

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

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		771,424	771,424
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		100,500	100,500
Receivable from General Fund	6,926	(6,926)	-
Sturgeon Lake Stewardship Fund	87,906		87,906
Sturgeon Lake Net Unspent but Committed Grant Funds	11,018		11,018
Sturgeon Lake Net Unspent Grant Funds	20,739		20,739
Total Checking/Savings	126,588	864,998	991,586
Other Current Assets			
Property Taxes Receivable		47,629	47,629
Accrued Receivable	-		-
Total Other Current Assets	-	47,629	47,629
Total Current Assets	126,588	912,627	1,039,215
TOTAL ASSETS	126,588	912,627	1,039,215
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	11,018	29,802	40,820
Total Accounts Payable	11,018	29,802	40,820
Other Current Liabilities		34,838	34,838
Total Current Liabilities	11,018	64,640	75,658
Total Liabilities	11,018	64,640	75,658
Equity			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Change in Fund Balance	(14,443)	(303,332)	(317,775)
Total Equity / Fund Balance, end of current period	115,570	847,987	963,557
TOTAL LIABILITIES & EQUITY	126,588	912,627	1,039,215

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

09/12/19

Accrual Basis

	Aug 19	Budget	\$ Over Bud...	Jul - Aug 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	14	0	14	21	0	21	0
Miscellaneous Income - Other	0	350	(350)	1,306	700	606	25,450
Total Miscellaneous Income	14	350	(336)	1,328	700	628	25,450
Prior Years' Property Tax Rev.	4,965	5,000	(35)	12,687	6,000	6,687	29,414
Interest Income	2,153	2,000	153	4,774	4,000	774	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	4	3	1	11	6	5	760
Total Property Tax Revenue	4	3	1	11	6	5	1,597,000
Total RESOURCES RECEIVED	7,136	7,353	(217)	18,800	10,706	8,094	1,965,269
Total Income	7,136	7,353	(217)	18,800	10,706	8,094	1,965,269
Gross Profit	7,136	7,353	(217)	18,800	10,706	8,094	1,965,269
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	1,032	3,000	(1,968)	1,032	4,000	(2,968)	58,661
Rural Projects	8,911	5,000	3,911	8,911	10,000	(1,089)	83,651
Urban Projects	7,100	5,000	2,100	7,100	8,000	(900)	102,580
Invasive Weed Control (EDRR)	0	4,000	(4,000)	1,457	8,000	(6,543)	71,800
Educational Projects							
School & Community Programs	0	1,200	(1,200)	0	2,400	(2,400)	14,400
Total Educational Projects	0	1,200	(1,200)	0	2,400	(2,400)	14,400
Partner Support	61,401	61,401	0	61,401	61,401	0	136,303
Total CONSERVATION PROGRAMS	78,444	79,601	(1,157)	79,902	93,801	(13,899)	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	503	200	303	503	400	103	9,000
Printing/Production/Signage	0	600	(600)	0	600	(600)	5,500
Postage and Delivery	0	100	(100)	141	200	(59)	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	100	0	100	500
Sponsor/Support Commun. Orgs	35	50	(15)	140	100	40	7,500
Website Services	0	0	0	0	0	0	1,500
Total COMMUNICATIONS AND OUTREACH	588	950	(362)	884	1,300	(416)	84,600
OPERATING EXPENSES							
Rent & Office Parking	6,357	6,357	(0)	12,714	12,714	(0)	76,400
Computer & IT Support	1,315	1,320	(5)	2,620	2,640	(20)	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	1,250	800	450	1,628	1,600	28	12,000
District Vehicle Fuel/Maint/Prk	1,028	1,200	(172)	2,170	2,400	(230)	13,000
Program Related Travel/Prk/Meal	53	100	(47)	66	200	(134)	2,400

