

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

**February 19, 2019**

<b>INCOME for the period</b>							
	<b>1/1/2019</b>	<b>to</b>	<b>1/31/2019</b>				
<b>Source</b>	<b>Ck. Date</b>	<b>Dep Date</b>	<b>Amount</b>	<b>Description</b>	<b>Account</b>	<b>Check #</b>	<b>Acct #</b>
Washington County (2018)	01/09/19	01/09/19	16,500.00	Invoice #2018-012	Income - Grants	473990	3-011-20-B-3300
Washington County (2018)	01/09/19	01/09/19	8,000.00	Invoice #2018-013	Income - Grants	473989	3-011-28-G-3300
Carnelian Marine-St. Croix (2018)	01/15/19	01/15/19	273.93	Invoice #2018-C-006	Reimbursement	7498	1-000-3600
Lang Builders, Inc.	01/17/19	01/17/19	1,010.00	Permit 19-001 Application Fee/Deposit	Permit Fees	10464	3-002-A-3400
Timothy M. Rafferty	01/17/19	01/17/19	1,010.00	Permit 19-002 Application Fee/Deposit	Permit Fees	5348	3-002-A-3400
Chisago Soil & Water (2018)	01/17/19	01/17/19	934.72	Invoice #2018-015	Reimbursement	11943	5-820-A-3600
Chisago County (2018)	01/25/19	01/29/19	1,225.94	Tax Levy Settlement-Final	Tax Levy	217972	1-000-3102
Washington County (2018)	01/25/19	01/29/19	6,541.61	Tax Levy Settlement-Final	Tax Levy	475075	1-000-3101
First State Wyoming - Savings	---	01/30/19	509.25	January Interest	Interest Income	---	1-000-3700

