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01/16/20

Accrual Basis

# West Multnomah Soil & Water Conservation District

## Balance Sheet

As of December 31, 2019

	<u>Dec 31, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking - US Bank	63,670
LGIP	1,861,100
Petty Cash	24
<b>Total Checking/Savings</b>	<u>1,924,794</u>
<b>Other Current Assets</b>	<u>10</u>
<b>Total Current Assets</b>	<u>1,924,804</u>
<b>TOTAL ASSETS</b>	<b><u>1,924,804</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	48,670
<b>Total Accounts Payable</b>	<u>48,670</u>
<b>Other Current Liabilities</b>	<u>0</u>
<b>Total Current Liabilities</b>	<u>48,670</u>
<b>Total Liabilities</b>	48,670
<b>Equity</b>	
Net Assets / Fund Balance	1,281,332
Net Income	594,802
<b>Total Equity</b>	<u>1,876,134</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,924,804</u></b>

## West Multnomah Soil &amp; Water Conservation District

01/16/20

## General Fund Only Budget Performance

Accrual Basis

December 2019

	Dec 19	Budget	\$ Over Bud...	Jul - Dec 19	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	6,008	7,000	(993)	36,147
State Funding							
Oregon Dept of Agriculture	0	0	0	54,155	54,155	0	83,315
State Funding - Other	0	0	0	22,445	0	22,445	98,723
Total State Funding	0	0	0	76,600	54,155	22,445	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	82,607	61,155	21,453	289,405
Miscellaneous Income							
Charges for Services	4	0	4	79	0	79	0
Miscellaneous Income - Other	2,850	2,400	450	5,751	4,550	1,201	15,350
Total Miscellaneous Income	2,854	2,400	454	5,830	4,550	1,280	15,350
Prior Years' Property Tax Rev.	2,293	1,200	1,093	23,036	22,214	822	29,414
Interest Income	3,273	2,000	1,273	11,608	12,000	(392)	24,000
Property Tax Revenue							
Multnomah County	987,548	825,000	162,548	1,500,064	1,505,000	(4,936)	1,593,040
Washington County	0	0	0	5,466	3,200	2,266	3,200
Columbia County	164	200	(36)	707	712	(5)	760
Total Property Tax Revenue	987,711	825,200	162,511	1,506,237	1,508,912	(2,675)	1,597,000
Total RESOURCES RECEIVED	996,130	830,800	165,330	1,629,318	1,608,831	20,488	1,955,169
Total Income	996,130	830,800	165,330	1,629,318	1,608,831	20,488	1,955,169
Gross Profit	996,130	830,800	165,330	1,629,318	1,608,831	20,488	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	600	5,000	(4,400)	17,779	25,000	(7,221)	61,661
Rural Projects	6,182	5,000	1,182	19,155	30,000	(10,845)	91,151
Urban Projects	2,661	10,000	(7,339)	26,053	38,000	(11,948)	102,580
Invasive Weed Control (EDRR)	1,440	4,000	(2,560)	2,897	24,000	(21,103)	88,000
Educational Projects							
School & Community Programs	0	1,200	(1,200)	324	7,200	(6,876)	14,400
Total Educational Projects	0	1,200	(1,200)	324	7,200	(6,876)	14,400
Partner Support	0	0	0	61,401	61,401	0	136,303
Total CONSERVATION PROGRAMS	10,883	25,200	(14,317)	127,609	185,601	(57,992)	494,095
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Audience Research Project	0	0	0	120	0	120	6,500
LRBP Consultant & CELs	144	250	(106)	4,185	5,250	(1,065)	35,000
Event Expenses	200	250	(50)	1,273	1,670	(397)	9,000
Printing/Production/Signage	0	80	(80)	1,048	1,580	(532)	5,500
Postage and Delivery	201	100	101	705	600	105	2,000
75th Anniv. & Video Production	0	0	0	20,241	21,000	(759)	21,000
Cultural History Project	0	0	0	0	0	0	2,700
Graphic Designer	0	0	0	1,615	2,000	(385)	2,500
Media, Advertising, Marketing	0	0	0	300	0	300	500
Sponsor/Support Commun. Orgs	0	50	(50)	140	300	(160)	7,500
Website Services	0	0	0	0	0	0	1,500
Total COMMUNICATIONS AND OUTREACH	546	730	(184)	29,628	32,400	(2,772)	96,200
OPERATING EXPENSES							
Rent & Office Parking	6,538	6,500	38	38,866	38,571	295	76,400
Computer & IT Support	70	1,320	(1,250)	6,621	7,920	(1,299)	19,100
Professional Contracted Services	2,340	2,000	340	2,340	2,000	340	8,040
Insurance (liab, auto, prop)	0	0	0	0	0	0	9,548
Telephone and Internet Services	842	800	42	5,700	4,800	900	12,000
District Vehicle Fuel/Maint/Prk	90	900	(810)	7,126	6,600	526	13,000
Program Related Travel/Prk/Meal	196	100	96	718	600	118	2,400

