

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

| | Sturgeon Lake Fund | General Fund | Total |
|--|-----------------------|------------------|------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| General Fund | | 951,342 | 951,342 |
| Funds set aside for Interfund Transfer to Sturgeon Lake Fund | | 100,500 | 100,500 |
| Sturgeon Lake Stewardship Fund | 87,726 | | 87,726 |
| Sturgeon Lake Net Unspent but Committed Grant Funds | 31,485 | | 31,485 |
| Sturgeon Lake Net Unspent Grant Funds | 20,739 | | 20,739 |
| Total Checking/Savings | 139,949 | 1,051,842 | 1,191,791 |
| Other Current Assets | | | |
| Property Taxes Receivable | | 47,629 | 47,629 |
| Accrued Receivable | - | 17,570 | 17,570 |
| Total Other Current Assets | - | 65,199 | 65,199 |
| Total Current Assets | 139,949 | 1,117,041 | 1,256,990 |
| TOTAL ASSETS | 139,949 | 1,117,041 | 1,256,990 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Accounts Payable | 31,485 | 23,595 | 55,080 |
| Total Accounts Payable | 31,485 | 23,595 | 55,080 |
| Other Current Liabilities | | 34,838 | 34,838 |
| Total Current Liabilities | 31,485 | 58,433 | 89,918 |
| Total Liabilities | 31,485 | 58,433 | 89,918 |
| Equity | | | |
| Fund Balance, beginning of year | 130,013 | 1,151,319 | 1,281,332 |
| Change in Fund Balance | (3,605) | (110,655) | (114,260) |
| Total Equity / Fund Balance, end of current period | 126,408 | 1,040,664 | 1,167,072 |
| TOTAL LIABILITIES & EQUITY | 157,893 | 1,099,097 | 1,256,990 |

