

West Multnomah Soil & Water Conservation District
Balance Sheet
 As of October 31, 2018

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		546,816	546,816
Sturgeon Lake Stewardship Fund	96,965		96,965
Sturgeon Lake Net Unspent Grant Funds	84,574		84,574
Total Checking/Savings	181,539	546,816	728,355
Accounts Receivable			
Accounts Receivable	29,110		29,110
Total Accounts Receivable	29,110	0	29,110
Total Current Assets	210,649	546,816	757,465
TOTAL ASSETS	210,649	546,816	757,465
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	1,914	20,491	22,405
Total Accounts Payable	1,914	20,491	22,405
Other Current Liabilities		9,150	9,150
Total Current Liabilities	1,914	29,641	31,555
Total Liabilities	1,914	29,641	31,555
Equity			
Net Assets / Fund Balance	276,339	1,018,020	1,294,359
Net Income	-67,604	-500,843	-568,447
Total Equity	208,735	517,177	725,912
TOTAL LIABILITIES & EQUITY	210,649	546,818	757,467

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

11/28/18

Accrual Basis

	Oct 18	Budget	\$ Over Bud...	Jul - Oct 18	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	670	775	(105)	5,710	5,775	(65)	6,260
Licensing Fees	0	0	0	475	250	225	1,200
Legal Notices	0	35	(35)	299	35	264	1,800
Payroll Fees	205	200	5	828	800	28	2,500
Bank Fees	23	25	(2)	92	100	(8)	300
Training Expenses							
Staff Development	(114)	100	(214)	4,277	4,600	(323)	22,100
Board Development	0	100	(100)	0	400	(400)	2,000
Training Related Travel/Meals	91	790	(699)	1,153	1,890	(737)	3,250
Total Training Expenses	(23)	990	(1,013)	5,429	6,890	(1,461)	27,350
Total OPERATING EXPENSES	11,328	12,275	(947)	59,476	61,948	(2,471)	201,590
Total SUPPLIES/MATERIALS/SERVICES	40,784	50,600	(9,816)	192,783	240,807	(48,025)	740,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	34,912	34,912	0	104,737
Office Manager	4,183	4,183	0	16,730	16,730	0	50,190
Controller & Budget Officer	6,096	6,096	(1)	24,382	24,384	(2)	73,152
Communications Coordinator	3,846	3,846	0	24,391	20,043	4,348	50,811
Senior Conservationist	7,017	6,047	971	26,064	24,187	1,877	72,561
Rural Conservationist	6,265	6,265	0	25,060	25,060	0	75,180
Forestry Conservationist	6,824	6,499	325	27,294	25,994	1,300	77,983
Urban Conservationist	6,265	6,265	0	25,060	25,060	0	75,180
Invasive Species Coordinator	6,060	6,060	0	24,239	24,239	0	72,717
Conservation Tech & Ed Coord	5,271	5,271	0	21,084	21,084	0	63,251
Perm Seasonal Conservation Tech	4,301	4,301	0	17,202	17,202	0	34,404
Interns	2,284	1,251	1,033	10,202	9,550	652	18,648
Spcl Project Personnel & Other	0	0	0	155	4,700	(4,545)	18,839
Supervisory Pay	0	302	(302)	0	2,184	(2,184)	4,368
Holiday Bonus	0	0	0	0	0	0	2,200
Total GROSS PAYROLL	67,139	65,113	2,026	276,776	275,330	1,446	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	2,380	2,400	(20)	9,641	9,600	41	28,800
Employer Health Benefits - Other	10,065	12,000	(1,935)	49,491	54,100	(4,609)	153,308
Total Employer Health Benefits	12,445	14,400	(1,955)	59,132	63,700	(4,568)	182,108
Employer Payroll Taxes	5,736	6,010	(274)	24,075	24,040	35	80,961
Employer PERS Expense	10,348	10,400	(52)	43,232	42,983	249	126,780
Worker's Compensation Insurance	0	0	0	2,091	2,200	(109)	3,540
Total PAYROLL TAXES & OTHER BENEFI...	28,529	30,810	(2,282)	128,530	132,923	(4,393)	393,389
Total Personal Services	95,667	95,923	(256)	405,306	408,253	(2,947)	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	136,452	146,523	(10,071)	598,089	649,060	(50,971)	1,864,916
Net Ordinary Income	(126,808)	(135,514)	8,707	(500,843)	(577,020)	76,177	0
Net Income	(126,808)	(135,514)	8,707	(500,843)	(577,020)	76,177	0

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

11/28/18

Accrual Basis

October 2018

	Oct 18	Budget	\$ Over Budget	Jul - Oct 18	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	29,110	30,000	(890)	29,110	30,000	(890)	166,894
Total Grants	29,110	30,000	(890)	29,110	30,000	(890)	166,894
Interest Income							
Sturgeon Lake	0	0	0	1,038	0	1,038	1,857
Total Interest Income	0	0	0	1,038	0	1,038	1,857
Total RESOURCES RECEIVED	29,110	30,000	(890)	30,148	30,000	148	168,751
Total Income	29,110	30,000	(890)	30,148	30,000	148	168,751
Gross Profit	29,110	30,000	(890)	30,148	30,000	148	168,751
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	1,914	5,000	(3,086)	30,958	40,000	(9,042)	90,053
Native Plant Restoration	0	0	0	3,546	5,000	(1,454)	27,825
Outreach and Communication	28	15	13	94	60	34	2,420
Monitoring	0	0	0	0	0	0	40,000
Total STURGEON LAKE	1,942	5,015	(3,073)	34,599	45,060	(10,461)	160,298
Total SUPPLIES/MATERIALS/SERVICES	1,942	5,015	(3,073)	34,599	45,060	(10,461)	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	1,942	5,015	(3,073)	97,753	105,060	(7,307)	168,751
Net Ordinary Income	27,168	24,985	2,183	(67,604)	(75,060)	7,456	0
Net Income	<u>27,168</u>	<u>24,985</u>	<u>2,183</u>	<u>(67,604)</u>	<u>(75,060)</u>	<u>7,456</u>	<u>0</u>