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

01/16/20

Accrual Basis

	Dec 19	Budget	\$ Over Bud...	Jul - Dec 19	YTD Budget	\$ Over Bud...	Annual Bud...
Program Meeting Refreshments	12	25	(13)	30	150	(120)	1,500
TriMet Commuter Pass	63	100	(38)	455	600	(145)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	361	500	(139)	2,212	3,000	(788)	8,240
Field Supplies & Equipment	0	50	(50)	420	300	120	1,100
Refreshments & Supplies	249	250	(1)	1,706	1,500	206	3,084
Recruiting Expenses	125	200	(75)	161	200	(39)	400
Audit Fees	0	0	0	4,850	4,800	50	4,800
Professional Org. Dues	160	100	60	6,650	6,640	10	7,288
Licensing Fees	200	200	0	999	950	49	1,200
Legal Notices	0	0	0	903	299	603	2,300
Payroll Fees	210	200	10	1,332	1,200	132	2,300
Bank Fees	24	23	1	129	138	(9)	300
Training Expenses							
Staff Development	81	500	(419)	1,949	3,200	(1,251)	11,000
Board Development	0	100	(100)	0	600	(600)	2,000
Training Related Travel/Meals	489	25	464	4,689	150	4,539	4,250
<b>Total Training Expenses</b>	<b>570</b>	<b>625</b>	<b>(55)</b>	<b>6,637</b>	<b>3,950</b>	<b>2,687</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>12,050</b>	<b>13,893</b>	<b>(1,843)</b>	<b>87,854</b>	<b>84,218</b>	<b>3,636</b>	<b>199,050</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>23,479</b>	<b>39,823</b>	<b>(16,344)</b>	<b>245,092</b>	<b>302,219</b>	<b>(57,128)</b>	<b>789,345</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	9,194	8,971	223	54,125	53,828	298	109,227
Office Manager	5,162	4,922	240	29,099	27,554	1,545	55,108
Controller & Budget Officer	8,497	7,951	545	42,287	39,320	2,967	87,068
Communications Coordinator	4,621	4,225	396	28,490	24,060	4,430	49,903
Senior Conservationist	7,531	6,513	1,018	43,242	37,628	5,615	77,639
Rural Conservationist	7,523	7,271	251	41,187	40,702	485	81,403
Forestry Conservationist	7,491	7,271	220	40,951	40,701	250	81,403
Urban Conservationist	7,521	7,271	250	41,185	40,701	484	81,403
Invasive Species Coordinator	7,471	7,271	200	40,901	40,701	200	81,403
Conservation Tech & Ed Coord	7,534	7,271	262	41,928	40,701	1,227	81,403
Perm Seasonal Conservation Tech	572	322	250	22,817	22,488	329	38,616
Interns	102	0	102	27,444	28,942	(1,499)	38,377
Spcl Proj / Pay Eq / Other	0	10,953	(10,953)	0	12,208	(12,208)	24,416
Supervisory Pay	0	0	0	0	2,247	(2,247)	4,962
Holiday Bonus	0	2,200	(2,200)	0	2,200	(2,200)	2,200
<b>Total GROSS PAYROLL</b>	<b>73,218</b>	<b>82,413</b>	<b>(9,195)</b>	<b>453,656</b>	<b>453,981</b>	<b>(325)</b>	<b>894,530</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,139	1,290	(151)	7,591	7,740	(149)	15,060
Employer Health Benefits - Other	7,389	6,800	589	50,216	49,475	741	95,272
<b>Total Employer Health Benefits</b>	<b>8,528</b>	<b>8,090</b>	<b>438</b>	<b>57,807</b>	<b>57,215</b>	<b>592</b>	<b>110,332</b>
Employer Payroll Taxes	5,841	6,800	(959)	38,975	40,800	(1,825)	91,186
Employer PERS Expense	15,643	15,100	543	116,206	113,600	2,606	203,901
Worker's Compensation Insurance	0	0	0	2,616	2,400	216	3,522
<b>Total PAYROLL TAXES &amp; OTHER BENEFITS...</b>	<b>30,012</b>	<b>29,990</b>	<b>22</b>	<b>215,604</b>	<b>214,015</b>	<b>1,589</b>	<b>408,941</b>
<b>Total Personal Services</b>	<b>103,230</b>	<b>112,403</b>	<b>(9,173)</b>	<b>669,259</b>	<b>667,996</b>	<b>1,264</b>	<b>1,303,471</b>
Capital Outlay	0	0	0	0	0	0	7,628
Inter-fund Transfer Out	0	0	0	0	0	0	170,500
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	(390,775)
<b>Total Expense</b>	<b>126,709</b>	<b>152,226</b>	<b>(25,517)</b>	<b>914,351</b>	<b>970,215</b>	<b>(55,864)</b>	<b>1,955,169</b>
<b>Net Ordinary Income</b>	<b>869,421</b>	<b>678,574</b>	<b>190,847</b>	<b>714,967</b>	<b>638,616</b>	<b>76,352</b>	<b>0</b>
<b>Net Income</b>	<b>869,421</b>	<b>678,574</b>	<b>190,847</b>	<b>714,967</b>	<b>638,616</b>	<b>76,352</b>	<b>0</b>

