

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

June 25, 2020

INCOME for the period 5/1/2020 to 5/31/2020

Source	Ck. Date	Dep Date	Amount	Description	Account	Check #	Acct #
Chaz Etrav LLC	05/06/20	05/06/20	1,260.00	Permit 20-005 Application Fee and Deposit	Escrow Account	1394	3-002-A-2330
Board of Water and Soil Resources (BWSR)	05/12/20	05/12/20	373,700.00	FY20 CWF Grant - WJD-6 Iron Enhanced Sand Filter	Grant Income	---	5-228-L-3300
Board of Water and Soil Resources (BWSR)	05/12/20	05/12/20	246,000.00	FY20 CWF Grant - Sunrise River Wetland Resto (Tax Forfeit)	Grant Income	---	5-229-E-3300
Creatives Homes INC	05/13/20	05/13/20	1,010.00	Permit 20-007 Application Fee and Deposit	Escrow Account	7869	3-002-A-2330
Sharper Homes	05/14/20	05/14/20	1,010.00	Permit 20-008 Application Fee and Deposit	Escrow Account	124453	3-002-A-2330
Danielson Bros Engineering	05/29/20	05/29/20	1,010.00	Permit 20-009 Application Fee and Deposit	Escrow Account	3815	3-002-A-2330
First State Wyoming - Savings	---	05/31/20	984.36	May Interest	Interest Income	---	1-000-3700
Total Income for period			\$624,974.36				

EXPENSES for the period 5/1/2020 to 5/31/2020

Payee	Inv. Date	Pay Date	Amount	Description	Account	Check #	Acct #
Airfresh Industries, Inc.	05/20/20	06/25/20	115.00	Miscellaneous	Miscellaneous	7963	3-011-20-B-4260
Cintas	05/31/20	06/25/20	74.97	Utilities/Office Upkeep	Utilities	7964	1-002-4300
Creative Homes, Inc.	06/03/20	06/25/20	756.80	Permits/Sureties Payable	Escrow Account	7965	3-002-A-2330
Dressel Contracting Inc.	03/31/20	06/25/20	26,655.00	Contracted Services	Contracted Services	7966	5-226-D-4337
ECM Publishers, Inc.	05/14/20	06/25/20	51.20	Legal Notices	Legal Notices	7967	3-011-28-G-4290
Emmons & Olivier Resources	06/11/20	06/25/20	59,727.68	Engineering Expense	Engineering Expense	7968	Various
Andrew Erickson	06/11/20	06/25/20	848.40	Permits/Sureties Payable	Escrow Account	7971	3-002-A-2330
EvolveIP	06/07/20	06/25/20	603.34	Telephone/Internet Expense	Telephone/Internet Expense	7972	1-002-4240
Federated Co-ops Inc.	05/31/20	06/25/20	1,222.44	Professional Services	Professional Services	7973	3-004-C-4335
Forest Lake Sanitation	06/01/20	06/25/20	132.46	Utilities	Utilities	7974	3-011-20-C-4300
Gallagher Benefit Services, Inc.	05/20/20	06/25/20	437.50	Contracted Services	Contracted Services	7975	1-004-4337
HAB Aquatic Solutions	06/10/20	06/25/20	4,643.25	Contracted Services	Contracted Services	7976	5-221-C-4337
Hallberg Inc.	05/01/20	06/25/20	70.00	Supplies- field	Supplies - Field	7977	3-010-A-4201
HealthPartners	06/03/20	06/25/20	2,454.77	Employee Benefits	Benefits	7978	1-003-4110
Integrity Farms LLC	06/09/20	06/25/20	8,287.50	Contracted Services	Contracted Services	7979	3-004-C-4337
Lake Management Inc.	05/12/20	06/25/20	39,263.85	Contracted Services	Contracted Services	7980	3-011-28-G-4337
Now Micro	04/21/20	06/25/20	1,740.00	Computer Supplies/Software/IT Support	Computer Software	7981	1-002-4203
Principal Life Insurance Company	06/17/20	06/25/20	429.02	Employee Benefits	Benefits	7982	1-003-4110
494 Properties, LLC	06/01/20	06/25/20	2,781.94	Office Rental Space	Office Rental Space	7983	1-002-4210
Ranger Chevrolet	06/03/20	06/25/20	34,240.42	Equipment Purchase/Rental/Lease	Equipment Purchase/Rental	7984	3-010-A-4635
Rapid Press	05/18/20	06/25/20	437.00	Printing	Printing	7985	3-005-A-4208
Redpath & Company	05/31/20	06/25/20	987.50	Accounting Services	Audit & Accounting	7986	1-004-4330
Regents of the University of Minnesota	05/07/20	06/25/20	6,301.92	Professional Services	Professional Services	7987	5-228-B1-4335
Smith Partners	05/31/20	06/25/20	6,733.00	Legal Fees	Legal Expense	7988	Various
Town & Country Disposal	06/01/20	06/25/20	35.36	Utilities/Office Upkeep	Utilities	7990	3-011-20-C-4300

