

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

May 28, 2020

INCOME for the period		4/1/2020	to	4/30/2020			
Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
SBC Services	04/02/20	04/02/20	5,000.00	Permit 20-002 Financial Assurance	Escrow Account	17625	3-002-A-2330
Chisago County	04/24/20	04/24/20	549.86	Payment of Invoice 20-002	Reimbursement	12143	5-820-A-3600
Washington County	04/24/20	04/24/20	4,000.00	Washington County Grant - CLP	Grant Income	494601	3-011-28-G-3300
Washington County	04/24/20	04/24/20	4,000.00	Washington County Grant - Flowering Rush	Grant Income	494602	3-011-28-G-3300
First State Wyoming - Savings	---	04/30/20	639.90	April Interest	Interest Income	---	1-000-3700
Total Income for period			\$14,189.76				

EXPENSES for the period		4/1/2020	to	4/30/2020			
Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Perry Aadland	05/06/20	05/28/20	3,000.00	Permits/Sureties Payable	Escrow Account	7947	3-002-A-2330
Cintas	05/07/20	05/28/20	43.29	Utilities/Office Upkeep	Utilities	7948	1-002-4300
City of Forest Lake - Utility Billing Center	04/30/20	05/28/20	143.79	Utilities/Office Upkeep	Utilities	7949	1-002-4300
ECM Publishers, Inc.	05/14/20	05/28/20	51.20	Legal Notices	Legal Notice	7950	3-011-22-G-4290
Emmons & Olivier Resources	04/18/20	05/28/20	58,724.43	Engineering Expense	Engineering Expense	7951	Various
Environmental Systems Research Institute, Inc.	04/06/20	05/28/20	1,059.00	Computer Supplies/Software/IT Support	Computer Software	7954	3-006-D-4203
EvolveIP	05/05/20	05/28/20	303.15	Telephone/Internet Expense	Telephone/Internet Expense	7955	1-002-4240
Hallberg, Inc.	04/17/20	05/28/20	140.00	Supplies- field	Supplies - Field	7956	3-010-A-4201
HealthPartners	05/06/20	05/28/20	2,454.77	Employee Benefits	Benefits	7957	1-003-4110
Principal Life Insurance Company	05/17/20	05/28/20	429.02	Employee Benefits	Benefits	7958	1-003-4110
494 Properties, LLC	05/01/20	05/28/20	2,781.94	Office Rental Space	Office Rental Space	7959	1-002-4210
Redpath & Company	04/30/20	05/28/20	2,450.00	Accounting Services	Audit & Accounting	7960	1-004-4330
Smith Partners	04/30/20	05/28/20	5,264.85	Legal Fees	Legal Expense	7961	Various
ELECTRONIC PAYMENTS:							
April Wages/Taxes/Benefits	04/30/20	04/30/20	42,388.08	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	04/08/20	05/03/20	288.13	Utilities	Utilities	EFT	Various
Card Services	04/23/20	05/23/20	6,081.78	Credit Card Expense	Various	EFT	Various
Total Expenses for period			\$125,603.43				

Cash Balances	4/1/2020	Income	Expenses	Transfers	4/30/2020
Checking Account	1,166.78	-	5.00	-	1,161.78
Checking Account-Lake Area Bank*	282,394.73	8,549.86	227,960.67	-	62,983.92
Permit Savings-Lake Area Bank*	161,189.06	5,000.00	-	-	166,189.06
Savings Account*	778,544.87	639.90	-	-	779,184.77
Total Funds:	\$1,223,295.44	\$14,189.76	\$227,965.67	\$0.00	\$1,009,519.53

2020

FUND BALANCE	Fund Balance @ 12/31/19	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 4/30/20
General Fund	\$60,432.00	678.93	98,977.27	(\$37,866.34)
Program & Project Implementation	\$899,590.00	371,918.58	456,379.89	\$815,128.69
TOTAL DISTRICT FUND BALANCE	\$960,022.00	\$372,597.51	\$555,357.16	\$777,262.35

