

West Multnomah Soil and Water Conservation District  
Balance Sheet  
As of October 31, 2019

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		429,437	429,437
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		170,500	170,500
Sturgeon Lake Stewardship Fund	88,718		88,718
<b>Total Checking/Savings</b>	<u>88,718</u>	<u>599,937</u>	<u>688,655</u>
<b>Other Current Assets</b>	-	47,648	47,648
<b>Total Current Assets</b>	<u>88,718</u>	<u>647,585</u>	<u>736,303</u>
<b>TOTAL ASSETS</b>	<u><b>88,718</b></u>	<u><b>647,585</b></u>	<u><b>736,303</b></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	6,219	30,670	36,889
<b>Total Accounts Payable</b>	6,219	30,670	36,889
<b>Other Current Liabilities</b>		<u>34,838</u>	<u>34,838</u>
<b>Total Current Liabilities</b>	<u>6,219</u>	<u>65,508</u>	<u>71,727</u>
<b>Total Liabilities</b>	6,219	65,508	71,727
<b>Equity</b>			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Between Funds	37,978	(37,978)	
Change in Fund Balance	<u>(85,492)</u>	<u>(531,264)</u>	<u>(616,756)</u>
<b>Total Equity / Fund Balance, end of current period</b>	<u>82,499</u>	<u>582,077</u>	<u>664,576</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>88,718</b></u>	<u><b>647,585</b></u>	<u><b>736,303</b></u>

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

11/14/19

Accrual Basis

	Oct 19	Budget	\$ Over Bud...	Jul - Oct 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	0	0	0	39,575	39,575	0	83,315
State Funding - Other	0	0	0	22,445	0	22,445	98,723
Total State Funding	0	0	0	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	0	0	0	62,020	39,575	22,445	289,405
Miscellaneous Income							
Charges for Services	18	0	18	72	0	72	0
Miscellaneous Income - Other	350	350	0	2,501	1,400	1,101	15,350
Total Miscellaneous Income	368	350	18	2,573	1,400	1,173	15,350
Prior Years' Property Tax Rev.	2,395	1,200	1,195	18,404	19,814	(1,410)	29,414
Interest Income	1,161	2,000	(839)	7,164	8,000	(836)	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	2	3	(1)	16	12	4	760
Total Property Tax Revenue	2	3	(1)	16	12	4	1,597,000
Total RESOURCES RECEIVED	3,926	3,553	373	90,177	68,801	21,376	1,955,169
Total Income	3,926	3,553	373	90,177	68,801	21,376	1,955,169
Gross Profit	3,926	3,553	373	90,177	68,801	21,376	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	780	3,000	(2,220)	2,789	10,000	(7,211)	61,661
Rural Projects	3,471	5,000	(1,529)	12,653	20,000	(7,347)	91,151
Urban Projects	6,633	5,000	1,633	19,192	18,000	1,192	102,580
Invasive Weed Control (EDRR)	0	4,000	(4,000)	1,457	16,000	(14,543)	88,000
Educational Projects							
School & Community Programs	0	1,200	(1,200)	0	4,800	(4,800)	14,400
Total Educational Projects	0	1,200	(1,200)	0	4,800	(4,800)	14,400
Partner Support	0	0	0	61,401	61,401	0	136,303
Total CONSERVATION PROGRAMS	10,884	18,200	(7,316)	97,492	130,201	(32,709)	494,095
COMMUNICATIONS AND OUTREACH							
DEI Outreach & Translation	0	0	0	0	0	0	2,500
Audience Research Project	0	0	0	120	0	120	6,500
LRBP Consultant & CELs	0	0	0	0	0	0	35,000
Event Expenses	358	500	(142)	798	920	(122)	9,000
Printing/Production/Signage	108	0	108	1,048	1,500	(452)	5,500
Postage and Delivery	127	100	27	469	400	69	2,000
75th Anniv. & Video Production	3,274	6,600	(3,326)	19,741	21,000	(1,259)	21,000
Cultural History Project	0	0	0	0	0	0	2,700
Graphic Designer	1,615	2,000	(385)	1,615	2,000	(385)	2,500
Media, Advertising, Marketing	150	0	150	300	0	300	500
Sponsor/Support Commun. Orgs	0	50	(50)	140	200	(60)	7,500
Website Services	0	0	0	0	0	0	1,500
Total COMMUNICATIONS AND OUTREACH	5,631	9,250	(3,619)	24,231	26,020	(1,789)	96,200
OPERATING EXPENSES							
Rent & Office Parking	6,853	6,500	353	26,105	25,571	534	76,400
Computer & IT Support	1,297	1,320	(23)	5,270	5,280	(10)	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	957	800	157	3,673	3,200	473	12,000
District Vehicle Fuel/Maint/Prk	576	1,200	(624)	5,230	4,800	430	13,000
Program Related Travel/Prk/Meal	295	100	195	450	400	50	2,400

