

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,372,810	1,372,810
Sturgeon Lake Stewardship Fund	86,606		86,606
Sturgeon Lake Net Unspent Grant Fun	95,221		95,221
Total Checking/Savings	181,827	1,372,810	1,554,637
Other Current Assets			
Accrued Receivable		623	623
Total Other Current Assets	0	623	623
Total Current Assets	181,827	1,373,433	1,555,260
TOTAL ASSETS	181,827	1,373,433	1,555,260
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	1,309	37,036	38,345
Total Accounts Payable	1,309	37,036	38,345
Other Current Liabilities			
Total Current Liabilities	1,309	37,036	38,345
Total Liabilities	1,309	37,036	38,345
Equity			
Net Assets / Fund Balance	276,339	1,018,020	1,294,359
Net Income (Expense)	(95,821)	318,377	222,556
Total Equity	180,518	1,336,397	1,516,915
TOTAL LIABILITIES & EQUITY	181,827	1,373,433	1,555,260

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

05/16/19

Accrual Basis

	Apr 19	Budget	\$ Over Bud...	Jul '18 - Apr...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Oregon Dept of Agriculture	0	0	0	64,753	64,753	0	78,488
Project Grants	0	0	0	57,987	51,075	6,912	134,816
Total Grants	0	0	0	122,740	115,828	6,912	213,304
Miscellaneous Income	2,246	350	1,896	25,085	11,300	13,785	13,050
Prior Years' Property Tax Rev.	1,240	1,000	240	47,421	28,283	19,137	29,562
Interest Income	3,242	1,000	2,242	24,612	12,500	12,112	14,000
Property Tax Revenue							
Multnomah County	5,695	4,000	1,695	1,507,536	1,549,000	(41,464)	1,592,600
Washington County	0	0	0	3,168	1,800	1,368	1,800
Columbia County	5	5	(0)	716	580	136	600
Total Property Tax Revenue	5,699	4,005	1,694	1,511,420	1,551,380	(39,960)	1,595,000
Total RESOURCES RECEIVED	12,427	6,355	6,072	1,731,277	1,719,291	11,987	1,864,916
Total Income	12,427	6,355	6,072	1,731,277	1,719,291	11,987	1,864,916
Gross Profit	12,427	6,355	6,072	1,731,277	1,719,291	11,987	1,864,916
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	2,779	5,000	(2,221)	43,518	50,000	(6,482)	73,338
Rural Projects	164	0	164	26,009	60,462	(34,453)	60,462
Urban Projects	4,321	2,500	1,821	43,040	47,500	(4,460)	54,250
Invasive Weed Control (EDRR)	7,592	6,000	1,592	26,574	60,000	(33,426)	87,600
Educational Projects							
School & Community Programs	299	1,000	(701)	2,118	10,000	(7,882)	16,220
OSU Ext. (Mstr Grd, BUFA, etc.)	0	60	(60)	480	600	(120)	9,500
Total Educational Projects	2,299	1,060	1,239	4,598	10,600	(6,002)	25,720
Partner Support	0	0	0	125,136	116,610	8,526	130,201
Total CONSERVATION PROGRAMS	17,156	14,560	2,596	268,875	345,172	(76,297)	431,571
COMMUNICATIONS AND OUTREACH							
Event Expenses	7,505	1,900	5,605	11,750	7,400	4,350	7,500
Printing/Production/Signage	229	900	(671)	16,684	17,500	(816)	24,000
Postage and Delivery	43	50	(7)	1,273	1,000	273	2,000
Video Production	0	0	0	2,628	3,000	(373)	5,000
Cultural History Project	0	0	0	4,827	4,000	827	5,000
Graphic Designer	0	0	0	4,065	2,850	1,215	4,500
Media, Advertising, Marketing	70	0	70	320	350	(30)	500
Sponsor/Support Commun. Orgs	127	0	127	3,280	1,750	1,530	2,500
Website Services	0	65	(65)	985	650	335	1,000
Total COMMUNICATIONS AND OUTREACH	7,974	2,915	5,059	45,812	38,500	7,312	52,000
OPERATING EXPENSES							
Rent & Office Parking	6,357	6,400	(43)	69,431	69,798	(367)	76,400
Computer & IT Support	1,309	1,350	(41)	14,214	14,700	(486)	19,100
Professional Contracted Services	0	0	0	0	0	0	10,040
Insurance (liab, auto, prop)	0	0	0	6,675	9,800	(3,125)	9,800
Telephone and Internet Services	1,232	1,300	(68)	9,462	7,900	1,562	10,500
District Vehicle Fuel/Maint/Prk	1,045	1,200	(155)	9,754	8,200	1,554	11,400
Program Related Travel/Prk/Meal	45	100	(55)	1,182	1,000	182	2,100
Program Meeting Refreshments	0	100	(100)	628	1,000	(372)	1,500
TriMet in lieu of Parking Pass	5	150	(145)	1,103	1,500	(398)	2,100
Office Furniture	31	0	31	2,286	1,000	1,286	1,000
Office Supplies & Equipment	706	600	106	3,572	6,000	(2,428)	8,340
Field Supplies & Equipment	1,320	100	1,220	2,468	1,000	1,468	1,600
Refreshments & Supplies	366	250	116	3,055	2,500	555	3,100
Recruiting Expenses	0	0	0	520	200	320	400
Audit Fees	0	0	0	4,700	4,800	(100)	4,800
Professional Org. Dues	0	0	0	5,710	5,775	(65)	6,260
Licensing Fees	100	0	100	1,025	350	675	1,200
Legal Notices	0	0	0	457	195	262	1,800
Payroll Fees	205	200	5	2,153	2,100	53	2,500

