

	Sturgeon Lake Fund	General Fund	Total
ASSETS			
Current Assets			
Checking/Savings			
General Fund		1,267,382	1,267,382
Sturgeon Lake Stewardship Fund	86,786		86,786
Sturgeon Lake Net Unspent Grant Funds	103,962		103,962
Total Checking/Savings	190,748	1,267,382	1,458,130
Other Current Assets			
Accrued Receivable			
Total Other Current Assets	0	0	0
Total Current Assets	190,748	1,267,382	1,458,130
TOTAL ASSETS	190,748	1,267,382	1,458,130
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	9,903	27,752	37,655
Total Accounts Payable	9,903	27,752	37,655
Other Current Liabilities			
Total Current Liabilities	9,903	27,752	37,655
Total Liabilities	9,903	27,752	37,655
Equity			
Net Assets / Fund Balance	276,339	1,018,020	1,294,359
Net Income (Expense)	(95,494)	221,610	126,116
Total Equity	180,845	1,239,630	1,420,475
TOTAL LIABILITIES & EQUITY	190,748	1,267,382	1,458,130

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

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Accrual Basis

	May 19	Budget	\$ Over Bud...	Jul '18 - Ma...	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Oregon Dept of Agriculture	13,736	13,736	0	78,488	78,488	0	78,488
Project Grants	18,480	20,000	(1,520)	76,467	71,075	5,392	134,816
Total Grants	32,216	33,736	(1,520)	154,955	149,563	5,392	213,304
Miscellaneous Income							
Charges for Services	4	0	4	7,217	7,800	(583)	8,800
Miscellaneous Income - Other	350	350	0	17,769	3,850	13,919	4,250
Total Miscellaneous Income	354	350	4	24,986	11,650	13,336	13,050
Prior Years' Property Tax Rev.	1,179	1,000	179	48,600	29,283	19,317	29,562
Interest Income	3,036	1,000	2,036	27,648	13,500	14,148	14,000
Property Tax Revenue							
Multnomah County	3,879	4,000	(121)	1,511,415	1,553,000	(41,585)	1,592,600
Washington County	0	0	0	3,168	1,800	1,368	1,800
Columbia County	6	5	1	721	585	136	600
Total Property Tax Revenue	3,885	4,005	(120)	1,515,305	1,555,385	(40,080)	1,595,000
Total RESOURCES RECEIVED	40,670	40,091	579	1,771,494	1,759,381	12,113	1,864,916
Total Income	40,670	40,091	579	1,771,494	1,759,381	12,113	1,864,916
Gross Profit	40,670	40,091	579	1,771,494	1,759,381	12,113	1,864,916
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	3,272	5,000	(1,728)	46,789	55,000	(8,211)	73,338
Rural Projects	2,465	0	2,465	28,474	60,462	(31,988)	60,462
Urban Projects	0	2,500	(2,500)	43,040	50,000	(6,960)	54,250
Invasive Weed Control (EDRR)	5,404	6,000	(596)	31,978	66,000	(34,022)	87,600
Educational Projects							
School & Community Programs	2,818	1,000	1,818	4,936	11,000	(6,064)	16,220
OSU Ext. (Mstr Grd, BUFA, etc.)	0	60	(60)	480	660	(180)	9,500
Total Educational Projects	2,818	1,060	1,758	7,416	11,660	(4,244)	25,720
Partner Support	4,100	4,000	100	129,236	120,610	8,626	130,201
Total CONSERVATION PROGRAMS	18,059	18,560	(501)	286,934	363,732	(76,798)	431,571
COMMUNICATIONS AND OUTREACH							
Event Expenses	180	50	130	11,930	7,450	4,480	7,500
Printing/Production/Signage	0	500	(500)	16,684	18,000	(1,316)	24,000
Postage and Delivery	98	50	48	1,371	1,050	321	2,000
Video Production	3,933	2,000	1,933	6,560	5,000	1,560	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	15	0	15	335	350	(15)	500
Sponsor/Support Commun. Orgs	100	250	(150)	3,380	2,000	1,380	2,500
Website Services	0	65	(65)	985	715	270	1,000
Total COMMUNICATIONS AND OUTREACH	4,325	2,915	1,410	50,137	41,415	8,722	52,000
OPERATING EXPENSES							
Rent & Office Parking	6,357	6,400	(43)	75,788	76,198	(410)	76,400
Computer & IT Support	1,318	1,350	(33)	15,531	16,050	(519)	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	772	1,300	(528)	10,235	9,200	1,035	10,500
District Vehicle Fuel/Maint/Prk	1,208	1,200	8	10,962	9,400	1,562	11,400
Program Related Travel/Prk/Meal	27	100	(73)	1,209	1,100	109	2,100
Program Meeting Refreshments	0	100	(100)	628	1,100	(472)	1,500
TriMet in lieu of Parking Pass	100	150	(50)	1,203	1,650	(448)	2,100
Office Furniture	0	0	0	2,286	1,000	1,286	1,000
Office Supplies & Equipment	285	600	(315)	3,857	6,600	(2,743)	8,340
Field Supplies & Equipment	430	100	330	2,898	1,100	1,798	1,600
Refreshments & Supplies	246	250	(4)	3,302	2,750	552	3,100
Recruiting Expenses	0	0	0	520	200	320	400
Audit Fees	0	0	0	4,700	4,800	(100)	4,800

West Multnomah Soil & Water Conservation District
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Accrual Basis