ELECTRONIC PAYMENTS:

May Wages/Taxes/Benefits	05/31/20	05/31/20	42,923.42	Wages/Taxes/Benefits	Wages/Taxes/Benefits	Direct	Various
Xcel Energy	05/08/20	06/05/20	213.74	Utilities	Utilities	EFT	Various
Card Services	05/23/20	06/23/20	4,442.37	Credit Card Expense	Various	EFT	Various

Total Expenses for period \$246,609.85

Cash Balances	5/1/2020	Income	Expenses	Transfers	5/31/2020
Checking Account	1,161.78	-	-	-	1,161.78
Checking Account-Lake Area Bank	62,983.92	-	55,993.23	115,000.00	121,990.69
Permit Savings-Lake Area Bank	166,189.06	4,290.00	-	-	170,479.06
Savings Account	779,184.77	620,684.36	-	-	1,399,869.13
Total Funds:	\$1,009,519.53	\$624,974.36	\$55,993.23	\$115,000.00	\$1,693,500.66

2020

FUND BALANCE	Fund Balance @ 12/31/19	Year-to-Date Income	Year-to-Date Expenditures	Fund Balance @ 5/31/20
General Fund	\$60,432.00	814.63	118,980.90	(\$57,734.27)
Program & Project Implementation	\$899,590.00	992,481.31	579,925.18	\$1,312,146.13
TOTAL DISTRICT FUND BALANCE	\$960,022.00	\$993,295.94	\$698,906.08	\$1,254,411.86

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
 RECAP - AS OF MAY 31, 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	135.70	814.63	(4,185.37)	16.29%
	TOTAL REVENUE:	\$263,200.00	\$135.70	\$814.63	(\$262,385.37)	0.31%
	EXPENSES:					
	GENERAL ADMINISTRATION	351,346.00	\$18,263.63	\$118,980.90	(232,365.10)	33.86%
	TOTAL EXPENDITURES:	\$351,346.00	\$18,263.63	\$118,980.90	(\$232,365.10)	33.86%
	REVENUE OVER/(UNDER) EXPENDITURES:	(\$88,146.00)	(\$18,127.93)	(\$118,166.27)	(\$30,020.27)	

PROJECTS/PROGRAMS	PROJECTS/PROGRAMS					
	REVENUE					
	TAX LEVY	1,141,800.00	-	-	(1,141,800.00)	0.00%
	GRANT REVENUE	353,029.00	619,700.00	627,700.00	274,671.00	177.80%
	OTHER (INCLUDE INTEREST/PERMIT FEES)	157,000.00	862.73	3,549.83	(153,450.17)	2.26%
	LOAN	928,425.00	-	361,231.48	(567,193.52)	38.91%
	TOTAL REVENUE:	\$2,580,254.00	620,562.73	\$992,481.31	(\$1,587,772.69)	38.46%
	EXPENSES:					
	PROGRAMS	1,540,346.00	83,040.30	402,252.49	(1,138,093.51)	26.11%
	PROJECTS	951,762.00	13,849.99	177,672.69	(774,089.31)	18.67%
	TOTAL EXPENDITURES:	\$2,492,108.00	\$96,890.29	\$579,925.18	(\$1,912,182.82)	23.27%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$88,146.00	\$523,672.44	\$412,556.13	\$324,410.13	