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF APRIL 30, 2020

Budget Category	Budget Item	2020 Budget	Current Month	Year-to-Date	Over/(Under) Budget	YTD Percentage of Budget
ADMINISTRATIVE	ADMINISTRATION					
	REVENUE					
	TAX LEVY	258,200.00	-	-	(258,200.00)	0.00%
	OTHER (INTEREST)	5,000.00	199.07	678.93	(4,321.07)	13.58%
	TOTAL REVENUE:	\$263,200.00	\$199.07	\$678.93	(\$262,521.07)	0.26%
	EXPENSES:					
	GENERAL ADMINISTRATION	351,346.00	\$25,342.96	\$98,977.27	(252,368.73)	28.17%
	TOTAL EXPENDITURES:	\$351,346.00	\$25,342.96	\$98,977.27	(\$252,368.73)	28.17%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$88,146.00)	(\$25,143.89)	(\$98,298.34)	(\$10,152.34)	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	TAX LEVY	1,141,800.00	-	-	(1,141,800.00)	0.00%
	GRANT REVENUE	353,029.00	8,000.00	8,000.00	(345,029.00)	2.27%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	157,000.00	1,110.69	2,687.10	(154,312.90)	1.71%
	LOAN	928,425.00	-	361,231.48	(567,193.52)	38.91%
	TOTAL REVENUE:	\$2,580,254.00	9,110.69	\$371,918.58	(\$2,208,335.42)	14.41%
	EXPENSES:					
	PROGRAMS	1,540,346.00	131,196.83	319,079.41	(1,221,266.59)	20.71%
	PROJECTS	951,762.00	51,742.96	137,300.48	(814,461.52)	14.43%
	TOTAL EXPENDITURES:	\$2,492,108.00	\$182,939.79	\$456,379.89	(\$2,035,728.11)	18.31%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$88,146.00	(\$173,829.10)	(\$84,461.31)	(\$172,607.31)	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	1,400,000.00	-	-	(1,400,000.00)	0.00%
	GRANT REVENUE	353,029.00	8,000.00	8,000.00	(345,029.00)	2.27%
	OTHER (INCLUDES INTEREST)	162,000.00	1,309.76	3,366.03	(154,312.90)	2.08%
	LOAN	928,425.00	-	361,231.48	(567,193.52)	38.91%
	TOTAL REVENUE:	\$2,843,454.00	\$9,309.76	\$372,597.51	(\$2,466,535.42)	13.10%
	EXPENSES:					
	GENERAL ADMINISTRATION	351,346.00	25,342.96	98,977.27	(252,368.73)	28.17%
	PROGRAMS	1,540,346.00	131,196.83	319,079.41	(1,221,266.59)	20.71%
	PROJECTS	951,762.00	51,742.96	137,300.48	(814,461.52)	14.43%
	TOTAL EXPENDITURES:	\$2,843,454.00	\$208,282.75	\$555,357.16	(\$2,288,096.84)	19.53%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$0.00	(\$198,972.99)	(\$182,759.65)	(\$178,438.58)	

Ongoing Initiatives

THE "UNAUDITED" FUND BALANCE AS OF 4/30/20 IS \$777,262 WHICH IS A DECREASE IN FUND BALANCE OF \$182,760. 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 2020.

**COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT
 FUND BALANCE INCREASE/(DECREASE)
 APRIL 30, 2020**

	GENERAL FUND	PROGRAM & PROJECT IMPLEMENTATION	UNAUDITED TOTAL
Unaudited Fund Balance @ 12/31/19:	60,432.00	899,590.00	960,022.00
Year-To-Date Revenue	678.93	371,918.58	372,597.51
Year-To-Date Expenses	98,977.27	456,379.89	555,357.16
Unaudited Fund Balance @ 04/30/20:	(\$37,866.34)	\$815,128.69	\$777,262.35
Increase/(Decrease) in Fund Balance:	(\$98,298.34)	(\$84,461.31)	(\$182,759.65)

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF APRIL 30, 2020

Budget Category	WMP Code	Budget Item	2019 Fund Balance	2020 Budget	Current Month Expenditures	Year-to-Date Expenditures	Encumbered Expenses	2020 Balances	2020 Grant Revenue
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	-	66,942.00	5,769.22	15,955.76	-	50,986.24	-
	1002	GENERAL OFFICE EXPENSES	-	96,500.00	6,634.19	35,918.77	-	60,581.23	-
	1003	GENERAL ADMINISTRATIVE	-	105,404.00	4,228.47	18,094.92	-	87,309.08	-
	1004	PROFESSIONAL SERVICES	-	82,500.00	8,711.08	29,007.82	-	53,492.18	-
		TOTAL ADMINISTRATION EXPENSES		\$351,346.00	\$25,342.96	\$98,977.27	\$0.00	\$252,368.73	\$0.00
PROGRAMS	3000								
	3000	GENERAL PROGRAM DEVELOPMENT	-	50,588.00	2,805.94	10,643.85	-	39,944.15	-
	3001	DISTRICT RULES AND RULEMAKING	-	1,145.00	137.36	489.84	-	655.16	-
	3002	PERMITTING	-	250,014.00	18,459.38	56,688.41	-	193,325.59	-
	3003	MONITORING & DATA ASSESSMENT	-	226,855.00	52,630.46	91,180.43	-	135,674.57	-
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	-	95,576.00	3,226.27	12,583.38	-	82,992.62	-
	3005	EDUCATION AND OUTREACH	-	139,812.00	7,089.44	27,682.81	-	112,129.19	-
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	-	205,445.00	28,683.19	64,349.76	-	141,095.24	-
	3007	RESEARCH	-	138,003.00	1,760.44	4,572.41	-	133,430.59	-
	3008	MEASUREMENT OF PROGRESS	-	10,465.00	562.10	2,126.10	-	8,338.90	-
	3009	GRANT RESEARCH & PREPARATION	-	31,128.00	7,057.06	13,749.02	-	17,378.98	-
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	-	74,515.00	2,278.69	11,539.90	-	62,975.10	-
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	-	316,800.00	6,506.50	23,473.50	-	293,326.50	-
		TOTAL PROGRAM EXPENSES		\$1,540,346.00	\$131,196.83	\$319,079.41	\$0.00	\$1,221,266.59	\$0.00
PROJECTS	5000	PROJECTS							
	5000	GENERAL PROJECT DEVELOPMENT	-	53,974.00	13,127.10	29,024.83	-	24,949.17	-
	5200	LAKES	-	778,534.00	18,536.24	48,537.48	-	729,996.52	-
	5300	STREAMS	-	5,572.00	91.94	320.59	-	5,251.41	-
	5400	WETLANDS	-	77,802.00	13,631.07	46,664.16	-	31,137.84	-
	5500	UPLAND RESOURCES	-	0.00	0.00	0.00	-	0.00	-
	5600	GROUNDWATER	-	10,572.00	54.28	197.99	-	10,374.01	-
	5700	INTERAGENCY COMMUNICATION	-	11,717.00	119.45	452.70	-	11,264.30	-
	5800	INTERAGENCY COMMUNICATION	-	12,447.00	793.35	5,572.04	-	6,874.96	-
	5900	LAND ACQUISITION AND MANAGEMENT	-	1,145.00	5,389.53	6,530.69	-	(5,385.69)	-
		TOTAL PROJECTS EXPENSES	\$0	\$951,763.00	\$51,742.96	\$137,300.48	\$0.00	\$814,462.52	\$0.00
TOTAL	TOTALS:		\$0.00	\$2,843,455.00	\$208,282.75	\$555,357.16	\$0.00	\$2,288,097.84	\$0.00