West Multnomah Soil & Water Conservation District
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April 2019

05/16/19

Accrual Basis

	Apr 19	Budget	\$ Over Bud...	Jul '18 - Apr...	YTD Budget	\$ Over Bud...	Annual Bud...
Bank Fees	24	25	(1)	233	250	(17)	300
Training Expenses							
Staff Development	1,169	100	1,069	5,797	2,100	3,697	7,000
Board Development	35	100	(65)	2,065	1,000	1,065	2,000
Training Related Travel/Meals	1,465	900	565	4,162	2,100	2,062	2,250
Training Expenses - Other	0	0	0	11,651	12,000	(349)	16,100
Total Training Expenses	2,669	1,100	1,569	23,675	17,200	6,475	27,350
Total OPERATING EXPENSES	15,414	12,875	2,539	162,304	155,268	7,037	201,590
Total SUPPLIES/MATERIALS/SERVICES	40,543	30,350	10,193	476,991	538,940	(61,948)	685,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	87,481	87,281	200	104,737
Office Manager	4,183	4,183	0	42,025	41,825	200	50,190
Controller & Budget Officer	7,035	6,096	939	62,457	60,960	1,497	73,152
Communications Coordinator	3,846	3,846	0	47,668	43,119	4,549	50,811
Senior Conservationist	7,845	6,047	1,798	66,631	60,468	6,163	72,561
Rural Conservationist	6,382	6,265	117	63,317	62,650	667	75,180
Forestry Conservationist	6,499	6,499	0	66,486	64,986	1,500	77,983
Urban Conservationist	6,382	6,265	117	63,317	62,650	667	75,180
Invasive Species Coordinator	6,279	6,060	219	61,675	60,598	1,078	72,717
Conservation Tech & Ed Coord	6,179	5,271	908	55,659	52,709	2,950	63,251
Perm Seasonal Conservation Tech	4,301	4,301	0	26,606	25,803	803	34,404
Interns	3,191	2,750	441	13,393	12,300	1,093	18,648
Spcl Project Personnel & Other	0	0	0	155	4,700	(4,545)	18,839
Supervisory Pay	0	627	(627)	151	3,114	(2,963)	4,368
Holiday Bonus	0	0	0	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	70,848	66,936	3,912	657,020	645,361	11,659	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,424	2,400	(976)	17,578	24,000	(6,422)	28,800
Employer Health Benefits - Other	8,983	12,000	(3,017)	95,805	126,100	(30,295)	153,308
Total Employer Health Benefits	10,407	14,400	(3,993)	113,383	150,100	(36,717)	182,108
Employer Payroll Taxes	6,596	6,010	586	58,507	60,100	(1,593)	80,961
Employer PERS Expense	11,491	10,600	891	104,906	105,583	(677)	126,780
Worker's Compensation Insurance	0	0	0	2,091	2,200	(109)	3,540
Total PAYROLL TAXES & OTHER BENEFI...	28,493	31,010	(2,517)	278,888	317,983	(39,095)	393,389
Total Personal Services	99,341	97,946	1,395	935,908	963,344	(27,436)	1,187,610
Capital Outlay	0	0	0	0	0	0	7,500
Inter-fund Transfer Out	0	0	0	0	0	0	95,000
General Operating Contingency	0	0	0	0	0	0	10,000
Reserve for Future Expenditures	0	0	0	0	0	0	25,000
Change in Cash Balance	0	0	0	0	0	0	(145,355)
Total Expense	139,885	128,296	11,588	1,412,900	1,502,284	(89,385)	1,864,916
Net Ordinary Income	(127,458)	(121,941)	(5,516)	318,378	217,007	101,371	0
Net Income	(127,458)	(121,941)	(5,516)	318,378	217,007	101,371	0