<b>Total Income for period</b>	<b>\$36,005.45</b>
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<b>EXPENSES for the period</b>							
	<b>1/1/2019</b>	<b>to</b>	<b>1/31/2019</b>				
<b>Payee</b>	<b>Inv. Date</b>	<b>Pay Date</b>	<b>Amount</b>	<b>Description</b>	<b>Account</b>	<b>Check #</b>	<b>Acct #</b>
Doug Joens - VOID	7/14/2017	7/27/2017	(305.30)	BMP Cost-Share/Incentive	BMP Cost-Share/Incentive	5330V	3-004-B-4780
Joe McGrath - VOID	6/25/2018	7/26/2018	(6.26)	Staff Expense	Staff Expenses	5666V	3-011-20-B-4321
Buberl Compost, Inc. - VOID	11/12/2013	11/21/2013	(60.00)			4358V	605-4952
Wayne Moe - VOID	6/30/2018	7/26/2018	(251.47)	Manager Per Diem	Manager Per Diem	5668V	1-001-4000
Wayne Moe - VOID	9/30/2018	10/25/2018	(537.80)	Manager Per Diem	Manager Per Diem	5758V	1-001-4000
494 Properties, LLC	02/01/19	02/20/19	2,543.57	Office Rental Space	Office Rental Space	5848	1-002-4210
Advanced Integrated Tech.	02/05/19	02/20/19	273.71	Telephone/Internet Expense	Telephone/Internet	5849	1-002-4240
Jackie Anderson (2018)	01/23/19	02/20/19	83.70	Manager Expense	Manager Expense	5850	1-001-4010
Blue Water Science (2018)	12/10/18	02/20/19	6,100.00	Professional Services	Professional Services	5851	3-011-28-G-4335
Bufflehead Web Design	02/04/19	02/20/19	337.35	Computer Supplies/Software/IT Support	Computer Supplies	5852	1-002-4203
Carp Solutions LLC (2018)	02/11/19	02/20/19	2,040.00	Professional Services	Professional Services	5853	3-011-26-H-4337
Chisago County Dept. of Environmental Services/Zoning (2018)	08/15/18	02/20/19	14,943.50	Contracted Services	Contracted Services	5854	3-011-20-B-4337
Cintas	01/31/19	02/20/19	83.43	Office Rental Space	Office Rental Space	5855	1-002-4210
City of Forest Lake (2018)	01/31/19	02/20/19	19,415.00	Equipment Purchase/Rental/Lease	Equipment Purchase/Rental	5856	5-228-B2-4635
CliftonLarsonAllen LLP	01/30/19	02/20/19	800.00	Accounting Services	Audit & Accounting	5857	1-004-4330
Emmons & Olivier Resources	02/13/19	02/20/19	15,320.75	Engineering Expense	Engineering Expense	5858	Various
Environmental Systems Research Institute, Inc.	02/01/19	02/20/19	1,200.00	Computer Supplies/Software/IT Support	Computer Supplies	5859	1-002-4203
Deb Flohr	02/13/19	02/20/19	9.07	Staff Expense	Staff Expenses	5860	1-002-4320
Rachael Funke	02/13/19	02/20/19	141.97	Staff Expense	Staff Expenses	5861	1-002-4320
Emily Heinz	02/01/19	02/20/19	1,395.00	Training & Education	Training & Education	5862	1-002-4265
Doug Joens (2018)	07/14/17	02/20/19	305.30	BMP Cost-Share/Incentive	BMP Cost-Share/Incentive	5863	3-004-B-4780
Mike Kinney (2018)	02/07/19	02/20/19	153.69	Staff Expense	Staff Expenses	5864	1-002-4320
Joe McGrath (2018)	6/25/2018	02/20/19	6.26	Staff Expense	Staff Expenses	5865	3-011-20-B-4321
Metro Sales Inc.	01/18/19	02/20/19	738.47	Equipment Purchase/Rental/Lease	Equipment Purchase/Rental	5866	1-002-4635
Minnesota Department of Commerce, Unclaimed Property Program	02/19/19	02/20/19	60.00	Repairs & Maintenance General	Repairs & Maintenance General	5867	1-002-4650
Wayne Moe (2018)	6/30/2018	02/20/19	251.47	Manager Per Diem	Manager Per Diem	5868	1-001-4000
Wayne Moe (2018)	9/30/2018	02/20/19	537.80	Manager Per Diem	Manager Per Diem	5869	1-001-4000
Redpath & Company	01/31/19	02/20/19	2,114.00	Accounting Services	Audit & Accounting	5870	1-004-4330
Smith Partners	01/31/19	02/20/19	10,557.42	Legal Fees	Legal Expense	5871	Various
Jon Spence (2018)	02/05/19	02/20/19	165.85	Manager Expense	Manager Expense	5872	1-001-4010
Verizon Wireless	01/23/19	02/20/19	59.42	Telephone/Internet Expense	Telephone/Internet	5873	3-011-20-B-4240
Walker Plumbing	01/16/19	02/20/19	110.00	Utilities	Utilities	5874	1-002-4300
Washington Conservation District (2018)	12/31/19	02/20/19	451.50	Technical Assistance	Technical Assistance	5875	3-004-A-4560
Washington Conservation District (2018)	12/31/19	02/20/19	204.00	Technical Assistance	Technical Assistance	5875	5-422-G-4560
Washington Conservation District (2018)	12/31/19	02/20/19	402.85	Computer Supplies/Software/IT Support	Computer Supplies	5875	3-006-E-4203
Washington Conservation District	12/31/19	02/20/19	8,514.91	Technical Assistance	Technical Assistance	5875	3-003-A-4560

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

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
<b>ELECTRONIC PAYMENTS:</b>							
January Wages/Taxes/Benefits	01/31/19	01/31/19	25,343.79	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	01/10/19	02/10/19	458.37	Utilities	Utilities	EFT	1-002-4300
Card Services	01/23/19	02/23/19	2,086.81	Credit Card Expense	Various	EFT	Various

**Total Expenses for period** **\$116,048.13**

Cash Balances	1/1/2019	Income	Expenses	Transfers	1/31/2019
Checking Account	58,313.35	-	69,204.78	99,770.00	88,878.57
Checking Account-Lake Area Bank*	313,934.16	33,476.20	22,842.28	-	324,568.08
Permit Savings-Lake Area Bank*	184,281.43	2,020.00	-	-	186,301.43
Savings Account*	825,506.79	509.28	-	(99,770.00)	726,246.07
<b>Total Funds:</b>	<b>\$1,382,035.73</b>	<b>\$36,005.48</b>	<b>\$92,047.06</b>	<b>\$0.00</b>	<b>\$1,325,994.15</b>

**2019**

FUND BALANCE	Fund Balance @ 12/31/18	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 1/31/19
General Fund	\$114,606.73	509.25	21,552.56	\$93,563.42
Program & Project Implementation	\$871,118.53	2,020.00	45,341.07	\$827,797.46
<b>TOTAL DISTRICT FUND BALANCE</b>	<b>\$985,725.26</b>	<b>\$2,529.25</b>	<b>\$66,893.63</b>	<b>\$921,360.88</b>

