

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

	Sturgeon Lake Fund	General Fund	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
General Fund		814,010	814,010
Funds set aside for Interfund Transfer to Sturgeon Lake Fund		170,500	170,500
Sturgeon Lake Stewardship Fund	88,818		88,818
<b>Total Checking/Savings</b>	<b>88,818</b>	<b>984,510</b>	<b>1,073,328</b>
<b>Other Current Assets</b>	-	-	-
<b>Total Current Assets</b>	<b>88,818</b>	<b>984,510</b>	<b>1,073,328</b>
<b>TOTAL ASSETS</b>	<b>88,818</b>	<b>984,510</b>	<b>1,073,328</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	10,962	32,991	43,953
<b>Total Accounts Payable</b>	<b>10,962</b>	<b>32,991</b>	<b>43,953</b>
<b>Other Current Liabilities</b>	-	-	-
<b>Total Current Liabilities</b>	<b>10,962</b>	<b>32,991</b>	<b>43,953</b>
<b>Total Liabilities</b>	<b>10,962</b>	<b>32,991</b>	<b>43,953</b>
<b>Equity</b>			
Fund Balance, beginning of year	130,013	1,151,319	1,281,332
Transfers Between Funds	45,645	(45,645)	
Change in Fund Balance	(97,802)	(154,155)	(251,957)
<b>Total Equity / Fund Balance, end of current period</b>	<b>77,856</b>	<b>951,519</b>	<b>1,029,375</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>88,818</b>	<b>984,510</b>	<b>1,073,328</b>

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

12/11/19

Accrual Basis

	Nov 19	Budget	\$ Over Bud...	Jul - Nov 19	YTD Budget	\$ Over Bud...	Annual Bud...
Ordinary Income/Expense							
Income							
RESOURCES RECEIVED							
Grants							
Federal Funding	6,008	7,000	(993)	6,008	7,000	(993)	36,147
State Funding							
Oregon Dept of Agriculture	14,580	14,580	0	54,155	54,155	0	83,315
State Funding - Other	0	0	0	22,445	0	22,445	98,723
Total State Funding	14,580	14,580	0	76,600	54,155	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	20,588	21,580	(993)	82,607	61,155	21,453	289,405
Miscellaneous Income							
Charges for Services	4	0	4	75	0	75	0
Miscellaneous Income - Other	400	750	(350)	2,901	2,150	751	15,350
Total Miscellaneous Income	404	750	(346)	2,977	2,150	827	15,350
Prior Years' Property Tax Rev.	2,340	1,200	1,140	20,744	21,014	(270)	29,414
Interest Income	1,171	2,000	(829)	8,335	10,000	(1,665)	24,000
Property Tax Revenue							
Multnomah County	512,517	680,000	(167,483)	512,517	680,000	(167,483)	1,593,040
Washington County	5,466	3,200	2,266	5,466	3,200	2,266	3,200
Columbia County	527	500	27	543	512	31	760
Total Property Tax Revenue	518,510	683,700	(165,190)	518,525	683,712	(165,187)	1,597,000
Total RESOURCES RECEIVED	543,012	709,230	(166,218)	633,188	778,031	(144,842)	1,955,169
Total Income	543,012	709,230	(166,218)	633,188	778,031	(144,842)	1,955,169
Gross Profit	543,012	709,230	(166,218)	633,188	778,031	(144,842)	1,955,169
Expense							
SUPPLIES/MATERIALS/SERVICES							
CONSERVATION PROGRAMS							
Forestry Projects	14,391	10,000	4,391	17,179	20,000	(2,821)	61,661
Rural Projects	320	5,000	(4,680)	12,973	25,000	(12,027)	91,151
Urban Projects	4,200	10,000	(5,800)	23,392	28,000	(4,608)	102,580
Invasive Weed Control (EDRR)	0	4,000	(4,000)	1,457	20,000	(18,543)	88,000
Educational Projects							
School & Community Programs	324	1,200	(876)	324	6,000	(5,676)	14,400
Total Educational Projects	324	1,200	(876)	324	6,000	(5,676)	14,400
Partner Support	0	0	0	61,401	61,401	0	136,303
Total CONSERVATION PROGRAMS	19,235	30,200	(10,965)	116,726	160,401	(43,675)	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	4,041	5,000	(959)	4,041	5,000	(959)	35,000
Event Expenses	276	500	(224)	1,073	1,420	(347)	9,000
Printing/Production/Signage	0	0	0	1,048	1,500	(452)	5,500
Postage and Delivery	35	100	(65)	504	500	4	2,000
75th Anniv. & Video Production	500	0	500	20,241	21,000	(759)	21,000
Cultural History Project	0	0	0	0	0	0	2,700
Graphic Designer	0	0	0	1,615	2,000	(385)	2,500
Media, Advertising, Marketing	0	0	0	300	0	300	500
Sponsor/Support Commun. Orgs	0	50	(50)	140	250	(110)	7,500
Website Services	0	0	0	0	0	0	1,500
Total COMMUNICATIONS AND OUTREACH	4,851	5,650	(799)	29,082	31,670	(2,588)	96,200
OPERATING EXPENSES							
Rent & Office Parking	7,168	6,500	668	33,273	32,071	1,202	76,400
Computer & IT Support	1,281	1,320	(39)	6,551	6,600	(49)	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	1,185	800	385	4,857	4,000	857	12,000
District Vehicle Fuel/Maint/Prk	860	900	(40)	6,091	5,700	391	13,000
Program Related Travel/Prk/Meal	72	100	(28)	522	500	22	2,400