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

11/14/19

Accrual Basis

	Oct 19	Budget	\$ Over Bud...	Jul - Oct 19	YTD Budget	\$ Over Bud...	Annual Bud...
Program Meeting Refreshments	0	25	(25)	18	100	(82)	1,500
TriMet Commuter Pass	58	100	(43)	300	400	(100)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	587	500	87	1,404	2,000	(596)	8,240
Field Supplies & Equipment	112	50	62	340	200	140	1,100
Refreshments & Supplies	279	250	29	1,257	1,000	257	3,084
Recruiting Expenses	0	0	0	36	0	36	400
Audit Fees	4,850	4,800	50	4,850	4,800	50	4,800
Professional Org. Dues	6,400	1,500	4,900	6,490	6,540	(50)	7,288
Licensing Fees	549	0	549	549	500	49	1,200
Legal Notices	903	0	903	903	299	603	2,300
Payroll Fees	222	200	22	910	800	110	2,300
Bank Fees	24	23	1	81	92	(11)	300
Training Expenses							
Staff Development	829	700	129	1,848	2,200	(352)	11,000
Board Development	0	100	(100)	0	400	(400)	2,000
Training Related Travel/Meals	1,390	25	1,365	1,968	100	1,868	4,250
<b>Total Training Expenses</b>	<b>2,219</b>	<b>825</b>	<b>1,394</b>	<b>3,817</b>	<b>2,700</b>	<b>1,117</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>26,181</b>	<b>18,193</b>	<b>7,988</b>	<b>61,682</b>	<b>58,682</b>	<b>3,000</b>	<b>199,050</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>42,696</b>	<b>45,643</b>	<b>(2,947)</b>	<b>183,405</b>	<b>214,903</b>	<b>(31,499)</b>	<b>789,345</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	9,011	8,971	40	35,925	35,885	40	109,227
Office Manager	4,526	4,526	0	19,361	18,106	1,255	55,108
Controller & Budget Officer	7,155	6,274	881	26,178	25,095	1,083	87,068
Communications Coordinator	6,682	3,967	2,715	19,852	15,868	3,984	49,903
Senior Conservationist	8,013	6,223	1,790	28,266	24,891	3,375	77,639
Rural Conservationist	6,736	6,686	50	26,933	26,744	189	81,403
Forestry Conservationist	6,696	6,686	10	26,754	26,744	10	81,403
Urban Conservationist	6,736	6,686	50	26,949	26,744	204	81,403
Invasive Species Coordinator	6,686	6,686	0	26,744	26,744	0	81,403
Conservation Tech & Ed Coord	6,736	6,686	50	27,658	26,744	914	81,403
Perm Seasonal Conservation Tech	4,465	4,433	32	17,762	17,732	29	38,616
Interns	4,359	6,073	(1,714)	26,382	28,942	(2,560)	38,377
Spcl Proj / Pay Eq / Other	0	0	0	0	1,255	(1,255)	24,418
Supervisory Pay	0	156	(156)	0	2,092	(2,092)	4,962
Holiday Bonus	0	0	0	0	0	0	2,200
<b>Total GROSS PAYROLL</b>	<b>77,801</b>	<b>74,053</b>	<b>3,748</b>	<b>308,764</b>	<b>303,587</b>	<b>5,177</b>	<b>894,530</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,290	1,290	0	5,162	5,160	2	15,060
Employer Health Benefits - Other	8,535	8,535	0	34,292	34,140	152	95,272
<b>Total Employer Health Benefits</b>	<b>9,826</b>	<b>9,825</b>	<b>1</b>	<b>39,453</b>	<b>39,300</b>	<b>153</b>	<b>110,332</b>
Employer Payroll Taxes	6,658	6,800	(142)	26,786	27,200	(414)	91,186
Employer PERS Expense	15,722	14,700	1,022	60,418	58,800	1,618	203,901
Worker's Compensation Insurance	0	0	0	2,616	2,400	216	3,522
<b>Total PAYROLL TAXES &amp; OTHER BENEFITS...</b>	<b>32,205</b>	<b>31,325</b>	<b>880</b>	<b>129,272</b>	<b>127,700</b>	<b>1,572</b>	<b>408,941</b>
<b>Total Personal Services</b>	<b>110,007</b>	<b>105,378</b>	<b>4,628</b>	<b>438,036</b>	<b>431,287</b>	<b>6,749</b>	<b>1,303,471</b>
Capital Outlay	0	0	0	0	0	0	7,628
Inter-fund Transfer Out	0	0	0	0	0	0	170,500
General Operating Contingency	0	0	0	0	0	0	50,000
Reserve for Future Expenditures	0	0	0	0	0	0	25,000
Change in Cash Balance	0	0	0	0	0	0	(390,775)
<b>Total Expense</b>	<b>152,703</b>	<b>151,021</b>	<b>1,682</b>	<b>621,441</b>	<b>646,191</b>	<b>(24,750)</b>	<b>1,955,168</b>
<b>Net Ordinary Income</b>	<b>(148,777)</b>	<b>(147,468)</b>	<b>(1,309)</b>	<b>(531,264)</b>	<b>(577,390)</b>	<b>46,126</b>	<b>0</b>
<b>Net Income</b>	<b>(148,777)</b>	<b>(147,468)</b>	<b>(1,309)</b>	<b>(531,264)</b>	<b>(577,390)</b>	<b>46,126</b>	<b>0</b>