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

Budget Category	Budget Item	2019 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
<b>ADMINISTRATIVE</b>	<b>ADMINISTRATION</b>					
	<b>REVENUE</b>					
	TAX LEVY	190,000.00	-	-	(190,000.00)	0.00%
	OTHER (INTEREST)	2,000.00	509.25	509.25	(1,490.75)	25.46%
	<b>TOTAL REVENUE:</b>	<b>\$192,000.00</b>	<b>\$509.25</b>	<b>\$509.25</b>	<b>(\$191,490.75)</b>	<b>0.27%</b>
	<b>EXPENSES:</b>					
	GENERAL ADMINISTRATION	214,410.00	\$21,552.56	\$21,552.56	(192,857.44)	10.05%
	<b>TOTAL EXPENDITURES:</b>	<b>\$214,410.00</b>	<b>\$21,552.56</b>	<b>\$21,552.56</b>	<b>(\$192,857.44)</b>	<b>10.05%</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>(\$22,410.00)</b>	<b>(\$21,043.31)</b>	<b>(\$21,043.31)</b>	<b>\$1,366.69</b>	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	<b>REVENUE</b>					
	TAX LEVY	1,110,000.00	-	-	(1,110,000.00)	0.00%
	GRANT REVENUE	292,773.00	-	-	(292,773.00)	0.00%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	112,000.00	2,020.00	2,020.00	(109,980.00)	1.80%
	LOAN	900,000.00	-	-	(900,000.00)	0.00%
	<b>TOTAL REVENUE:</b>	<b>\$2,414,773.00</b>	<b>2,020.00</b>	<b>\$2,020.00</b>	<b>(\$2,412,753.00)</b>	<b>0.08%</b>
	<b>EXPENSES:</b>					
	PROGRAMS	1,101,899.00	39,773.90	39,773.90	(1,062,125.10)	3.61%
	PROJECTS	897,432.00	5,567.17	5,567.17	(891,864.83)	0.62%
	<b>TOTAL EXPENDITURES:</b>	<b>\$1,999,331.00</b>	<b>\$45,341.07</b>	<b>\$45,341.07</b>	<b>(\$1,953,989.93)</b>	<b>2.27%</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>\$415,442.00</b>	<b>(\$43,321.07)</b>	<b>(\$43,321.07)</b>	<b>(\$458,763.07)</b>	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	<b>REVENUE</b>					
	TAX LEVY	1,300,000.00	-	-	(1,300,000.00)	0.00%
	GRANT REVENUE	292,773.00	-	-	(292,773.00)	0.00%
	OTHER (INCLUDES INTEREST)	114,000.00	2,529.25	2,529.25	(109,980.00)	2.22%
	LOAN	900,000.00	0.00	0.00	(900,000.00)	0.00%
	<b>TOTAL REVENUE:</b>	<b>\$2,606,773.00</b>	<b>\$2,529.25</b>	<b>\$2,529.25</b>	<b>(\$2,602,753.00)</b>	<b>0.10%</b>
	<b>EXPENSES:</b>					
	GENERAL ADMINISTRATION	214,410.00	21,552.56	21,552.56	(192,857.44)	10.05%
	PROGRAMS	1,101,899.00	39,773.90	39,773.90	(1,062,125.10)	3.61%
	PROJECTS	897,432.00	5,567.17	5,567.17	(891,864.83)	0.62%
	RESERVE CONTRIBUTION	379,852.00				0.00%
	<b>TOTAL EXPENDITURES:</b>	<b>\$2,593,593.00</b>	<b>\$66,893.63</b>	<b>\$66,893.63</b>	<b>(\$2,146,847.37)</b>	<b>2.58%</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES:</b>	<b>\$13,180.00</b>	<b>(\$64,364.38)</b>	<b>(\$64,364.38)</b>	<b>(\$455,905.63)</b>	

THE "UNAUDITED" FUND BALANCE AS OF 1/31/19 IS \$921,361 WHICH IS A DECREASE IN FUND BALANCE OF \$64,364. 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)  
 JANUARY 31, 2019**

