

Comfort Lake-Forest Lake Watershed District
Treasurer's Report

April 18, 2019

INCOME for the period

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Lake Area Bank - Savings	---	03/25/19	15.22	January - March Interest	Interest Income	---	1-000-3700
First State Wyoming - Savings	---	03/31/19	346.32	March Interest	Interest Income	---	1-000-3700

Total Income for period **\$361.54**

EXPENSES for the period

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Abdo, Eick & Meyers, LLP	03/31/19	04/18/19	4,000.00	2018 Annual Audit	Audit & Accounting	7543	1-001-4330
Advanced Integrated Tech.	04/05/19	04/18/19	592.71	Telephone/Internet Expense	Telephone/Internet	7544	1-002-4240
Annava Sales	03/29/19	04/18/19	111.00	Office Improvements/Furniture & Fixtures	Furniture & Fixtures	7545	Various
Cintas	03/31/19	04/18/19	111.24	Utilities/Office Upkeep	Utilities	7546	1-002-4300
CliftonLarsonAllen LLP	03/28/19	04/18/19	800.00	Accounting Services	Audit & Accounting	7547	1-004-4330
Emmons & Olivier Resources	04/08/19	04/18/19	14,321.28	Engineering Expense	Engineering Expense	7548	Various
Rachael Funke	04/08/19	04/18/19	238.55	Staff Expense	Staff Expenses	7549	1-002-4320
Further	04/04/19	04/18/19	1,249.98	Employee Benefits	Benefits	7550	1-003-4110
HealthPartners	04/06/19	04/18/19	761.39	Employee Benefits	Benefits	7551	1-003-4110
Jessica Lindemyer	04/08/19	04/18/19	35.90	Staff Expense	Staff Expenses	7552	1-002-4320
Minnesota Discount Office Furniture	04/05/19	04/18/19	1,850.00	Office Improvements/Furniture and Fixtures	Furniture & Fixtures	7553	1-002-4220
Principal Life Insurance Company	03/18/19	04/18/19	492.48	Employee Benefits	Benefits	7554	1-003-4110
494 Properties, LLC	04/01/19	04/18/19	2,543.57	Office Rental Space	Office Rental Space	7555	1-002-4210
Smith Partners	03/31/19	04/18/19	5,101.30	Legal Fees	Legal Expense	7556	Various
Verizon Wireless	03/23/19	04/18/19	229.25	Computer Supplies/Software/IT Support	Computer Supplies	7557	3-011-20-B-4240
Washington Conservation District	03/19/19	04/18/19	1,137.50	Technical Assistance	Technical Assistance	7558	3-004-A-4560
Washington Conservation District	03/19/19	04/18/19	77.50	Technical Assistance	Technical Assistance	7558	5-422-G-4560

ELECTRONIC PAYMENTS:

March Wages/Taxes/Benefits	03/31/19	03/31/19	26,629.81	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	04/08/19	05/03/19	342.87	Utilities	Utilities	EFT	Various
Card Services	03/23/19	04/23/19	1,558.41	Credit Card Expense	Various	EFT	Various

Total Expenses for period **\$62,184.74**

Cash Balances	3/1/2019	Income	Expenses	Transfers	3/31/2019
Checking Account	3,266.55	-	5.00	-	3,261.55
Checking Account-Lake Area Bank*	300,645.66	-	105,866.49	-	194,779.17
Permit Savings-Lake Area Bank*	237,801.43	15.22	-	-	237,816.65
Savings Account*	407,764.67	346.32	-	-	408,110.99
Total Funds:	\$949,478.31	\$361.54	\$105,871.49	\$0.00	\$843,968.36

2019

	Fund Balance @ 12/31/18	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 3/31/19
General Fund	\$114,606.73	195.67	55,676.34	\$59,126.06
Program & Project Implementation	\$871,118.53	3,060.06	154,585.49	\$719,593.10
TOTAL DISTRICT FUND BALANCE	\$985,725.26	\$3,255.73	\$210,261.83	\$778,719.16

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
RECAP - AS OF MARCH 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	57.25	195.67	(1,804.33)	9.78%
	TOTAL REVENUE:	\$192,000.00	\$57.25	\$195.67	(\$191,804.33)	0.10%
	EXPENSES:					
	GENERAL ADMINISTRATION	214,410.00	\$15,934.20	\$55,676.34	(158,733.66)	25.97%
	TOTAL EXPENDITURES:	\$214,410.00	\$15,934.20	\$55,676.34	(\$158,733.66)	25.97%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$22,410.00)	(\$15,876.95)	(\$55,480.67)	(\$33,070.67)	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	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	304.29	3,060.06	(108,939.94)	2.73%
	LOAN	900,000.00	-	-	(900,000.00)	0.00%
	TOTAL REVENUE:	\$2,414,773.00	304.29	\$3,060.06	(\$2,411,712.94)	0.13%
	EXPENSES:					
	PROGRAMS	1,101,899.00	36,072.99	120,366.71	(981,532.29)	10.92%
	PROJECTS	897,432.00	21,500.65	34,218.78	(863,213.22)	3.81%
	TOTAL EXPENDITURES:	\$1,999,331.00	\$57,573.64	\$154,585.49	(\$1,844,745.51)	7.73%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$415,442.00	(\$57,269.35)	(\$151,525.43)	(\$566,967.43)	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	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	361.54	3,255.73	(108,939.94)	2.86%
	LOAN	900,000.00	0.00	0.00	(900,000.00)	0.00%
	TOTAL REVENUE:	\$2,606,773.00	\$361.54	\$3,255.73	(\$2,601,712.94)	0.12%
	EXPENSES:					
	GENERAL ADMINISTRATION	214,410.00	15,934.20	55,676.34	(158,733.66)	25.97%
	PROGRAMS	1,101,899.00	36,072.99	120,366.71	(981,532.29)	10.92%
	PROJECTS	897,432.00	21,500.65	34,218.78	(863,213.22)	3.81%
	RESERVE CONTRIBUTION	379,852.00				0.00%
	TOTAL EXPENDITURES:	\$2,593,593.00	\$73,507.84	\$210,261.83	(\$2,003,479.17)	8.11%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$13,180.00	(\$73,146.30)	(\$207,006.10)	(\$598,233.77)	

