

**Comfort Lake-Forest Lake Watershed District
Treasurer's Report**

June 20, 2019

INCOME for the period		5/1/2019	to	5/31/2019			
Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Minnesota Lisu Church of Jesus	05/10/19	05/10/19	4,010.00	Permit 19-010 Application Fee and Deposit	Escrow Account	5176	3-002-A-2330
Elevate Builders, Inc	05/10/19	05/10/19	1,010.00	Permit 19-012 Application Fee and Deposit	Escrow Account	13608	3-002-A-2330
Creative Homes, Inc	05/20/19	05/20/19	1,010.00	Permit 19-011 Application Fee and Deposit	Escrow Account	23314	3-002-A-2330
First State Wyoming - Savings	---	05/31/19	431.12	May Interest	Interest Income	---	1-000-3700
Total Income for period			\$6,461.12				

EXPENSES for the period		5/1/2019	to	5/31/2019			
Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Jackie Anderson - VOID	01/23/19	02/28/19	(83.70)	Manager Expense	Manager Expense	7501V	1-001-4010
Airfresh Industries, Inc.	05/27/19	06/20/19	115.00	Miscellaneous	Miscellaneous	7583	3-011-20-B-4260
Jackie Anderson	01/23/19	06/20/19	83.70	Manager Expense	Manager Expense	7584	1-001-4010
Joseph Beitler	06/11/19	06/20/19	958.00	Permits/Sureties Payable	Escrow Account	7585	3-002-A-2330
Peter Brennhofer	05/31/19	06/20/19	128.93	Staff Expenses/Travel (Mileage)	Staff Expenses	7586	Various
Bufflehead Web Design	06/03/19	06/20/19	137.50	Computer Supplies/Software/IT Support	Computer Software	7587	1-002-4203
ECM Publishers, Inc.	05/17/19	06/20/19	89.60	Legal Notices	Legal Notices	7588	Various
Blayne Eineichner	05/24/19	06/20/19	500.00	Staff Expenses/Travel (Mileage)	Staff Expenses	7589	1-002-4320
Emmons & Olivier Resources	06/10/19	06/20/19	50,519.16	Engineering Expense	Engineering Expense	7590	Various
Forest Lake Sanitation	06/05/19	06/20/19	49.07	Utilities	Utilities	7592	3-011-20-C-4300
Tom Furey	05/29/19	06/20/19	1,500.00	BMP Cost-Share/Incentive	BMP Cost Share Incentive	7593	3-004-B-4780
Michelle Harbulak	05/20/19	06/20/19	40.02	Staff Expenses/Travel (Mileage)	Staff Expenses	7594	3-011-20-B-4320
HealthPartners	06/07/19	06/20/19	761.39	Employee Benefits	Benefits	7595	1-003-4110
Jason Kuennen	06/10/19	06/20/19	94.02	Staff Expenses/Travel (Mileage)	Staff Expenses	7596	Various
Lake Management Inc.	05/30/19	06/20/19	75,017.60	Contracted Services	Contracted Services	7597	Various
Jordan Lukanen	05/20/19	06/20/19	29.00	Staff Expenses/Travel (Mileage)	Staff Expenses	7598	3-011-20-B-4320
Metro Sales Inc.	05/20/19	06/20/19	222.00	Equipment Purchase/Rental/Lease	Equip. Purchase/Rental/Lease	7599	1-002-4635
Metro Watershed Partners	03/06/19	06/20/19	1,000.00	Dues/Fees/Subscriptions	Dues/Fees/Subscriptions	7600	3-005-A-4245
Garrett Miller	06/10/19	06/20/19	169.88	Staff Expenses/Travel (Mileage)	Staff Expenses	7601	1-002-4320
Navico	05/29/19	06/20/19	825.00	Supplies- field	Supplies- field	7602	3-010-A-4201
Prism Design & Embroidery	05/31/19	06/20/19	604.50	Miscellaneous	Miscellaneous	7603	3-011-20-B-4260
Principal Life Insurance Company	05/18/19	06/20/19	273.24	Employee Benefits	Benefits	7604	1-003-4110
494 Properties, LLC	06/01/19	06/20/19	3,119.57	Office Rental Space	Office Rental Space	7605	1-002-4210
Quill	06/16/19	06/20/19	122.96	General Office/Meeting Supplies	Office Supplies	7606	1-002-4200
Rapid Press	05/24/19	06/20/19	271.49	Printing	Printing	7607	Various
Gavin Reeder	05/31/19	06/20/19	12.76	Staff Expenses/Travel (Mileage)	Staff Expenses	7608	3-011-20-B-4320
Shoreline Landscaping	05/16/19	06/20/19	1,207.73	Professional Services	Professional Services	7609	5-442-G-4335
Smith Partners	05/31/19	06/20/19	8,846.01	Legal Fees	Legal Expense	7610	Various
Verizon Wireless	05/23/19	06/20/19	85.84	Computer Supplies/Software/IT Support	Telephone/Internet Expense	7612	3-011-20-B-4240
Washington Conservation District	05/17/19	06/20/19	8,514.91	Technical Assistance	Technical Assistance	7613	3-003-A-4560
Washington Conservation District	05/17/19	06/20/19	3,440.34	Monitoring Expense	Monitoring Expense	7613	3-003-A-4715
Washington Conservation District	05/17/19	06/20/19	442.00	Professional Services	Professional Services	7613	3-005-A-4335
Washington Conservation District	05/23/19	06/20/19	262.50	Technical Assistance	Technical Assistance	7613	3-004-A-4560
Washington Conservation District	05/23/19	06/20/19	124.00	Technical Assistance	Technical Assistance	7613	5-420-B-4560
Water Resource Center	05/15/19	06/20/19	2,500.00	Professional Services	Professional Services	7614	3-007-B-4335
Magdalena Welty	06/04/19	06/20/19	27.26	Staff Expenses/Travel (Mileage)	Staff Expenses	7615	3-011-20-B-4320