TOTAL	TOTAL-COMFORT LAKE-FOREST LAKE					
	REVENUE					
	TAX LEVY	1,400,000.00	-	-	(1,400,000.00)	0.00%
	GRANT REVENUE	353,029.00	619,700.00	627,700.00	274,671.00	177.80%
	OTHER (INCLUDES INTEREST)	162,000.00	998.43	4,364.46	(153,450.17)	2.69%
	LOAN	928,425.00	-	361,231.48	(567,193.52)	38.91%
	TOTAL REVENUE:	\$2,843,454.00	\$620,698.43	\$993,295.94	(\$1,845,972.69)	34.93%
	EXPENSES:					
	GENERAL ADMINISTRATION	351,346.00	18,263.63	118,980.90	(232,365.10)	33.86%
	PROGRAMS	1,540,346.00	83,040.30	402,252.49	(1,138,093.51)	26.11%
	PROJECTS	951,762.00	13,849.99	177,672.69	(774,089.31)	18.67%
	TOTAL EXPENDITURES:	\$2,843,454.00	\$115,153.92	\$698,906.08	(\$2,144,547.92)	24.58%
	REVENUE OVER/(UNDER) EXPENDITURES:	\$0.00	\$505,544.51	\$294,389.86	\$298,575.23	

THE "UNAUDITED" FUND BALANCE AS OF 5/31/20 IS \$1,254,412 WHICH IS AN INCREASE IN FUND BALANCE OF \$294,390. 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)
 MAY 31, 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	814.63	992,481.31	993,295.94
Year-To-Date Expenses	118,980.90	579,925.18	698,906.08
Unaudited Fund Balance @ 05/31/20:	(\$57,734.27)	\$1,312,146.13	\$1,254,411.86
Increase/(Decrease) in Fund Balance:	(\$118,166.27)	\$412,556.13	\$294,389.86

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF MAY 31, 2020

Budget Category	WMP Code	Budget Item	2020 Budget	Current Month Expenditures	Year-to-Date Expenditures	2020 Balances
ADMINISTRATIVE	1001	BOARD ADMINISTRATION	66,942.00	3,000.00	23,919.76	43,022.24
	1002	GENERAL OFFICE EXPENSES	96,500.00	4,821.08	37,515.85	58,984.15
	1003	GENERAL ADMINISTRATIVE	105,404.00	5,319.05	23,413.97	81,990.03
	1004	PROFESSIONAL SERVICES	82,500.00	5,123.50	34,131.32	48,368.68
		TOTAL ADMINISTRATION EXPENSES	\$351,346.00	\$18,263.63	\$118,980.90	\$232,365.10
PROGRAMS	3000					
	3000	GENERAL PROGRAM DEVELOPMENT	50,588.00	2,855.55	13,499.40	37,088.60
	3001	DISTRICT RULES AND RULEMAKING	1,145.00	135.19	625.03	519.97
	3002	PERMITTING	250,014.00	10,381.29	67,069.70	182,944.30
	3003	MONITORING & DATA ASSESSMENT	226,855.00	3,593.25	94,773.68	132,081.32
	3004	NON-POINT SOURCE POLLUTION ABATEMENT	95,576.00	2,910.37	15,493.75	80,082.25
	3005	EDUCATION AND OUTREACH	139,812.00	6,987.55	33,535.01	106,276.99
	3006	TECH. RESOURCE SHARING/INTERAGENCY COMMUN.	205,445.00	4,700.74	70,185.85	135,259.15
	3007	RESEARCH	138,003.00	659.78	5,232.19	132,770.81
	3008	MEASUREMENT OF PROGRESS	10,465.00	571.13	2,697.23	7,767.77
	3009	GRANT RESEARCH & PREPARATION	31,128.00	1,496.40	15,245.42	15,882.58
	3010	OPERATION & MAINTENANCE - DISTRICT WIDE	74,515.00	1,769.42	13,442.10	61,072.90
	3011	AQUATIC INVASIVE SPECIES (AIS) MANAGEMENT	316,800.00	46,979.63	70,453.13	246,346.87
		TOTAL PROGRAM EXPENSES	\$1,540,346.00	\$83,040.30	\$402,252.49	\$1,138,093.51
PROJECTS	5000	PROJECTS				
	5000	GENERAL PROJECT DEVELOPMENT	53,974.00	1,092.65	30,117.48	23,856.52
	5200	LAKES	778,534.00	9,628.41	84,688.11	693,845.89
	5300	STREAMS	5,572.00	89.41	410.00	5,162.00
	5400	WETLANDS	77,802.00	1,012.50	47,676.66	30,125.34
	5500	UPLAND RESOURCES	0.00	0.00	0.00	0.00
	5600	GROUNDWATER	10,572.00	54.07	252.06	10,319.94
	5700	INTERAGENCY COMMUNICATION	11,717.00	121.50	574.20	11,142.80
	5800	INTERAGENCY COMMUNICATION	12,447.00	981.94	6,553.98	5,893.02
	5900	LAND ACQUISITION AND MANAGEMENT	1,145.00	869.51	7,400.20	(6,255.20)
		TOTAL PROJECTS EXPENSES	\$951,763.00	\$13,849.99	\$177,672.69	\$774,090.31
TOTAL	TOTALS:		\$2,843,455.00	\$115,153.92	\$698,906.08	\$2,144,548.92