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

12/11/19

Accrual Basis

	Nov 19	Budget	\$ Over Bud...	Jul - Nov 19	YTD Budget	\$ Over Bud...	Annual Bud...
Program Meeting Refreshments	0	25	(25)	18	125	(107)	1,500
TriMet Commuter Pass	93	100	(8)	393	500	(108)	1,800
Office Furniture	0	0	0	0	0	0	7,000
Office Supplies & Equipment	446	500	(54)	1,851	2,500	(649)	8,240
Field Supplies & Equipment	80	50	30	420	250	170	1,100
Refreshments & Supplies	200	250	(50)	1,457	1,250	207	3,084
Recruiting Expenses	0	0	0	36	0	36	400
Audit Fees	0	0	0	4,850	4,800	50	4,800
Professional Org. Dues	0	0	0	6,490	6,540	(50)	7,288
Licensing Fees	250	250	0	799	750	49	1,200
Legal Notices	0	0	0	903	299	603	2,300
Payroll Fees	213	200	13	1,122	1,000	122	2,300
Bank Fees	24	23	1	105	115	(10)	300
Training Expenses							
Staff Development	19	500	(481)	1,867	2,700	(833)	11,000
Board Development	0	100	(100)	0	500	(500)	2,000
Training Related Travel/Meals	2,232	25	2,207	4,200	125	4,075	4,250
<b>Total Training Expenses</b>	<b>2,251</b>	<b>625</b>	<b>1,626</b>	<b>6,067</b>	<b>3,325</b>	<b>2,742</b>	<b>17,250</b>
<b>Total OPERATING EXPENSES</b>	<b>14,122</b>	<b>11,643</b>	<b>2,479</b>	<b>75,804</b>	<b>70,325</b>	<b>5,479</b>	<b>199,050</b>
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	<b>38,208</b>	<b>47,493</b>	<b>(9,285)</b>	<b>221,613</b>	<b>262,396</b>	<b>(40,784)</b>	<b>789,345</b>
<b>Personal Services</b>							
<b>GROSS PAYROLL</b>							
District Manager	9,006	8,971	35	44,932	44,857	75	109,227
Office Manager	4,576	4,526	50	23,937	22,632	1,305	55,108
Controller & Budget Officer	7,612	6,274	1,339	33,790	31,368	2,422	87,068
Communications Coordinator	4,017	3,967	50	23,869	19,835	4,034	49,903
Senior Conservationist	7,445	6,223	1,222	35,711	31,114	4,597	77,639
Rural Conservationist	6,731	6,686	45	33,664	33,430	234	81,403
Forestry Conservationist	6,706	6,686	20	33,460	33,430	30	81,403
Urban Conservationist	6,716	6,686	30	33,665	33,430	234	81,403
Invasive Species Coordinator	6,686	6,686	0	33,430	33,430	0	81,403
Conservation Tech & Ed Coord	6,736	6,686	50	34,394	33,430	964	81,403
Perm Seasonal Conservation Tech	4,482	4,433	49	22,244	22,165	79	38,616
Interns	959	0	959	27,341	28,942	(1,601)	38,377
Spcl Proj / Pay Eq / Other	0	0	0	0	1,255	(1,255)	24,418
Supervisory Pay	0	156	(156)	0	2,247	(2,247)	4,962
Holiday Bonus	0	0	0	0	0	0	2,200
<b>Total GROSS PAYROLL</b>	<b>71,674</b>	<b>67,980</b>	<b>3,694</b>	<b>380,438</b>	<b>371,568</b>	<b>8,870</b>	<b>894,530</b>
<b>PAYROLL TAXES &amp; OTHER BENEFITS</b>							
Employer Health Benefits							
Health Reimbursement Account VE	1,290	1,290	0	6,452	6,450	2	15,060
Employer Health Benefits - Other	8,535	8,535	0	42,827	42,675	152	95,272
<b>Total Employer Health Benefits</b>	<b>9,826</b>	<b>9,825</b>	<b>1</b>	<b>49,279</b>	<b>49,125</b>	<b>154</b>	<b>110,332</b>
Employer Payroll Taxes	6,050	6,800	(750)	32,836	34,000	(1,164)	91,186
Employer PERS Expense	40,146	39,700	446	100,563	98,500	2,063	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>56,022</b>	<b>56,325</b>	<b>(303)</b>	<b>185,294</b>	<b>184,025</b>	<b>1,269</b>	<b>408,941</b>
<b>Total Personal Services</b>	<b>127,695</b>	<b>124,305</b>	<b>3,390</b>	<b>565,732</b>	<b>555,593</b>	<b>10,139</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>165,903</b>	<b>171,798</b>	<b>(5,895)</b>	<b>787,344</b>	<b>817,989</b>	<b>(30,645)</b>	<b>1,955,168</b>
<b>Net Ordinary Income</b>	<b>377,108</b>	<b>537,432</b>	<b>(160,323)</b>	<b>(154,156)</b>	<b>(39,958)</b>	<b>(114,198)</b>	<b>0</b>
<b>Net Income</b>	<b>377,108</b>	<b>537,432</b>	<b>(160,323)</b>	<b>(154,156)</b>	<b>(39,958)</b>	<b>(114,198)</b>	<b>0</b>