EXPENSES for the period **5/1/2019** to **5/31/2019**

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
ELECTRONIC PAYMENTS:							
May Wages/Taxes/Benefits	05/31/19	05/31/19	26,179.86	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	05/08/19	06/05/19	159.39	Utilities	Utilities	EFT	Various
Card Services	05/31/19	06/15/19	4,338.12	Credit Card Expense	Various	EFT	Various
Total Expenses for period			\$192,772.35				

Cash Balances	5/1/2019	Income	Expenses	Transfers	5/31/2019
Checking Account	1,473.25	-	256.47	-	1,216.78
Checking Account-Lake Area Bank	73,021.84	-	69,178.64	20,000.00	23,843.20
Permit Savings-Lake Area Bank	245,106.65	6,030.00	-	-	251,136.65
Savings Account	480,485.88	431.12	-	(20,000.00)	460,917.00
Total Funds:	\$800,087.62	\$6,461.12	\$69,435.11	\$0.00	\$737,113.63

2019

FUND BALANCE	Fund Balance @ 12/31/18	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 5/31/19
General Fund	\$114,606.73	484.79	90,020.17	\$25,071.35
Program & Project Implementation	\$871,118.53	76,603.54	370,212.27	\$577,509.80
TOTAL DISTRICT FUND BALANCE	\$985,725.26	\$77,088.33	\$460,232.44	\$602,581.15

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF MAY 31, 2019

Budget Category	Budget Item	2019 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	REVENUE					
	TAX LEVY	190,000.00	-	-	(190,000.00)	0.00%
	OTHER (INTEREST)	2,000.00	68.26	484.79	(1,515.21)	24.24%
	TOTAL REVENUE:	\$192,000.00	\$68.26	\$484.79	(\$191,515.21)	0.25%
	EXPENSES:					
	GENERAL ADMINISTRATION	214,410.00	13,871.70	\$90,020.17	(124,389.83)	41.99%
	TOTAL EXPENDITURES:	\$214,410.00	\$13,871.70	\$90,020.17	(\$124,389.83)	41.99%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$22,410.00)	(\$13,803.44)	(\$89,535.38)	(\$67,125.38)	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	TAX LEVY	1,110,000.00	-	-	(1,110,000.00)	0.00%
	GRANT REVENUE	292,773.00	-	72,000.00	(220,773.00)	24.59%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	112,000.00	582.28	4,603.54	(107,396.46)	4.11%
	LOAN	900,000.00	-	-	(900,000.00)	0.00%
	TOTAL REVENUE:	\$2,414,773.00	582.28	\$76,603.54	(\$2,338,169.46)	3.17%
	EXPENSES:					
	PROGRAMS	1,101,899.00	129,140.17	301,449.10	(800,449.90)	27.36%
	PROJECTS	897,432.00	20,248.86	68,763.17	(828,668.83)	7.66%
	TOTAL EXPENDITURES:	\$1,999,331.00	\$149,389.03	\$370,212.27	(\$1,629,118.73)	18.52%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$415,442.00	(\$148,806.75)	(\$293,608.73)	(\$709,050.73)	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	1,300,000.00	-	-	(1,300,000.00)	0.00%
	GRANT REVENUE	292,773.00	-	72,000.00	(220,773.00)	24.59%
	OTHER (INCLUDES INTEREST)	114,000.00	650.54	5,088.33	(107,396.46)	4.46%
	LOAN	900,000.00	-	0.00	(900,000.00)	0.00%
	TOTAL REVENUE:	\$2,606,773.00	\$650.54	\$77,088.33	(\$2,528,169.46)	2.96%
	EXPENSES:					
	GENERAL ADMINISTRATION	214,410.00	13,871.70	90,020.17	(124,389.83)	41.99%
	PROGRAMS	1,101,899.00	129,140.17	301,449.10	(800,449.90)	27.36%
	PROJECTS	897,432.00	20,248.86	68,763.17	(828,668.83)	7.66%
	RESERVE CONTRIBUTION	379,852.00	-	-	-	0.00%
	TOTAL EXPENDITURES:	\$2,593,593.00	\$163,260.73	\$460,232.44	(\$1,753,508.56)	17.74%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$13,180.00	(\$162,610.19)	(\$383,144.11)	(\$774,660.90)	

THE "UNAUDITED" FUND BALANCE AS OF 5/31/19 IS \$602,581 WHICH IS A DECREASE IN FUND BALANCE OF \$383,144. IT IS COMMON WITH WATERSHED DISTRICTS TO HAVE A DECREASE IN FUND BALANCE FOR THE FIRST SIX MONTHS OF THE YEAR UNTIL THEY RECEIVE THEIR FIRST TAX LEVY SETTLEMENT IN JULY 2019.

