

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

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		1,434,157	1,434,157
Sturgeon Lake Stewardship Fund	96,965		96,965
Sturgeon Lake Net Unspent Grant Funds	111,749		111,749
<b>Total Checking/Savings</b>	208,714	1,434,157	1,642,871
<b>Total Current Assets</b>	208,714	1,434,157	1,642,871
<b>TOTAL ASSETS</b>	<b>208,714</b>	<b>1,434,157</b>	<b>1,642,871</b>
<b>LIABILITIES &amp; EQUITY</b>			-
<b>Liabilities</b>			-
<b>Current Liabilities</b>			-
<b>Accounts Payable</b>			-
Accounts Payable	27,497	24,251	51,748
<b>Total Accounts Payable</b>	27,497	24,251	51,748
<b>Total Current Liabilities</b>	27,497	24,251	51,748
<b>Total Liabilities</b>	27,497	24,251	51,748
<b>Equity</b>			-
<b>Net Assets / Fund Balance</b>	276,339	1,018,020	1,294,359
<b>Net Income</b>	-95,122	391,886	296,764
<b>Total Equity</b>	181,217	1,409,906	1,591,123
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>208,714</b>	<b>1,434,157</b>	<b>1,642,871</b>



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

12/27/18

Accrual Basis

	Nov 18	Budget	\$ Over Bud...	Jul - Nov 18	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	0	0	0	5,710	5,775	(65)	6,260
Licensing Fees	400	100	300	875	350	525	1,200
Legal Notices	0	0	0	299	35	264	1,800
Payroll Fees	196	200	(4)	1,024	1,000	24	2,500
Bank Fees	23	25	(2)	115	125	(10)	300
Training Expenses							
Staff Development	195	100	95	4,472	4,700	(228)	22,100
Board Development	0	100	(100)	0	500	(500)	2,000
Training Related Travel/Meals	2,179	100	2,079	3,332	1,990	1,342	3,250
<b>Total Training Expenses</b>	<b>2,374</b>	<b>300</b>	<b>2,074</b>	<b>7,804</b>	<b>7,190</b>	<b>614</b>	<b>27,350</b>
<b>Total OPERATING EXPENSES</b>	<b>13,932</b>	<b>11,275</b>	<b>2,657</b>	<b>73,408</b>	<b>73,223</b>	<b>186</b>	<b>201,590</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>33,498</b>	<b>38,350</b>	<b>(4,852)</b>	<b>226,280</b>	<b>279,157</b>	<b>(52,877)</b>	<b>740,161</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	8,728	8,728	0	43,641	43,641	0	104,737
Office Manager	4,183	4,183	0	20,913	20,913	0	50,190
Controller & Budget Officer	6,260	6,096	164	30,642	30,480	162	73,152
Communications Coordinator	3,846	3,846	0	28,237	23,889	4,348	50,811
Senior Conservationist	6,378	6,047	331	32,442	30,234	2,208	72,561
Rural Conservationist	6,265	6,265	0	31,325	31,325	0	75,180
Forestry Conservationist	6,499	6,499	0	33,793	32,493	1,300	77,983
Urban Conservationist	6,265	6,265	0	31,325	31,325	0	75,180
Invasive Species Coordinator	6,060	6,060	0	30,299	30,299	0	72,717
Conservation Tech & Ed Coord	5,271	5,271	0	26,355	26,355	0	63,251
Perm Seasonal Conservation Tech	2,752	2,150	602	19,955	19,352	602	34,404
Interns	0	0	0	10,202	9,550	652	18,648
Spcl Project Personnel & Other	0	0	0	155	4,700	(4,545)	18,839
Supervisory Pay	0	151	(151)	0	2,335	(2,335)	4,368
Holiday Bonus	0	0	0	0	0	0	2,200
<b>Total GROSS PAYROLL</b>	<b>62,506</b>	<b>61,560</b>	<b>946</b>	<b>339,282</b>	<b>336,889</b>	<b>2,393</b>	<b>794,221</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,424	2,400	(976)	11,065	12,000	(935)	28,800
Employer Health Benefits - Other	6,556	12,000	(5,444)	56,047	66,100	(10,053)	153,308
<b>Total Employer Health Benefits</b>	<b>7,980</b>	<b>14,400</b>	<b>(6,420)</b>	<b>67,112</b>	<b>78,100</b>	<b>(10,988)</b>	<b>182,108</b>
Employer Payroll Taxes	5,289	6,010	(721)	29,364	30,050	(686)	80,961
Employer PERS Expense	10,010	10,400	(390)	53,242	53,383	(141)	126,780
Worker's Compensation Insurance	0	0	0	2,091	2,200	(109)	3,540
<b>Total PAYROLL TAXES &amp; OTHER BENEFI...</b>	<b>23,279</b>	<b>30,810</b>	<b>(7,531)</b>	<b>151,809</b>	<b>163,733</b>	<b>(11,924)</b>	<b>393,389</b>
<b>Total Personal Services</b>	<b>85,785</b>	<b>92,370</b>	<b>(6,585)</b>	<b>491,091</b>	<b>500,622</b>	<b>(9,531)</b>	<b>1,187,610</b>
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)
<b>Total Expense</b>	<b>119,283</b>	<b>130,720</b>	<b>(11,437)</b>	<b>717,371</b>	<b>779,780</b>	<b>(62,408)</b>	<b>1,864,916</b>
<b>Net Ordinary Income</b>	<b>892,730</b>	<b>894,266</b>	<b>(1,536)</b>	<b>391,887</b>	<b>317,246</b>	<b>74,641</b>	<b>0</b>
<b>Net Income</b>	<b>892,730</b>	<b>894,266</b>	<b>(1,536)</b>	<b>391,887</b>	<b>317,246</b>	<b>74,641</b>	<b>0</b>

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

12/27/18

Accrual Basis

November 2018

	Nov 18	Budget	\$ Over Budget	Jul - Nov 18	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
<b>RESOURCES RECEIVED</b>							
Grants							
Sturgeon Lake Grants	0	0	0	29,110	30,000	(890)	166,894
<b>Total Grants</b>	0	0	0	29,110	30,000	(890)	166,894
Interest Income							
Sturgeon Lake	0	0	0	1,038	0	1,038	1,857
<b>Total Interest Income</b>	0	0	0	1,038	0	1,038	1,857
<b>Total RESOURCES RECEIVED</b>	0	0	0	30,148	30,000	148	168,751
<b>Total Income</b>	0	0	0	30,148	30,000	148	168,751
<b>Gross Profit</b>	0	0	0	30,148	30,000	148	168,751
Expense							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	20,565	20,000	565	51,524	60,000	(8,476)	90,053
Native Plant Restoration	6,932	10,000	(3,069)	10,478	15,000	(4,523)	27,825
Outreach and Communication	21	15	6	115	75	40	2,420
Monitoring	0	0	0	0	0	0	40,000
<b>Total STURGEON LAKE</b>	27,518	30,015	(2,497)	62,117	75,075	(12,958)	160,298
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	27,518	30,015	(2,497)	62,117	75,075	(12,958)	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)
<b>Total Expense</b>	27,518	30,015	(2,497)	125,271	135,075	(9,804)	168,751
<b>Net Ordinary Income</b>	(27,518)	(30,015)	2,497	(95,122)	(105,075)	9,953	0
<b>Net Income</b>	(27,518)	(30,015)	2,497	(95,122)	(105,075)	9,953	0