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

09/12/19

Accrual Basis

| | Jul 19 | Budget | \$ Over Bud... | Jul 19 | YTD Budget | \$ Over Bud... | Annual Bud... |
|-----------------------------------|--------|--------|----------------|--------|------------|----------------|---------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| RESOURCES RECEIVED | | | | | | | |
| Grants | | | | | | | |
| Federal Funding | 0 | 0 | 0 | 0 | 0 | 0 | 36,147 |
| State Funding | | | | | | | |
| Oregon Dept of Agriculture | 0 | 0 | 0 | 0 | 0 | 0 | 83,315 |
| State Funding - Other | 0 | 0 | 0 | 0 | 0 | 0 | 98,723 |
| Total State Funding | 0 | 0 | 0 | 0 | 0 | 0 | 182,038 |
| Local / Regional Funding | 0 | 0 | 0 | 0 | 0 | 0 | 52,500 |
| Other Funding | 0 | 0 | 0 | 0 | 0 | 0 | 18,720 |
| Total Grants | 0 | 0 | 0 | 0 | 0 | 0 | 289,405 |
| Miscellaneous Income | | | | | | | |
| Charges for Services | 7 | 0 | 7 | 7 | 0 | 7 | 0 |
| Miscellaneous Income - Other | 1,306 | 350 | 956 | 1,306 | 350 | 956 | 25,450 |
| Total Miscellaneous Income | 1,314 | 350 | 964 | 1,314 | 350 | 964 | 25,450 |
| Prior Years' Property Tax Rev. | 7,722 | 1,000 | 6,722 | 7,722 | 1,000 | 6,722 | 29,414 |
| Interest Income | 2,621 | 2,000 | 621 | 2,621 | 2,000 | 621 | 24,000 |
| Property Tax Revenue | | | | | | | |
| Multnomah County | 0 | 0 | 0 | 0 | 0 | 0 | 1,593,040 |
| Washington County | 0 | 0 | 0 | 0 | 0 | 0 | 3,200 |
| Columbia County | 7 | 3 | 4 | 7 | 3 | 4 | 760 |
| Total Property Tax Revenue | 7 | 3 | 4 | 7 | 3 | 4 | 1,597,000 |
| Total RESOURCES RECEIVED | 11,664 | 3,353 | 8,311 | 11,664 | 3,353 | 8,311 | 1,965,269 |
| Total Income | 11,664 | 3,353 | 8,311 | 11,664 | 3,353 | 8,311 | 1,965,269 |
| Gross Profit | 11,664 | 3,353 | 8,311 | 11,664 | 3,353 | 8,311 | 1,965,269 |
| Expense | | | | | | | |
| SUPPLIES/MATERIALS/SERVICES | | | | | | | |
| CONSERVATION PROGRAMS | | | | | | | |
| Forestry Projects | 0 | 1,000 | (1,000) | 0 | 1,000 | (1,000) | 58,661 |
| Rural Projects | 0 | 5,000 | (5,000) | 0 | 5,000 | (5,000) | 83,651 |
| Urban Projects | 0 | 3,000 | (3,000) | 0 | 3,000 | (3,000) | 102,580 |
| Invasive Weed Control (EDRR) | 1,457 | 4,000 | (2,543) | 1,457 | 4,000 | (2,543) | 71,800 |
| Educational Projects | | | | | | | |
| School & Community Programs | 0 | 1,200 | (1,200) | 0 | 1,200 | (1,200) | 14,400 |
| Total Educational Projects | 0 | 1,200 | (1,200) | 0 | 1,200 | (1,200) | 14,400 |
| Partner Support | 0 | 0 | 0 | 0 | 0 | 0 | 136,303 |
| Total CONSERVATION PROGRAMS | 1,457 | 14,200 | (12,743) | 1,457 | 14,200 | (12,743) | 467,395 |
| COMMUNICATIONS AND OUTREACH | | | | | | | |
| DEI Outreach & Translation | 0 | | | 0 | | | 2,500 |
| Audience Research Project | 0 | | | 0 | | | 6,500 |
| LRBP Consultant & CELs | 0 | | | 0 | | | 30,000 |
| Event Expenses | 0 | 200 | (200) | 0 | 200 | (200) | 9,000 |
| Printing/Production/Signage | 0 | 0 | 0 | 0 | 0 | 0 | 5,500 |
| Postage and Delivery | 141 | 100 | 41 | 141 | 100 | 41 | 2,000 |
| 75th Anniv. & Video Production | 0 | 0 | 0 | 0 | 0 | 0 | 14,400 |
| Cultural History Project | 0 | 0 | 0 | 0 | 0 | 0 | 2,700 |
| Graphic Designer | 0 | 0 | 0 | 0 | 0 | 0 | 2,500 |
| Media, Advertising, Marketing | 50 | 0 | 50 | 50 | 0 | 50 | 500 |
| Sponsor/Support Commun. Orgs | 105 | 50 | 55 | 105 | 50 | 55 | 7,500 |
| Website Services | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 |
| Total COMMUNICATIONS AND OUTREACH | 296 | 350 | (54) | 296 | 350 | (54) | 84,600 |
| OPERATING EXPENSES | | | | | | | |
| Rent & Office Parking | 6,357 | 6,357 | (0) | 6,357 | 6,357 | (0) | 76,400 |
| Computer & IT Support | 1,305 | 1,320 | (15) | 1,305 | 1,320 | (15) | 19,100 |
| Professional Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 8,040 |
| Insurance (liab, auto, prop) | 0 | 0 | 0 | 0 | 0 | 0 | 9,548 |
| Telephone and Internet Services | 378 | 800 | (422) | 378 | 800 | (422) | 12,000 |
| District Vehicle Fuel/Maint/Prk | 1,142 | 1,200 | (58) | 1,142 | 1,200 | (58) | 13,000 |
| Program Related Travel/Prk/Meal | 13 | 100 | (87) | 13 | 100 | (87) | 2,400 |