	<u>GENERAL FUND</u>	<u>PROGRAM &amp; 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	509.25	2,020.00	2,529.25
Year-To-Date Expenses	<u>21,552.56</u>	<u>45,341.07</u>	<u>66,893.63</u>
<b>Unaudited Fund Balance @ 01/31/19:</b>	<b><u>\$93,563.42</u></b>	<b><u>\$827,797.46</u></b>	<b><u>\$921,360.88</u></b>
<b>Increase/(Decrease) in Fund Balance:</b>	<b><u>(\$21,043.31)</u></b>	<b><u>(\$43,321.07)</u></b>	<b><u>(\$64,364.38)</u></b>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT  
AS OF JANUARY 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
<b>ADMINISTRATIVE</b>	1001	BOARD ADMINISTRATION	-	39,265.00	\$4,383.00	\$4,383.00	-	34,882.00	-
	1002	GENERAL OFFICE EXPENSES	-	80,612.00	5,389.56	5,389.56	-	75,222.44	-
	1003	GENERAL ADMINISTRATIVE	-	53,533.00	1,676.50	1,676.50	-	51,856.50	-
	1004	PROFESSIONAL SERVICES	-	41,000.00	10,103.50	10,103.50	-	30,896.50	-
		<b>TOTAL ADMINISTRATION EXPENSES</b>		<b>\$214,410.00</b>	<b>\$21,552.56</b>	<b>\$21,552.56</b>	<b>\$0.00</b>	<b>\$192,857.44</b>	<b>\$0.00</b>
<b>PROGRAMS</b>	<b>3000</b>								
	3000	GENERAL PROGRAM DEVELOPMENT	-	30,614.00	2,067.63	2,067.63	-	28,546.37	-
	3001	DISTRICT RULES AND RULEMAKING	-	581.00	50.90	50.90	-	530.10	-
	3002	PERMITTING	-	166,032.00	6,941.52	6,941.52	-	159,090.48	-
	3003	MONITORING & DATA ASSESSMENT	-	247,794.00	1,360.35	1,360.35	-	246,433.65	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	-	84,180.00	4,819.29	4,819.29	-	79,360.71	-
	3005	EDUCATION AND OUTREACH	-	93,638.00	12,688.84	12,688.84	-	80,949.16	-
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	-	123,138.00	4,059.79	4,059.79	-	119,078.21	-
	3007	RESEARCH	-	9,166.00	452.21	452.21	-	8,713.79	-
	3008	MEASUREMENT OF PROGRESS	-	7,045.00	354.41	354.41	-	6,690.59	-
	3009	GRANT RESEARCH & PREPARATION	-	20,731.00	940.15	940.15	-	19,790.85	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	-	64,786.00	2,235.01	2,235.01	-	62,550.99	-
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	-	254,194.00	3,803.80	3,803.80	-	250,390.20	-
		<b>TOTAL PROGRAM EXPENSES</b>		<b>\$1,101,899.00</b>	<b>\$39,773.90</b>	<b>\$39,773.90</b>	<b>\$0.00</b>	<b>\$1,062,125.10</b>	<b>\$0.00</b>
<b>PROJECTS</b>	<b>5000</b>	<b>PROJECTS</b>							
	5000	GENERAL PROJECT DEVELOPMENT	-	\$47,097.00	621.79	621.79	-	46,475.21	-
	5200	LAKES	-	738,755.00	2,137.97	2,137.97	-	736,617.03	-
	5300	STREAMS	-	5,291.00	25.47	25.47	-	5,265.53	-
	5400	WETLANDS	-	77,732.00	1,618.40	1,618.40	-	76,113.60	-
	5500	UPLAND RESOURCES	-	-	-	-	-	-	-
	5600	GROUNDWATER	-	10,291.00	25.47	25.47	-	10,265.53	-
	5700	INTERAGENCY COMMUNICATION	-	10,872.00	76.38	76.38	-	10,795.62	-
	5800	INTERAGENCY COMMUNICATION	-	6,814.00	509.39	509.39	-	6,304.61	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	581.00	552.30	552.30	-	28.70	-
		<b>TOTAL PROJECTS EXPENSES</b>	<b>\$0</b>	<b>\$897,433.00</b>	<b>\$5,567.17</b>	<b>\$5,567.17</b>	<b>\$0.00</b>	<b>\$891,865.83</b>	<b>\$0.00</b>
<b>TOTAL</b>	<b>TOTALS:</b>		<b>\$0.00</b>	<b>\$2,213,742.00</b>	<b>\$66,893.63</b>	<b>\$66,893.63</b>	<b>\$0.00</b>	<b>\$2,146,848.37</b>	<b>\$0.00</b>