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

12/11/19

Accrual Basis

November 2019

	Nov 19	Budget	\$ Over Budget	Jul - Nov 19	YTD Budget	\$ Over Budget	Annual Bud...
Ordinary Income/Expense							
Income							
<b>RESOURCES RECEIVED</b>							
Interest Income							
Sturgeon Lake	100	180	(80)	1,272	900	372	1,850
<b>Total Interest Income</b>	100	180	(80)	1,272	900	372	1,850
Inter-fund Transfer In	0	0	0	0	0	0	170,500
<b>Total RESOURCES RECEIVED</b>	100	180	(80)	1,272	900	372	172,350
<b>Total Income</b>	100	180	(80)	1,272	900	372	172,350
Gross Profit	100	180	(80)	1,272	900	372	172,350
Expense							
<b>SUPPLIES/MATERIALS/SERVICES</b>							
<b>STURGEON LAKE</b>							
Acquisition Due Diligence	1,387	5,000	(3,614)	80,449	85,500	(5,051)	175,420
Revegetation	7,273	5,000	2,273	13,713	14,000	(288)	25,000
Outreach and Communication	0	0	0	0	0	0	10,047
Monitoring	3,750	0	3,750	3,750	0	3,750	0
<b>Total STURGEON LAKE</b>	12,410	10,000	2,410	97,911	99,500	(1,589)	210,467
<b>Total SUPPLIES/MATERIALS/SERVICES</b>	12,410	10,000	2,410	97,911	99,500	(1,589)	210,467
Capital Outlay	0	0	0	1,163	2,500	(1,337)	18,500
Change in Cash Balance	0	0	0	0	0	0	(56,617)
<b>Total Expense</b>	12,410	10,000	2,410	99,074	102,000	(2,926)	172,350
Net Ordinary Income	(12,310)	(9,820)	(2,490)	(97,802)	(101,100)	3,298	0
Net Income	<b>(12,310)</b>	<b>(9,820)</b>	<b>(2,490)</b>	<b>(97,802)</b>	<b>(101,100)</b>	<b>3,298</b>	<b>0</b>