	135,145	130,201	4,944	104%
Total CONSERVATION PROGRAMS	341,745	431,571	(89,826)	79%
COMMUNICATIONS AND OUTREACH				
Event Expenses	17,071	7,500	9,571	228%
Printing/Production/Signage	16,724	24,000	(7,276)	70%
Postage and Delivery	1,628	2,000	(372)	81%
Video Production	6,560	5,000	1,560	131%
Cultural History Project	1,125	5,000	(3,875)	23%
Graphic Designer	4,065	4,500	(435)	90%
Media, Advertising, Marketing	335	500	(165)	67%
Sponsor/Support Commun. Orgs	3,380	2,500	880	135%
Website Services	985	1,000	(15)	99%
Total COMMUNICATIONS AND OUTREACH	51,873	52,000	(127)	100%
OPERATING EXPENSES				
Rent & Office Parking	82,145	76,400	5,745	108%
Computer & IT Support	16,849	19,100	(2,251)	88%
Professional Contracted Services	0	10,040	(10,040)	0%
Insurance (liab, auto, prop)	6,675	9,800	(3,125)	68%
Telephone and Internet Services	12,115	10,500	1,615	115%
District Vehicle Fuel/Maint/Prk	11,650	11,400	250	102%
Program Related Travel/Prk/Meal	1,708	2,100	(392)	81%
Program Meeting Refreshments	697	1,500	(803)	46%

West Multnomah Soil & Water Conservation District
General Fund Only Full Year Budget vs. Actual
 July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
TriMet in lieu of Parking Pass	1,295	2,100	(805)	62%
Office Furniture	2,309	1,000	1,309	231%
Office Supplies & Equipment	4,267	8,340	(4,073)	51%
Field Supplies & Equipment	3,429	1,600	1,829	214%
Refreshments & Supplies	3,611	3,100	511	116%
Recruiting Expenses	520	400	120	130%
Audit Fees	4,700	4,800	(100)	98%
Professional Org. Dues	5,710	6,260	(550)	91%
Licensing Fees	1,025	1,200	(175)	85%
Legal Notices	2,576	1,800	776	143%
Payroll Fees	2,578	2,500	78	103%
Bank Fees	306	300	6	102%
Training Expenses				
Staff Development	7,412	7,000	412	106%
Board Development	2,065	2,000	65	103%
Training Related Travel/Meals	4,308	2,250	2,058	191%
Training Expenses - Other	16,151	16,100	51	100%
Total Training Expenses	29,937	27,350	2,587	109%
Total OPERATING EXPENSES	194,102	201,590	(7,488)	96%
Total SUPPLIES/MATERIALS/SERVICES	587,719	685,161	(97,442)	86%
Personal Services				
GROSS PAYROLL				
District Manager	104,937	104,737	200	100%
Office Manager	50,390	50,190	200	100%
Controller & Budget Officer	75,077	73,152	1,925	103%
Communications Coordinator	55,360	50,811	4,549	109%
Senior Conservationist	79,480	72,561	6,918	110%
Rural Conservationist	76,080	75,180	901	101%
Forestry Conservationist	79,483	77,983	1,500	102%
Urban Conservationist	76,080	75,180	901	101%
Invasive Species Coordinator	74,234	72,717	1,517	102%
Conservation Tech & Ed Coord	68,017	63,251	4,766	108%
Perm Seasonal Conservation Tech	35,207	34,404	803	102%
Interns	19,759	18,648	1,111	106%
Spcl Project Personnel & Other	155	18,839	(18,684)	1%
Supervisory Pay	0	4,368	(4,368)	0%
Holiday Bonus	0	2,200	(2,200)	0%
Total GROSS PAYROLL	794,259	794,221	38	100%
PAYROLL TAXES & OTHER BENEFITS				
Employer Health Benefits				
Health Reimbursement Account VE	20,426	28,800	(8,374)	71%
Employer Health Benefits - Other	112,630	153,308	(40,678)	73%
Total Employer Health Benefits	133,056	182,108	(49,052)	73%
Employer Payroll Taxes	71,171	80,961	(9,790)	88%
Employer PERS Expense	127,059	126,780	279	100%
Worker's Compensation Insurance	2,091	3,540	(1,449)	59%
Total PAYROLL TAXES & OTHER BENEFITS	333,377	393,389	(60,012)	85%
Total Personal Services	1,127,636	1,187,610	(59,974)	95%
Capital Outlay	0	7,500	(7,500)	0%
Inter-fund Transfer Out	21,729	95,000	(73,271)	23%
General Operating Contingency	0	10,000	(10,000)	0%
Reserve for Future Expenditures	0	25,000	(25,000)	0%
Change in Cash Balance	0	(145,355)	145,355	0%
Total Expense	1,737,084	1,864,916	(127,832)	93%
Net Ordinary Income	142,954	0	142,954	100%
Net Income	142,954	0	142,954	100%

West Multnomah Soil & Water Conservation District
Sturgeon Lake Fund Only Full Year Budget vs. Actual

08/19/19

Accrual Basis

July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RESOURCES RECEIVED				
Grants				
Sturgeon Lake Grants	93,652	87,974	5,678	106%
Total Grants	93,652	87,974	5,678	106%
Interest Income				
Sturgeon Lake	4,984	1,857	3,127	268%
Total Interest Income	4,984	1,857	3,127	268%
Inter-fund Transfer In	21,729	95,000	(73,271)	23%
Total RESOURCES RECEIVED	120,365	184,831	(64,466)	65%
Total Income	120,365	184,831	(64,466)	65%
Gross Profit	120,365	184,831	(64,466)	65%
Expense				
SUPPLIES/MATERIALS/SERVICES				
STURGEON LAKE				
Acquisition Due Diligence	165,386	281,506	(116,120)	59%
Revegetation	36,729	27,825	8,904	132%
Outreach and Communication	1,268	2,420	(1,152)	52%
Monitoring	155	10,400	(10,245)	1%
Total STURGEON LAKE	203,537	322,151	(118,614)	63%
Total SUPPLIES/MATERIALS/SERVICES	203,537	322,151	(118,614)	63%
Capital Outlay	63,154	65,000	(1,846)	97%
Change in Cash Balance	0	(202,320)	202,320	0%
Total Expense	266,691	184,831	81,860	144%
Net Ordinary Income	(146,326)	0	(146,326)	100%
Net Income	<u>(146,326)</u>	<u>0</u>	<u>(146,326)</u>	<u>100%</u>