

West Multnomah Soil and Water Conservation District  
Balance Sheet  
As of September 30, 2019

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		704,003	704,003
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		100,500	100,500
Receivable from General Fund	27,665	(27,665)	-
Sturgeon Lake Stewardship Fund	88,425		88,425
<b>Total Checking/Savings</b>	<b>116,090</b>	<b>776,838</b>	<b>892,928</b>
<b>Other Current Assets</b>			
Property Taxes Receivable		47,629	47,629
Accrued Receivable	-	8,075	8,075
<b>Total Other Current Assets</b>	<b>-</b>	<b>55,704</b>	<b>55,704</b>
<b>Total Current Assets</b>	<b>116,090</b>	<b>832,542</b>	<b>948,632</b>
<b>TOTAL ASSETS</b>	<b>116,090</b>	<b>832,542</b>	<b>948,632</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	65,643	29,567	95,209
<b>Total Accounts Payable</b>	<b>65,643</b>	<b>29,567</b>	<b>95,209</b>
<b>Other Current Liabilities</b>		<b>34,838</b>	<b>34,838</b>
<b>Total Current Liabilities</b>	<b>65,643</b>	<b>64,405</b>	<b>130,047</b>
<b>Total Liabilities</b>	<b>65,643</b>	<b>64,405</b>	<b>130,047</b>
<b>Equity</b>			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Change in Fund Balance	(79,566)	(383,181)	(462,747)
<b>Total Equity / Fund Balance, end of current period</b>	<b>50,447</b>	<b>768,138</b>	<b>818,585</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>116,090</b>	<b>832,542</b>	<b>948,632</b>

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

10/09/19

Accrual Basis

	Sep 19	Budget	\$ Over Bud...	Jul - Sep 19	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	0	0	0	0	0	0	36,147
State Funding							
Oregon Dept of Agriculture	39,575	39,575	0	39,575	39,575	0	83,315
State Funding - Other	22,445	0	22,445	22,445	0	22,445	98,723
Total State Funding	62,020	39,575	22,445	62,020	39,575	22,445	182,038
Local / Regional Funding	0	0	0	0	0	0	52,500
Other Funding	0	0	0	0	0	0	18,720
Total Grants	62,020	39,575	22,445	62,020	39,575	22,445	289,405
Miscellaneous Income							
Charges for Services	32	0	32	54	0	54	0
Miscellaneous Income - Other	845	350	495	2,151	1,050	1,101	15,350
Total Miscellaneous Income	877	350	527	2,205	1,050	1,155	15,350
Prior Years' Property Tax Rev.	3,321	12,614	(9,293)	16,008	18,614	(2,606)	29,414
Interest Income	1,230	2,000	(770)	6,004	6,000	4	24,000
Property Tax Revenue							
Multnomah County	0	0	0	0	0	0	1,593,040
Washington County	0	0	0	0	0	0	3,200
Columbia County	3	3	0	14	9	5	760
Total Property Tax Revenue	3	3	0	14	9	5	1,597,000
Total RESOURCES RECEIVED	67,451	54,542	12,909	86,251	65,248	21,003	1,955,169
Total Income	67,451	54,542	12,909	86,251	65,248	21,003	1,955,169
Gross Profit	67,451	54,542	12,909	86,251	65,248	21,003	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	977	3,000	(2,023)	2,009	7,000	(4,991)	58,661
Rural Projects	270	5,000	(4,730)	9,181	15,000	(5,819)	83,651
Urban Projects	5,459	5,000	459	12,559	13,000	(441)	102,580
Invasive Weed Control (EDRR)	0	4,000	(4,000)	1,457	12,000	(10,543)	71,800
Educational Projects							
School & Community Programs	0	1,200	(1,200)	0	3,600	(3,600)	14,400
Total Educational Projects	0	1,200	(1,200)	0	3,600	(3,600)	14,400
Partner Support	0	0	0	61,401	61,401	0	136,303
Total CONSERVATION PROGRAMS	6,706	18,200	(11,494)	86,608	112,001	(25,393)	467,395
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Audience Research Project	120	0	120	120	0	120	6,500
LRBP Consultant & CELs	0	0	0	0	0	0	30,000
Event Expenses	147	20	127	440	420	20	9,000
Printing/Production/Signage	940	900	40	940	1,500	(560)	5,500
Postage and Delivery	201	100	101	342	300	42	2,000
75th Anniv. & Video Production	16,975	14,400	2,575	17,185	14,400	2,785	14,400
Cultural History Project	0	0	0	0	0	0	2,700
Graphic Designer	0	0	0	0	0	0	2,500
Media, Advertising, Marketing	50	0	50	150	0	150	500
Sponsor/Support Commun. Orgs	0	50	(50)	140	150	(10)	7,500
Website Services	0	0	0	0	0	0	1,500
Total COMMUNICATIONS AND OUTREACH	18,433	15,470	2,963	19,317	16,770	2,547	84,600
OPERATING EXPENSES							
Rent & Office Parking	6,538	6,357	181	19,252	19,071	181	76,400
Computer & IT Support	1,352	1,320	32	3,972	3,960	12	19,100
Professional Contracted Services	0	0	0	0	0	0	8,040
Insurance (liab, auto, prop)	0	0	0	0	0	0	9,548
Telephone and Internet Services	1,087	800	287	2,716	2,400	316	12,000
District Vehicle Fuel/Maint/Prk	2,482	1,200	1,282	4,654	3,600	1,054	13,000
Program Related Travel/Prk/Meal	89	100	(11)	154	300	(146)	2,400