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

09/12/19

Accrual Basis

| | Jul 19 | Budget | \$ Over Bud... | Jul 19 | YTD Budget | \$ Over Bud... | Annual Bud... |
|--|------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|
| Program Meeting Refreshments | 0 | 25 | (25) | 0 | 25 | (25) | 1,500 |
| TriMet Commuter Pass | 73 | 100 | (28) | 73 | 100 | (28) | 1,800 |
| Office Furniture | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 |
| Office Supplies & Equipment | 243 | 500 | (257) | 243 | 500 | (257) | 8,240 |
| Field Supplies & Equipment | 0 | 50 | (50) | 0 | 50 | (50) | 1,100 |
| Refreshments & Supplies | 178 | 250 | (72) | 178 | 250 | (72) | 3,084 |
| Recruiting Expenses | 36 | 0 | 36 | 36 | 0 | 36 | 400 |
| Audit Fees | 0 | 0 | 0 | 0 | 0 | 0 | 4,800 |
| Professional Org. Dues | 0 | 0 | 0 | 0 | 0 | 0 | 7,288 |
| Licensing Fees | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| Legal Notices | 0 | 257 | (257) | 0 | 257 | (257) | 2,300 |
| Payroll Fees | 229 | 200 | 29 | 229 | 200 | 29 | 2,300 |
| Bank Fees | 9 | 23 | (14) | 9 | 23 | (14) | 300 |
| Training Expenses | | | | | | | |
| Staff Development | 25 | 500 | (475) | 25 | 500 | (475) | 11,000 |
| Board Development | 0 | 100 | (100) | 0 | 100 | (100) | 2,000 |
| Training Related Travel/Meals | 14 | 25 | (11) | 14 | 25 | (11) | 4,250 |
| Total Training Expenses | 39 | 625 | (586) | 39 | 625 | (586) | 17,250 |
| Total OPERATING EXPENSES | 10,001 | 11,807 | (1,806) | 10,001 | 11,807 | (1,806) | 199,050 |
| Total SUPPLIES/MATERIALS/SERVICES | 11,754 | 26,357 | (14,603) | 11,754 | 26,357 | (14,603) | 751,045 |
| Personal Services | | | | | | | |
| GROSS PAYROLL | | | | | | | |
| District Manager | 8,971 | 8,971 | 0 | 8,971 | 8,971 | 0 | 107,656 |
| Office Manager | 5,781 | 4,526 | 1,255 | 5,781 | 4,526 | 1,255 | 54,317 |
| Controller & Budget Officer | 6,273 | 6,274 | (1) | 6,273 | 6,274 | (1) | 75,284 |
| Communications Coordinator | 3,967 | 3,967 | 0 | 3,967 | 3,967 | 0 | 47,604 |
| Senior Conservationist | 6,777 | 6,223 | 554 | 6,777 | 6,223 | 554 | 74,674 |
| Rural Conservationist | 6,794 | 6,686 | 108 | 6,794 | 6,686 | 108 | 80,233 |
| Forestry Conservationist | 6,686 | 6,686 | 0 | 6,686 | 6,686 | 0 | 80,233 |
| Urban Conservationist | 6,686 | 6,686 | 0 | 6,686 | 6,686 | 0 | 80,233 |
| Invasive Species Coordinator | 6,686 | 6,686 | 0 | 6,686 | 6,686 | 0 | 80,233 |
| Conservation Tech & Ed Coord | 6,912 | 6,686 | 226 | 6,912 | 6,686 | 226 | 80,233 |
| Perm Seasonal Conservation Tech | 4,432 | 4,433 | (1) | 4,432 | 4,433 | (1) | 53,197 |
| Interns | 6,520 | 6,520 | (0) | 6,520 | 6,520 | (0) | 37,732 |
| Spcl Proj / Pay Eq / Other | 0 | 1,255 | (1,255) | 0 | 1,255 | (1,255) | 16,510 |
| Supervisory Pay | 0 | 323 | (323) | 0 | 323 | (323) | 2,582 |
| Holiday Bonus | 0 | 0 | 0 | 0 | 0 | 0 | 2,200 |
| Total GROSS PAYROLL | 76,487 | 75,922 | 565 | 76,487 | 75,922 | 565 | 872,919 |
| PAYROLL TAXES & OTHER BENEFITS | | | | | | | |
| Employer Health Benefits | | | | | | | |
| Health Reimbursement Account VE | 1,290 | 1,290 | 0 | 1,290 | 1,290 | 0 | 15,060 |
| Employer Health Benefits - Other | 8,686 | 8,685 | 1 | 8,686 | 8,685 | 1 | 95,272 |
| Total Employer Health Benefits | 9,976 | 9,975 | 1 | 9,976 | 9,975 | 1 | 110,332 |
| Employer Payroll Taxes | 6,773 | 6,800 | (27) | 6,773 | 6,800 | (27) | 88,983 |
| Employer PERS Expense | 14,965 | 14,700 | 265 | 14,965 | 14,700 | 265 | 174,579 |
| Worker's Compensation Insurance | 2,363 | 2,400 | (37) | 2,363 | 2,400 | (37) | 3,437 |
| Total PAYROLL TAXES & OTHER BENEFI... | 34,077 | 33,875 | 202 | 34,077 | 33,875 | 202 | 377,331 |
| Total Personal Services | 110,564 | 109,797 | 767 | 110,564 | 109,797 | 767 | 1,250,250 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 7,628 |
| Inter-fund Transfer Out | 0 | 0 | 0 | 0 | 0 | 0 | 100,500 |
| General Operating Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Change in Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | (204,254) |
| Total Expense | 122,318 | 136,154 | (13,836) | 122,318 | 136,154 | (13,836) | 1,955,169 |
| Net Ordinary Income | (110,655) | (132,801) | 22,147 | (110,655) | (132,801) | 22,147 | 10,100 |
| Net Income | (110,655) | (132,801) | 22,147 | (110,655) | (132,801) | 22,147 | 10,100 |