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
 FUND BALANCE INCREASE/(DECREASE)
 MAY 31, 2019**

	<u>GENERAL FUND</u>	<u>PROGRAM & PROJECT IMPLEMENTATION</u>	<u>UNAUDITED TOTAL</u>
Unaudited Fund Balance @ 12/31/18:	114,606.73	871,118.53	985,725.26
Year-To-Date Revenue	484.79	76,603.54	77,088.33
Year-To-Date Expenses	90,020.17	370,212.27	460,232.44
Unaudited Fund Balance @ 05/31/19:	<u>\$25,071.35</u>	<u>\$577,509.80</u>	<u>\$602,581.15</u>
Increase/(Decrease) in Fund Balance:	<u>(\$89,535.38)</u>	<u>(\$293,608.73)</u>	<u>(\$383,144.11)</u>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF MAY 31, 2019

Budget Category	WMP Code	Budget Item	2018 Fund Balance	2019 Budget	Current Month Expenditures	Year-to-Date Expenditures	Encumbered Expenses	2019 Balances	2019 Grant Revenue
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	-	39,265.00	\$825.00	\$12,418.00	-	26,847.00	-
	1002	GENERAL OFFICE EXPENSES	-	80,612.00	4,983.62	33,387.10	-	47,224.90	-
	1003	GENERAL ADMINISTRATIVE	-	53,533.00	1,925.56	9,465.03	-	44,067.97	-
	1004	PROFESSIONAL SERVICES	-	41,000.00	6,137.52	34,750.04	-	6,249.96	-
		TOTAL ADMINISTRATION EXPENSES		\$214,410.00	\$13,871.70	\$90,020.17	\$0.00	\$124,389.83	\$0.00
PROGRAMS	3000								
	3000	GENERAL PROGRAM DEVELOPMENT	-	30,614.00	2,432.89	12,633.94	-	17,980.06	-
	3001	DISTRICT RULES AND RULEMAKING	-	581.00	70.77	328.48	-	252.52	-
	3002	PERMITTING	-	166,032.00	10,094.09	37,799.53	-	128,232.47	-
	3003	MONITORING & DATA ASSESSMENT	-	247,794.00	14,396.06	40,934.57	-	206,859.43	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	-	84,180.00	2,616.28	12,069.72	-	72,110.28	-
	3005	EDUCATION AND OUTREACH	-	93,638.00	5,653.46	44,864.02	-	48,773.98	-
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	-	123,138.00	4,348.28	21,031.16	-	102,106.84	-
	3007	RESEARCH	-	9,166.00	2,920.95	7,324.45	-	1,841.55	-
	3008	MEASUREMENT OF PROGRESS	-	7,045.00	373.91	1,804.46	-	5,240.54	-
	3009	GRANT RESEARCH & PREPARATION	-	20,731.00	1,023.22	5,741.49	-	14,989.51	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	-	64,786.00	2,327.56	15,018.93	-	49,767.07	-
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	-	254,194.00	82,882.70	101,898.35	-	152,295.65	-
		TOTAL PROGRAM EXPENSES		\$1,101,899.00	\$129,140.17	\$301,449.10	\$0.00	\$800,449.90	\$0.00
PROJECTS	5000	PROJECTS							
	5000	GENERAL PROJECT DEVELOPMENT	-	\$47,097.00	4,357.89	18,348.51	-	28,748.49	-
	5200	LAKES	-	738,755.00	9,042.35	33,500.87	-	705,254.13	-
	5300	STREAMS	-	5,291.00	42.44	192.91	-	5,098.09	-
	5400	WETLANDS	-	77,732.00	6,083.75	12,812.61	-	64,919.39	-
	5500	UPLAND RESOURCES	-	-	-	-	-	-	-
	5600	GROUNDWATER	-	10,291.00	31.08	146.80	-	10,144.20	-
	5700	INTERAGENCY COMMUNICATION	-	10,872.00	80.08	386.84	-	10,485.16	-
	5800	INTERAGENCY COMMUNICATION	-	6,814.00	553.09	2,595.94	-	4,218.06	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	581.00	58.18	778.69	-	(197.69)	-
		TOTAL PROJECTS EXPENSES	\$0	\$897,433.00	\$20,248.86	\$68,763.17	\$0.00	\$828,669.83	\$0.00
TOTAL	TOTALS:		\$0.00	\$2,213,742.00	\$163,260.73	\$460,232.44	\$0.00	\$1,753,509.56	\$0.00