THE "UNAUDITED" FUND BALANCE AS OF 3/31/19 IS \$778,719 WHICH IS A DECREASE IN FUND BALANCE OF \$207,006. 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)
 MARCH 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	195.67	3,060.06	3,255.73
Year-To-Date Expenses	55,676.34	154,585.49	210,261.83
Unaudited Fund Balance @ 03/31/19:	<u>\$59,126.06</u>	<u>\$719,593.10</u>	<u>\$778,719.16</u>
Increase/(Decrease) in Fund Balance:	<u>(\$55,480.67)</u>	<u>(\$151,525.43)</u>	<u>(\$207,006.10)</u>

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF MARCH 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	\$4,000.00	\$8,483.00	-	30,782.00	-
	1002	GENERAL OFFICE EXPENSES	-	80,612.00	5,029.09	18,531.28	-	62,080.72	-
	1003	GENERAL ADMINISTRATIVE	-	53,533.00	1,871.43	5,503.26	-	48,029.74	-
	1004	PROFESSIONAL SERVICES	-	41,000.00	5,033.68	23,158.80	-	17,841.20	-
		TOTAL ADMINISTRATION EXPENSES		\$214,410.00	\$15,934.20	\$55,676.34	\$0.00	\$158,733.66	\$0.00
PROGRAMS	3000								
	3000	GENERAL PROGRAM DEVELOPMENT	-	30,614.00	1,925.89	7,913.98	-	22,700.02	-
	3001	DISTRICT RULES AND RULEMAKING	-	581.00	72.43	183.00	-	398.00	-
	3002	PERMITTING	-	166,032.00	7,177.02	20,672.98	-	145,359.02	-
	3003	MONITORING & DATA ASSESSMENT	-	247,794.00	3,175.13	15,523.50	-	232,270.50	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	-	84,180.00	2,017.10	7,624.10	-	76,555.90	-
	3005	EDUCATION AND OUTREACH	-	93,638.00	4,502.99	25,208.97	-	68,429.03	-
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	-	123,138.00	4,413.27	11,833.70	-	111,304.30	-
	3007	RESEARCH	-	9,166.00	2,998.67	3,787.14	-	5,378.86	-
	3008	MEASUREMENT OF PROGRESS	-	7,045.00	385.29	1,029.30	-	6,015.70	-
	3009	GRANT RESEARCH & PREPARATION	-	20,731.00	1,016.16	3,047.49	-	17,683.51	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	-	64,786.00	3,280.00	9,670.69	-	55,115.31	-
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	-	254,194.00	5,109.04	13,871.86	-	240,322.14	-
		TOTAL PROGRAM EXPENSES		\$1,101,899.00	\$36,072.99	\$120,366.71	\$0.00	\$981,532.29	\$0.00
PROJECTS	5000	PROJECTS							
	5000	GENERAL PROJECT DEVELOPMENT	-	\$47,097.00	4,450.37	8,620.41	-	38,476.59	-
	5200	LAKES	-	738,755.00	14,023.03	18,561.35	-	720,193.65	-
	5300	STREAMS	-	5,291.00	43.29	106.06	-	5,184.94	-
	5400	WETLANDS	-	77,732.00	2,260.27	4,498.65	-	73,233.35	-
	5500	UPLAND RESOURCES	-	-	-	-	-	-	-
	5600	GROUNDWATER	-	10,291.00	31.93	82.67	-	10,208.33	-
	5700	INTERAGENCY COMMUNICATION	-	10,872.00	82.52	220.78	-	10,651.22	-
	5800	INTERAGENCY COMMUNICATION	-	6,814.00	549.43	1,470.45	-	5,343.55	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	581.00	59.81	658.41	-	(77.41)	-
		TOTAL PROJECTS EXPENSES	\$0	\$897,433.00	\$21,500.65	\$34,218.78	\$0.00	\$863,214.22	\$0.00
TOTAL	TOTALS:		\$0.00	\$2,213,742.00	\$73,507.84	\$210,261.83	\$0.00	\$2,003,480.17	\$0.00