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

09/12/19

Accrual Basis

| | <u>Jul 19</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>Jul 19</u> | <u>YTD Budget</u> | <u>\$ Over Budget</u> | <u>Annual Bud...</u> |
|-----------------------------------|----------------|----------------|-----------------------|----------------|-------------------|-----------------------|----------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| RESOURCES RECEIVED | | | | | | | |
| Interest Income | | | | | | | |
| Sturgeon Lake | 180 | 180 | 0 | 180 | 180 | 0 | 1,850 |
| Total Interest Income | 180 | 180 | 0 | 180 | 180 | 0 | 1,850 |
| Inter-fund Transfer In | 0 | 0 | 0 | 0 | 0 | 0 | 100,500 |
| Total RESOURCES RECEIVED | 180 | 180 | 0 | 180 | 180 | 0 | 102,350 |
| Total Income | 180 | 180 | 0 | 180 | 180 | 0 | 102,350 |
| Gross Profit | 180 | 180 | 0 | 180 | 180 | 0 | 102,350 |
| Expense | | | | | | | |
| SUPPLIES/MATERIALS/SERVICES | | | | | | | |
| STURGEON LAKE | | | | | | | |
| Acquisition Due Diligence | 3,785 | 5,000 | (1,215) | 3,785 | 5,000 | (1,215) | 75,500 |
| Revegetation | 0 | 3,000 | (3,000) | 0 | 3,000 | (3,000) | 25,000 |
| Total STURGEON LAKE | 3,785 | 8,000 | (4,215) | 3,785 | 8,000 | (4,215) | 100,500 |
| Total SUPPLIES/MATERIALS/SERVICES | 3,785 | 8,000 | (4,215) | 3,785 | 8,000 | (4,215) | 100,500 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 16,000 |
| Change in Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | (14,150) |
| Total Expense | 3,785 | 8,000 | (4,215) | 3,785 | 8,000 | (4,215) | 102,350 |
| Net Ordinary Income | (3,605) | (7,820) | 4,215 | (3,605) | (7,820) | 4,215 | 0 |
| Net Income | <u>(3,605)</u> | <u>(7,820)</u> | <u>4,215</u> | <u>(3,605)</u> | <u>(7,820)</u> | <u>4,215</u> | <u>0</u> |