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

11/14/19

Accrual Basis

October 2019

	Oct 19	Budget	\$ Over Budget	Jul - Oct 19	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
<b>RESOURCES RECEIVED</b>							
Interest Income							
Sturgeon Lake	293	180	113	1,172	720	452	1,850
<b>Total Interest Income</b>	293	180	113	1,172	720	452	1,850
Inter-fund Transfer In	0	0	0	0	0	0	170,500
<b>Total RESOURCES RECEIVED</b>	293	180	113	1,172	720	452	172,350
<b>Total Income</b>	293	180	113	1,172	720	452	172,350
Gross Profit	293	180	113	1,172	720	452	172,350
Expense							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	5,056	5,000	56	79,062	80,500	(1,438)	175,420
Revegetation	0	0	0	6,439	9,000	(2,561)	25,000
Outreach and Communication	0	0	0	0	0	0	10,047
<b>Total STURGEON LAKE</b>	5,056	5,000	56	85,501	89,500	(3,999)	210,467
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	5,056	5,000	56	85,501	89,500	(3,999)	210,467
Capital Outlay	1,163	2,500	(1,337)	1,163	2,500	(1,337)	18,500
Change in Cash Balance	0	0	0	0	0	0	(56,617)
<b>Total Expense</b>	6,219	7,500	(1,281)	86,664	92,000	(5,336)	172,350
Net Ordinary Income	(5,926)	(7,320)	1,394	(85,492)	(91,280)	5,788	0
Net Income	<b>(5,926)</b>	<b>(7,320)</b>	<b>1,394</b>	<b>(85,492)</b>	<b>(91,280)</b>	<b>5,788</b>	<b>0</b>