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

01/16/20

Accrual Basis

December 2019

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Interest Income							
Sturgeon Lake	70	100	(30)	1,342	1,000	342	1,850
Total Interest Income	0	100	(100)	1,272	1,000	272	1,850
Inter-fund Transfer In	0	0	0	0	0	0	170,500
Total RESOURCES RECEIVED	0	100	(100)	1,272	1,000	272	172,350
Total Income	0	100	(100)	1,272	1,000	272	172,350
Gross Profit	0	100	(100)	1,272	1,000	272	172,350
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	21,164	25,000	(3,836)	101,612	110,500	(8,888)	175,420
Revegetation	0	0	0	13,713	14,000	(288)	25,000
Outreach and Communication	0	0	0	0	0	0	10,047
Monitoring	1,200	0	1,200	4,950	0	4,950	0
Total STURGEON LAKE	22,364	25,000	(2,636)	120,275	124,500	(4,225)	210,467
Total SUPPLIES/MATERIALS/SERVICES	22,364	25,000	(2,636)	120,275	124,500	(4,225)	210,467
Capital Outlay	0	0	0	1,163	2,500	(1,337)	18,500
Change in Cash Balance	0	0	0	0	0	0	(56,617)
Total Expense	22,364	25,000	(2,636)	121,438	127,000	(5,562)	172,350
Net Ordinary Income	(22,364)	(24,900)	2,536	(120,166)	(126,000)	5,834	0
Net Income	<u>(22,364)</u>	<u>(24,900)</u>	<u>2,536</u>	<u>(120,166)</u>	<u>(126,000)</u>	<u>5,834</u>	<u>0</u>