	May 19	Budget	\$ Over Bud...	Jul '18 - Ma...	YTD Budget	\$ Over Bud...	Annual Bud...
Professional Org. Dues	0	0	0	5,710	5,775	(65)	6,260
Licensing Fees	0	0	0	1,025	350	675	1,200
Legal Notices	2,118	1,605	513	2,576	1,800	776	1,800
Payroll Fees	220	200	20	2,373	2,300	73	2,500
Bank Fees	49	25	24	282	275	7	300
Training Expenses							
Staff Development	825	1,000	(175)	6,622	3,100	3,522	7,000
Board Development	0	100	(100)	2,065	1,100	965	2,000
Training Related Travel/Meals	2	100	(98)	4,164	2,200	1,964	2,250
Training Expenses - Other	4,501	4,100	401	16,151	16,100	51	16,100
Total Training Expenses	5,327	5,300	27	29,003	22,500	6,503	27,350
Total OPERATING EXPENSES	18,458	18,680	(222)	180,763	173,948	6,815	201,590
Total SUPPLIES/MATERIALS/SERVICES	40,842	40,155	687	517,834	579,095	(61,261)	685,161
Personal Services							
GROSS PAYROLL							
District Manager	8,728	8,728	0	96,209	96,009	200	104,737
Office Manager	4,183	4,183	0	46,208	46,008	200	50,190
Controller & Budget Officer	6,326	6,096	230	68,784	67,056	1,727	73,152
Communications Coordinator	3,846	3,846	0	51,514	46,965	4,549	50,811
Senior Conservationist	6,349	6,047	302	72,980	66,515	6,465	72,561
Rural Conservationist	6,382	6,265	117	69,699	68,915	784	75,180
Forestry Conservationist	6,499	6,499	0	72,984	71,485	1,500	77,983
Urban Conservationist	6,382	6,265	117	69,699	68,915	784	75,180
Invasive Species Coordinator	6,279	6,060	219	67,954	66,657	1,297	72,717
Conservation Tech & Ed Coord	6,179	5,271	908	61,838	57,980	3,858	63,251
Perm Seasonal Conservation Tech	4,301	4,301	0	30,906	30,103	803	34,404
Interns	3,390	2,750	640	16,783	15,050	1,733	18,648
Spcl Project Personnel & Other	0	0	0	155	4,700	(4,545)	18,839
Supervisory Pay	0	627	(627)	151	3,741	(3,590)	4,368
Holiday Bonus	0	0	0	0	2,200	(2,200)	2,200
Total GROSS PAYROLL	68,843	66,936	1,906	725,863	712,298	13,565	794,221
PAYROLL TAXES & OTHER BENEFITS							
Employer Health Benefits							
Health Reimbursement Account VE	1,424	2,400	(976)	19,002	26,400	(7,398)	28,800
Employer Health Benefits - Other	8,410	12,000	(3,590)	104,215	138,100	(33,885)	153,308
Total Employer Health Benefits	9,834	14,400	(4,566)	123,217	164,500	(41,283)	182,108
Employer Payroll Taxes	6,372	6,010	362	64,879	66,110	(1,231)	80,961
Employer PERS Expense	11,094	10,600	494	116,000	116,183	(183)	126,780
Worker's Compensation Insurance	0	0	0	2,091	2,200	(109)	3,540
Total PAYROLL TAXES & OTHER BENEFI...	27,300	31,010	(3,710)	306,187	348,993	(42,806)	393,389
Total Personal Services	96,142	97,946	(1,804)	1,032,051	1,061,291	(29,240)	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	136,985	138,101	(1,117)	1,549,884	1,640,386	(90,501)	1,864,916
Net Ordinary Income	(96,315)	(98,011)	1,696	221,610	118,996	102,614	0
Net Income	(96,315)	(98,011)	1,696	221,610	118,996	102,614	0

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West Multnomah Soil & Water Conservation District
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Accrual Basis

	May 19	Budget	\$ Over Budget	Jul '18 - May...	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Sturgeon Lake Grants	20,051	17,000	3,051	85,575	87,000	(1,425)	87,974
Total Grants	20,051	17,000	3,051	85,575	87,000	(1,425)	87,974
Interest Income							
Sturgeon Lake	180	150	30	4,224	1,750	2,474	1,857
Total Interest Income	180	150	30	4,224	1,750	2,474	1,857
Inter-fund Transfer In	0	0	0	0	0	0	95,000
Total RESOURCES RECEIVED	20,231	17,150	3,081	89,799	88,750	1,049	184,831
Total Income	20,231	17,150	3,081	89,799	88,750	1,049	184,831
Gross Profit	20,231	17,150	3,081	89,799	88,750	1,049	184,831
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	13,264	10,000	3,264	84,776	95,000	(10,224)	281,506
Native Plant Restoration	6,640	1,000	5,640	36,695	27,000	9,695	27,825
Outreach and Communication	0	15	(15)	115	165	(50)	2,420
Monitoring	0	0	0	0	0	0	10,400
Total STURGEON LAKE	19,903	11,015	8,888	121,586	122,165	(579)	322,151
OPERATING EXPENSES	0	0	0	553	0	553	0
Total SUPPLIES/MATERIALS/SERVICES	19,903	11,015	8,888	122,139	122,165	(26)	322,151
Capital Outlay	0	0	0	63,154	65,000	(1,846)	65,000
Change in Cash Balance	0	0	0	0	0	0	(202,320)
Total Expense	19,903	11,015	8,888	185,293	187,165	(1,872)	184,831
Net Ordinary Income	328	6,135	(5,807)	(95,494)	(98,415)	2,921	0
Net Income	328	6,135	(5,807)	(95,494)	(98,415)	2,921	0