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

10/09/19

Accrual Basis

	Sep 19	Budget	\$ Over Bud...	Jul - Sep 19	YTD Budget	\$ Over Bud...	Annual Bud...
Program Meeting Refreshments	18	25	(7)	18	75	(57)	1,500
TriMet Commuter Pass	75	100	(25)	243	300	(58)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	279	500	(221)	817	1,500	(683)	8,240
Field Supplies & Equipment	5	50	(45)	228	150	78	1,100
Refreshments & Supplies	362	250	112	978	750	228	3,084
Recruiting Expenses	0	0	0	36	0	36	400
Audit Fees	0	0	0	0	0	0	4,800
Professional Org. Dues	90	0	90	90	5,040	(4,950)	7,288
Licensing Fees	0	500	(500)	0	500	(500)	1,200
Legal Notices	0	42	(42)	0	299	(299)	2,300
Payroll Fees	229	200	29	688	600	88	2,300
Bank Fees	24	23	1	57	69	(12)	300
Training Expenses							
Staff Development	300	500	(200)	1,019	1,500	(481)	11,000
Board Development	0	100	(100)	0	300	(300)	2,000
Training Related Travel/Meals	167	25	142	579	75	504	4,250
<b>Total Training Expenses</b>	<b>467</b>	<b>625</b>	<b>(158)</b>	<b>1,598</b>	<b>1,875</b>	<b>(277)</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>13,097</b>	<b>12,092</b>	<b>1,005</b>	<b>35,501</b>	<b>40,489</b>	<b>(4,988)</b>	<b>199,050</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>38,236</b>	<b>45,762</b>	<b>(7,526)</b>	<b>141,425</b>	<b>169,260</b>	<b>(27,835)</b>	<b>751,045</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	8,971	8,971	0	26,914	26,914	0	107,656
Office Manager	4,526	4,526	0	14,834	13,579	1,255	54,317
Controller & Budget Officer	6,477	6,274	203	19,023	18,821	201	75,284
Communications Coordinator	5,235	3,967	1,268	13,170	11,901	1,269	47,604
Senior Conservationist	6,534	6,223	311	20,253	18,669	1,585	74,674
Rural Conservationist	6,686	6,686	0	20,197	20,058	139	80,233
Forestry Conservationist	6,686	6,686	0	20,058	20,058	0	80,233
Urban Conservationist	6,686	6,686	0	20,212	20,058	154	80,233
Invasive Species Coordinator	6,686	6,686	0	20,058	20,058	0	80,233
Conservation Tech & Ed Coord	7,020	6,686	334	20,922	20,058	864	80,233
Perm Seasonal Conservation Tech	4,432	4,433	(1)	13,297	13,299	(2)	53,197
Interns	7,416	8,175	(759)	22,024	22,869	(846)	38,377
Spcl Proj / Pay Eq / Other	0	0	0	0	1,255	(1,255)	16,510
Supervisory Pay	0	645	(645)	0	1,936	(1,936)	1,936
Holiday Bonus	0	0	0	0	0	0	2,200
<b>Total GROSS PAYROLL</b>	<b>77,356</b>	<b>76,645</b>	<b>712</b>	<b>230,963</b>	<b>229,534</b>	<b>1,429</b>	<b>872,919</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,290	1,290	0	3,871	3,870	1	15,060