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

09/12/19

Accrual Basis

	Aug 19	Budget	\$ Over Bud...	Jul - Aug 19	YTD Budget	\$ Over Bud...	Annual Bud...
Program Meeting Refreshments	0	25	(25)	0	50	(50)	1,500
TriMet Commuter Pass	95	100	(5)	168	200	(33)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	296	500	(204)	539	1,000	(461)	8,240
Field Supplies & Equipment	223	50	173	223	100	123	1,100
Refreshments & Supplies	438	250	188	616	500	116	3,084
Recruiting Expenses	0	0	0	36	0	36	400
Audit Fees	0	0	0	0	0	0	4,800
Professional Org. Dues	0	5,040	(5,040)	0	5,040	(5,040)	7,288
Licensing Fees	0	0	0	0	0	0	1,200
Legal Notices	0	0	0	0	257	(257)	2,300
Payroll Fees	229	200	29	458	400	58	2,300
Bank Fees	24	23	1	33	46	(13)	300
Training Expenses							
Staff Development	694	500	194	719	1,000	(281)	11,000
Board Development	0	100	(100)	0	200	(200)	2,000
Training Related Travel/Meals	398	25	373	412	50	362	4,250
Total Training Expenses	1,092	625	467	1,131	1,250	(119)	17,250
Total OPERATING EXPENSES	12,400	16,590	(4,190)	22,402	28,397	(5,996)	199,050
Total SUPPLIES/MATERIALS/SERVICES	91,433	97,141	(5,708)	103,187	123,498	(20,311)	751,045
Personal Services							
GROSS PAYROLL							
District Manager	8,971	8,971	0	17,943	17,943	0	107,656
Office Manager	4,526	4,526	0	10,308	9,053	1,255	54,317
Controller & Budget Officer	6,273	6,274	(1)	12,546	12,547	(1)	75,284
Communications Coordinator	3,967	3,967	0	7,935	7,934	1	47,604
Senior Conservationist	6,942	6,223	719	13,719	12,446	1,274	74,674
Rural Conservationist	6,717	6,686	31	13,511	13,372	139	80,233
Forestry Conservationist	6,686	6,686	0	13,372	13,372	0	80,233
Urban Conservationist	6,840	6,686	154	13,526	13,372	154	80,233
Invasive Species Coordinator	6,686	6,686	0	13,372	13,372	0	80,233
Conservation Tech & Ed Coord	6,990	6,686	303	13,902	13,372	530	80,233
Perm Seasonal Conservation Tech	4,432	4,433	(1)	8,865	8,866	(2)	53,197
Interns	8,088	8,175	(87)	14,608	14,695	(87)	37,732
Spcl Proj / Pay Eq / Other	0	0	0	0	1,255	(1,255)	16,510
Supervisory Pay	0	323	(323)	0	645	(645)	2,582
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	77,119	76,322	797	153,607	152,244	1,362	872,919
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,290	1,290	0	2,581	2,580	1	15,060
Employer Health Benefits - Other	8,535	8,685	(150)	17,221	17,370	(149)	95,272
Total Employer Health Benefits	9,826	9,975	(149)	19,802	19,950	(148)	110,332
Employer Payroll Taxes	6,654	6,800	(146)	13,427	13,600	(173)	88,983
Employer PERS Expense	14,783	14,700	83	29,747	29,400	347	174,579
Worker's Compensation Insurance	0	0	0	2,363	2,400	(37)	3,437
Total PAYROLL TAXES & OTHER BENEFI...	31,262	31,475	(213)	65,339	65,350	(11)	377,331
Total Personal Services	108,382	107,797	585	218,946	217,594	1,351	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	199,814	204,938	(5,124)	322,133	341,092	(18,960)	1,955,169
Net Ordinary Income	(192,678)	(197,585)	4,907	(303,332)	(330,386)	27,054	10,100
Net Income	(192,678)	(197,585)	4,907	(303,332)	(330,386)	27,054	10,100

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

09/12/19

Accrual Basis

	Aug 19	Budget	\$ Over Budget	Jul - Aug 19	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Interest Income							
Sturgeon Lake	180	180	0	360	360	0	1,850
Total Interest Income	180	180	0	360	360	0	1,850
Inter-fund Transfer In	0	0	0	0	0	0	100,500
Total RESOURCES RECEIVED	180	180	0	360	360	0	102,350
Total Income	180	180	0	360	360	0	102,350
Gross Profit	180	180	0	360	360	0	102,350
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	4,579	5,000	(422)	8,364	10,000	(1,637)	75,500
Revegetation	6,439	3,000	3,439	6,439	6,000	439	25,000
Total STURGEON LAKE	11,018	8,000	3,018	14,803	16,000	(1,197)	100,500
Total SUPPLIES/MATERIALS/SERVICES	11,018	8,000	3,018	14,803	16,000	(1,197)	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	11,018	8,000	3,018	14,803	16,000	(1,197)	102,350
Net Ordinary Income	(10,838)	(7,820)	(3,018)	(14,443)	(15,640)	1,197	0
Net Income	(10,838)	(7,820)	(3,018)	(14,443)	(15,640)	1,197	0