COMFORT LAKE - FOREST LAKE WATERSHED DISTRICT
AS OF MAY 31, 2020

Budget Category	Account Number	WMP Code	Budget Item	2020 Budget	Current Month Expenditures	Year-to-Date Expenditures	2020 Projected Balance	
ADMINISTRATIVE		1001	Board Administration					
	1-001-4800		Advisory Committee	100.00	-	-	100.00	
	1-001-4330		Audit & Accounting	8,050.00		8,050.00	-	
	1-001-4245		MAWD Dues	4,964.00	-	4,964.00	-	
	1-002-4245		LMC Dues	1,878.00	-	-	1,878.00	
	1-001-4270		Insurance (LMCIT and workers comp)	8,200.00		919.22	7,280.78	
	1-001-4000		Managers Per Diem	41,250.00	3,000.00	9,625.00	31,625.00	
	1-001-4010		Manager Expenses	1,000.00	-	161.54	838.46	
	1-001-4265		Managers Training/Conferenees	1,500.00	-	200.00	1,300.00	
				TOTAL BOARD ADMINISTRATION	\$66,942.00	\$3,000.00	\$23,919.76	\$43,022.24
			1002	General Office Expenses				
		1-002-4240		Cell Phone/office phone/internet/Web Hosting	6,000.00	719.32	2,947.80	3,052.20
		1-002-4203		Computer Supplies/Software/IT Support	17,600.00	511.90	10,285.23	7,314.77
		1-002-4635		Copier (lease)	5,000.00	350.00	1,684.09	3,315.91
		1-002-4200		General Office/Meeting Supplies	3,800.00	57.90	1,184.10	2,615.90
		1-002-4245		Dues/Fees/subscriptions	1,100.00	-	384.50	715.50
		1-002-4265		Conferences & Workshops/Staff Training & Education	10,000.00	0.00	459.07	9,540.93
		1-002-4320		Staff Expenses/Travel (Mileage)	7,000.00	7.19	678.72	6,321.28
		1-002-4280		Postage	600.00	72.99	285.15	314.85
		1-002-4208		Printing	250.00	-	245.00	5.00
		1-002-4290		Notices	750.00	-	-	750.00
		1-002-4210		Office Space (Rent)	35,600.00	2,781.94	13,919.16	21,680.84
		1-002-4220		Office Improvements/Furniture & Fixtures	2,500.00	-	3,388.62	(888.62)
		1-002-4300		Utilities/Office Upkeep	6,200.00	319.84	1,964.41	4,235.59
		1-002-4295		Bank Fees	100.00	0.00	90.00	10.00
				TOTAL OFFICE EXPENSES	\$96,500.00	\$4,821.08	\$37,515.85	\$58,984.15
			1003	General Administration				
		1-003-4100		Salary/Benefits General Admin - District Administrator	17,122.00	527.18	1,264.44	15,857.56
		1-003-4335		Salary/Benefits General Admin - Other Staff	88,282.00	4,791.87	22,149.53	66,132.47
				TOTAL GENERAL ADMINISTRATIVE	\$105,404.00	\$5,319.05	\$23,413.97	\$81,990.03
PROFESSIONAL SERVICES		1004	Professional Services					
	1-004-4330		CPA/bookkeeping	25,000.00	1,732.10	10,925.54	14,074.46	
	1-004-4335		Consultant/Professional Services	3,000.00	437.50	437.50	2,562.50	
	1-004-4500		Consulting engineer	7,500.00	-	2,898.51	4,601.49	
	1-004-4410		Legal	47,000.00	2,953.90	19,869.77	27,130.23	
			TOTAL PROFESSIONAL SERVICES	\$82,500.00	\$5,123.50	\$34,131.32	\$48,368.68	
All Administrative/Professional				\$351,346.00	\$18,263.63	\$118,980.90	\$232,365.10	