Employer Health Benefits - Other	8,535	8,535	0	25,756	25,605	151	95,272
<b>Total Employer Health Benefits</b>	<b>9,826</b>	<b>9,825</b>	<b>1</b>	<b>29,628</b>	<b>29,475</b>	<b>153</b>	<b>110,332</b>
Employer Payroll Taxes	6,678	6,800	(122)	20,105	20,400	(295)	88,983
Employer PERS Expense	14,949	14,700	249	44,696	44,100	596	174,579
Worker's Compensation Insurance	252	0	252	2,616	2,400	216	3,437
<b>Total PAYROLL TAXES &amp; OTHER BENEFI...</b>	<b>31,705</b>	<b>31,325</b>	<b>380</b>	<b>97,044</b>	<b>96,375</b>	<b>669</b>	<b>377,331</b>
<b>Total Personal Services</b>	<b>109,061</b>	<b>107,970</b>	<b>1,092</b>	<b>328,007</b>	<b>325,909</b>	<b>2,097</b>	<b>1,250,250</b>
Capital Outlay	0	0	0	0	0	0	7,628
Inter-fund Transfer Out	0	0	0	0	0	0	100,500
General Operating Contingency	0	0	0	0	0	0	50,000
Change in Cash Balance	0	0	0	0	0	0	(204,254)
<b>Total Expense</b>	<b>147,298</b>	<b>153,732</b>	<b>(6,434)</b>	<b>469,432</b>	<b>495,170</b>	<b>(25,737)</b>	<b>1,955,168</b>
<b>Net Ordinary Income</b>	<b>(79,847)</b>	<b>(99,190)</b>	<b>19,343</b>	<b>(383,181)</b>	<b>(429,922)</b>	<b>46,741</b>	<b>0</b>
<b>Net Income</b>	<b>(79,847)</b>	<b>(99,190)</b>	<b>19,343</b>	<b>(383,181)</b>	<b>(429,922)</b>	<b>46,741</b>	<b>0</b>

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

10/09/19

Accrual Basis

September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Interest Income							
Sturgeon Lake	519	180	339	879	540	339	1,850
Total Interest Income	519	180	339	879	540	339	1,850
Inter-fund Transfer In	0	0	0	0	0	0	100,500
Total RESOURCES RECEIVED	519	180	339	879	540	339	102,350
Total Income	519	180	339	879	540	339	102,350
Gross Profit	519	180	339	879	540	339	102,350
Expense							
SUPPLIES/MATERIALS/SERVICES							
STURGEON LAKE							
Acquisition Due Diligence	65,643	65,500	143	74,006	75,500	(1,494)	75,500
Revegetation	0	3,000	(3,000)	6,439	9,000	(2,561)	25,000
Total STURGEON LAKE	65,643	68,500	(2,858)	80,445	84,500	(4,055)	100,500
Total SUPPLIES/MATERIALS/SERVICES	65,643	68,500	(2,858)	80,445	84,500	(4,055)	100,500
Capital Outlay	0	0	0	0	0	0	16,000
Change in Cash Balance	0	0	0	0	0	0	(14,150)
Total Expense	65,643	68,500	(2,858)	80,445	84,500	(4,055)	102,350
Net Ordinary Income	(65,124)	(68,320)	3,197	(79,566)	(83,960)	4,394	0
Net Income	(65,124)	(68,320)	3,197	(79,566)	(83,960)	4,394	0