

West Multnomah Soil & Water Conservation District
Balance Sheet
 As of September 30, 2018

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		677,746	677,746
Sturgeon Lake Stewardship Fund	96,965		96,965
Sturgeon Lake Net Unspent Grant Funds ^{Note A}	104,800		104,800
Total Checking/Savings	201,765	677,746	879,511
Accounts Receivable			
Accounts Receivable	0	6,200	6,200
Total Accounts Receivable	0	6,200	6,200
Total Current Assets	201,765	683,946	885,711
TOTAL ASSETS	201,765	683,946	885,711
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	20,197	39,963	60,160
Total Accounts Payable	20,197	39,963	60,160
Other Current Liabilities			
Employee Taxes Liability	0	0	0
PERS Liability	0	0	0
Total Other Current Liabilities	0	0	0
Total Current Liabilities	20,197	39,963	60,160
Total Liabilities	20,197	39,963	60,160
Equity			
Prior Net Assets / Fund Balance	276,340	1,003,215	1,279,555
Net Income	-94,772	-359,232	-454,004
Total Equity	181,568	643,983	825,551
TOTAL LIABILITIES & EQUITY	201,765	683,946	885,711

Note A: Net cash amount represents Multnomah County Grant Funds remaining of \$180,413, less \$63,154 of funds in escrow, less other Sturgeon Lake expenditures of \$12,459 still to be reimbursed.

West Multnomah Soil & Water Conservation District
General Fund Only Budget Performance
September 2018

11/02/18

Accrual Basis

	Sep 18	Budget	\$ Over Bud...	Jul - Sep 18	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	0	0	0	5,040	5,000	40	6,260
Licensing Fees	475	250	225	475	250	225	1,200
Legal Notices	42	0	42	299	0	299	1,800
Payroll Fees	209	200	9	623	600	23	2,500
Bank Fees	23	25	(2)	69	75	(6)	300
Training Expenses							
Staff Development	95	100	(5)	4,390	4,500	(110)	22,100
Board Development	0	100	(100)	0	300	(300)	2,000
Training Related Travel/Meals	0	100	(100)	1,062	1,100	(38)	3,250
Total Training Expenses	95	300	(205)	5,452	5,900	(448)	27,350
Total OPERATING EXPENSES	10,867	11,425	(558)	48,349	49,673	(1,324)	201,590
Total SUPPLIES/MATERIALS/SERVICES	37,770	40,500	(2,730)	152,199	190,207	(38,009)	740,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	26,184	26,184	0	104,737
Office Manager	4,183	4,183	0	12,548	12,548	0	50,190
Controller & Budget Officer	6,096	6,096	(1)	18,287	18,288	(2)	73,152
Communications Coordinator	10,749	7,963	2,786	20,545	16,197	4,348	50,811
Senior Conservationist	6,349	6,047	302	19,047	18,140	906	72,561
Rural Conservationist	6,265	6,265	0	18,795	18,795	0	75,180
Forestry Conservationist	6,824	6,499	325	20,471	19,496	975	77,983
Urban Conservationist	6,265	6,265	0	18,795	18,795	0	75,180
Invasive Species Coordinator	6,060	6,060	0	18,179	18,179	0	72,717
Conservation Tech & Ed Coord	5,271	5,271	0	15,813	15,813	0	63,251
Perm Seasonal Conservation Tech	4,301	4,301	0	12,902	12,902	0	34,404
Interns	2,269	2,650	(381)	7,918	8,299	(381)	18,648
Spcl Project Personnel & Other	0	3,000	(3,000)	155	4,700	(4,545)	18,839
Supervisory Pay	0	627	(627)	0	1,882	(1,882)	4,368
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	73,358	73,953	(595)	209,637	210,217	(580)	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,502	2,400	102	7,262	7,200	62	28,800
Employer Health Benefits - Other	9,342	12,000	(2,658)	39,426	42,100	(2,674)	153,308
Total Employer Health Benefits	11,844	14,400	(2,556)	46,687	49,300	(2,613)	182,108
Employer Payroll Taxes	6,399	6,010	389	18,339	18,030	309	80,961
Employer PERS Expense	11,161	10,861	300	32,884	32,583	301	126,780
Worker's Compensation Insurance	90	0	90	2,091	2,200	(109)	3,540
Total PAYROLL TAXES & OTHER BENEFITS	29,493	31,271	(1,778)	100,002	102,113	(2,111)	393,389
Total Personal Services	102,851	105,224	(2,373)	309,639	312,330	(2,691)	1,187,610
Capital Outlay	0	0	0	0	0	0	7,500
General Operating Contingency	0	0	0	0	0	0	50,000
Reserve for Future Expenditures	0			0			25,000
Change in Cash Balance	0	0	0	0	0	0	(145,355)
Total Expense	140,621	145,724	(5,103)	461,837	502,537	(40,700)	1,864,916
Net Ordinary Income	(95,810)	(140,974)	45,164	(359,232)	(441,506)	82,273	0
Net Income	(95,810)	(140,974)	45,164	(359,232)	(441,506)	82,273	0

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

11/02/18

Accrual Basis

September 2018

	Sep 18	Budget	\$ Over Budget	Jul - Sep 18	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	0	0	0	0	0	0	166,894
Total Grants	0	0	0	0	0	0	166,894
Interest Income							
Sturgeon Lake	1,038	0	1,038	1,038	0	1,038	1,857
Total Interest Income	1,038	0	1,038	1,038	0	1,038	1,857
Total RESOURCES RECEIVED	1,038	0	1,038	1,038	0	1,038	168,751
Total Income	1,038	0	1,038	1,038	0	1,038	168,751
Gross Profit	1,038	0	1,038	1,038	0	1,038	168,751
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	20,197	20,000	197	29,044	35,000	(5,956)	90,053
Native Plant Restoration	0	0	0	3,546	5,000	(1,454)	27,825
Outreach and Communication	28	15	13	66	45	21	2,420
Monitoring	0	0	0	0	0	0	40,000
Total STURGEON LAKE	20,225	20,015	210	32,656	40,045	(7,389)	160,298
Total SUPPLIES/MATERIALS/SERVICES	20,225	20,015	210	32,656	40,045	(7,389)	160,298
Capital Outlay	0	0	0	63,154	60,000	3,154	60,000
Change in Cash Balance	0	0	0	0	0	0	(51,547)
Total Expense	20,225	20,015	210	95,810	100,045	(4,235)	168,751
Net Ordinary Income	(19,187)	(20,015)	828	(94,772)	(100,045)	5,273	0
Net Income	<u>(19,187)</u>	<u>(20,015)</u>	<u>828</u>	<u>(94,772)</u>	<u>(100,045)</u>	<u>5,273</u>	<u>0</u>